NOT FOR PUBLICATION

FILED

UNITED STATES COURT OF APPEALS

OCT 4 2017

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

FOR THE NINTH CIRCUIT

ABDULLAH SALEH ALSHEIKH,

Plaintiff-Appellant,

V.

STEVEN MNUNCHIN*; JOHN A. KOSKINEN, in his official capacity as the Commissioner of the Internal Revenue Service,

Defendants-Appellees.

No. 16-16609

D.C. No. 3:15-cv-03601-JST

MEMORANDUM**

Appeal from the United States District Court for the Northern District of California Jon S. Tigar, District Judge, Presiding

Submitted September 26, 2017***

Before: SILVERMAN, TALLMAN, and N.R. SMITH, Circuit Judges.

Abdullah Saleh Alsheikh appeals pro se from the district court's judgment

^{*} Steven Mnuchin has been substituted for his predecessor, Jacob J. Lew, as Secretary of the Treasury under Fed. R. App. P. 43(c)(2).

^{**} 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).

dismissing for lack of standing his action alleging that the Foreign Account Tax Compliance Act violates his constitutional rights. We have jurisdiction under 28 U.S.C. § 1291. We review de novo. *Wilson v. Kayo Oil Co.*, 563 F.3d 979, 980 (9th Cir. 2009). We affirm.

The district court properly dismissed Alsheikh's action because Alsheikh failed to allege facts sufficient to establish an injury in fact as required for Article III standing. *See Lujan v. Defenders of Wildlife*, 504 U.S. 555, 560-61 (1992) (elements of Article III standing); *see also Clapper v. Amnesty Int'l USA*, 568 U.S. 398, 409 (2013) ("[Threatened injury must be *certainly impending* to constitute injury in fact, and . . . allegations of *possible* future injury are not sufficient." (citations and internal quotation marks omitted)).

AFFIRMED.

2 16-16609