**NOT FOR PUBLICATION**

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

FILED

AUG 26 2026

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

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| GREGORY JOSEPH PODLUCKY; KARLA SUE PODLUCKY,<br><br>Petitioners - Appellants,<br><br>v.<br><br>COMMISSIONER OF INTERNAL REVENUE,<br><br>Respondent - Appellee. | No. 25-1048<br><br>D.C. No.<br>453-17<br><br>MEMORANDUM* |

Appeal from a Decision of the United States Tax Court

Submitted August 25, 2026**

Before: SILVERMAN, N.R. SMITH, and DE ALBA, Circuit Judges.

Gregory Joseph Podlucky and Karla Sue Podlucky appeal pro se from the Tax Court's order denying their motion to vacate on the basis of fraud on the court. We have jurisdiction under 26 U.S.C. § 7482(a)(1). We review for an abuse of discretion. *Dixon v. Comm'r,* 316 F.3d 1041, 1046 (9th Cir. 2003). We affirm.

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* 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 the motion to vacate because the Podluckys failed to demonstrate that such relief was appropriate. *See id.* at 1046-47 (discussing courts' inherent power to vacate a judgment obtained by fraud on the court); *Abatti v. Comm'r*, 859 F.2d 115, 118 (9th Cir. 1988) ("Fraud on the court must involve 'an unconscionable plan or scheme which is designed to improperly influence the court in its decision.'" (citation omitted)); *see also Latshaw v. Trainer Wortham & Co., Inc.*, 452 F.3d 1097, 1104 (9th Cir. 2006) (noting that the party "seeking relief from a judgment based on fraud on the court" faces a "high burden").

We do not consider issues that are not specifically and distinctly argued in the opening brief. *See Roley v. Google LLC*, 40 F.4th 903, 911 (9th Cir. 2022).

All pending requests are denied.

**AFFIRMED.**