

# United States Court of Appeals

FOR THE DISTRICT OF COLUMBIA CIRCUIT

No. 11-1195

September Term 2011

USTC-14716-07

Filed On: July 25, 2012

Ronald Bonfilio,

Appellant

v.

Commissioner of Internal Revenue Service,

Appellee

## ON APPEAL FROM THE UNITED STATES TAX COURT

**BEFORE:** Rogers, Griffith, and Kavanaugh, Circuit Judges

### J U D G M E N T

This appeal was considered on the record from the United States Tax Court and on the briefs filed by the parties. See Fed. R. App. P. 34(a)(2); D.C. Cir. Rule 34(j). It is

**ORDERED AND ADJUDGED** that the Tax Court's decision filed March 9, 2011, be affirmed. The Tax Court properly held that appellant did not meet his burden of proving the Commissioner's determination of the income tax deficiencies was incorrect. See Welch v. Helvering, 290 U.S. 111, 115 (1933); 26 U.S.C. § 7491(a). Because appellant's briefs do not address the Tax Court's decision to impose penalties pursuant to 26 U.S.C. § 6662(a), appellant has forfeited any challenge to that ruling on appeal. See Dunkin' Donuts Mid-Atl. Distrib. Ctr., Inc. v. NLRB, 363 F.3d 437, 441 (D.C. Cir. 2004).

Pursuant to D.C. Circuit Rule 36, this disposition will not be published. The Clerk is directed to withhold issuance of the mandate herein until seven days after resolution of any timely petition for rehearing or petition for rehearing en banc. See Fed. R. App. P. 41(b); D.C. Cir. Rule 41.

Per Curiam