

JUL 09 2015

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

## NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

HORACE M. CHAMBERS,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL  
REVENUE,

Respondent - Appellee.

No. 14-70104

Tax Ct. No. 2474-13L

MEMORANDUM\*

Appeal from a Decision of the  
United States Tax Court

Submitted June 22, 2015\*\*

Before: HAWKINS, GRABER, and W. FLETCHER, Circuit Judges.

Horace M. Chambers appeals pro se from the Tax Court's summary judgment in his action seeking to challenge his underlying tax liabilities and the Commissioner of Internal Revenue's collection activities for tax years 2005 and 2007. We have jurisdiction under 26 U.S.C. § 7482(a)(1). We review de novo,

---

\* 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).

*Johnston v. Comm'r*, 461 F.3d 1162, 1164 (9th Cir. 2006), and we affirm.

The Tax Court properly granted summary judgment because Chambers received the notices of deficiency for the tax years at issue and disputed his liabilities with the agency, and therefore could not raise those issues in the hearing regarding the proposed levies. *See* 26 U.S.C. § 6330(c)(2)(B) (a person may raise challenges to underlying tax liability in the hearing regarding a proposed levy “if the person did not receive any statutory notice of deficiency for such tax liability or did not otherwise have an opportunity to dispute such tax liability”).

Chambers’s pending motions are denied as unnecessary.

**AFFIRMED.**