NOT FOR PUBLICATION

FILED

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

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

JAMES MAGGARD; SZU-YI CHANG, Petitioners - Appellants, v. COMMISSIONER OF INTERNAL REVENUE, Respondent - Appellee.	No. 25-4131 D.C. No. 3965-20 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.

James Maggard and Szu-Yi Chang appeal pro se the Tax Court's decision upholding the Commissioner of Internal Revenue's determination of deficiencies for tax years 2014 through 2016. We have jurisdiction under 26 U.S.C. § 7482(a)(1). We review de novo the Tax Court's determinations of law and for

* 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).

clear error its findings of fact. *Kelly v. Comm'r*, 139 F.4th 854, 857 (9th Cir. 2025). We affirm.

The Tax Court properly determined that Schricker Engineering Group, Inc. did not lose its S corporation status for tax years 2014 through 2016, and that as a shareholder, Maggard's proportional share of its income therefore was taxable to him. *See* 26 U.S.C. § 1361 (listing the requirements for a S corporation, including that it does not "have more than 1 class of stock"); 26 U.S.C. § 1362(d)(2) (stating that an S corporation election "shall be terminated whenever . . . such corporation ceases to be a" S corporation); *Moore v. United States*, 602 U.S. 572, 578 (2024) (explaining that with an S corporation, shareholders "pay taxes on the income of the entity even if the entity has not distributed any money or property to them").

The Tax Court did not abuse its discretion by adopting the Commissioner's proposed computations under Tax Court Rule 155. *See Erhard v. Comm'r*, 46 F.3d 1470, 1479-80 (9th Cir. 1995) (setting forth the standard of review and stating that a "computation under Rule 155 . . . cannot be used to reopen the evidence or raise a new issue").

We do not consider issues that are not specifically and distinctly argued in the opening brief, or issues raised for the first time on appeal. *See Roley v. Google LLC*, 40 F.4th 903, 911 (9th Cir. 2022); Ninth Circuit Rule 28-1(b) ("Parties must not . . . incorporate by reference briefs submitted to the . . . agency . . . .”).

AFFIRMED.