

NOT FOR PUBLICATION

FILED

UNITED STATES COURT OF APPEALS

DEC 11 2017

FOR THE NINTH CIRCUIT

MOLLY C. DWYER, CLERK
U.S. COURT OF APPEALS

CHARLES OKONKWO and CECILIA
OKONKWO,

Petitioners - Appellants,

v.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent - Appellee.

No. 16-71020

Tax Ct. No. 23496-13

MEMORANDUM*

Appeal from a Decision of the
United States Tax Court

Submitted December 7, 2017**
Pasadena, California

Before: REINHARDT and NGUYEN, Circuit Judges, and BLOCK,** District
Judge.

Appellants Charles Okonkwo and Cecilia Okonkwo seek review of the Tax
Court's finding that the Okonkwos were not entitled to certain claimed deductions

* This disposition is not appropriate for publication and is not precedent
except as provided by Ninth Circuit Rule 36-3.

** The panel unanimously concludes this case is suitable for decision
without oral argument. *See* Fed. R. App. P. 34(a)(2).

*** The Honorable Frederic Block, United States Senior District Judge for
the Eastern District of New York, sitting by designation.

on their second house. Reviewing for clear error, *see Christensen v. CIR*, 786 F.2d 1382, 1383 (9th Cir. 1986), we affirm.

The Okonkwos' appeal rests on one contention: that the Tax Court erred in finding that their daughter did not pay fair rent while residing in their second house. Specifically, the Okonkwos argue that in addition to paying \$2,000 per month in cash, which is substantially below market value, their daughter also paid rent in services. However, the evidence in the record shows that the Okonkwos' daughter provided minimal services, if any, to the Okonkwos during her residence in their second house. Because the Tax Court's finding that the Okonkwos' daughter did not pay fair rent is "plausible in light of the record viewed in its entirety," we must affirm. *See Wolf v. CIR*, 4 F.3d 709, 712–13 (9th Cir. 1993).

AFFIRMED.