

NOT FOR PUBLICATION

FILED

UNITED STATES COURT OF APPEALS

MAR 24 2025

FOR THE NINTH CIRCUIT

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

BRYAN M. GRIGGS,

No. 23-70115

Petitioner-Appellant,

Tax Ct. No. 37884-21

v.

MEMORANDUM*

COMMISSIONER OF INTERNAL
REVENUE,

Respondent-Appellee.

Appeal from a Decision of the
United States Tax Court

Submitted March 17, 2025**

Before: CANBY, R. NELSON, and FORREST, Circuit Judges.

Bryan M. Griggs appeals pro se from the Tax Court's order denying his post-judgment motion to vacate. We have jurisdiction under 26 U.S.C.

§ 7482(a)(1). We review for an abuse of discretion. *Abatti v. Comm'r*, 859 F.2d 115, 117 (9th Cir. 1988). 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 Tax Court did not abuse its discretion by denying Griggs's untimely motion to vacate the dismissal order because it lacked jurisdiction to vacate the decision after it became final. *See Manchester Grp. v. Comm'r*, 113 F.3d 1087, 1088 & n.1 (9th Cir. 1997) (explaining that “[t]he Tax Court lacks jurisdiction to alter a decision after it becomes final” unless it lacked jurisdiction to enter the decision or the decision resulted from fraud on the court).

We do not consider Griggs's contentions regarding the Tax Court's dismissal order because Griggs 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).

AFFIRMED.