

DEC 22 2014

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U.S. COURT OF APPEALS

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

<p>RONALD G.S. AU,</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. 13-72152

Tax Ct. No. 16934-12

MEMORANDUM*

Appeal from a Decision of the
United States Tax Court

Submitted December 9, 2014**

Before: WALLACE, LEAVY, and BYBEE, Circuit Judges.

Ronald G.S. Au, an attorney, 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.

* 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 Au was never issued a notice of determination. *See* 26 U.S.C. §§ 6320(c), 6330(d) (conferring jurisdiction to the Tax Court for review of a lien or levy only after the Internal Revenue Service issues a determination based upon a collection due process hearing); *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).

Because we affirm on the basis of lack of jurisdiction, we do not consider Au's contentions regarding the underlying tax liability, penalties, and payments.

We do not consider matters not specifically and distinctly raised and argued in the opening brief, or arguments and allegations raised for the first time on appeal. *See Padgett v. Wright*, 587 F.3d 983, 985 n.2 (9th Cir. 2009) (per curiam).

AFFIRMED.