FILED

JUL 08 2009

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

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

RAYMOND E. VOGT, JR., Petitioner - Appellant, v. COMMISSIONER OF INTERNAL REVENUE, Respondent - Appellee.	No. 08-71133 Tax Ct. No. 3037-06 MEMORANDUM*

Appeal from a Decision of the
United States Tax Court

Submitted June 16, 2009**

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

Raymond E. Vogt, Jr., appeals pro se from the tax court's decision in favor of the Internal Revenue Service ("IRS") in his action seeking a redetermination of

---

* 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).

EN/Research

his 2000-2003 federal income taxes and additions to tax. We have jurisdiction under 26 U.S.C. § 7482(a)(1). We review the Tax Court's findings of fact for clear error and its conclusions of law de novo. *Hardy v. Comm'r*, 181 F.3d 1002, 1004 (9th Cir. 1999). We affirm.

The tax court properly deemed stipulated the Commissioner's proposed facts after Vogt refused to stipulate to facts based on his asserted Fifth Amendment privilege against self-incrimination. *See* Tax Ct. R. 91(f)(3); *Edelson v. Comm'r*, 829 F.2d 828, 832 (9th Cir. 1987) (explaining that a taxpayer cannot refuse to cooperate with the IRS based on a generalized fear of self-incrimination).

Vogt's contention that the IRS was required to notify him of his duty to maintain his income records or his duty to file taxes is without merit. *See Cracchiola v. Comm'r*, 643 F.2d 1383, 1385 (9th Cir. 1981).

Vogt's remaining contentions are unpersuasive.

AFFIRMED.