

**United States Court of Appeals**  
FOR THE DISTRICT OF COLUMBIA CIRCUIT

---

**No. 17-1222**

**September Term, 2018**

**USTC-027381-14**

**Filed On: November 28, 2018**

John E. Wainwright, Ph.D.,

Appellant

v.

Commissioner of Internal Revenue Service,

Appellee

**ON APPEAL FROM THE UNITED STATES TAX COURT**

**BEFORE:** Tatel, Griffith, and Srinivasan, 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). Upon consideration of the foregoing, and the government’s motion for leave to file a supplemental appendix, appellant’s unopposed motion to seal that supplemental appendix, and the responses thereto; appellant’s motions for leave to file a supplemental appendix and supplemental reply brief, and the responses thereto; and appellant’s motions “to eliminate tax year 2010 from the examination” and “to order the Secretary to rescind the notice of deficiency,” which the court construes as motions for summary reversal, and the responses thereto, it is

**ORDERED** that the government’s motion for leave to file a supplemental appendix, and appellant’s motion to seal that supplemental appendix, be granted. The Clerk is directed to file the lodged supplemental appendix under seal. It is

**FURTHER ORDERED** that appellant’s motions for leave to file a supplemental reply brief and supplemental appendix be denied. Appellant has not lodged a supplemental brief or supplemental appendix, and has not explained what they would contain or why they are necessary to the disposition of this appeal. It is

**United States Court of Appeals**  
FOR THE DISTRICT OF COLUMBIA CIRCUIT

**No. 17-1222**

**September Term, 2018**

**FURTHER ORDERED** that appellant's motions for summary reversal be denied. This case has already been fully briefed, and summary disposition is not appropriate at this stage of the appeal. It is

**FURTHER ORDERED AND ADJUDGED** that the July 14, 2017 judgment of the United States Tax Court be affirmed. Appellant has not shown that the Tax Court clearly erred in its conclusion that he failed to produce sufficient documentary evidence to substantiate the tax deductions and credits that were disallowed by the Internal Revenue Service. See *INDOPCO, Inc. v. C.I.R.*, 503 U.S. 79, 84 (1992). Nor has he rebutted the Tax Court's conclusion that his negligence, demonstrated in his failure to maintain adequate financial records and his claiming multiple tax deductions to which he was not entitled, justified the penalty assessed against him pursuant to 26 U.S.C. § 6662. See *Green Gas Delaware Statutory Trust v. C.I.R.*, 903 F.3d 138, 146 (D.C. Cir. 2018). Finally, appellant's contention that the proceedings before the Tax Court were fundamentally unfair are unsupported and lack merit; on the contrary, he was afforded a full and fair opportunity to present evidence and testimony to support his case during trial, and he has not demonstrated that the Tax Court was biased against him or otherwise engaged in unfair behavior. See *Morten v. C.I.R.*, No. 16-1390 (D.C. Cir. Sept. 21, 2018) at \*3 (per curiam).

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**