

NOT FOR PUBLICATION

FILED

UNITED STATES COURT OF APPEALS

NOV 25 2022

FOR THE NINTH CIRCUIT

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

ANDY ATIGHI,

No. 21-71417

Petitioner-Appellant,

Tax Ct. No. 14501-21

v.

MEMORANDUM*

COMMISSIONER OF INTERNAL
REVENUE,

Respondent-Appellee.

Appeal from a Decision of the
United States Tax Court

Submitted November 15, 2022**

Before: CANBY, CALLAHAN, and BADE, Circuit Judges.

Andy Atighi appeals pro se from the Tax Court's order dismissing for lack of jurisdiction his petition regarding his tax liabilities for tax years 2010 and 2011. We have jurisdiction under 26 U.S.C. § 7482(a)(1). We review de novo. *Gorospe v. Comm'r*, 451 F.3d 966, 968 (9th Cir. 2006). 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 concluded that it lacked jurisdiction over Atighi's claims because Atighi failed to file a timely petition for a redetermination in response to the IRS's notices of deficiency for the tax years at issue. *See Scar v. Comm'r*, 814 F.2d 1363, 1366 (9th Cir. 1987) (stating that the Tax Court may exercise its jurisdiction only when the IRS issues a notice of deficiency and the taxpayer files a timely notice for redetermination); *Wilson v. Comm'r*, 564 F.2d 1317, 1319 (9th Cir. 1977) (stating that the 90-day period for petitioning the Tax Court commences on the date of mailing the notice of deficiency).

AFFIRMED.