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U.S. COURT OF APPEALS

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

AMR M. MOHSEN, Petitioner-Appellant, v. COMMISSIONER OF INTERNAL REVENUE, Respondent-Appellee.	No. 21-71388 Tax Ct. No. 7821-19L MEMORANDUM*

Appeal from a Decision of the
United States Tax Court

Submitted April 17, 2023**

Before: CLIFTON, R. NELSON, and BRESS, Circuit Judges.

Amr M. Mohsen appeals pro se from the Tax Court's decision, following a bench trial, upholding the Commissioner of Internal Revenue's ("IRS") determination concerning a collection action related to unpaid income tax liability for tax year 2004. We have jurisdiction under 26 U.S.C. § 7482(a)(1). We review

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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).

de novo the Tax Court's interpretation of federal statutes and its determinations of its own jurisdiction. *Meruelo v. Comm'r*, 691 F.3d 1108, 1114 (9th Cir. 2012), *as amended on denial of reh'g and reh'g en banc* (Nov. 14, 2012). We affirm.

Mohsen has waived any challenge to the Tax Court's conclusion that it lacked jurisdiction over his refund request for 2001 because he failed to raise this issue in his opening brief. *See Indep. Towers of Wash. v. Washington*, 350 F.3d 925, 929 (9th Cir. 2003) (explaining that "we cannot manufacture arguments for appellant and . . . will not consider any claims that were not actually argued in appellant's opening brief" (citation and internal quotation marks omitted)).

Nevertheless, the Tax Court properly determined that it lacked jurisdiction to adjudicate Mohsen's disputed claim for a refund or credit for a remittance related to tax year 2001 because there is no specific statutory grant conferring jurisdiction to do so. *See* 26 U.S.C. §§ 6320 & 6330 (providing notice and hearing requirements and setting forth procedures governing levies on property and administrative reviews thereof); *Est. of Branson v. Comm'r*, 264 F.3d 904, 908 (9th Cir. 2001) (explaining that "[t]he Tax Court's jurisdiction is defined and limited by Title 26 and it may not use general equitable powers to expand its jurisdictional grant beyond this limited Congressional authorization"); *cf. Brown v. Comm'r*, 58 F.4th 1064, 1067 (9th Cir. 2023) (holding that the Tax Court lacks jurisdiction to refund Tax Increase Prevention and Reconciliation Act payments and citing with approval the Tax Court's holding in *Greene-Thapedi v. Commissioner*, 126 T.C. 1, 8 (2006), that "section 6330 does not expressly give [the Tax Court] jurisdiction to determine an overpayment or to order a refund or credit of taxes paid").

AFFIRMED.