

NOT FOR PUBLICATION

FILED

UNITED STATES COURT OF APPEALS

OCT 13 2016

FOR THE NINTH CIRCUIT

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

STEVEN YARI,)	No. 14-73914
)	
Petitioner-Appellant,)	Tax Ct. No. 13925-12L
)	
v.)	MEMORANDUM*
)	
COMMISSIONER OF INTERNAL)	
REVENUE,)	
)	
Respondent-Appellee.)	
_____)	

Appeal from a Decision of the
United States Tax Court

Submitted October 3, 2016**
Pasadena, California

Before: REINHARDT, FERNANDEZ, and OWENS, Circuit Judges.

Steven Yari appeals the decision of the Tax Court,¹ which upheld the
Commissioner of Internal Revenue’s determination of the penalty which resulted

*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. Fed. R. App. P. 34(a)(2).

¹*Yari v. Comm’r*, 143 T.C. 157 (2014).

from Yari's failure to disclose a reportable listed transaction when he filed his 2004 income tax return. *See* 26 U.S.C. § 6707A(a), (b)(2)(A), (c). We affirm.

We have jurisdiction pursuant to 26 U.S.C. § 7482(a)(1). As with appeals from the district courts, we review issues of law de novo, but review findings of fact for clear error. *See Meruelo v. Comm'r*, 691 F.3d 1108, 1114 (9th Cir. 2012); *Estate of Ashman v. Comm'r*, 231 F.3d 541, 542 (9th Cir. 2000).

We agree with the Tax Court that the Commissioner properly based his calculation of the penalty upon the return signed by Yari on October 17, 2005, rather than upon amendments to that return, which were prepared years later. *See Yari*, 143 T.C. at 163–69. We, therefore, affirm the Tax Court for the reasons stated in its comprehensive decision. *Id.* at 157–69.

AFFIRMED.