NOT FOR PUBLICATION

FILED

FEB 23 2023

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U.S. COURT OF APPEALS

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

DEAN ALLEN STEEVES, Plaintiff-Appellant, v. DOROTHY NELSON, Internal Revenue Service/Revenue Officer, Defendant-Appellee.	No. 21-56164 D.C. No. 3:21-cv-01265-CAB-MSB MEMORANDUM*

Appeal from the United States District Court
for the Southern District of California
Cathy Ann Bencivengo, District Judge, Presiding

Submitted February 14, 2023**

Before: FERNANDEZ, FRIEDLAND, and H.A. THOMAS, Circuit Judges.

Dean Allen Steeves appeals pro se from the district court's judgment dismissing for lack of subject matter jurisdiction Steeves's mandamus action seeking to compel an Internal Revenue Service officer to respond to his inquiry. We have jurisdiction under 28 U.S.C. § 1291. We review de novo. *Kildare v.*

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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).

Saenz, 325 F.3d 1078, 1082 (9th Cir. 2003). We affirm.

The district court properly dismissed Steeves's action for lack of subject matter jurisdiction because Steeves did not establish that Nelson had a nondiscretionary duty to respond to his letter requesting the basis for her authority to issue Steeves's tax assessment. *See* 28 U.S.C. § 1361; *Kildare*, 325 F.3d at 1084 (explaining the conditions for availability of mandamus relief).

We do not consider arguments and allegations raised for the first time on appeal. *See Padgett v. Wright*, 587 F.3d 983, 985 n.2 (9th Cir. 2009).

AFFIRMED.