

NOT FOR PUBLICATION

FILED

UNITED STATES COURT OF APPEALS

MAY 13 2020

FOR THE NINTH CIRCUIT

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

RICHARD H. LEVIN; LINDA D. LEVIN,

No. 19-70314

Petitioners-Appellants,

IRS No. 11578-14L

v.

MEMORANDUM*

COMMISSIONER OF INTERNAL
REVENUE,

Respondent-Appellee.

On Petition for Review of an Order of the
United States Tax Court

Submitted May 6, 2020**

Before: BERZON, N.R. SMITH, and MILLER, Circuit Judges.

Richard H. Levin, an attorney, and Linda D. Levin appeal pro se from the Tax Court's summary judgment upholding the Internal Revenue Service's determination to collect by levy the appellants' unpaid federal income taxes for the year 2010. We have jurisdiction under 26 U.S.C. § 7482(a)(1). We review de

* 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).

novo the Tax Court's summary judgment, *Johnston v. Comm'r*, 461 F.3d 1162, 1164 (9th Cir. 2006), and for an abuse of discretion the Tax Court's evidentiary rulings, *Sparkman v. Comm'r*, 509 F.3d 1149, 1156 (9th Cir. 2007). We affirm.

The Tax Court did not abuse its discretion in considering the settlement officer's declaration and administrative record when evaluating the motion for summary judgment. *See* Fed. R. Evid. 901(a) (authentication requirement is satisfied by "evidence sufficient to support a finding that the item is what the proponent claims it is"); Fed. R. Evid. 901(b)(1) and (7) (authentication by witness testimony and evidence that document was filed in a public office); *United States v. Pang*, 362 F.3d 1187, 1191-93 (9th Cir. 2004) (Rule 901 permits a court to admit evidence if sufficient proof has been introduced so that a trier of fact can find in favor of authenticity or identification).

We do not consider issues raised by the appellants in their brief which are not supported by argument. *See Acosta-Huerta v. Estelle*, 7 F.3d 139, 144 (9th Cir. 1992).

AFFIRMED.