

UNITED STATES COURT OF APPEALS

Filed 5/13/96

TENTH CIRCUIT

ALEXANDER D. CARDOSI,

Petitioner-Appellant,

vs.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent-Appellee.

No. 95-9013
(D.C. No. T.C. No. 26111-93)
(U.S.T.C.)

ORDER AND JUDGMENT*

Before PORFILIO, McKAY, and KELLY, Circuit Judges.**

Mr. Cardosi appeals from a Tax Court decision upholding the denial of various Schedule C deductions claimed with respect to his roofing and consulting businesses. Cardosi v. Commissioner, 69 T.C.M. (CCH) 2311 (1995). Our jurisdiction arises under 26 U.S.C. § 7482(a)(1). We review the tax court’s judgment “in the same manner and to the same extent as decisions of the district courts in civil actions tried without a jury,” id.;

* This order and judgment is not binding precedent, except under the doctrines of law of the case, res judicata, and collateral estoppel. This court generally disfavors the citation of orders and judgments; nevertheless, an order and judgment may be cited under the terms and conditions of 10th Cir. R. 36.3.

** After examining the briefs and the appellate record, this three-judge panel has determined unanimously that oral argument would not be of material assistance in the determination of this appeal. See Fed. R. App. P. 34(a); 10th Cir. R. 34.1.9. The cause is therefore ordered submitted without oral argument.

thus, we review legal issues de novo and factual issues for clear error. We cannot say that the tax court's findings of fact are clearly erroneous though we might have found otherwise; given those findings the correct law was applied. We affirm the denial of a deduction for CCH tax products on the ground that the taxpayer has failed to prove that such expenditures were ordinary and necessary to his business ventures. See Love Box Co., Inc. v. Commissioner, 842 F.2d 1213, 1216 (10th Cir.), cert. denied, 488 U.S. 820 (1988).

AFFIRMED. The mandate shall issue forthwith.

Entered for the Court

Paul J. Kelly, Jr.
Circuit Judge