

NOT FOR PUBLICATION

FILED

UNITED STATES COURT OF APPEALS

JUN 29 2021

FOR THE NINTH CIRCUIT

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

MARC L. MANCINI,

Petitioner-Appellant,

v.

COMMISSIONER OF INTERNAL  
REVENUE,

Respondent-Appellee.

No. 19-73302

Tax Ct. No. 16975-13

MEMORANDUM\*

Appeal from a Decision of the  
United States Tax Court

Submitted June 21, 2021\*\*

Before: SILVERMAN, WATFORD, and BENNETT, Circuit Judges.

Marc L. Mancini appeals from the Tax Court's decision, following a bench trial, upholding the Commissioner of Internal Revenue Service's determination of a deficiency for tax year 2010. We have jurisdiction under 26 U.S.C. § 7482(a)(1). We review de novo. *Hongsermeier v. Comm'r*, 621 F.3d 890, 899 (9th Cir. 2010).

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\* 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).

We affirm.

The Tax Court properly upheld the Commissioner's deficiency determination because Mancini's gambling losses incurred from 2008 through 2010 did not qualify as deductible casualty losses. *See* I.R.C. § 165(c)(3) (limiting casualty deductions to "losses of property not connected with a trade or business or a transaction entered into for profit, if such losses arise from fire, storm, shipwreck, or other casualty, or from theft").

The Tax Court properly concluded that the Commissioner's acceptance of Mancini's amended tax returns for the 2008 and 2009 tax years did not preclude the disallowance of Mancini's claimed net operating loss carryover deductions for the 2010 tax year. *See Little v. Comm'r*, 106 F.3d 1445, 1453 (9th Cir. 1997) ("It is well settled that the Commissioner's failure to challenge a taxpayer's treatment of an item in one taxable year is irrelevant in the determination of the proper treatment of a similar item in a different taxable year."); *see also* I.R.C. § 172 (net operating loss deductions).

**AFFIRMED.**