

NOT FOR PUBLICATION

FILED

UNITED STATES COURT OF APPEALS

JAN 23 2026

FOR THE NINTH CIRCUIT

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

DEAN ALLEN STEEVES, On Behalf of  
Brothers Keeper Ministries,

Plaintiff - Appellant,

v.

UNITED STATES GOVERNMENT,

Defendant - Appellee.

No. 24-2935

D.C. No. 3:24-cv-00201-TWR-MSB

MEMORANDUM\*

Appeal from the United States District Court  
for the Southern District of California  
Todd W. Robinson, District Judge, Presiding

Submitted January 22, 2026\*\*

Before: WARDLAW, CLIFTON, and R. NELSON, Circuit Judges.

Dean Allen Steeves appeals pro se from the district court's order dismissing for failure to comply with a local rule his action seeking to quash an Internal Revenue Service summons. We have jurisdiction under 28 U.S.C. § 1291. We

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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).

review de novo questions of our own jurisdiction. *Hunt v. Imperial Merch. Servs., Inc.*, 560 F.3d 1137, 1140 (9th Cir. 2009). We dismiss the appeal as moot.

Steeves’s appeal is moot because the IRS has withdrawn the summons at issue. *See Holloway v. United States*, 789 F.2d 1372, 1373 (9th Cir. 1986) (“[A]n appeal will be dismissed as moot when events occur which prevent the appellate court from granting any effective relief even if the dispute is decided in favor of the appellant.” (citation and internal quotation marks omitted)).

Steeves’s request to vacate the underlying judgment is denied because Steeves failed to establish grounds for relief. *See U.S. Bancorp Mortg. Co. v. Bonner Mall Partn.*, 513 U.S. 18, 26 (1994) (explaining that the party seeking vacatur has the burden to demonstrate equitable entitlement to the “extraordinary remedy”).

**DISMISSED.**