

**United States Court of Appeals**  
FOR THE DISTRICT OF COLUMBIA CIRCUIT

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**No. 19-1055**

**September Term, 2019**

**USTC-22420-17L**

**Filed On:** November 4, 2019

James Anthony Ransom,

Appellant

v.

Commissioner of Internal Revenue,

Appellee

**ON APPEAL FROM THE UNITED STATES TAX COURT**

**BEFORE:** Millett, Pillard, and Wilkins, Circuit Judges

**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). Upon consideration of the foregoing, appellee’s motion for leave to file an appendix and the lodged appendix, and appellee’s motion to strike portions of the appendix submitted with appellant’s reply brief, and the response thereto, which indicates that appellant does not oppose the motion, it is

**ORDERED** that appellee’s motion for leave to file an appendix be granted. The Clerk is directed to file the lodged appendix. It is

**FURTHER ORDERED** that the motion to strike be granted as unopposed, and that appellant’s appendix be stricken with respect to materials that are not part of the Tax Court record. As to appellant’s request that this court consider four documents attached to his response to the motion to strike, no separate request is required for this court to consider documents that are part of the Tax Court record. See Fed. R. App. P. 30(a)(2). It is

**FURTHER ORDERED AND ADJUDGED** that the decision of the Tax Court be affirmed. The Tax Court correctly determined that appellant was barred from challenging in his Collection Due Process (“CDP”) hearing before the Internal Revenue Service’s (“IRS”) Office of Appeals the amount of his unpaid tax liabilities for 2012 and 2013 because he did not timely challenge the September 2014 and September 2015 Notices of Determination issued by the IRS with respect to those liabilities. See 26 U.S.C. § 6330(c)(2)(B). Although appellant contends that he did not receive those

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notices, the Tax Court correctly declined to consider that argument because appellant did not raise it in his CDP hearing or his petition in that court. See Boulware v. C.I.R., 816 F.3d 133, 136 (D.C. Cir. 2016); 26 C.F.R. § 301.6330-1(f)(2) at A-F3. Similarly, the Tax Court correctly concluded that appellant could not challenge his liability for 2015, because he did not do so in his CDP hearing.

In addition, the Office of Appeals did not abuse its discretion by denying appellant's request for an installment agreement as to appellant's 2012, 2013, and 2015 taxes. Appellant concedes that at the time of the Office's decision, he was delinquent on his 2017 estimated tax payments, and the IRS "does not abuse its discretion by denying a request for an installment agreement when the taxpayer is not in compliance with his current tax obligations." Boulware, 816 F.3d at 135.

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**