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U.S. COURT OF APPEALS

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

JOHN B. RAMIREZ, aka Johnny Rhondo,

Petitioner - Appellant,

v.

UNITED STATES OF AMERICA,

Respondent - Appellee.

No. 12-56896

D.C. No. 8:12-cv-00986-JVS-RNB

MEMORANDUM*

Appeal from the United States District Court
for the Central District of California
James V. Selna, District Judge, Presiding

Submitted May 13, 2015**

Before: LEAVY, CALLAHAN, and M. SMITH, Circuit Judges.

John B. Ramirez, aka Johnny Rhondo, appeals pro se from the district court's order denying his petition to quash an Internal Revenue Service (IRS) summons issued to a third-party financial institution. We have jurisdiction under 28 U.S.C. § 1291. We review for clear error, *United States v. Richey*, 632 F.3d

* 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).

559, 563 (9th Cir. 2011), and we affirm.

The district court properly denied Ramirez's petition to quash because Ramirez failed to rebut the IRS's showing that the summons was issued in good faith. *See id.* at 564 (a taxpayer has a heavy burden to show an abuse of process or lack of good faith once the IRS makes a prima facie showing that a summons was issued for a legitimate purpose); *see also Fortney v. United States*, 59 F.3d 117, 121 (9th Cir. 1995) (a taxpayer is only entitled to an evidentiary hearing if he presents evidence of a lack of good faith; legal conclusions, memoranda of law, and allegations are insufficient).

We reject Ramirez's contentions concerning the Fourth Amendment, probable cause, and leave to amend his petition.

We do not consider matters not specifically and distinctly raised and argued in the opening brief, or arguments and allegations raised for the first time on appeal. *See Padgett v. Wright*, 587 F.3d 983, 985 n.2 (9th Cir. 2009) (per curiam).

Ramirez's motions and requests for judicial notice, set forth in his opening and reply briefs, are denied.

AFFIRMED.