

NOT FOR PUBLICATION

FILED

UNITED STATES COURT OF APPEALS

SEP 22 2021

FOR THE NINTH CIRCUIT

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

RUSSELL T. McADAMS,

No. 20-72611

Petitioner-Appellant,

Tax Ct. No. 19702-19

v.

MEMORANDUM*

COMMISSIONER OF INTERNAL
REVENUE,

Respondent-Appellee.

Appeal from a Decision of the
United States Tax Court

Submitted September 14, 2021**

Before: PAEZ, NGUYEN, and OWENS, Circuit Judges.

Russell T. McAdams appeals pro se from the Tax Court's order denying his post-judgment motion for reconsideration. We have jurisdiction under 26 U.S.C. § 7482(a). We review for an abuse of discretion. *Parkinson v. Comm'r*, 647 F.2d 875, 876 (9th Cir. 1981). We affirm.

* 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).

The district court did not abuse its discretion by denying McAdams's post-judgment motion for reconsideration because McAdams failed to demonstrate any basis for such relief. *See id.* ("The Tax Court's denial of a motion for reconsideration will not be overturned on appeal absent a clear abuse of discretion."); *see also Abatti v. Comm'r*, 859 F.2d 115, 118 (9th Cir. 1988) (a Tax Court cannot reopen a case after a final decision except in the event of fraud on the court or mutual mistake).

We do not consider McAdams's contentions regarding the Tax Court's original decision because McAdams failed to file a timely notice of appeal as to that decision. *See* 26 U.S.C. § 7483 (notice of appeal must be filed within 90 days of judgment); Fed. R. App. P. 13(a)(1)(B); Tax Ct. R. 161, 162 (post-judgment motions for reconsideration or to vacate or revise a decision must be filed within 30 days of the decision); *Nordvik v. Comm'r*, 67 F.3d 1489, 1493 n. 5 (9th Cir. 1995) ("[S]uccessive motions asserting the same grounds cannot be tacked together to extend the time for filing an appeal.").

AFFIRMED.