

NOT FOR PUBLICATION

FILED

UNITED STATES COURT OF APPEALS

NOV 14 2025

FOR THE NINTH CIRCUIT

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

UNITED STATES OF AMERICA,

Plaintiff - Appellee,

v.

EMIEL ALI KANDI,

Defendant - Appellant.

No. 24-615

D.C. No. 3:22-cv-05653-RJB

MEMORANDUM*

Appeal from the United States District Court
for the Western District of Washington
Robert J. Bryan, District Judge, Presiding

Submitted November 12, 2025**

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

Emiel Ali Kandi appeals pro se in this action by the United States to reduce Kandi's tax liabilities to judgment. We have jurisdiction under 28 U.S.C. § 1291. We review for an abuse of discretion the district court's decisions related to service of process. *Efaw v. Williams*, 473 F.3d 1038, 1040 (9th Cir. 2007). We affirm.

* 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).

The district court did not abuse its discretion in quashing service on Kandi and extending time for service of process rather than dismissing the complaint for insufficient service of process. *See id.* at 1041 (describing the district court’s broad discretion to extend time for service of process and listing factors relevant to extension decisions); *S.J. v. Issaquah Sch. Dist. No. 411*, 470 F.3d 1288, 1293 (9th Cir. 2006) (explaining that even if service is insufficient, “the district court has discretion to dismiss an action or to quash service” (citation omitted)).

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).

AFFIRMED.