

United States Court of Appeals
FOR THE DISTRICT OF COLUMBIA CIRCUIT

No. 20-1043

September Term, 2019

USTC-12151-17W

Filed On: June 16, 2020

Vincent J. Apruzzese,

Appellant

v.

Commissioner of Internal Revenue,

Appellee

ON APPEAL FROM THE UNITED STATES TAX COURT

BEFORE: Henderson, Wilkins, and Rao, Circuit Judges

J U D G M E N T

This appeal was considered on the record from the United States Tax Court and on the briefs filed by the parties. See Fed. R. App. P. 34(a)(2); D.C. Cir. Rule 34(j). Upon consideration of the foregoing, the motion to supplement the appendix, and the lodged supplemental appendix, it is

ORDERED that the motion to supplement the appendix be granted in part and denied in part. To the extent that appellant seeks to supplement the appendix with documents that are part of the Tax Court record, the motion is granted. See D.C. Cir. Rule 30(e) (providing for supplementation of the appendix if anything is omitted from the appendix). To the extent that appellant seeks to supplement the appendix with documents that are not part of the Tax Court record, the motion is denied. Appellant has not demonstrated that inclusion of the additional documents “is in the interests of justice” or “would establish beyond any doubt the proper resolution of the pending issues.” See Colbert v. Potter, 471 F.3d 158, 165–66 (D.C. Cir. 2006) (internal quotation marks omitted). It is

FURTHER ORDERED AND ADJUDGED that the Tax Court’s October 21, 2019 decision be affirmed. Appellant was issued a whistleblower award in connection with information he provided concerning a target taxpayer’s estate. Appellant then asked the Tax Court to direct the Internal Revenue Service (“IRS”) to reopen its examination of the target’s estate and increase the estate’s tax liability. The Tax Court correctly concluded that it lacked authority to order the relief requested. See Simmons v. Comm’r of Internal Revenue, 523 F. App’x 728, 730 (D.C. Cir. 2013) (per curiam); Cohen v. Comm’r of Internal Revenue, 550 F. App’x 10, 11 (D.C. Cir. 2014) (per

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curiam). On appeal, appellant maintains that Internal Revenue Code § 6213(b) demonstrates that the IRS could have reopened its examination of the target estate. Regardless, this provision does not confer authority on the Tax Court to order the IRS to do so. Appellant offers no other basis for disturbing the Tax Court's decision.

Pursuant to D.C. Circuit Rule 36, this disposition will not be published. The Clerk is directed to withhold issuance of the mandate herein until seven days after resolution of any timely petition for rehearing or petition for rehearing en banc. See Fed. R. App. P. 41(b); D.C. Cir. Rule 41.

Per Curiam

FOR THE COURT:

Mark J. Langer, Clerk

BY: /s/

Daniel J. Reidy
Deputy Clerk