

UNITED STATES COURT OF APPEALS  
FOR THE SIXTH CIRCUIT

No. 12-1201

DAVID S. ALIOTO; MELANIE S. ALIOTO,  
Petitioners - Appellants,

v.

COMMISSIONER OF INTERNAL REVENUE,  
Respondent - Appellee.

Before: MOORE and COOK, Circuit Judges; BERTELSMAN, District Judge.

**JUDGMENT**

On Appeal from the United States Tax Court.

THIS CAUSE was heard on the record from the United States Tax Court and was submitted on the briefs without oral argument.

IN CONSIDERATION WHEREOF, it is ORDERED that the judgment of the United States Tax Court in favor of the Commissioner's denial of the Aliotos' claimed loss deductions is AFFIRMED.

**ENTERED BY ORDER OF THE COURT**



Deborah S. Hunt, Clerk

**FILED**  
**Nov 07, 2012**  
DEBORAH S. HUNT, Clerk