

**NOT PRECEDENTIAL**

UNITED STATES COURT OF APPEALS  
FOR THE THIRD CIRCUIT

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No. 07-2344

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JOHN B. GARTNER,  
Appellant

v.

UNITED STATES OF AMERICA

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On Appeal from the United States District Court  
for the Eastern District of Pennsylvania  
(D.C. Civil Action No. 07-mc-00052)  
District Judge: Honorable Juan R. Sanchez

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Submitted Pursuant to Third Circuit LAR 34.1(a)  
December 20, 2007

Before: SLOVITER, BARRY and WEIS, Circuit Judges

(Opinion filed: January 9, 2008)

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OPINION

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PER CURIAM

Appellant John B. Gartner appeals pro se the district court's denial of his petition to quash two Internal Revenue Service (IRS) third-party recordkeeper summonses. We have jurisdiction over this appeal under 28 U.S.C. § 1291. Moutevelis v. United States,

727 F.2d 313, 314 (3d Cir. 1984) (citing 26 U.S.C. § 7609(h)(1)).

Under 26 U.S.C. § 7601, the Secretary of the Treasury is directed to make inquiries of every person who may be liable to pay tax. Further, under 26 U.S.C. § 7602, the Secretary is vested with the authority to issue summonses in order to fulfill the Secretary's investigatory obligation. These summonses include third-party recordkeeper summonses which may be issued to banks and credit unions, among other entities. See 26 U.S.C. § 7609.

Upon review of the record and the parties' briefs, we find no reversible error in the district court's denial of Gartner's petition to quash.

Accordingly, we will affirm the District Court's order entered April 20, 2007.