

APPLICATION FOR EXTENSION OF TIME TO FILE A PETITION FOR A WRIT OF

CERTIORARI - EXHIBITS

9th Circuit Case No. 20-56065

May 12, 2022

EXHIBIT “A”

**UNITED STATES COURT OF APPEALS
NINTH CIRCUIT**

JUDGMENT - Case 20-56065

NOT FOR PUBLICATION

FILED

**UNITED STATES COURT OF APPEALS
FOR THE NINTH CIRCUIT**

NOV 18 2021

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

DEAN ALLEN STEEVES, Acting Trustee
of Brother's Keeper Ministries,

Plaintiff-Appellant,

v.

UNITED STATES INTERNAL REVENUE
SERVICE,

Defendant-Appellee.

No. 20-56065

D.C. No. 3:20-cv-00978-LAB

MEMORANDUM*

Appeal from the United States District Court
for the Southern District of California
Larry A. Burns, District Judge, Presiding

Submitted November 8, 2021**

Before: CANBY, TASHIMA, and MILLER, Circuit Judges.

Dean Allen Steeves appeals pro se from the district court's judgment dismissing his action seeking to quash a summons served on a third party, Wells Fargo Bank, N.A., by the Internal Revenue Service ("IRS"). We have jurisdiction

* 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).

under 28 U.S.C. § 1291. We review de novo a dismissal for lack of jurisdiction.

Mollison v. United States, 568 F.3d 1073, 1075 (9th Cir. 2009). We affirm.

The district court properly dismissed Steeves's action for lack of jurisdiction because Steeves failed to file his petition to quash the IRS's summons in a timely manner. *See I.R.C. § 7609(b)(2)(A)* (a petition to quash an IRS summons must be filed within 20 days from the date notice of the summons is given); *Mollison*, 568 F.3d at 1075 (“Section 7609(b)(2) constitutes the government's consent to waive sovereign immunity. . . .” and limitations and conditions on that consent “. . . must be strictly observed. . . .”).

We do not consider arguments and allegations raised for the first time on appeal. *See Padgett v. Wright*, 587 F.3d 983, 985 n.2 (9th Cir. 2009).

AFFIRMED.

APPLICATION FOR EXTENSION OF TIME TO FILE A PETITION FOR A WRIT OF

CERTIORARI - EXHIBITS

9th Circuit Case No. 20-56065

May 12, 2022

EXHIBIT “B”

**UNITED STATES COURT OF APPEALS
NINTH CIRCUIT**

DENIAL OF PANEL RE-HEARING

Case No. 20-56065

UNITED STATES COURT OF APPEALS
FOR THE NINTH CIRCUIT

FILED

MAR 4 2022

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

DEAN ALLEN STEEVES, Acting Trustee
of Brother's Keeper Ministries,

Plaintiff-Appellant,

v.

UNITED STATES INTERNAL REVENUE
SERVICE,

Defendant-Appellee.

No. 20-56065

D.C. No. 3:20-cv-00978-LAB
Southern District of California,
San Diego

ORDER

Before: CANBY, TASHIMA, and MILLER, Circuit Judges.

Steeves's petition for panel rehearing (Docket Entry No. 30) is denied.

No further filings will be entertained in this closed case.