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U.S. COURT OF APPEALS

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

TIMOTHY D. REUBEN,

Plaintiff - Appellant,

v.

UNITED STATES OF AMERICA,

Defendant - Appellee.

No. 13-55240

D.C. No. 2:11-cv-09448-SJO-  
PJW

MEMORANDUM\*

Appeal from the United States District Court  
for the Central District of California  
S. James Otero, District Judge, Presiding

Argued and Submitted April 9, 2015  
Pasadena, California

Before: REINHARDT, McKEOWN, and M. SMITH, Circuit Judges.

Timothy Reuben appeals the denial of a tax refund from the Internal Revenue Service for the sale of stock received as part of a mutual life insurance company's demutualization. Reuben appeals the district court's order granting the government's motion for summary judgment based on Reuben's failure to

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\* This disposition is not appropriate for publication and is not precedent except as provided by 9th Cir. R. 36-3.

establish that his basis in the stock was other than zero. For the reasons set forth in *Dorrance v. United States*, No. 13-16548, 2015 WL 8241954 (9th Cir. Dec. 9, 2015), we hold that the district court properly found that Reuben was not entitled to a refund and affirm the judgment.

**AFFIRMED.**