

JUN 22 2016

MOLLY C. DWYER, CLERK
U.S. COURT OF APPEALS

NOT FOR PUBLICATION
UNITED STATES COURT OF APPEALS
FOR THE NINTH CIRCUIT

JIMMY KIT LEE,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent - Appellee.

No. 14-72340

Tax Ct. No. 8863-13

MEMORANDUM*

Appeal from a Decision of the
United States Tax Court

Submitted June 14, 2016**

Before: BEA, WATFORD, and FRIEDLAND, Circuit Judges.

Jimmy Kit Lee appeals pro se from the Tax Court's decision dismissing for failure to prosecute properly his petition challenging the Commissioner of Internal Revenue's determination of tax deficiencies for tax year 2010. We have jurisdiction under 26 U.S.C. § 7482(a)(1). We review for an abuse of discretion,

* 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).

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 Lee's petition for failure to prosecute properly because Lee failed to comply with the Tax Court's Standing Pretrial Order requiring the parties to exchange documents at least fourteen days before trial, and Lee refused to answer the Tax Court's questions regarding his business. *See* 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 Lee's contentions that the Internal Revenue Service does not have authority to levy taxes, and the documents he produced were not a "document dump."

AFFIRMED.