

United States Court of Appeals
FOR THE DISTRICT OF COLUMBIA CIRCUIT

No. 23-1026

September Term, 2025

USTC-22935-18W

Filed On: November 12, 2025

Don Hou,

Appellant

v.

Commissioner of Internal Revenue,

Appellee

ON APPEAL FROM THE UNITED STATES TAX COURT

BEFORE: Katsas, Walker, and Childs, 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 expedite and the supplement thereto; and the motions to govern further proceedings and the supplement to appellant's motion, it is

ORDERED that the motion to expedite be dismissed as moot. It is

FURTHER ORDERED AND ADJUDGED that the Tax Court's January 12, 2023 order be affirmed. The Tax Court correctly concluded that it lacked jurisdiction under 26 U.S.C. § 7623(b) because the Internal Revenue Service did not commence an administrative or judicial action against the taxpayers identified in appellant's whistleblower claim. See Kennedy v. Comm'r of Internal Revenue, 142 F.4th 769, 776–82 (D.C. Cir. 2025); Li v. Comm'r of Internal Revenue, 22 F.4th 1014, 1017 (D.C. Cir. 2022).

Pursuant to D.C. Circuit Rule 36, this disposition will not be published.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