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U.S. COURT OF APPEALS

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

UNITED STATES OF AMERICA,

Plaintiff - Appellee,

v.

DOUGLAS R. CARAWAY,

Defendant - Appellant.

No. 13-15650

D.C. No. 3:08-cv-04371-MMC

MEMORANDUM*

Appeal from the United States District Court
for the Northern District of California
Maxine M. Chesney, District Judge, Presiding

Submitted November 18, 2015**

Before: TASHIMA, OWENS, and FRIEDLAND, Circuit Judges.

Taxpayer Douglas R. Caraway appeals pro se from the district court's order denying his motion for relief from judgment in the United States' action to reduce to judgment federal income tax assessments for tax years 1995 and 1998 to 2004.

We have jurisdiction under 28 U.S.C. § 1291. We review for an abuse of

* 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).

discretion the denial of a motion for relief from judgment under Fed. R. Civ. P. 60(b)(1). *Bateman v. U.S. Postal Serv.*, 231 F.3d 1220, 1223 (9th Cir. 2000).

We affirm.

The district court did not abuse its discretion by denying Caraway's motion for relief from judgment because the district court considered the correct legal framework and did not rely on clearly erroneous facts. *See id.* at 1223-24 (discussing four-factor equitable determination required for relief under Rule 60(b)(1)).

To the extent that Caraway seeks relief under Fed. R. Civ. P. 60(b)(6), we do not consider this argument because Caraway did not raise it before the district court. *See Cold Mountain v. Garber*, 375 F.3d 884, 891 (9th Cir. 2004).

We do not consider any documents that are not part of the district court record. *See Fed. R. App. P. 10(a); Kirshner v. Uniden Corp. of Am.*, 842 F.2d 1074, 1077 (9th Cir. 1988).

We reject Caraway's contentions concerning his tax liabilities as stipulated to by the parties and as determined by the district court.

AFFIRMED.