

NOT FOR PUBLICATION

FILED

UNITED STATES COURT OF APPEALS

NOV 18 2021

FOR THE NINTH CIRCUIT

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.