NOT FOR PUBLICATION

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U.S. COURT OF APPEALS

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

ANDREW M. HUNTER; ANGELA A. HUNTER, Petitioners-Appellants, v. COMMISSIONER OF INTERNAL REVENUE, Respondent-Appellee.	No. 16-70308 Tax Ct. No. 20732-15 MEMORANDUM*

Appeal from a Decision of the
United States Tax Court

Submitted March 8, 2017**

Before: LEAVY, W. FLETCHER, and OWENS, Circuit Judges.

Andrew M. Hunter and Angela A. Hunter appeal from the Tax Court's order dismissing for lack of jurisdiction their action related to their tax liability for tax years 2012 and 2013. We have jurisdiction under 26 U.S.C. § 7482(a). We review de novo, *Gorospe v. Comm'r*, 451 F.3d 966, 968 (9th Cir. 2006), and we affirm.

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* 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).

The Tax Court properly concluded that it lacked jurisdiction over the petition because the petition was not filed within 90 days of the notice of deficiency. *See* 26 U.S.C. § 6213(a) (establishing a 90-day requirement for appealing a notice of deficiency); 26 U.S.C. § 7502(a)(2) (timely mailing treated as timely filing "only if . . . deposited in the mail in the United States in an envelope . . . properly addressed to the agency . . . "); *Gorospe*, 451 F.3d at 968 (the Tax Court is a court of limited jurisdiction, and its subject matter is determined by Title 26 of the United States Code).

AFFIRMED.