



responsibilities. He forthrightly states that “the Judge was correct with [her] decision[.]” Appeal Brief at 1. He goes on to describe circumstances that affected his dilatory tax return filings and past-due tax payments. He cites to record evidence that his returns have by now been filed and that he has attempted to secure payments plans with the IRS.<sup>1</sup> In addition to these things, Applicant’s brief includes a substantial amount of new evidence, which the Directive does not permit us to consider.<sup>2</sup> Directive ¶ E3.1.29.

Applicant’s brief, viewed in its totality, does not make an assertion of harmful error by the Judge. Our jurisdiction is limited to those cases in which the appealing party alleges such an error. Directive ¶ E3.1.32. Accordingly, the Judge’s decision is AFFIRMED.

Signed: Michael Y. Ra’anan  
Michael Y. Ra’anan  
Administrative Judge  
Chairperson, Appeal Board

Signed: James E. Moody  
James E. Moody  
Administrative Judge  
Member, Appeal Board

Signed: James F. Duffy  
James F. Duffy  
Administrative Judge  
Member, Appeal Board

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<sup>1</sup>Applicant does not argue that the Judge failed to consider this evidence or that she mis-weighed it. However, to the extent that such an argument is implicit in his reference to it, he has not rebutted the presumption that the Judge considered all of the evidence in the record, nor has he shown that the Judge weighed the evidence in a manner that was arbitrary, capricious, or contrary to law. *See, e.g.*, ISCR Case No. 13-00502 at 3 (App. Bd. Mar. 7, 2017).

<sup>2</sup>Even so, we conclude that, had this information been included in the record evidence, it would not have led to a different result.