

JAN 12 2023

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U.S. BKCY. APP. PANEL
OF THE NINTH CIRCUIT

NOT FOR PUBLICATION

UNITED STATES BANKRUPTCY APPELLATE PANEL
OF THE NINTH CIRCUIT

In re:

JOHN PAUL SALVADOR,
Debtor.

BAP No. CC-21-1252-TLF

Bk. No. 6:19-bk-19296-SC

JOHN PAUL SALVADOR,
Appellant,

Adv. No. 6:20-ap-01010-SC

v.

UNITED STATES OF AMERICA,
Appellee.**MEMORANDUM***Appeal from the United States Bankruptcy Court
for the Central District of California
Scott C. Clarkson, Bankruptcy Judge, Presiding

Before: TAYLOR, LAFFERTY, and FARIS, Bankruptcy Judges.

Debtor John Paul Salvador appeals the bankruptcy court's judgment declaring that income taxes he owed to the Internal Revenue Service for the 2003, 2004, 2006, and 2009 tax years were nondischargeable in his chapter 7 bankruptcy case. As Debtor admits, however, the bankruptcy court's ruling

* This disposition is not appropriate for publication. Although it may be cited for whatever persuasive value it may have, *see* Fed. R. App. P. 32.1, it has no precedential value, *see* 9th Cir. BAP Rule 8024-1.

is consistent with binding Ninth Circuit authority. Therefore, the bankruptcy court did not err, and we AFFIRM.¹

¹ We acknowledge that we serve as a mere way station during Debtor's campaign seeking a change in the Circuit's precedent. But his arguments are based on Supreme Court authority that pre-dates the existing Circuit decisions, not subsequent statutory or case law developments. Thus, there is no basis for additional discussion of the merits except to note that we also agree with the IRS that: (1) Debtor's position on appeal was not raised before the bankruptcy court; (2) thus, the arguments on appeal are waived; and (3) exceptional circumstances do not justify their consideration.