NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

HAROLD CORTES; JULIE CORTES,	Nos. 15-71128
	15-71129
Petitioners-Appellants,	
	Tax Ct. Nos. 11252-12
v.	26444-11
COMMISSIONER OF INTERNAL REVENUE,	MEMORANDUM[*]
Respondent-Appellee.	

Appeals from Decisions of the
United States Tax Court

Submitted June 26, 2017[**]

Before: PAEZ, BEA, and MURGUIA, Circuit Judges.

In these consolidated appeals, Harold and Julie Cortes appeal pro se from the

Tax Court's decisions, following a trial, sustaining the Commissioner's

determination of deficiencies and penalties for tax years 2007 through 2009. We

have jurisdiction under 26 U.S.C. § 7482(a). We review de novo the Tax Court's

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[*]   This disposition is not appropriate for publication and is not precedent
except as provided by Ninth Circuit Rule 36-3.

[**]   The panel unanimously concludes these cases are suitable for decision
without oral argument. *See* Fed. R. App. P. 34(a)(2).

legal conclusions and for clear error its factual findings. *Gardner v. Comm'r*, 845 F.3d 971, 975 (9th Cir. 2017). We affirm.

The Tax Court properly sustained the Commissioner's determination of deficiencies on the basis that the Corteses had complete dominion and control over the payments deposited into the Living Water Ministries accounts. *See id.* at 976-78 (affirming Tax Court's conclusion that deposits were taxable income because, despite vow of poverty, petitioners retained complete control over them).

The Tax Court properly found that the Corteses were liable for accuracy-related penalties for underpayments during tax years 2007 through 2009. *See* 26 U.S.C. § 6662(a), (b) (accuracy-related penalties); *Hansen v. Comm'r*, 471 F.3d 1021, 1028-29 (9th Cir. 2006) (explaining that accuracy-related penalty on underpayment of tax may be assessed due to taxpayer's negligence).

The Commissioner's motion to strike the Corteses' Fed. R. App. P. 28(j) response letter is denied.

AFFIRMED.