

**United States Court of Appeals**  
FOR THE DISTRICT OF COLUMBIA CIRCUIT

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**No. 25-1269**

**September Term, 2025**

**USTC-19685-24W**

**Filed On: April 21, 2026**

Malinka Moye,

Appellant

v.

Commissioner of Internal Revenue,

Appellee

**ON APPEAL FROM THE UNITED STATES TAX COURT**

**BEFORE:** Wilkins, Katsas, 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 brief filed by appellant. See Fed. R. App. P. 34(a)(2); D.C. Cir. Rule 34(j). Upon consideration of the foregoing, the supplement to the brief, and the notice filed by appellee, it is

**ORDERED AND ADJUDGED** that the Tax Court's May 7, 2025 order be affirmed. Appellant raises no argument in his brief regarding the Tax Court's dismissal of his case, and accordingly has forfeited any challenge to the order. See United States ex rel. Totten v. Bombardier Corp., 380 F.3d 488, 497 (D.C. Cir. 2004). In any event, the Tax Court correctly concluded that it lacked jurisdiction under 26 U.S.C. § 7623(b) because appellant received a threshold rejection of his request for a whistleblower award and the Internal Revenue Service did not proceed with any administrative or judicial action against a taxpayer based on information provided by appellant. 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Pursuant to D.C. Circuit Rule 36, this disposition will not be published.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**