

United States Court of Appeals
for the Fifth Circuit

No. 24-20376
Summary Calendar

United States Court of Appeals
Fifth Circuit

FILED

May 27, 2025

Lyle W. Cayce
Clerk

ROWLAND MARCUS ANDRADE; ABTC CORPORATION,

Plaintiffs—Appellants,

versus

INTERNAL REVENUE SERVICE,

Defendant—Appellee.

Appeal from the United States District Court
for the Southern District of Texas
USDC No. 4:24-MC-248

Before JONES, DENNIS, and SOUTHWICK, *Circuit Judges*.

PER CURIAM:*

Plaintiff-Appellants ABTC Corporation (“ABTC”) and Rowland Marcus Andrade, ABTC’s president and owner, appeal the district court’s order denying their motion to quash two sets of summonses issued by the Defendant-Appellee Internal Revenue Service (“IRS”) to third-party banks. Plaintiff-Appellants filed their motion to quash below pursuant to the

* This opinion is not designated for publication. *See* 5TH CIR. R. 47.5.

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Customer Challenge provisions of the Right to Financial Privacy Act of 1978 (“RFPA”).

When, as here, a government authority like the IRS seeks to subpoena a customer’s records from a financial institution, that customer may challenge that subpoena under 12 U.S.C. § 3410(a). That same statute provides that “[a] court ruling denying a motion or application under this section shall not be deemed a final order and no interlocutory appeal may be taken therefrom by the customer.” 12 U.S.C. § 3410(d). A customer may only appeal the denial of a motion to quash “as part of any appeal from a final order in any legal proceeding initiated against him arising out of or based upon the financial records,” or “within thirty days after a notification that no legal proceeding is contemplated against him.” *Id.*

Neither has occurred here. Accordingly, the district court’s denial of the motion to quash below was not a final, appealable order under § 3410(d), and we lack appellate jurisdiction to hear this appeal. *See also* 28 U.S.C. § 1291.

We DISMISS for want of jurisdiction.