

MAR 24 2016

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U.S. COURT OF APPEALS

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

JOHN C. HOM,

Plaintiff - Appellant,

JOHN C. HOM & ASSOCIATES, INC.,

Plaintiff,

v.

UNITED STATES OF AMERICA,

Defendant - Appellee.

No. 13-17195

D.C. No. 3:13-cv-02243-WHA

MEMORANDUM*

Appeal from the United States District Court
for the Northern District of California
William Alsup, District Judge, Presiding

Submitted March 15, 2016**

Before: GOODWIN, LEAVY, and CHRISTEN Circuit Judges.

John C. Hom appeals pro se from the district court's judgment dismissing his 26 U.S.C. § 7431(a)(1) action alleging that the United States improperly

* This disposition is not appropriate for publication and is not precedent except as provided by 9th Cir. R. 36-3.

** The panel unanimously concludes this case is suitable for decision without oral argument. *See* Fed. R. App. P. 34(a)(2).

disclosed his tax return information in violation of 26 U.S.C. § 6103. We have jurisdiction under 28 U.S.C. § 1291. We review de novo a dismissal under Fed. R. Civ. P. 12(b)(6). *Doe v. Abbott Labs.*, 571 F.3d 930, 933 (9th Cir. 2009). We affirm.

The district court properly dismissed Hom's action because Hom failed to allege facts sufficient to show that the disclosures were not made for purposes of tax administration or based on a good faith interpretation of § 6103. *See* 26 U.S.C. § 6103(h)(1) (disclosures may be made for purposes of tax administration); *id.* § 7431(b)(1) (precluding liability where a disclosure resulted from a good faith, but erroneous, interpretation of § 6103).

AFFIRMED.