No. 25-988

In the Supreme Court of the United States

STEPHANIE MURRIN, PETITIONER

v.

COMMISSIONER OF INTERNAL REVENUE

ON PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE THIRD CIRCUIT

BRIEF FOR THE RESPONDENT IN OPPOSITION

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QUESTION PRESENTED

When the Internal Revenue Service believes that a taxpayer's return understates the amount of tax actually owed, the agency ordinarily has three years to assess additional tax. 26 U.S.C. 6501(a). That three-year limitations period is suspended indefinitely, however, "[i]n the case of a false or fraudulent return with the intent to evade tax." 26 U.S.C. 6501(c)(1). The question presented is:

Whether the indefinite limitations period in 26 U.S.C. 6501(c)(1) applies to a false or fraudulent return prepared by a tax return preparer who acted with the intent to evade tax.

PARTIES TO THE PROCEEDING

Petitioner (appellant below) is Stephanie Murrin.

Respondent (respondent below) is the Commissioner of Internal Revenue.*

* There is currently no Commissioner of Internal Revenue and no Acting Commissioner under the Federal Vacancies Reform Act of 1998, 5 U.S.C. 3345 *et seq.* The delegable functions and duties of the office are being performed by Frank J. Bisignano, Chief Executive Officer of the Internal Revenue Service.

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OPINIONS BELOW

The amended opinion of the court of appeals (Pet. App. 1a-21a) is reported at 158 F.4th 527. The initial opinion of the court of appeals (Pet. App. 22a-41a) is reported at 152 F.4th 136. The memorandum opinion of the Tax Court (Pet. App. 42a-61a) is available at T.C. Memo. 2024-10.

JURISDICTION

The judgment of the court of appeals was entered on August 18, 2025. A petition for rehearing was granted in part on October 17, 2025 (Pet. App. 62a-63a). On January 6, 2026, Justice Alito extended the time within which to file a petition for a writ of certiorari to and including February 17, 2026, and the petition was filed on that date. The jurisdiction of this Court is invoked under 28 U.S.C. 1254(1).

STATEMENT

1. The Internal Revenue Code authorizes the Internal Revenue Service (IRS) to review tax returns filed by taxpayers. 26 U.S.C. 6201(a)(1); see 26 U.S.C. 7701(a)(11)(B). If, during that review, the IRS determines that a taxpayer paid less than he actually owed under the Code, the IRS is authorized to assess the additional tax, and to impose penalties and interest for the underpayment where applicable. 26 U.S.C. 6201(a), 6621(a), 6663. An assessment is a formal recording of the taxpayer's liability that entitles the IRS to initiate the process of pursuing collection of the tax. See 26 U.S.C. 6203, 6303(a).

As a general matter, the IRS must assess any additional tax "within 3 years after the return was filed." 26 U.S.C. 6501(a). But the three-year default is subject to statutory exceptions. For example, if a taxpayer has omitted more than 25% of his gross income from his return, the IRS has six years to assess the tax rather than the usual three years. 26 U.S.C. 6501(e)(1)(A)(i).

In certain circumstances, Congress has determined that even six years is not sufficient, and the IRS has an unlimited period to assess tax. See 26 U.S.C. 6501(c)(1)-(3). Fraud is one of those circumstances. See 26 U.S.C. 6501(c)(1). Congress recognized that "fraud cases ordinarily are more difficult to investigate than cases marked for routine tax audits." *Badaracco* v. *Commissioner*, 464 U.S. 386, 398 (1984). Section 6501(c)(1) thus provides that "[i]n the case of a false or fraudulent return with the intent to evade tax," tax may be assessed "at any time." 26 U.S.C. 6501(c)(1).

2. a. This case involves the application of Section 6501(c)(1) to undisputedly fraudulent tax returns prepared by a return preparer named Duane Howell and

filed by petitioner and her then-husband Stephen Murrin. See Pet. App. 2a, 43a.

For tax years 1993 through 1999, the Murrins retained Howell to prepare their joint federal income tax returns, as well as the returns for two partnerships that he had created for the Murrins in which petitioner was a general partner. Pet. App. 2a, 43a. During those years, Howell placed false or fraudulent entries on each of the returns that he prepared for the Murrins. *Ibid.* For example, Howell placed entries on the partnerships' returns falsely claiming thousands of dollars in deductions for "[o]ffice supplies and expenses," even though, according to the government, the partnerships did not actually conduct any business, let alone spend money on office supplies. See C.A. App. A78; see *id.* at A75-A78. It is uncontested that Howell placed the false or fraudulent entries on the Murrins' returns with the intent to evade the tax that they owed. *Id.* at A115-A118; see Pet. App. 2a, 43a.[1]

The Murrins signed the returns under penalty of perjury and timely filed them. Pet. App. 43a. The Murrins themselves did not place the false or fraudulent entries on their returns, nor did they share Howell's intent to evade tax. *Ibid.* But because of Howell's fraud, they underpaid the correct tax owed for each year at issue. *Id.* at 3a, 43a-44a; C.A. App. A107.

b. The IRS did not discover the fraudulent entries on the Murrins' 1993-1999 tax returns until after the

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[1] Howell's fraud in this case turned out to be part of a broader modus operandi, see C.A. App. A70, and in 2007 he pleaded guilty to federal charges for preparing false or fraudulent tax returns, in violation of 26 U.S.C. 7206(2). C.A. App. A114-A115. Howell had also been convicted of other federal fraud-related charges in the 1980s, before the Murrins retained him. *Id.* at A114.

general three-year limitations period for assessments had expired. See Pet. App. 2a, 43a-44a. In 2019, after completing an investigation, the IRS issued the Murrins a notice of deficiency explaining that the government had determined that the Murrins owed additional taxes as well as accuracy-related penalties for negligence. *Id.* at 2a-3a; C.A. App. A36-A62; see 26 U.S.C. 6212.

Petitioner contested the deficiencies and penalties in the Tax Court. See C.A. App. A24-A34. As relevant here, she argued that the government had issued the notice of deficiency too late, as Section 6501(a)'s general three-year limitations period for assessments had expired. See *ibid.* The government responded that no limitations period applies because Howell's fraud makes this a "case of a false or fraudulent return with the intent to evade tax," 26 U.S.C. 6501(c)(1). See C.A. App. A85. The government's answer also included detailed allegations about Howell's efforts to conceal his fraud from the IRS. *Id.* at A71-A84. Among other things, the government alleged that Howell (1) omitted his own name and signature from the "preparer" line on the returns he prepared; (2) listed different entities as the "preparer" from year to year, none of which actually prepared the returns; (3) caused his clients to list different post office boxes as business addresses on their partnership returns from year to year; and (4) caused his clients to mail their partnership returns to different IRS service centers from year to year. See *ibid.*

The parties ultimately stipulated to material facts, including that petitioner had underpaid her 1993-1999 taxes because Howell placed false or fraudulent entries on her returns with the intent to evade tax. See Pet. App. 43a; see C.A. App. A111-A120. The parties then submitted the case for decision without trial on the legal

question whether a tax return preparer's intent to evade tax is sufficient to trigger Section 6501(c)(1)'s unlimited assessment period. Pet. App. 44a; see C.A. App. A111-A120. Petitioner conceded that if Section 6501(c)(1) applies, she is liable for the accuracy-related penalties that the IRS imposed for negligence. C.A. App. A108; see *id.* at A43; Pet. App. 3a, 20a n.13. In making that concession, petitioner abandoned any defense that she had "reasonable cause" and had "acted in good faith" with respect to the underpayments. 26 U.S.C. 6664(c)(1).

3. The United States Tax Court entered decision for the government. Pet. App. 42a-61a. The court explained that it had already held in *Allen* v. *Commissioner*, 128 T.C. 37 (2007), that the indefinite limitations period in Section 6501(c)(1) applies "where a tax return preparer prepares a false or fraudulent return with the intent to evade tax." Pet. App. 45a. But the court held that even if it were to reconsider *Allen* as petitioner had requested, it would reach the same result. *Id.* at 47a.

The Tax Court explained that Section 6501(c)(1), by its plain terms, "does not restrict its application to cases where taxpayers personally had the intent to evade tax"; instead, Congress chose to "'key the extension of the limitation period to the fraudulent nature of the return' rather than tie it to the taxpayer's intent." Pet. App. 49a (brackets and citation omitted). The court next examined other fraud-related provisions of the Code—some but not all of which are expressly limited to a taxpayer's fraudulent intent—and concluded that "Congress knows how to explicitly limit the intent to evade tax to the taxpayer" when it wants to. *Id.* at 51a (citation omitted); see *id.* at 51a-58a.

The Tax Court also responded to petitioner's argument that its precedent is "inconsistent" with other

courts' decisions holding "that section 6501(c)(1) did not apply to third parties who were unrelated to the preparation and filing of the return," such as *BASR Partnership* v. *United States*, 795 F.3d 1338, 1342 (Fed. Cir. 2015). Pet. App. 58a. The Tax Court explained that its interpretation "accommodates the results" of those cases, because those cases "involved fraud perpetrated by third parties distant from the filing and preparation of the return." *Id.* at 59a-60a. The court agreed that a distant third party's intent would not suffice because the "combination of a return with the intent requirement circumscribes the pool of actors whose intent might matter to those who had a hand in the preparation or filing of a tax return." *Id.* at 59a.

4. a. The court of appeals unanimously affirmed. Pet. App. 1a-21a.[2] After carefully parsing the text of Section 6501(c)(1), the court determined that the "'intent to evade tax' must attach to the 'false or fraudulent return,'" but that the text provides no "indication that the taxpayer must be the actor who intends to evade tax." *Id.* at 5a-6a. The court emphasized that Congress drafted the statute to focus "'on an event that occurs without respect to a specific actor,'" and that "by wording it this way, without listing who must intend to evade tax, 'Congress was agnostic about who' did so." *Id.* at 7a (quoting *Dean* v. *United States*, 556 U.S. 568, 572 (2009); *Bartenwerfer* v. *Buckley*, 598 U.S. 69, 76 (2023)).

The court of appeals next looked to the broader statutory context. See Pet. App. 10a-15a. In light of other provisions of the Code involving fraud, see 26 U.S.C. 6161, 6663, 6664, 7454, the court determined that "Con-

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[2] The court of appeals granted panel rehearing and made minor amendments to its opinion. See Pet. App. 62a. This brief describes the amended opinion, *id.* at 1a-21a.

gress knows how to limit statutes to taxpayer conduct when it wants to do so." Pet. App. 10a-11a. Based on those provisions and the statutory history, the court discerned that "Congress treats the payments of tax and the imposition of penalties differently." *Id.* at 14a. The court found it logical "that Congress would 'impose penalties on the taxpayer only when the taxpayer intended to evade the tax, while at the same time allowing the IRS to collect taxes based on an understated fraudulent return at any time.'" *Id.* at 14a-15a (citation omitted).

The court of appeals then looked to precedent. Pet. App. 15a-20a. It first considered *Bartenwerfer*, 598 U.S. at 74, which analyzed a provision of the Bankruptcy Code that states that debt is not dischargeable when money is "obtained by . . . fraud." Pet. App. 15a (quoting 11 U.S.C. 523(a)(2)(A)). In *Bartenwerfer*, this Court held that Congress's use of the passive voice "pulls the actor off the stage" such that the "debt must result from someone's fraud" but not necessarily that of the debtor. 598 U.S. at 75-76. The court of appeals reasoned that, like the statute in *Bartenwerfer*, Section 6501(c)(1) "focuses on an event without regard to an actor," showing that Congress was agnostic about "who must act." Pet. App. 16a. The court also observed that in *Badaracco*, 464 U.S. at 391, this Court held that Section 6501(c)(1) "'must receive a strict construction in favor of the Government,'" although the court of appeals emphasized that it would reach the same conclusion "strict construction or not." Pet. App. 17a & n.12.

The court of appeals concluded that the IRS had properly determined petitioner's underpayments and penalties. Pet. App. 20a. It observed that petitioner had stipulated her liability to the penalties but clarified

that petitioner was not foreclosed from challenging "the assessment of interest in a future proceeding." *Id.* at 20a n.13.

b. The court of appeals denied a petition for rehearing en banc. Pet. App. 62a-63a.

ARGUMENT

Petitioner contends (Pet. 11-27) that the indefinite limitations period for assessing taxes "[i]n the case of a false or fraudulent return with the intent to evade tax," 26 U.S.C. 6501(c)(1), is implicitly limited to cases involving *taxpayer* intent to evade tax. The court of appeals and the Tax Court correctly rejected that contention and held that Section 6501(c)(1) applies to petitioner's case because petitioner's tax return preparer placed fraudulent entries on her returns with the intent to evade tax. Petitioner asserts that the decision below creates a conflict with a decision of the Federal Circuit, but the Federal Circuit decision did not involve fraud by a tax return preparer and in fact expressly reserved decision about the intent of someone closely connected to preparing and filing a false or fraudulent return. In all events, any conflict among the courts of appeals is underdeveloped and does not warrant this Court's review at this time. The Court should deny the petition.

1. The court of appeals correctly held that Section 6501(c)(1)'s unlimited period for assessing tax applies where, as here, fraudulent returns were prepared by a third party who acted with the intent to evade tax. See Pet. App. 1a-21a. The statutory text and context demonstrate that the requisite intent to evade tax need not belong to the taxpayer.

a. Section 6501(c)(1) suspends the limitations period for tax assessment in any "case of a false or fraudulent return with the intent to evade tax." 26 U.S.C. 6501(c)(1).

The language plainly requires (1) a return that is false or fraudulent, and (2) an intent to evade taxes owed. By using the connecting word "with," Congress also indicated that the requisite intent to evade tax "must attach" to the false or fraudulent return. Pet. App. 5a-6a & n.4. Those requirements are all satisfied here, where Howell undisputedly placed fraudulent entries on petitioner's returns, thereby attaching an intent to evade tax to the returns themselves. See *id.* at 8a.

The court of appeals correctly refused to read into the statute an atextual requirement that the taxpayer herself have the intent to evade tax. As petitioner concedes (Pet. 6), "the statute does not expressly state whose intent is required." Courts "ordinarily resist reading words or elements into a statute that do not appear on its face," *Bates* v. *United States*, 522 U.S. 23, 29 (1997), and the court of appeals rightly found that there is no reason to do so here. See Pet. App. 6a-7a; *Allen* v. *Commissioner*, 128 T.C. 37, 39-40 (2007).

Nothing in Section 6501(c)(1)'s text even implicitly indicates that the intent to evade tax must belong to the taxpayer. See Pet. App. 5a-9a. The court of appeals acknowledged that the statute defines the *return* as the taxpayer's, see 26 U.S.C. 6501(a), and the *tax* must also be the taxpayer's. See Pet. App. 8a-9a. But "the specification of whose tax or return is at issue does not suggest, much less dictate, who had to intend to evade tax." *Id.* at 9a (quoting *id.* at 50a) (brackets omitted); contra Pet. 24-25. After all, a person can act with the intent to evade another person's taxes—indeed, petitioner stipulated in this case that Howell prepared her returns with the intent to evade the taxes she owed. See C.A. App. A115-A118.

By drafting Section 6501(c)(1) without specifying either expressly or implicitly the actor that must intend to evade tax, Congress demonstrated that it "was agnostic about who" has the requisite intent. *Bartenwerfer* v. *Buckley*, 598 U.S. 69, 76 (2023) (brackets, citation, and internal quotation marks omitted). This Court's decision in *Bartenwerfer* is instructive. That case concerned a provision of the Bankruptcy Code stating that a debt is not dischargeable when it is for money "obtained by" "fraud." 11 U.S.C. 523(a)(2)(A). The Court concluded that Congress's use of the passive voice indicated that the "debt must result from someone's fraud" but that Congress had not required it to be the debtor's own fraud. *Bartenwerfer*, 598 U.S. at 76; see *id.* at 75-76. Here, too, Congress's choice not to specify who must intend to evade tax—let alone what must be done "with the intent to evade tax"—deliberately "pulls the actor off the stage" and makes the statute more broadly applicable. *Id.* at 75.

Of course, "context can confine" a sentence framed without an actor "to a likely set of actors." *Bartenwerfer*, 598 U.S. at 76. Here, the "combination of a return with the intent requirement circumscribes the pool of actors whose intent might matter to those who had a hand in the preparation or filing of a tax return." Pet. App. 59a. But context does not further limit the statute to require that the intent be the taxpayer's. Limitations periods may be longer or shorter for reasons other than an individual's level of culpability. Congress's rationale for suspending the statute of limitations indefinitely in Section 6501(c)(1) was that "fraud cases ordinarily are more difficult to investigate than cases marked for routine tax audits." *Badaracco* v. *Commissioner*, 464 U.S. 386, 398 (1984); see Pet. 19. That same "special disad-

vantage to the Commissioner in investigating fraudulent returns is present if the income tax return preparer," rather than the taxpayer, had the requisite intent to evade tax and fraudulently "caused the taxes on the return to be understated." *City Wide Transit, Inc.* v. *Commissioner*, 709 F.3d 102, 107 (2d Cir. 2013) (quoting *Allen*, 128 T.C. at 40). Context therefore does not support reading into Section 6501(c)(1) an atextual limitation to taxpayer intent.

Other provisions in the Code confirm that "Congress knows how to limit statutes to taxpayers when it intends to do so." Pet. App. 8a. For example, Section 7454(a) assigns the burden of proof to the Commissioner in "any proceeding involving the issue whether the petitioner" —that is, the taxpayer—"has been guilty of fraud with intent to evade tax." 26 U.S.C. 7454(a). Petitioner contends (Pet. 26-27) that the same restriction to taxpayer intent should be read into Section 6501(c)(1) to avoid an "asymmetry" in the Code. But the Court in *Bartenwerfer* rejected a similar argument, explaining that the "more likely inference" from Congress's choice to mention a specific actor in one provision but not another is that the choice was deliberate. 598 U.S. at 78.

b. Petitioner's remaining counterarguments (Pet. 23-27) lack merit.

Petitioner raises few arguments based on the text of Section 6501(c)(1) itself. She points out (Pet. 24-25) that the statute uses words like "tax" and "return" that refer to a taxpayer. But as explained above (pp. 9-10, *supra*), those terms do not answer the question of whose intent matters. Petitioner also contends (Pet. 24) that reading a taxpayer-intent limit into the statute avoids a surplusage problem. She posits (*ibid.*) that if Congress had wanted to require only a false or fraudulent return,

without concern for whose intent was involved, it could have omitted the phrase "with the intent to evade tax." But the "intent to evade tax" phrase is not superfluous under the court of appeals' interpretation; it specifies that Section 6501(c)(1) does not apply to a return that includes false entries for reasons unrelated to avoiding tax. See Pet. App. 9a. While the phrase undoubtedly "mak[es] intent a necessary element of the exception," Pet. 24, that does not imply that it must be the intent of any particular actor.

As for context, petitioner contends (Pet. 26) that her reading would avoid an "asymmetry" between Section 6501(c)(1) and other fraud-related provisions that do require taxpayer intent. For example, Sections 6663(a) and 6664(c), read together, establish that the IRS may impose elevated penalties for fraudulent underpayment only when the taxpayer herself had the fraudulent intent. See Pet. App. 11a. Petitioner finds that supposed asymmetry anomalous, but she overlooks the distinction between the mere collection of taxes (which is enabled without a limitation period by Section 6501(c)(1)) and certain penalties for fraud. It makes perfect sense that Congress would "impose penalties on the taxpayer only when the taxpayer intended to evade the tax, while at the same time allowing the IRS to collect taxes based on an understated fraudulent return at any time." *BASR Partnership* v. *United States*, 795 F.3d 1338, 1360 (Fed. Cir. 2015) (Prost, C.J., dissenting). A taxpayer will be subject to an additional penalty for fraud when she is culpable, but "[e]xcepting fraudulent returns from the statute of limitations does not penalize the taxpayer because the taxpayer must only pay the taxes it properly owed." *Id.* at 1361. And the rationale for extending the statute of limitations in cases of

fraud—the increased difficulty for investigators, see pp. 10-11, *supra*—applies regardless of who is responsible for the fraud.

2. Petitioner contends (Pet. 12-18) that the decision below conflicts with the Federal Circuit's decision in *BASR*, *supra*. And the Third Circuit believed that its holding "departs from the Federal Circuit's opinion [in *BASR*]." Pet. App. 19a. In fact, however, *BASR* involved meaningfully different facts, and the Federal Circuit expressly reserved decision on whether Section 6501(c)(1) would apply in a case involving the intent of "one more closely connected to the tax preparation and filings themselves." 795 F.3d at 1342 n.3. In all events, any current disagreement is shallow and recent, and the Court would benefit from further percolation.

a. Unlike this case, *BASR* "involved fraud perpetrated by third parties distant from the filing and preparation of the return." Pet. App. 60a. The fraudulent returns in *BASR* stemmed from a tax shelter fraudulently created by the taxpayer's attorney, and there were "no allegations" that either the taxpayer or the accountant who prepared the returns "knew or should have known that the tax return was false or incorrect." 795 F.3d at 1347. The court rejected the government's argument in that case that "the requisite intent can be that of a third-party who is more remotely connected with the relevant tax return" than the taxpayer. *Id.* at 1342. The court concluded that Section 6501(c)(1) did not apply there, reasoning that the provision requires "that the *taxpayer* acted with the intent to evade tax." *Id.* at 1342. But, in a footnote that petitioner fails to acknowledge, the court reserved decision on whether the intent of "a taxpayer's authorized agents" or "some other third party—one more closely connected to the

tax preparation and filings themselves—might be relevant." *Id.* at 1342 n.3. Although the court rejected the argument that the intent "can be untethered to the filing of the return itself," it had no occasion to pass on the limitations period for a fraud that is more closely tied to the taxpayer's return. *Ibid.* The court also explained that the Tax Court's decision in *Allen*—which had involved fraud by a tax return preparer—was "distinguishable on the facts," precisely because the fraudulent intent in *BASR* was "yet another step removed from" the taxpayer and the return. *Id.* at 1347.

This case therefore presents a question that the Federal Circuit expressly declined to decide. Regardless of whether Howell was petitioner's "authorized agent[ ]," he was plainly included in the Federal Circuit's reference to a "third party * * * more closely connected to the tax preparation and filings themselves." *BASR*, 795 F.3d at 1342 n.3. As petitioner has stipulated, Howell himself placed the false or fraudulent entries on the returns, and he did so with the intent to evade tax. See Pet. App. 2a. Thus, unlike in *BASR*, the intent to evade was not "untethered" from the return, but instead belonged to someone "making decisions regarding[,] or making representations on[,] the tax returns themselves." *BASR*, 795 F.3d at 1342 n.3. It is therefore an open question whether the Federal Circuit would find the indefinite limitations period in Section 6501(c)(1) applicable to this case.

Conversely, it is also unclear whether the Third Circuit would reach a different decision from the Federal Circuit in a case, like *BASR*, involving a fraud that is more distant from the return itself. In this case, the Tax Court expressly asserted that its interpretation of Section 6501(c)(1) "accommodates the result[ ]" in *BASR*,

because the Tax Court agreed that the text "circumscribes the pool of actors whose intent might matter to those who had a hand in the preparation or filing of a tax return." Pet. App. 59a. And, in affirming that decision, the Third Circuit stated that the "'intent to evade tax' must attach to the 'false or fraudulent return.'" *Id.* at 5a-6a.

There is accordingly no square conflict between the Third and Federal Circuits that would warrant this Court's review.

b. Even if the decision below did squarely conflict with *BASR*, any such conflict would be shallow and recent. The Third Circuit is the only regional court of appeals to have considered the question presented, and the Federal Circuit decided *BASR* without the benefit of this Court's decision in *Bartenwerfer*, *supra.* Petitioner dismisses (Pet. 18 n.5) the relevance of *Bartenwerfer* on the ground that it involved a different statute and relied on interpretive canons that were not new in that case. But *Bartenwerfer* is also relevant for its analysis of context and the inferences it drew from nearby statutory provisions. See pp. 10-11, *supra*. Moreover, future courts considering this question will have the benefit of the Tax Court's thorough decision in this case, which built upon its longstanding interpretation from *Allen* with even more substantive analysis. See Pet. App. 42a-61a. Those post-*BASR* developments counsel in favor of further percolation of the question.

c. Petitioner further contends that this Court's immediate review is warranted because "taxpayers in different regions should" not "face different limitations rules based on geography alone." Pet. 21 (distinguishing between "taxpayers in the Third Circuit" and "taxpayers in the Federal Circuit"). But the Federal Circuit

is not a regional circuit; taxpayers from anywhere in the country can select that forum by prepaying their liability and bringing a refund suit in the Court of Federal Claims. See 28 U.S.C. 1346(a)(1). For taxpayers who seek to challenge their tax without prepayment, every circuit in the country but one has yet to decide whether the Tax Court's interpretation of Section 6501(c)(1) is correct. See 26 U.S.C. 6213(a). Accordingly, any disagreement among the circuit courts is underdeveloped and does not warrant this Court's review at this time.

CONCLUSION

The petition for a writ of certiorari should be denied.

Respectfully submitted.

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