

UNITED STATES COURT OF APPEALS
FOR THE SECOND CIRCUIT

SUMMARY ORDER

THIS SUMMARY ORDER WILL NOT BE PUBLISHED IN THE FEDERAL REPORTER AND MAY NOT BE CITED AS PRECEDENTIAL AUTHORITY TO THIS OR ANY OTHER COURT, BUT MAY BE CALLED TO THE ATTENTION OF THIS OR ANY OTHER COURT IN A SUBSEQUENT STAGE OF THIS CASE, IN A RELATED CASE, OR IN ANY CASE FOR PURPOSES OF COLLATERAL ESTOPPEL OR RES JUDICATA.

At a stated term of the United States Court of Appeals for the Second Circuit, held at the Thurgood Marshall United States Courthouse, at Foley Square, in the City of New York, on the 6th day of October, two thousand and four.

PRESENT:

Hon. John M. Walker, Jr.,
Chief Judge,
Hon. Chester J. Straub,
Circuit Judge,
Hon. Jed S. Rakoff,
District Judge.*

-----X
WOON Y. RHEE,

Petitioner,

- v. -

No. 03-41108-cv

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

-----X

FOR PETITIONER

Woon Y. Rhee, pro se, Bayside, NY

*The Honorable Jed S. Rakoff, of the United States District Court for the Southern District of New York, sitting by designation.

FOR RESPONDENT

EILEEN J. O'CONNOR, Assistant
Attorney General (Frank P. Cihlar
and Janet A. Bradley, Attorneys,
Tax Division, Department of
Justice, on the brief),
Washington, DC

Appeal from the United States Tax Court (Mary Ann Cohen,
Judge).

**UPON DUE CONSIDERATION, IT IS HEREBY ORDERED, ADJUDGED AND
DECREED** that the judgment of the tax court be and it hereby is
AFFIRMED.

Petitioner Woon Y. Rhee appeals from the July 31, 2003
judgment of the United States Tax Court (Mary Ann Cohen, Judge)
ordering her to pay income-tax liabilities in accordance with a
stipulated settlement she entered into with the Internal Revenue
Service ("IRS"). Rhee also appeals from the tax court's order of
October 23, 2003 denying her motion to vacate the stipulated
settlement. We affirm. Familiarity with the facts and
procedural background is assumed.

There is no dispute that, in settlement of the litigation
before the tax court, the parties entered into a stipulation
pursuant to which Rhee agreed to pay \$4,000, in \$70 monthly
installments, to cover tax liabilities she owed for the 1991 and
1996 fiscal years. Nor is there any dispute that the tax court
entered an order on July 31, 2003 approving the terms of that
agreement. But Rhee argues that she entered into the agreement
under duress, and that the tax court and the IRS colluded to
force her into a settlement. These same arguments were made to,
and rejected by, the tax court when, by order dated October 23,
2003, it denied Rhee's motion to vacate the settlement agreement.

We review the tax court's conclusions of law de novo, its
factual findings for clear error, and its application of its own
procedural rules for abuse of discretion. Sunik v. Comm'r, 321
F.3d 335, 337 (2d Cir. 2003); Madison Recycling Assocs. v.
Comm'r, 295 F.3d 280, 285 (2d Cir. 2002). A stipulated tax-court
settlement is binding on the parties, and will not be vacated
absent some showing of fraud, mutual mistake of fact, or another
"like cause." Farrell v. Comm'r, 136 F.3d 889, 894 (2d Cir.
1998); see Tax Ct. R. 91(e). There being no evidence in the
record to support Rhee's allegations of duress and collusion, the
tax court's order approving the parties' stipulated settlement

and its subsequent refusal to vacate the settlement agreement are unimpeachable.

For the foregoing reasons, the judgment of the tax court is hereby **AFFIRMED**.

FOR THE COURT:
Roseann B. MacKechnie, Clerk

By: _____
Lucille Carr, Deputy Clerk