

NOT FOR PUBLICATION

FILED

UNITED STATES COURT OF APPEALS

MAR 9 2020

FOR THE NINTH CIRCUIT

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

ALICIA M. FIEDZIUSZKO; SLAWOMIR
J. FIEDZIUSZKO,

No. 18-73342

Petitioners-Appellants,

Tax Ct. No. 15229-15

v.

MEMORANDUM*

COMMISSIONER OF INTERNAL
REVENUE,

Respondent-Appellee.

Appeal from a Decision of the
United States Tax Court

Submitted March 3, 2020**

Before: MURGUIA, CHRISTEN, and BADE, Circuit Judges.

Alicia Fiedziuszko and Slawomir Fiedziuszko appeal pro se from the Tax Court's order finding deficiencies in their income tax for tax year 2012. We have jurisdiction under 26 U.S.C. § 7482(a). We review for "clear error the Tax Court's factual determination that a taxpayer has failed to produce sufficient evidence to

* 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).

substantiate a deduction.” *Sparkman v. Comm’r*, 509 F.3d 1149, 1159 (9th Cir. 2007). We affirm.

The Tax Court did not clearly err in determining that the Fiedziuszkos failed to produce sufficient evidence to demonstrate their entitlement to further deductions for expenses related to business expenses, medical and dental expenses, and noncash charitable contributions. *See* 26 U.S.C.A. §§ 170, 213(a), 274(d), 6001; 26 C.F.R. §§ 1.170A-1(c), 1.170A-13(b), 1.213-1(h), 1.6001-1(a); *Sparkman*, 509 F.3d at 1159 (9th Cir. 2007) (taxpayer bears burden of clearly showing right to claimed deduction).

AFFIRMED.