

[DO NOT PUBLISH]

IN THE UNITED STATES COURT OF APPEALS

FOR THE ELEVENTH CIRCUIT

No. 06-15229
Non-Argument Calendar

<p>FILED U.S. COURT OF APPEALS ELEVENTH CIRCUIT July 2, 2007 THOMAS K. KAHN CLERK</p>

U.S. Tax Court No. 11894-05L

KENT E. HOVIND,

Petitioner-Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent-Appellee.

Petition for Review of a Decision of the
United States Tax Court

(July 2, 2007)

Before WILSON, PRYOR and COX, Circuit Judges.

PER CURIAM:

Kent E. Hovind appeals the United States Tax Court's grant of summary judgment to the Commissioner of the IRS. Hovind argues that he was erroneously

prevented from challenging the amount of his tax liability in the Tax Court. He also argues that summary judgment was improper because issues of material fact exist regarding whether proper procedures were used to assess the tax and whether Hovind intended to use nominees to avoid tax payment.

After a thorough review of the parties' briefs and the record on appeal, we conclude that the Tax Court did not err in granting summary judgment to the IRS. Hovind waived his right to contest the amount of his tax liability in court by failing to raise that issue at the appropriate time in the administrative process. And, the record does not support his contentions that issues of material fact exist as to the propriety of the procedures used by the IRS.

AFFIRMED.