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U.S. COURT OF APPEALS

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

UNITED STATES OF AMERICA,

Plaintiff - Appellee,

v.

SALLY DAWN COBB,

Defendant - Appellant.

No. 08-56479

D.C. No. 3:08-cv-00997-IEG-RBB

MEMORANDUM*

Appeal from the United States District Court
for the Southern District of California
Irma E. Gonzalez, Chief Judge, Presiding

Submitted October 25, 2011**

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

Sally Dawn Cobb appeals pro se from the district court's order granting the government's petition to enforce summonses against her in connection with an investigation into income tax liabilities. We have jurisdiction under 28 U.S.C.

* 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).

§ 1291. We review for clear error, *Fortney v. United States*, 59 F.3d 117, 119 (9th Cir. 1995), and we affirm.

The district court did not commit clear error by granting the petition because Cobb failed to rebut the government’s showing that the summonses were issued in good faith. *See id.* at 119-20 (discussing the burden for rebutting the government’s showing of good faith).

Cobb’s contention that she is not subject to the Internal Revenue Code is unpersuasive. *See* 26 U.S.C. § 7602(a)(2) (permitting government to summons any “person”); *United States v. Studley*, 783 F.2d 934, 937 (9th Cir. 1986) (rejecting the argument that a citizen is not subject to federal taxes).

AFFIRMED.