

**UNITED STATES COURT OF APPEALS
FOR THE EIGHTH CIRCUIT**

No. 23-3772

3M Company, and Subsidiaries

Appellant

v.

Commissioner of Internal Revenue

Appellee

Silicon Valley Tax Directors Group, et al.

Amici on Behalf of Appellant(s)

David A. Weisbach

Amicus on Behalf of Appellee(s)

Appeal from United States Tax Court
(5816-13)

ORDER

The petition for rehearing en banc is denied. The petition for rehearing by the panel is also denied.

February 19, 2026

Order Entered at the Direction of the Court:
Clerk, U.S. Court of Appeals, Eighth Circuit.

/s/ Susan E. Bindler