

NOT FOR PUBLICATION

FILED

UNITED STATES COURT OF APPEALS

AUG 26 2026

FOR THE NINTH CIRCUIT

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

SCOTT GENE YAHNE,

Plaintiff - Appellant,

v.

UNITED STATES INTERNAL REVENUE
SERVICE; DAVID A. HUBBERT, Deputy
Assistant Attorney General; CALIFORNIA
FRANCHISE TAX BOARD,

Defendants - Appellees.

No. 25-1796

D.C. No.

2:24-cv-02813-DJC-AC

MEMORANDUM*

Appeal from the United States District Court
for the Eastern District of California
Daniel J. Calabretta, District Court, Presiding

Submitted August 25, 2026**

Before: SILVERMAN, N.R. SMITH, and DE ALBA, Circuit Judges.

Scott Gene Yahne appeals pro se from the district court's judgment
dismissing his action alleging various claims. We have jurisdiction under 28

* 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).

U.S.C. § 1291. We review de novo a dismissal for lack of subject matter jurisdiction. *Markham v. United States*, 434 F.3d 1185, 1187 (9th Cir. 2006). We affirm.

The district court properly dismissed Yahne’s action because Yahne failed to establish federal subject matter jurisdiction. *See Steel Co. v. Citizens for a Better Env’t*, 523 U.S. 83, 89 (1998) (explaining that an action may be dismissed for lack of subject matter jurisdiction where the alleged federal claim is “wholly insubstantial and frivolous” or so “otherwise completely devoid of merit as not to involve a federal controversy” (citations omitted)); *see also Franklin v. State of Or., State Welfare Div.*, 662 F.2d 1337, 1342 (9th Cir. 1981) (“A judge . . . may dismiss an action sua sponte for lack of jurisdiction.”).

We do not consider issues that are not specifically and distinctly argued in the opening brief. *See Roley v. Google LLC*, 40 F.4th 903, 911 (9th Cir. 2022).

The request (Docket Entry No. 9) to make the notice of appeal open for public viewing is denied as unnecessary because it is available for viewing on the district court docket.

AFFIRMED.