

JUN 23 2016

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

## NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

LUKE D. BRUGNARA,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL  
REVENUE,

Respondent - Appellee.

No. 14-70325

Tax Ct. No. 10243-12L

MEMORANDUM\*

Appeal from a Decision of the  
United States Tax Court

Submitted June 14, 2016\*\*

Before: BEA, WATFORD, and FRIEDLAND, Circuit Judges.

Luke D. Brugnara appeals pro se from the Tax Court's summary judgment for the Internal Revenue Service regarding his federal income tax liabilities for various tax years. We have jurisdiction under 26 U.S.C. § 7482(a)(1). We review de novo, *Taproot Admin. Servs., Inc. v. Comm'r*, 679 F.3d 1109, 1114 (9th Cir.

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\* 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).

2012), and we affirm.

The Tax Court properly granted summary judgment as to tax years 2006, 2007, and 2008 because Brugnara failed to raise properly the underlying tax liability in a collection due process (“CDP”) hearing. *See Giamelli v. Comm’r*, 129 T.C. 107, 115 (2007) (when a taxpayer disagrees with a notice of determination, the taxpayer may ask the Tax Court to consider the issues that were properly raised in the CDP hearing); Treas. Reg. § 301.6330-1(f)(2) Q & A F3 (“An issue is not properly raised if the taxpayer fails to request consideration of the issue by Appeals, or if consideration is requested but the taxpayer fails to present to Appeals any evidence with respect to that issue after being given a reasonable opportunity to present such evidence.”).

We reject as unsupported by the record Brugnara’s contention that he did not receive the notice of determination.

**AFFIRMED.**