

United States Court of Appeals
FOR THE DISTRICT OF COLUMBIA CIRCUIT

No. 16-1255

September Term, 2017

FILED ON: SEPTEMBER 15, 2017

MICHAEL D. BROWN AND MARY BROWN,
APPELLANTS

v.

COMMISSIONER OF INTERNAL REVENUE SERVICE,
APPELLEE

Appeal from the United States Tax Court

Before: GARLAND, *Chief Judge*, TATEL, *Circuit Judge*, and GINSBURG, *Senior Circuit Judge*

J U D G M E N T

This appeal was considered on the record from the United States Tax Court and on the briefs filed by the parties. See Fed. R. App. P. 34(a)(2); D.C. Cir. Rule 34(j). It is

ORDERED AND ADJUDGED that the order of the tax court filed May 2, 2016 be affirmed for the reasons stated in the memorandum opinion filed by that court on April 28, 2016. The tax court did not err when it denied the appellants' petition for review and upheld the jeopardy assessment and levy against the appellants. The tax court did not clearly err in finding the IRS Area Director personally approved the jeopardy levy by signing the Notice of Jeopardy Assessment sent to appellants. Nor did the IRS Office of Appeals abuse its discretion in denying appellants' collection alternative, which it reasonably found both unsuitable and incomplete. Finally, appellants fail to explain how evidence not in the record would aid their cause, and therefore fail to explain why it is necessary to remand the case to the tax court to hear that evidence.

Pursuant to D.C. Circuit Rule 36, this disposition will not be published. The Clerk is directed to withhold issuance of the mandate herein until seven days after resolution of any timely petition for rehearing or petition for rehearing en banc. See Fed. R. App. P. 41(b); D.C. Cir. Rule 41.

Per Curiam

FOR THE COURT:
Mark J. Langer, Clerk

BY: /s/
Michael C. McGrail
Deputy Clerk