NOT FOR PUBLICATION

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

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

MARK ANTHONY BLOMMER, Petitioner-Appellant, v. COMMISSIONER OF INTERNAL REVENUE, Respondent-Appellee.	No. 20-73394 Tax Ct. No. 469-20 MEMORANDUM*

Appeal from a Decision of the
United States Tax Court

Submitted November 8, 2021**

Before: CANBY, TASHIMA, and MILLER, Circuit Judges.

Mark Anthony Blommer appeals pro se from the Tax Court's order dismissing for lack of jurisdiction his petition regarding his tax liabilities for the 2004-2006 and 2009-2012 tax years. We have jurisdiction under 26 U.S.C. § 7482(a)(1). We review de novo. *Gorospe v. Comm'r*, 451 F.3d 966, 968 (9th

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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).

Cir. 2006). We affirm.

The Tax Court properly concluded that it lacked jurisdiction over Blommer's petition because the petition was untimely. *See Scar v. Comm'r*, 814 F.3d 1363, 1366 (9th Cir. 1987) (Tax Court may exercise its jurisdiction only when the IRS issues a notice of deficiency and the taxpayer files a timely notice for redetermination); *Wilson v. Comm'r*, 564 F.2d 1317, 1319 (9th Cir. 1977) (90-day period for petitioning the Tax Court commences on the date of mailing the notice of deficiency).

Blommer's motion for summary affirmance (Docket Entry No. 30) is denied.

AFFIRMED.