

MAR 24 2016

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U.S. COURT OF APPEALS

## NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

JOHN C. HOM &amp; ASSOCIATES, INC.,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL  
REVENUE,

Respondent - Appellee.

No. 13-72684

Tax Ct. No. 14081-11

MEMORANDUM\*

Appeal from a Decision of the  
United States Tax Court

Submitted March 15, 2016\*\*

Before: GOODWIN, LEAVY, and CHRISTEN Circuit Judges.

John C. Hom & Associates, Inc., appeals pro se from the Tax Court's order dismissing its petition challenging assessed tax deficiencies for tax years 2005 through 2009. We have jurisdiction under 26 U.S.C. § 7482(a)(1). We dismiss this appeal because appellant, a corporation, must appear in court through an

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\* 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).

attorney. *See Licht v. Am. W. Airlines*, 40 F.3d 1058, 1059 (9th Cir. 1994)

(“Corporations and other unincorporated associations must appear in court through an attorney.”).

Hom’s motion for miscellaneous relief, filed on March 7, 2016, is denied.

Appellee’s requests to strike portions of the excerpts of record, raised in its answering brief, are denied as unnecessary.

**DISMISSED.**