

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

FILED

JUL 06 2009

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

RICHARD GRANT,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent - Appellee.

No. 08-70383

Tax Ct. No. 7900-06L

MEMORANDUM*

Appeal from a Decision of the
United States Tax Court

Submitted June 16, 2009**

Before: PAEZ, TALLMAN, and N.R. SMITH, Circuit Judges.

Richard Grant appeals pro se from the tax court's order dismissing for failure to prosecute his petition challenging a determination by the Commissioner

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

** The panel unanimously finds this case suitable for decision without oral argument. *See* Fed. R. App. P. 34(a)(2).

of Internal Revenue (“Commissioner”) sustaining a collection action for failure to file federal tax returns or pay federal income taxes on partnership income in 2001 and 2002. We have jurisdiction under 26 U.S.C. § 7482(a)(1). We review for an abuse of discretion, *Noli v. Comm’r*, 860 F.2d 1521, 1527 (9th Cir. 1988), and we affirm.

The tax court did not abuse its discretion by dismissing Grant’s case for failure to prosecute after he failed to appear for trial. *See* Tax Ct. R. 123(b), 149(a). Grant received several warnings that dismissal could result from his failure to appear for trial, but nonetheless failed to appear.

Grant forfeits review of the district court’s orders denying the Commissioner’s motion for summary judgment and his motion for reconsideration by not specifically challenging them. *See Indep. Towers of Washington v. Washington*, 350 F.3d 925, 929 (9th Cir. 2003) (holding that we review only issues which are argued specifically and distinctly in a party’s opening brief).

Grant’s remaining contentions are unpersuasive.

AFFIRMED.