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U.S. COURT OF APPEALS

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

KEVIN J. MIRCH; MARIE CLAIRE
MIRCH,

Petitioners - Appellants,

v.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent - Appellee.

No. 13-70312

Tax Ct. No. 15305-11

MEMORANDUM*

Appeal from a Decision of the
United States Tax Court

Submitted May 13, 2015**

Before: LEAVY, CALLAHAN, and M. SMITH, Circuit Judges.

Attorneys Kevin J. and Marie Claire Mirch appeal from the Tax Court's order dismissing for lack of jurisdiction their petition challenging the Commissioner of Internal Revenue's notice of deficiency for the 2004 tax year.

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

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

We have jurisdiction pursuant to 26 U.S.C. § 7482(a)(1). We review de novo, *Meruelo v. Comm’r*, 691 F.3d 1108, 1114 (9th Cir. 2012), and we affirm.

The Tax Court properly concluded that it lacked jurisdiction because the Mirches did not file a timely petition for redetermination. *See Elings v. Comm’r*, 324 F.3d 1110, 1112 (9th Cir. 2003) (“The tax court has jurisdiction only if two requirements are met: (1) the IRS issued a valid notice of deficiency, and (2) the petitioner filed a timely petition.”).

The notice of deficiency was sent by certified mail to the Mirches’ last known address, and they do not challenge the content of the notice. Thus, contrary to the Mirches’ contentions, there was a valid notice of deficiency. *See* 26 U.S.C. § 6212; *see also Scar v. Comm’r*, 814 F.2d 1363, 1366-70 (9th Cir. 1987) (discussing requirements for valid notice of deficiency).

We reject the Mirches’ contentions that the Tax Court was required to evaluate the validity of any extension of time to assess tax.

AFFIRMED.