

NOT FOR PUBLICATION

FILED

UNITED STATES COURT OF APPEALS

JUN 20 2018

FOR THE NINTH CIRCUIT

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

UNITED STATES OF AMERICA,

No. 17-16327

Petitioner-Appellee,

D.C. No. 2:14-mc-00088-MCE-KJN

v.

NORA BRAYSHAW,

MEMORANDUM*

Respondent-Appellant.

Appeal from the United States District Court
for the Eastern District of California
Morrison C. England, Jr., District Judge, Presiding

Submitted June 12, 2018**

Before: RAWLINSON, CLIFTON, and NGUYEN, Circuit Judges.

Taxpayer Nora Brayshaw appeals from a clerk order entered in the district court following an order to show cause hearing arising from the district court's orders enforcing an Internal Revenue Service ("IRS") summons to produce documents and records related to her and her husband's tax liability for 2002 to

* 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).

2012. This court has an obligation to review whether appellate jurisdiction exists for this appeal. *Breed v. Hughes Aircraft Co.*, 253 F.3d 1173, 1177 (9th Cir. 2001). We dismiss for lack of appellate jurisdiction.

We do not have jurisdiction to hear this appeal because the district court did not enter, either during or after the order to show cause hearing, an order holding Brayshaw in contempt or an order modifying its prior, final enforcement order. *See* 28 U.S.C. § 1291; *Couch v. Telescope Inc.*, 611 F.3d 629, 632 (9th Cir. 2010) (“[P]arties may appeal only from orders which end the litigation on the merits and leave nothing for the court to do but execute the judgment.” (citation, alterations, and internal quotation marks omitted)).

DISMISSED.