

NOV 01 2011

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

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

<p>UNITED STATES OF AMERICA,</p> <p style="text-align: center;">Plaintiff - Appellee,</p> <p>v.</p> <p>ELIZABETH A. GARDNER, DBA Bethal Aram Ministries and FREDRIC A. GARDNER, DBA Bethal Aram Ministries,</p> <p style="text-align: center;">Defendants - Appellants.</p>

No. 08-15750

D.C. No. 3:05-CV-03073-EHC

MEMORANDUM*

Appeal from the United States District Court
for the District of Arizona
Earl H. Carroll, District Judge, Presiding

Submitted October 25, 2011**

Before: TROTT, GOULD, and RAWLINSON, Circuit Judges.

Elizabeth A. Gardner and Fredric A. Gardner, individually and doing

* 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).

business as Bethel Aram Ministries, appeal pro se from the district court's summary judgment enjoining them from promoting, organizing, and selling their corporation sole tax scheme in violation of 26 U.S.C. § 6700. We have jurisdiction under 28 U.S.C. § 1291. We review for an abuse of discretion, *United States v. Kapp*, 564 F.3d 1103, 1109 (9th Cir. 2009), and we affirm.

The district court did not abuse its discretion in granting injunctive relief because the government proved each element for an injunction under 26 U.S.C. § 7408(a). *See United States v. Estate Pres. Servs.*, 202 F.3d 1093, 1098 (9th Cir. 2000) (setting forth the requirements for injunctive relief under § 7408 for a violation of § 6700). Summary judgment was proper because the Gardners failed to raise a genuine dispute of material fact as to any of the elements. *See Kapp*, 564 F.3d at 1109 (reviewing de novo the determination that there is no genuine dispute of material fact).

The Gardners' remaining contentions are unpersuasive.

AFFIRMED.