

United States Court of Appeals
FOR THE DISTRICT OF COLUMBIA CIRCUIT

No. 15-1291**September Term, 2015****USTC-20844-14W****Filed On: September 8, 2016**

Azael D. Perales,

Appellant

v.

Commissioner of Internal Revenue Service,

Appellee

ON APPEAL FROM THE UNITED STATES TAX COURT**BEFORE:** Henderson, Pillard, and Wilkins, Circuit Judges**J U D G M E N T**

This appeal was considered on the record from the United States Tax Court and on the briefs filed by the parties. See Fed. R. App. P. 34(a)(2); D.C. Cir. Rule 34(j). It is

ORDERED AND ADJUDGED that the Tax Court's order filed July 16, 2015 be affirmed. The Tax Court held that appellant's petition was untimely with respect to the denials of seventeen whistleblower claims, see 26 U.S.C. § 7623(b)(4), and appellant does not challenge this ruling. He therefore has forfeited any issue regarding the timeliness of his petition. See U.S. ex rel. Totten v. Bombardier Corp., 380 F.3d 488, 497 (D.C. Cir. 2004).

Pursuant to D.C. Circuit Rule 36, this disposition will not be published. The Clerk is directed to withhold issuance of the mandate herein until seven days after resolution of any timely petition for rehearing or petition for rehearing en banc. See Fed. R. App. P. 41(b); D.C. Cir. Rule 41.

Per Curiam