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U.S. COURT OF APPEALS

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

BYRON HOFFMAN,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL  
REVENUE,

Respondent - Appellee.

No. 07-71176

Tax Ct. No. 12889-05L

MEMORANDUM\*

Appeal from a Decision of  
the United States Tax Court

Submitted December 17, 2008\*\*

Before: WALLACE, TROTT and RYMER, Circuit Judges.

Byron Hoffman appeals pro se from the Tax Court's order denying his motion for reconsideration of a prior order in which the Tax Court denied Hoffman's motion for leave to seek vacatur of the judgment dismissing the action.

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\* This disposition is not appropriate for publication and is not precedent except as provided by 9th Cir. R. 36-3.

\*\* The panel unanimously finds this case suitable for decision without oral argument. *See* Fed. R. App. P. 34(a)(2).

We have jurisdiction pursuant to 26 U.S.C. § 7482(a)(1). We review for a clear abuse of discretion the Tax Court's denial of the motion for reconsideration, *see Parkinson v. Comm'r*, 647 F.2d 875, 876 (9th Cir. 1981) (per curiam), and we affirm.

The Tax Court did not abuse its discretion by denying Hoffman's motion for reconsideration because the motion provided no basis to suggest that the court's prior order was in error. *See id.* (finding no clear abuse of discretion in tax court's denial of motion for reconsideration).

**AFFIRMED.**