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U.S. COURT OF APPEALS

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

<p>MIGUEL ROBLETO,</p> <p style="text-align: center;">Petitioner - Appellant,</p> <p style="text-align: center;">v.</p> <p>COMMISSIONER OF INTERNAL REVENUE,</p> <p style="text-align: center;">Respondent - Appellee.</p>
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No. 09-71831

Tax Ct. No. 10946-06

MEMORANDUM*

Appeal from a Decision of the
United States Tax Court

Submitted February 21, 2012**

Before: FERNANDEZ, McKEOWN, and BYBEE, Circuit Judges.

Miguel Robleto appeals pro se from the Tax Court’s order concluding that his failure to file a federal income tax return in 2003 was fraudulent. We have jurisdiction under 26 U.S.C. § 7482(a)(1). We review for clear error the Tax

* This disposition is not appropriate for publication and is not precedent except as provided by 9th Cir. R. 36-3.

** The panel unanimously concludes this case is suitable for decision without oral argument. See Fed. R. App. P. 34(a)(2).

Court's finding of fraud, *Laurins v. Comm'r*, 889 F.2d 910, 913 (9th Cir. 1989), and we affirm.

The Tax Court did not clearly err in concluding that Robleto's failure to file his federal income tax return in 2003 was based on the same fraudulent intent that led him to file erroneous returns in 2000, 2001, and 2002 because there was clear and convincing evidence that, during all four years, Robleto engaged in a pattern of conduct that constituted badges of fraud. *See id.* (setting forth circumstantial evidence, or badges of fraud, from which court can infer fraudulent intent in light of the entire record); *see also Bradford v. Comm'r*, 796 F.2d 303, 308 (9th Cir. 1986) (fraud shown where taxpayer, among other things, consistently failed to file tax returns, make estimated payments, maintain adequate business records, report substantial business income, or cooperate with the revenue agent).

Robleto's remaining contentions are unpersuasive.

AFFIRMED.