

NOT FOR PUBLICATION

FILED

UNITED STATES COURT OF APPEALS

JAN 26 2017

FOR THE NINTH CIRCUIT

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

PHILIP A. DUGGAN,

No. 14-71645

Petitioner-Appellant,

Tax Ct. No. 3771-12

v.

MEMORANDUM*

COMMISSIONER OF INTERNAL
REVENUE,

Respondent-Appellee.

Appeal from a Decision of the
United States Tax Court

Submitted January 18, 2017**

Before: TROTT, TASHIMA, and CALLAHAN, Circuit Judges.

Philip A. Duggan appeals pro se from the Tax Court's decision, after a bench trial, upholding the Commissioner of the Internal Revenue's determination of income tax deficiencies and penalties for tax year 2008. We have jurisdiction under 26 U.S.C. § 7482(a)(1). We review de novo the Tax Court's legal

* 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).

conclusions, and for clear error its factual findings. *Hardy v. Comm'r*, 181 F.3d 1002, 1004 (9th Cir. 1999). We affirm.

The Tax Court properly upheld the Commissioner's deficiency determination because the Commissioner presented "some substantive evidence" that Duggan failed to report income and Duggan did not submit any relevant evidence "showing that the deficiency was arbitrary or erroneous." *Id.* at 1004-05.

The Tax Court properly upheld the Commissioner's additions to taxes for Duggan's failure to file a required tax return in a timely manner and for his failure to pay estimated taxes for 2008. *See* 26 U.S.C. §§ 6651(a)(1), 6654(a).

We reject as meritless Duggan's arguments regarding the Commissioner's attorneys having "unclean hands."

AFFIRMED.