

727 Fed.Appx. 407 (Mem)

This case was not selected for publication in West's Federal Reporter. See Fed. Rule of Appellate Procedure 32.1 generally governing citation of judicial decisions issued on or after Jan. 1, 2007. See also U.S.Ct. of App. 9th Cir. Rule 36-3. United States Court of Appeals, Ninth Circuit.

UNITED STATES of
America, Petitioner-Appellee,

v.

Nora BRAYSHAW,
Respondent-Appellant.

No. 17-16327

|

Submitted June 12, 2018*

|

Filed June 20, 2018

Attorneys and Law Firms

Robert Joel Branman, Esquire, Michael J. Haungs, DOJ—U.S. Department of Justice, Tax Division/Appellate Section, Washington, DC, for Petitioner-Appellee

Nora Brayshaw, Pro Se

Appeal from the United States District Court for the Eastern District of California, Morrison C. England, Jr., District Judge, Presiding, D.C. No. 2:14-mc-00088-MCE-KJN

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

Footnotes

MEMORANDUM**

Taxpayer Nora Brayshaw appeals from a clerk order entered in the district court following an order to show cause hearing arising from the district court's orders enforcing an Internal Revenue Service ("IRS") summons to produce documents and records related to her and her husband's tax liability for 2002 to 2012. This court has an obligation to review whether appellate jurisdiction exists for this appeal. *408 *Breed v. Hughes Aircraft Co.*, 253 F.3d 1173, 1177 (9th Cir. 2001). We dismiss for lack of appellate jurisdiction.

We do not have jurisdiction to hear this appeal because the district court did not enter, either during or after the order to show cause hearing, an order holding Brayshaw in contempt or an order modifying its prior, final enforcement order. See 28 U.S.C. § 1291; *Couch v. Telescope Inc.*, 611 F.3d 629, 632 (9th Cir. 2010) ("[P]arties may appeal only from orders which end the litigation on the merits and leave nothing for the court to do but execute the judgment." (citation, alterations, and internal quotation marks omitted)).

DISMISSED.

All Citations

727 Fed.Appx. 407 (Mem), 121 A.F.T.R.2d 2018-2165

- * The panel unanimously concludes this case is suitable for decision without oral argument. See [Fed. R. App. P. 34\(a\)\(2\)](#).
- ** This disposition is not appropriate for publication and is not precedent except as provided by [Ninth Circuit Rule 36-3](#).

End of Document

© 2023 Thomson Reuters. No claim to original U.S.
Government Works.