**NOT FOR PUBLICATION**

FILED

JAN 3 2023

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

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

UNITED STATES OF AMERICA,

Plaintiff-Appellee,

v.

ELMER JON BUCKARDT, AKA E. J. Buckardt, KAREN A. BUCKARDT, AKA K. A. Buckardt; D'SKELL AGAPE SOCIETY,

Defendants-Appellants,

SNOHOMISH COUNTY,

Defendant-Appellee.

No. 21-35055

D.C. No. 2:19-cv-00052-RAJ

MEMORANDUM*

Appeal from the United States District Court
for the Western District of Washington
Richard A. Jones, District Judge, Presiding

Submitted December 29, 2022**
San Francisco, California

Before: HAWKINS, S.R. THOMAS, and McKEOWN, Circuit Judges.

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* 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).

Elmer Jon Buckardt, Karen A. Buckardt, and D'Skell Agape Society ("D'Skell") appeal pro se from the district court's summary judgment for the United States in its action to collect the appellants' unpaid and delinquent federal taxes from the 2002–2005, 2007, 2008, 2010, and 2011 tax years and to foreclose on their property. We have jurisdiction under 28 U.S.C. § 1291. The Government asserts that the district court's order is not final because it did not direct the sale of the property in question, but this formality does not render the order unappealable. *See Budinich v. Becton Dickinson & Co.*, 486 U.S. 196, 199 (1988) ("A question remaining to be decided after an order ending litigation on the merits does not prevent finality if its resolution will not alter the order or moot or revise decisions embodied in the order."). We review de novo. *Hughes v. United States*, 953 F.2d 531, 541 (9th Cir. 1992). We affirm.

The district court properly granted summary judgment for the United States because appellants failed to raise a genuine dispute of material fact as to whether the tax assessments against them or the liens against their property were invalid or whether D'Skell served as their alter ego. *See* 26 U.S.C. § 7403(c) (authorizing the district court to decree a sale of property subject to a federal tax lien); *Palmer v. IRS*, 116 F.3d 1309, 1312 (9th Cir. 1997) (explaining that the Internal Revenue Service's deficiency determinations are entitled to the presumption of correctness unless the taxpayer submits competent evidence that the assessments were "arbitrary, excessive, or without foundation"); *United States v. Polk*, 822 F.2d 871, 873 (9th Cir. 1987) (holding that a federal tax lien is presumptively valid if Form 668 is properly completed and filed in the correct location).

In determining whether an entity is a nominee in the tax-lien context, courts must "look initially to state law to determine what rights the taxpayer has in the property the Government seeks to reach." *Drye v. United States*, 528 U.S. 49, 58 (1999). Washington state law recognizes the nominee or alter-ego doctrine: where one individual "so dominates and controls a corporation that such corporation is [the individual's] alter ego, a court is justified in piercing the veil of corporate entity and holding that the corporation and private person are one and the same." *Rapid Settlements, Ltd.'s Application for Approval of Transfer of Structured Settlement Payment Rts. v. Symetra Life Ins. Co.*, 271 P.3d 925, 930 (Wash. Ct. App. 2012) (internal quotation marks and citation omitted). The evidence is overwhelming that the Buckardts completely dominate and control D'Skell, and appellants have failed to advance any persuasive arguments to the contrary.

**AFFIRMED.**[1]

[1] Appellants' motion to expedite (Dkt. No. 33) is denied as moot.