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U.S. COURT OF APPEALS

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

<p>ELDO KLINGENBERG,</p> <p>Petitioner - Appellant,</p> <p>v.</p> <p>COMMISSIONER OF INTERNAL REVENUE,</p> <p>Respondent - Appellee.</p>
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No. 09-72945

Tax Ct. No. 6950-08L

MEMORANDUM\*

Appeal from a Decision of the  
United States Tax Court

Submitted October 25, 2011\*\*

Before: TROTT, GOULD, and RAWLINSON, Circuit Judges.

Eldo Klingenberg appeals pro se from the Tax Court’s order dismissing his petition contesting a proposed levy to collect unpaid income tax liabilities for tax years 1998 through 2003. We have jurisdiction under 26 U.S.C. § 7482(a)(1). We review for an abuse of discretion the Tax Court’s decision to dismiss a case for

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

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

lack of prosecution. *Edelson v. Comm'r*, 829 F.2d 828, 831 (9th Cir. 1987). We affirm.

The Tax Court did not abuse its discretion in dismissing Klingenberg's petition for failure to prosecute because Klingenberg failed to appear at trial and failed to engage in the mandatory stipulation process, despite warnings that failure to comply could result in dismissal of the petition. *See id.* (court did not abuse its discretion in dismissing the taxpayers' petitions for failure to prosecute where the taxpayers had, among other things, failed to appear for trial).

Klingenberg's remaining contentions are unpersuasive.

**AFFIRMED.**