

Not for Publication in West's Federal Reporter

United States Court of Appeals For the First Circuit

No. 16-1336

JOHN J. HYNES, JR. & EILEEN J. HYNES,

Petitioners, Appellants,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent, Appellee.

APPEAL FROM THE DECISION OF
THE UNITED STATES TAX COURT

Before

Lynch, Lipez, and Barron,
Circuit Judges.

Timothy J. Burke for appellants.

Sherra Wong, Attorney, Tax Division, with whom Bruce R. Ellisen, Attorney, Tax Division, and Caroline D. Ciraolo, Principal Deputy Assistant Attorney General, Department of Justice, were on brief, for appellee.

December 7, 2016

Per Curiam. Appellants John J. Hynes, Jr. and Eileen J. Hynes appeal an adverse United States Tax Court decision. After oral argument and a careful review of the record and briefs, we summarily affirm the judgment of the Tax Court. See 1st Cir. R. 27.0(c). In doing so, we specifically note that the Tax Court correctly placed on appellants the burden of proving that they had not in fact received the income reported on their tax returns, and that the court did not err in finding that appellants had failed to meet this burden. See Cavallaro v. Comm'r, 2016 WL 6820367, at *3 (1st Cir. Nov. 18, 2016); United States v. Rexach, 482 F.2d 10, 16 (1st Cir. 1973). Similarly, we note that the Tax Court did not err in finding that appellants were liable for the accuracy-related penalties imposed by the Internal Revenue Service. See I.R.C. § 6662.

Affirmed.