

NOT FOR PUBLICATION

FILED

UNITED STATES COURT OF APPEALS

MAY 29 2026

FOR THE NINTH CIRCUIT

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

AARON G. FILLER,

Petitioner-Appellant,

v.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent-Appellee.

No. 23-70142

Tax Ct. No. 23581-17

MEMORANDUM*

Appeal from a Decision of the
United States Tax Court

Submitted May 26, 2026**

Before: S.R. THOMAS, MILLER, and H.A. THOMAS, Circuit Judges.

Aaron G. Filler appeals pro se from the Tax Court's post-judgment order denying his 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 Filler’s motion to vacate because Filler failed to demonstrate that such relief was appropriate. *See* T. Ct. R. 162; *Nor-Cal Adjusters v. Comm’r*, 503 F.2d 359, 363 (9th Cir. 1974) (tax court’s decision not to reopen record for submission of additional evidence “is not subject to review except upon a demonstration of extraordinary circumstances which reveal a clear abuse of discretion”).

The unopposed motion (Docket Entry No. 19) for judicial notice is granted.

AFFIRMED.