

NOT FOR PUBLICATION

FILED

UNITED STATES COURT OF APPEALS

NOV 18 2021

FOR THE NINTH CIRCUIT

MOLLY C. DWYER, CLERK
U.S. COURT OF APPEALS

EDMUND V. MANZANO,

No. 20-73384

Petitioner-Appellant,

Tax Ct. No. 17650-19

v.

MEMORANDUM*

COMMISSIONER OF INTERNAL
REVENUE,

Respondent-Appellee.

Appeal from a Decision of the
United States Tax Court

Submitted November 8, 2021**

Before: CANBY, TASHIMA, and MILLER, Circuit Judges.

Edmund V. Manzano appeals pro se from the Tax Court's decision dismissing his petition for failure to state a claim. We have jurisdiction under 26 U.S.C. § 7482(a)(1). We review de novo. *Hongsermeier v. Comm'r*, 621 F.3d 890, 899 (9th Cir. 2010). We affirm.

* 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 dismissed Manzano’s petition for failure to state a claim because Manzano did not set forth a clear and concise argument of error, or any facts demonstrating error, in the Commissioner’s determination of his tax liability for the 2017 tax year. *See* Tax Ct. R. 34(b)(4) (explaining that a petition must contain “[c]lear and concise assignments of each and every error. . . committed by the Commissioner in the determination of the deficiency. . . [and]. . . [a]ny issue not raised in the assignments of error shall be deemed to be conceded”); *Grimes v. Comm’r*, 806 F.2d 1451, 1453-54 (9th Cir. 1986) (affirming dismissal where a petitioner failed to present “any justiciable error in his petition for redetermination”).

Manzano’s motion to vacate the judgment (Docket Entry No. 21) is denied.

AFFIRMED.