

NOT FOR PUBLICATION

FILED

UNITED STATES COURT OF APPEALS

OCT 15 2026

FOR THE NINTH CIRCUIT

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

Mr. LEO BLAS, AKA Lior Blas,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent - Appellee.

No. 23-3523

D.C. Nos.

1031-17

12485-20L

MEMORANDUM*

Appeal from a Decision of the United States Tax Court

Submitted October 15, 2026**

Before: O'SCANNLAIN, SILVERMAN, and N.R. SMITH, Circuit Judges.

Leo Blas appeals pro se from the United States Tax Court's decision, following a bench trial, upholding the Commissioner of Internal Revenue's determination of deficiency for tax year 2014. We have jurisdiction pursuant to 26 U.S.C. § 7482(a)(1). We review tax court findings of fact for clear error and

* 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).

conclusions of law de novo. *Hardy v. Comm’r of Internal Revenue*, 181 F.3d 1002, 1004 (9th Cir. 1999). We affirm.

The Tax Court did not clearly err in finding that Blas obtained health insurance coverage through the Marketplace and received advance premium tax credits in the form of direct premium payments to his health insurance company in the amount of \$8,328 in 2014 and that his 2014 income disqualified him from receiving those credits. The findings were supported by documents, stipulations, and testimony in the record. In fact, Blas further confirmed these facts by submitting Tax Form 8962 during the audit of the 2014 return. Because Blas received more advance premium tax credit payments than he was entitled to receive in 2014, he was required to repay those payments as an increase in 2014 tax pursuant to 26 U.S.C. § 36B(f)(2). The Tax Court properly affirmed the deficiency.

As this court previously determined when it reopened this appeal, there is no pending bankruptcy proceeding that would prohibit this appeal from proceeding because the bankruptcy case was dismissed on March 2, 2023. Nor did the Tax Court or IRS violate any bankruptcy automatic stay. *See* 11 U.S.C. § 362(c)(2) (providing that an automatic stay ends when the bankruptcy court closes the case, dismisses the case, or grants or denies a discharge).

We do not consider Tax Court holdings not specifically and distinctly raised

and argued in the opening brief or raised for the first time on appeal. *See Padgett v. Wright*, 587 F.3d 983, 985 n.2 (9th Cir. 2009).

Appellant's Motion to File Supplemental Brief (Dkt. Entry No. 23) is denied.

AFFIRMED.