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U.S. COURT OF APPEALS

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

<p>CHARLES GREG LESTER,</p> <p>Plaintiff - Appellant,</p> <p>v.</p> <p>UNITED STATES OF AMERICA,</p> <p>Defendant - Appellee.</p>

No. 07-55917

D.C. No. CV-06-08147-ABC

MEMORANDUM*

Appeal from the United States District Court
for the Central District of California
Audrey B. Collins, District Judge, Presiding

Submitted January 13, 2009**

Before: O'SCANNLAIN , BYBEE, and CALLAHAN, Circuit Judges.

Charles Greg Lester appeals pro se from the district court's summary judgment in his action to determine whether the statute of limitations had expired on collection of the unpaid federal employment taxes that he owed for the third and

* 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 and therefore denies appellant's request. See Fed. R. App. P. 34(a)(2).

fourth quarters of 1993. We have jurisdiction under 28 U.S.C. § 1291. We review de novo summary judgment, *Barnett v. Centoni*, 31 F.3d 813, 815 (9th Cir. 1994) (per curiam), and the legal question of whether the statute of limitations for collecting a tax liability has expired, “cognizant of the established policy that limitations statutes barring the collection of taxes otherwise due and unpaid are strictly construed in favor of the Government.” *Richmond v. United States*, 172 F.3d 1099, 1101 (9th Cir. 1999) (internal citation omitted). We affirm.

The district court correctly determined that the statute of limitations on collection of Lester’s unpaid taxes had not expired. *See* 26 U.S.C. § 6502(a)(1) (requiring collection by levy or court proceeding within 10 years after the assessment); 11 U.S.C. § 362(a)(6) (requiring automatic stay during pendency of Chapter 7 bankruptcy proceedings); 26 U.S.C. § 6503(h)(2) (providing for additional six-month stay following conclusion of automatic stay under 11 U.S.C. § 362(a)); 26 U.S.C. § 6330(e)(1) (suspending tax collection during pendency of administrative hearing until completion of judicial review).

AFFIRMED.