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U.S. COURT OF APPEALS

## NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

WESLEY L. CASSIDY, Sr.,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL  
REVENUE,

Respondent - Appellee.

No. 13-74465

Tax Ct. No. 28406-11

MEMORANDUM\*

Appeal from a Decision of the  
United States Tax Court

Submitted February 24, 2016\*\*

Before: LEAVY, FERNANDEZ, and RAWLINSON, Circuit Judges.

Wesley L. Cassidy, Sr., appeals pro se from the Tax Court's decision dismissing for failure to prosecute his petition challenging the Commissioner of Internal Revenue's determination of tax deficiencies for tax years 2006, 2007, and 2008. We have jurisdiction under 26 U.S.C. § 7482(a)(1). We review for an abuse

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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).

of discretion, *Noli v. Comm'r*, 860 F.2d 1521, 1527 (9th Cir. 1988), and we affirm.

The Tax Court did not abuse its discretion in dismissing Cassidy's petition for failure to prosecute because, despite being granted three trial continuances and multiple warnings that his case could be dismissed, Cassidy failed to submit evidence to substantiate his assertions or respond to various requests from the Commissioner. *See id.* (a court is justified in dismissing a case on the basis of a party's dilatory conduct); *see also* T.C. R. 123(b) (Tax Court may dismiss a case and enter a decision against a petitioner where the petitioner fails to prosecute or proceed as required by the Tax Court).

We reject as meritless Cassidy's contentions that the underlying proceeding violated his due process rights and right to a fair trial, that the Tax Court was biased against him, and that the Tax Court erred in denying him an interpreter.

Because we affirm the dismissal for failure to prosecute, we do not consider the merits of his underlying claim.

All pending requests are denied as moot.

**AFFIRMED.**