

DEC 4 2014

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U.S. COURT OF APPEALS

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

<p>BRADLEY WARREN PUGH,</p> <p>Petitioner - Appellant,</p> <p>v.</p> <p>COMMISSIONER OF INTERNAL REVENUE,</p> <p>Respondent - Appellee.</p>

No. 13-70565

Tax Ct. No. 1126-12

MEMORANDUM*

Appeal from a Decision of the
United States Tax Court

Submitted November 18, 2014**

Before: LEAVY, FISHER, and N.R. SMITH, Circuit Judges.

Bradley Warren Pugh appeals pro se from the Tax Court’s summary judgment in Pugh’s action challenging a federal tax lien. We have jurisdiction under 26 U.S.C. § 7482. We review de novo, *Gladden v. Comm’r*, 262 F.3d 851, 853 (9th Cir. 2001), and we affirm.

* 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).

The Tax Court properly granted summary judgment because Pugh failed to raise a genuine dispute of material fact as to whether he had paid his outstanding tax penalties, which were imposed after he filed a frivolous tax return. *See* 26 U.S.C. § 6702 (imposing penalties for filing frivolous tax returns); *Parkinson v. Comm'r*, 647 F.2d 875, 876 (9th Cir. 1981) (per curiam) (stating summary judgment standard under Tax Court Rule 121(d), which is derived from Fed. R. Civ. P. 56).

We reject as without merit Pugh's contentions that the Tax Court failed to create a proper record, expressed bias in favor of the Commissioner, and committed other procedural errors.

AFFIRMED.