

NOT FOR PUBLICATION

FILED

UNITED STATES COURT OF APPEALS  
FOR THE NINTH CIRCUIT

JUN 1 2016

MOLLY C. DWYER, CLERK  
U.S. COURT OF APPEALS

D. SIDNEY POTTER,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL  
REVENUE,

Respondent - Appellee.

No. 14-70789

Tax Ct. No. 3735-13

MEMORANDUM\*

Appeal from a Decision of the  
United States Tax Court

Submitted May 24, 2016\*\*

Before: REINHARDT, W. FLETCHER, and OWENS, Circuit Judges.

D. Sidney Potter appeals pro se from the Tax Court's order granting the Commissioner's motion to enter judgment reflecting that Potter has no deficiencies in income tax nor overpayments due for tax years 2007 through 2009. We have jurisdiction under 26 U.S.C. § 7482(a)(1). We review de novo the Tax Court's

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\* This disposition is not appropriate for publication and is not precedent except as provided by Ninth Circuit Rule 36-3.

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

determination that it lacked jurisdiction. *I & O Pub. Co. v. Comm'r*, 131 F.3d 1314, 1315 (9th Cir. 1997). We affirm.

The Tax Court properly held that it was without jurisdiction to adjudicate the amount of Potter's claimed net operating losses that could only affect Potter's tax liability in tax years not before the Tax Court. *See* 26 U.S.C. § 6214(b); *Handeland v. Comm'r*, 519 F.2d 327, 329-30 (9th Cir. 1975) (in the absence of issues concerning recurring liability, only relief Tax Court can provide is finding of no deficiency).

Because the Tax Court awarded Potter all the relief he could seek from that court, Potter has impermissibly appealed a judgment favorable to himself, and we accordingly do not reach the merits of his arguments. *See Clapp v. Comm'r*, 875 F.2d 1396, 1398 (9th Cir. 1989) (holding that a party may not appeal a favorable judgment of the Tax Court).

**AFFIRMED.**