

[DO NOT PUBLISH]

IN THE UNITED STATES COURT OF APPEALS

FOR THE ELEVENTH CIRCUIT

FILED
U.S. COURT OF APPEALS
ELEVENTH CIRCUIT
OCT 12, 2011
JOHN LEY
CLERK

No. 11-11609

T.C. No. 3958-08L

ESTATE OF JOSEPH L. MANGIARDI, DECEASED,

Petitioner-Appellant,

versus

COMMISSIONER OF IRS,

Respondent-Appellee.

Appeal from a Decision of
the United States Tax Court

(October 12, 2011)

Before TJOFLAT and CARNES, Circuit Judges, and MICKLE,* District Judge.

PER CURIAM:

* Honorable Stephan P. Mickle, United States District Judge for the Northern District of Florida, sitting by designation.

The estate of Joseph L. Magiardi appeals the United States Tax Court's ruling upholding the Commissioner of Internal Revenue's decision to collect the estate's unpaid federal estate tax liability by levy. The estate argues that the Internal Revenue Service Office of Appeals abused its discretion when it rejected the estate's offer to settle that unpaid tax liability, which totaled more than \$3 million, for the estate's remaining assets, worth \$700,000. According to the estate, the Office of Appeals abused its discretion because it misapplied the law (1) when it considered the potential to collect more than the offered \$700,000 by pursuing assets that had already been transferred to beneficiaries of the estate; (2) by incorrectly valuing those transferees' liability; and (3) by failing to quantify the amount that the IRS could reasonably expect to collect from those transferees.

After considering the arguments of the parties, we agree with the Tax Court that the IRS Office of Appeals did not abuse its discretion as the estate contends.

AFFIRMED.