

NOT FOR PUBLICATION

FILED

UNITED STATES COURT OF APPEALS

MAR 29 2024

FOR THE NINTH CIRCUIT

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

DEAN ALLEN STEEVES,

No. 22-56170

Plaintiff-Appellant,

D.C. No. 3:22-cv-00838-WQH-DDL

v.

MEMORANDUM*

UNITED STATES INTERNAL REVENUE
SERVICE,

Defendant-Appellee.

Appeal from the United States District Court
for the Southern District of California
William Q. Hayes, District Judge, Presiding

Submitted March 26, 2024**

Before: TASHIMA, SILVERMAN, and KOH, Circuit Judges.

Dean Allen Steeves appeals pro se from the district court's order dismissing for lack of subject matter jurisdiction his action seeking to void notices of deficiency issued by the Internal Revenue Service ("IRS"). We have jurisdiction under 28 U.S.C. § 1291. We review de novo. *Dexter v. Colvin*, 731 F.3d 977, 980

* 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).

(9th Cir. 2013). We affirm.

The district court properly dismissed Steeves’s action as barred by the Anti-Injunction Act (“the Act”) because it is an attempt to restrain the IRS’s tax assessment and collection activities, and no exception applies. *See* 26 U.S.C. § 7421(a) (listing statutory exceptions); *Elias v. Connett*, 908 F.2d 521, 523, 525 (9th Cir. 1990) (explaining that the district court “must dismiss for lack of subject matter jurisdiction any suit that does not fall within one of the exceptions to the Act” and setting forth limited judicial exception).

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).

All pending motions and requests are denied.

AFFIRMED.