

NOT FOR PUBLICATION

FILED

UNITED STATES COURT OF APPEALS

DEC 16 2022

FOR THE NINTH CIRCUIT

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

VIOLA CHANCELLOR,

No. 21-71264

Petitioner-Appellant,

Tax Ct. No. 20389-18

v.

MEMORANDUM*

COMMISSIONER OF INTERNAL
REVENUE,

Respondent-Appellee.

Appeal from a Decision of the
United States Tax Court

Submitted December 8, 2022**

Before: WALLACE, TALLMAN, and BYBEE, Circuit Judges.

Viola Chancellor appeals pro se from the Tax Court's decision, following a bench trial, upholding the Commissioner of Internal Revenue's determination of deficiency for tax year 2015. 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 factual

* 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).

determinations. *Hardy v. Comm'r*, 181 F.3d 1002, 1004 (9th Cir. 1999). We affirm.

The Tax Court did not clearly err in concluding that Chancellor was not entitled to the claimed itemized deductions, subject to the Commissioner's concessions, because Chancellor failed to meet her burden of clearly showing a right to the deductions. *See Sparkman v. Comm'r*, 509 F.3d 1149, 1159-61 (9th Cir. 2007) (explaining that the taxpayer has the burden of clearly showing the right to claimed deductions and is required to keep records to substantiate the deductions).

The Tax Court did not abuse its discretion in adopting the Commissioner's proposed computations under Tax Court Rule 155. *See Erhard v. Comm'r*, 46 F.3d 1470, 1479-80 (9th Cir. 1995) (setting forth standard of review); *see also Palmer v. IRS*, 116 F.3d 1309, 1312 (9th Cir. 1997) (explaining that the Internal Revenue Service's deficiency determinations are entitled to the presumption of correctness unless the taxpayer submits competent evidence that the assessments were arbitrary, excessive, or without foundation); *Schuster v. Comm'r*, 312 F.2d 311, 319 (9th Cir. 1962) (“[T]he Tax Court, in determining a taxpayer's liability for the deficiency, does not have jurisdiction to determine his liability for interest.”).

The Tax Court properly concluded that it lacked jurisdiction over Chancellor's claim that the Commissioner erroneously processed a tax payment,

causing an overdraft at her bank. *See Gorospe v. Comm'r*, 451 F.3d 966, 968 (9th Cir. 2006) (the Tax Court is a court of limited jurisdiction, and its subject matter is defined by Title 26 of the United States Code).

We do not consider Chancellor's arguments or allegations raised for the first time on appeal because Chancellor has failed to demonstrate exceptional circumstances. *See Sparkman*, 509 F.3d at 1158.

AFFIRMED.