

OCT 22 2015

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U.S. COURT OF APPEALS

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

DEE W. STOTTS,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent - Appellee.

No. 13-73940

Tax Ct. No. 16802-12

MEMORANDUM*

Appeal from a Decision of the
United States Tax Court

Submitted October 14, 2015**

Before: SILVERMAN, BERZON, and WATFORD, Circuit Judges.

Dee W. Stotts appeals pro se from the Tax Court's decision upholding income tax deficiencies and penalties for tax years 2007 and 2008. We have jurisdiction under 26 U.S.C. § 7482(a)(1). We affirm.

We reject Stotts's contention that he was denied the opportunity to present

* 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).

documents in the Tax Court, which is Stotts's sole basis for challenging the Tax Court's deficiency determination. The record reflects that following a hearing, the Commissioner filed a motion for entry of decision, and that Stotts failed to respond. The Tax Court then issued an order to show cause why it should not enter a decision, and Stotts again failed to respond. On appeal, Stotts fails to provide any explanation for his failure to respond.

The Commissioner's motion to strike, filed on June 13, 2014, is granted.

Stotts's requests that this court consider his newly filed evidence on appeal, set forth in his opposition and reply to the Commissioner's motion to strike, are denied.

AFFIRMED.