

JUL 30 2014

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U.S. COURT OF APPEALS

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

BOBBY J. CAUDILL,

Plaintiff - Appellant,

v.

UNITED STATES DEPARTMENT OF  
TREASURY,

Defendant - Appellee.

No. 12-35586

D.C. No. 3:12-cv-05065-RBL

MEMORANDUM\*

Appeal from the United States District Court  
for the Western District of Washington  
Ronald B. Leighton, District Judge, Presiding

Submitted July 22, 2014\*\*

Before: GOODWIN, CANBY, and CALLAHAN, Circuit Judges.

Bobby J. Caudill appeals pro se from the district court’s judgment dismissing his action challenging levies imposed by the Internal Revenue Service (“IRS”) to collect unpaid taxes for tax years 1999 and 2000. We have jurisdiction

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\* 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).

under 28 U.S.C. § 1291. We review de novo a dismissal on the basis of the applicable statute of limitations. *Torres v. City of Santa Ana*, 108 F.3d 224, 226 (9th Cir. 1997). We affirm.

Because Caudill did not allege a basis for subject matter jurisdiction, the district court properly construed the complaint as seeking damages under 26 U.S.C. §§ 7432 and 7433 and dismissed the action because it was not filed within the two-year statute of limitations. *See* 26 U.S.C. § 7432(d)(3); 26 U.S.C. § 7433(d)(3).

Under the Anti-Injunction Act, 26 U.S.C. § 7421, the district court lacked jurisdiction over Caudill's request for injunctive relief. *See J.J. Re-Bar Corp. v. United States (In re J.J. Re-Bar Corp.)*, 644 F.3d 952, 955 (9th Cir. 2011) (Anti-Injunction Act precludes federal jurisdiction over actions seeking to enjoin the IRS's tax collection efforts).

**AFFIRMED.**