

[DO NOT PUBLISH]

IN THE UNITED STATES COURT OF APPEALS  
FOR THE ELEVENTH CIRCUIT

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No. 15-10791  
Non-Argument Calendar

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Agency No. 27396-12

GINA BRASHER LANGLEY,

Petitioner-Appellant,

versus

INTERNAL REVENUE SERVICE,

Respondent-Appellee.

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Petition for Review of a Decision of the  
U.S. Tax Court

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(August 12, 2015)

Before ED CARNES, Chief Judge, MARCUS, and WILLIAM PRYOR, Circuit  
Judges.

PER CURIAM:

Gina Brasher Langley filed a request with the Commissioner of Internal Revenue for innocent spouse relief under I.R.C. § 6015(f). The Commissioner denied her request. Langley filed a petition with the Tax Court for review of the Commissioner's decision. The Tax Court dismissed her petition. This is her appeal of that dismissal. We review the Tax Court's legal conclusions de novo and its factfindings for clear error. See Ocmulgee Fields, Inc. v. Comm'r, 613 F.3d 1360, 1364 (11th Cir. 2010).

On June 23, 2011, the Commissioner mailed Langley a final determination letter that denied her request for innocent spouse relief. She had 90 days from the day the letter was mailed to file a petition in the Tax Court for review of the Commissioner's decision. I.R.C. § 6015(e)(1). She did not file a petition for review until November 9, 2012, over 500 days after the Commissioner mailed the final determination letter. Her petition for review was untimely. The Tax Court did not err in dismissing it.

**AFFIRMED.**