UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

ELDO KLINGENBERG,	No. 13-70506
Petitioner-Appellant,	Tax Ct. No. 9643-10L
v.	
COMMISSIONER OF INTERNAL REVENUE,	MEMORANDUM*
Respondent-Appellee.	

Appeal from a Decision of the
United States Tax Court

Submitted October 25, 2016**

Before: LEAVY, GRABER, and CHRISTEN, Circuit Judges.

Eldo Klingenberg appeals pro se from the Tax Court's judgment upholding

Klingenberg's federal income tax liability for tax years 1991 through 1997, and

2004. We have jurisdiction under 26 U.S.C. § 7482(a)(1). We review de novo the

Tax Court's legal conclusions and for clear error its findings of fact. *Johanson v.*

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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).

Comm'r, 541 F.3d 973, 976 (9th Cir. 2008). We affirm.

The Tax Court did not clearly err in determining that Klingenberg was sent notices of deficiency for all of the tax years in question and that Klingenberg did not produce any evidence contradicting the certified mail log showing that the notices were mailed. *See* 26 U.S.C. § 6330 (c)(2)(B) (at a hearing before a levy, a taxpayer may challenge the underlying tax liability if the person did not receive any statutory notice of deficiency or did not otherwise have an opportunity to dispute it); § 6212(b)(1) (a notice of deficiency addressed to the taxpayer's last known address suffices for purposes of notice); *United States v. Zolla*, 724 F.2d 808, 810 (9th Cir. 1984) (an official record of mailing is highly probative and sufficient, in the absence of contrary evidence, to show that the notice of deficiency was properly made).

Klingenberg's contentions that the Tax Court improperly conducted a trial de novo and considered evidence outside of the administrative record are unpersuasive.

AFFIRMED.

13-70506