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U.S. COURT OF APPEALS

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

MICHAEL IOANE,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL  
REVENUE,

Respondent - Appellee.

No. 09-70708

Tax Ct. No. 19292-07L

MEMORANDUM\*

Appeal from a Decision of the  
United States Tax Court

Submitted February 15, 2011\*\*

Before: CANBY, FERNANDEZ, and M. SMITH, Circuit Judges.

Michael Ioane appeals pro se from the tax court's order dismissing his petition contesting the Commissioner of Internal Revenue's Notice of Determination concerning income tax liabilities for tax years 1998 through 2002.

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\* 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).

We have jurisdiction under 26 U.S.C. § 7482(a)(1). We review de novo. *Suter v. Goedert*, 504 F.3d 982, 985 (9th Cir. 2007). We affirm.

The tax court properly dismissed Ioane’s petition on the ground of mootness, because there was “no effective relief remaining for [the] court to provide” after the Internal Revenue Service rescinded the notice of intent to levy and withdrew the tax liens. *Id.* at 986 (citation omitted).

Ioane’s remaining contentions are unpersuasive.

**AFFIRMED.**