NOT FOR PUBLICATION

FILED

AUG 26 2026

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

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

ANDY ATIGHI,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

No. 25-2936

D.C. No. 31555-21

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.

Andy Atighi appeals pro se from the Tax Court's order, following a bench trial, upholding the Commissioner of Internal Revenue's determination of income tax deficiency for tax year 2018. We have jurisdiction under 26 U.S.C. § 7482(a)(1). We review for clear error the Tax Court's factual findings. *Kelly v.*

* 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).

Comm'r, 139 F.4th 854, 857 (9th Cir. 2025). We affirm.

The Tax Court did not clearly err in determining that Atighi failed to substantiate his casualty loss deduction or his deduction for car and truck expenses. *See Sparkman v. Comm'r*, 509 F.3d 1149, 1159 (9th Cir. 2007) (setting forth the standard of review and explaining that a taxpayer has "the burden of clearly showing the right to the claimed deduction" (citation omitted)); *see also* 26 U.S.C. § 165 (casualty loss deduction); *id*. § 162 (trade or business expense deduction); *id*. § 274(d) (heightened substantiation requirements for claimed deductions for travel and vehicle expenses); *Wilbur Sec. Co. v. Comm'r*, 279 F.2d 657, 659 (9th Cir. 1960) ("Due regard must be given to the Tax Court Judge's opportunity to weigh the credibility of witnesses.").

The Tax Court did not clearly err in determining that Atighi failed to report retirement income because the Commissioner presented some evidence that Atighi failed to report income, and Atighi did not submit evidence showing that the deficiency was arbitrary or erroneous. *See Hardy v. Comm'r*, 181 F.3d 1002, 1004 (9th Cir. 1999) ("If the Commissioner introduces some evidence that the taxpayer received unreported income, the burden shifts to the taxpayer to show by a preponderance of the evidence that the deficiency was arbitrary or erroneous."); *Weimerskirch v. Comm'r*, 596 F.2d 358, 360 (9th Cir. 1979) (setting forth the standard of review).

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 motions are denied.

AFFIRMED.