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U.S. COURT OF APPEALS

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

KHEN T. HUYNH,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL  
REVENUE,

Respondent - Appellee.

No. 06-75806

Tax Ct. No. 24719-04

MEMORANDUM\*

Appeal from a Decision of the  
United States Tax Court

Submitted April 22, 2008\*\*

Before: GRABER, FISHER, and BERZON, Circuit Judges.

Khen T. Huynh appeals pro se from the Tax Court's decision upholding the denial of relief under 26 U.S.C. § 6015 from joint liability with her husband for tax

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

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

deficiencies in 1996 and 1997. We have jurisdiction pursuant to 26 U.S.C.

§ 7482(a)(1). We review for clear error the Tax Court's factual findings, including the determination that Huynh is not entitled to innocent spouse relief under § 6015. *See Guth v. Comm'r*, 897 F.2d 441, 443 (9th Cir. 1990) (reviewing claim for relief under predecessor statute). We affirm.

The Tax Court did not clearly err in finding that Huynh meaningfully participated in prior proceedings concerning her tax liability for 1996 and 1997 given that she prepared the tax returns, signed documents, participated in pretrial preparations and settlement negotiations, and testified on the substance of the tax matters at the prior trial. *See* 26 U.S.C. § 6015(g)(2).

**AFFIRMED.**