

**United States Court of Appeals**  
**FOR THE EIGHTH CIRCUIT**

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No. 07-2952

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Lisa R. Goodman,	*
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Appellant,	*
	* Appeal from the
v.	* United States Tax Court.
	*
Commissioner of Internal Revenue,	* [UNPUBLISHED]
	*
Appellee.	*

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Submitted: January 20, 2009  
Filed: February 4, 2009

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Before WOLLMAN, MURPHY, and MELLOY, Circuit Judges.

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PER CURIAM.

After an Internal Revenue Service (IRS) appeals officer issued a Notice of Determination allowing collection to proceed on Lisa Goodman's tax liability, Goodman sought review of the Notice of Determination. The tax court<sup>1</sup> granted summary judgment for the Commissioner. This appeal followed, in which Goodman argues that the tax court erred in considering the declaration of the appeals officer, with its attached exhibits, in granting summary judgment.

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<sup>1</sup>The Honorable Mark V. Holmes, United States Tax Court Judge.

After careful de novo review, see Cox v. Comm’r, 121 F.3d 390, 391 (8th Cir. 1997) (standard of review), we conclude that the tax court did not err. The declaration was a statement by the appeals officer that she had considered the attached exhibits<sup>2</sup> in making her determination that collection should proceed, and thus the material was properly deemed part of the administrative record. See Fifty Below Sales & Mktg., Inc. v. United States, 497 F.3d 828, 829-30 (8th Cir. 2007) (review of Collection Due Process decision rendered by appeals officer under 26 U.S.C. § 6330 is limited to administrative record before appeals officer); Robinette v. Comm’r, 439 F.3d 455, 459, 461-62 (8th Cir. 2006) (review of administrative agency decisions is ordinarily limited to consideration of decision of agency and evidence on which it was based; finding record created by appeals officer adequate where officer considered taxpayer’s file, correspondence from IRS, and officer’s notes detailing contacts with taxpayer’s representative).

The judgment is affirmed. See 8th Cir. R. 47B.

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<sup>2</sup>These included the Notice of Deficiency, the officer’s notes about the case, a Form 4340, and computer transcripts regarding Goodman’s account.