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U.S. COURT OF APPEALS

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

<p>JOHN HENRY RYSKAMP,</p> <p style="text-align: center;">Petitioner - Appellant,</p> <p style="text-align: center;">v.</p> <p>COMMISSIONER OF INTERNAL REVENUE,</p> <p style="text-align: center;">Respondent - Appellee.</p>
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No. 10-73104

Tax Ct. No. 17098-10L

MEMORANDUM\*

Appeal from a Decision of the  
United States Tax Court

Submitted June 18, 2013\*\*

Before: TALLMAN, M. SMITH, and HURWITZ, Circuit Judges.

John Henry Ryskamp appeals pro se from the Tax Court’s order dismissing his action for lack of subject matter jurisdiction. 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), and we affirm.

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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).

The Tax Court properly concluded that it lacked jurisdiction because Ryskamp was never issued a notice of deficiency or a notice of determination. *See* 26 U.S.C. §§ 6213(a), 6330(d); *see also Gorospe*, 451 F.3d at 968 (the Tax Court is a court of limited jurisdiction, and its subject matter jurisdiction is defined by Title 26 of the United States Code); *Abrams v. Comm'r*, 814 F.2d 1356, 1356-57 (9th Cir. 1987) (per curiam) (holding that a pre-filing notification letter from the Internal Revenue Service was not a notice of deficiency, and therefore the Tax Court had no jurisdiction over the taxpayer's petition).

We deny Ryskamp's motions filed on June 17, 2011 and June 20, 2011.

**AFFIRMED.**