

NOT FOR PUBLICATION

FILED

UNITED STATES COURT OF APPEALS

NOV 21 2016

FOR THE NINTH CIRCUIT

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

EUGENE J. KERNAN,

No. 15-70574

Petitioner-Appellant,

Tax Ct. No. 19672-11

v.

MEMORANDUM\*

COMMISSIONER OF INTERNAL  
REVENUE,

Respondent-Appellee.

Appeal from a Decision of the  
United States Tax Court

Submitted November 16, 2016\*\*

Before: LEAVY, BERZON, and MURGUIA, Circuit Judges.

Eugene J. Kernan appeals pro se from the Tax Court's decision, following a bench trial, confirming the Commissioner's determination of deficiencies and additions for tax years 2001 through 2006. We have jurisdiction pursuant to 26

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\* This disposition is not appropriate for publication and is not precedent except as provided by Ninth Circuit Rule 36-3.

\*\* The panel unanimously concludes this case is suitable for decision without oral argument. *See* Fed. R. App. P. 34(a)(2). Thus, Kernan's requests for oral argument, set forth in his opening and reply briefs, are denied.

U.S.C. § 7482(a). We review de novo the Tax Court's legal conclusions and for clear error its factual findings. *Johanson v. Comm'r*, 541 F.3d 973, 976 (9th Cir. 2008). We affirm.

The Tax Court properly sustained the Commissioner's determination of deficiencies and additions to Kernan's taxes for tax years 2001 through 2006. *See* 26 U.S.C. §§ 1, 6012, 6651(a), 6654.

The Tax Court did not abuse its discretion by striking Kernan's briefs because they exceeded the length limitations imposed by the court. *See Alexander Shokai, Inc. v. Comm'r*, 34 F.3d 1480, 1485 (9th Cir. 1994) (setting forth standard of review).

**AFFIRMED.**