NOT FOR PUBLICATION

FILED

AUG 23 2018

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

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

RICHARD GILLER, Petitioner-Appellant, v. COMMISSIONER OF INTERNAL REVENUE, Respondent-Appellee.	No. 17-71740 Tax Ct. No. 16755-14L MEMORANDUM*

Appeal from a Decision of the
United States Tax Court

Submitted August 15, 2018**

Before: FARRIS, BYBEE, and N.R. SMITH, Circuit Judges.

Richard Giller appeals pro se from the Tax Court's order denying his motions to reconsider and to vacate the Tax Court's summary judgment affirming the Commissioner's decision to uphold the imposition of a penalty for failing to submit his 2009 tax return. We have jurisdiction under 26 U.S.C. § 7482(a)(1).

* 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).

We review for abuse of discretion. *Parkinson v. Comm'r*, 647 F.2d 875, 876 (9th Cir. 1981). We affirm.

The Tax Court did not abuse its discretion by denying Giller's motions to reconsider and to vacate because Giller failed to demonstrate that such relief was appropriate, as Giller merely repeated his arguments from his opposition to the motion for summary judgment. *See* T. Ct. R. 161, 162; *see also Parkinson*, 647 F.2d at 876 ("The Tax Court's denial of a motion for reconsideration will not be overturned on appeal absent a clear abuse of discretion."); *Nor-Cal Adjusters v. Comm'r*, 503 F.2d 359, 363 (9th Cir. 1974) (tax court's decision not to reopen record for submission of additional evidence "is not subject to review except upon a demonstration of extraordinary circumstances which reveal a clear abuse of discretion").

We reject as unsupported by the record Giller's contention that the Commissioner failed to comply with the Tax Court's August 3, 2015 order.

All pending motions are denied.

AFFIRMED.