NOT FOR PUBLICATION

FILED

SEP 1 2026

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

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

UNITED STATES OF AMERICA,

Plaintiff - Appellee,

v.

JANICE SUE TAYLOR; RONALD McBRIDE; DESIREE SAUNDERS,

Defendants - Appellants,

BURNING BUSH MINISTRIES LAND TRUST, PIERCE FAMILY TRUST DATED NOVEMBER 15, 2006, BARSTOW LAND TRUST DATED MARCH 8, 2005, PIONEER LAND TRUST, SUNSCAPE #2 LAND TRUST DATED APRIL 18, 2005, MMM LAND TRUST DATED OCTOBER 3, 2003, HIGLEY CITRUS TRUST #D2, MYRACINE LAND TRUST DATED NOVEMBER 1, 2004, SUNSCAPE 37 LAND TRUST DATED NOVEMBER 1, 2004, BURNING BUSH MINISTRIES, McBRIDE MUSICAL MINISTRIES, HERBAL RESEARCH INSTITUTE, SERVICE FINANCE COMPANY LLC, TAMARON HOMEOWNERS ASSOCIATION, PEACEPIPE 20 LLC,

No. 25-5483

D.C. No. 2:23-cv-00506-SMB

MEMORANDUM*

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* This disposition is not appropriate for publication and is not precedent except as provided by Ninth Circuit Rule 36-3.

COUNTY OF PINAL, COUNTY OF MARICOPA, 11 MILE CORNER LAND TRUST DATED DECEMBER 7, 2005, ELOY COTA, SUNSET RANCH INVESTMENTS LLC, DJ POINT LLC,

Defendants.

Appeal from the United States District Court
for the District of Arizona
Susan M. Brnovich, District Judge, Presiding

Submitted August 25, 2026**

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

Defendants Janice Sue Taylor, Desiree Saunders, and Ronald McBride appeal pro se from the district court's entry of default judgment in the United States' action seeking to reduce to judgment unpaid tax assessments, determine that certain properties were fraudulently transferred to Taylor's alter egos or nominees, and foreclose federal tax liens. We have jurisdiction under 28 U.S.C. § 1291. We review for an abuse of discretion. *NewGen, LLC v. Safe Cig, LLC*, 840 F.3d 606, 616 (9th Cir. 2016). We affirm.

The district court did not abuse its discretion in entering default judgment for the United States because the sufficiency of the complaint, the merits of the

** The panel unanimously concludes this case is suitable for decision without oral argument. *See* Fed. R. App. P. 34(a)(2).

United States' substantive claims, the unlikely possibility of a dispute concerning material facts, and the fact that the default was not due to excusable neglect weighed in favor of entering default judgment. *See Eitel v. McCool*, 782 F.2d 1470, 1471-72 (9th Cir. 1986) (setting forth factors courts may consider in determining whether to enter default judgment); *see also Fair Hous. of Marin v. Combs*, 285 F.3d 899, 906 (9th Cir. 2002) ("With respect to the determination of liability and the default judgment itself, the general rule is that well-pled allegations in the complaint regarding liability are deemed true."); *Maisano v. United States*, 908 F.2d 408, 409 (9th Cir. 1990) (recognizing that this court has rejected multiple variations of the "wages are not income" argument).

We reject as without merit appellants' contention that the district court lacked jurisdiction. *See* 26 U.S.C. §§ 7401, 7403 (authorizing the government to commence civil actions for the recovery of taxes and enforcement of liens).

All pending motions and requests are denied.

AFFIRMED.