

July 5, 2007

IN THE UNITED STATES COURT OF APPEALS

FOR THE FIFTH CIRCUIT

Charles R. Fulbruge III  
Clerk

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No. 06-60702  
Summary Calendar

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WILLIE A. WRIGHT,

Petitioner - Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

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Appeal from the United States Tax Court  
Tax Court Docket No. 22905-04

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Before JOLLY, DENNIS, and CLEMENT, Circuit Judges.

PER CURIAM:\*

Willie W. Wright, pro se, appeals an adverse judgment of the Tax Court. He argues that the Tax Court erred in finding that he was not entitled to claim a casualty loss deduction. In 1997, Wright's home was destroyed by fire. He claimed a casualty loss of \$160,402 on his 1997 income tax return for

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\*Pursuant to 5TH CIR. R. 47.5, the Court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR. R. 47.5.4.

the destruction of the home and its contents. The Tax Court found that Wright failed to carry his burden of substantiating a loss in excess of the insurance proceeds that he received, as required by 26 U.S.C. § 165(a). That finding is not clearly erroneous. Wright did not submit evidence of the fair market value of the property immediately before and immediately after the fire, nor did he prove his adjusted basis in the property. The judgment of the Tax Court is, therefore,

AFFIRMED.