

**United States Court of Appeals  
FOR THE EIGHTH CIRCUIT**

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No. 08-3981

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United States of America, \*  
\*  
Appellee, \*  
\*  
v. \*  
\*  
Jan Major Mengedoht, Estate of Percy \*  
L. Hue, \*  
\*  
Appellant. \*

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No. 08-3982

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Appeals from the United States  
District Court for the  
District of Nebraska.

United States of America, \* [UNPUBLISHED]  
\*  
Appellee, \*  
\*  
v. \*  
\*  
Jan Major Mengedoht, \*  
\*  
Appellant. \*

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Submitted: September 1, 2009  
Filed: September 2, 2009

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Before BYE, BOWMAN, and BENTON, Circuit Judges.

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PER CURIAM.

In these consolidated appeals, Jan Mengedoht challenges the validity of the district court's<sup>1</sup> orders enforcing summonses issued by the Internal Revenue Service (IRS). We dismiss these appeals as untimely because the orders granting the government's petitions for enforcement were entered in March 2007, and Mengedoht did not file his appeals until December 2008. *See* Fed. R. App. P. 4(a)(1)(B) (when United States is party, notice of appeal may be filed within 60 days after order appealed from is entered); *United States v. Allee*, 888 F.2d 208, 212 (1st Cir. 1989) (per curiam) (district court order enforcing IRS summons was final appealable order when it was issued; challenges to issuance of IRS summons and validity of order enforcing summons can, and must, be raised by timely appeal from date of issuance of enforcement order; fact that order directed party to do something--appear before IRS and claim, if desired, Fifth Amendment privilege--did not affect enforcement order's finality for appeal purposes); *cf. Dieser v. Cont'l Cas. Co.*, 440 F.3d 920, 923 (8th Cir. 2006) (requirement of timely notice of appeal is mandatory and jurisdictional).

Accordingly, we dismiss both appeals.

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<sup>1</sup>The Honorable Joseph F. Bataillon, Chief Judge, United States District Court for the District of Nebraska, adopting the reports and recommendations of the Honorable Thomas D. Thalken, United States Magistrate Judge for the District of Nebraska.