Appendix List

Appendix A – D.C. Circuit Judgment *(Nov 12, 2025)*

Appendix B-1 – Denial of Rehearing Order *(Dec 15, 2025)*

Appendix B-2 – Denial of Rehearing En Banc Order *(Dec 15, 2025)*

Appendix C – Mandate *(Dec 23, 2025)*

Appendix D-1 & D-2 – U.S. Tax Court Orders *(Jan 12, 2023)*

Appendix D-3 – U.S. Tax Court Order *(Jan 30, 2023)*

Appendix E – Statutory Provisions Involved :

26 U.S.C. § 7623(b)
26 U.S.C. § 7623(c)
28 U.S.C. § 1254(1)

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

JUDGMENT

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Pursuant to D.C. Circuit Rule 36, this disposition will not be published.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

Appendix A

A True copy:
United States Court of Appeals
for the District of Columbia Circuit
By: Deputy Clerk

United States Court of Appeals

FOR THE DISTRICT OF COLUMBIA CIRCUIT

No. 23-1026 **September Term, 2025**

USTC-22935-18W

Filed On: December 15, 2025

Don Hou,

Appellant

v.

Commissioner of Internal Revenue,

Appellee

BEFORE: Katsas, Walker, and Childs, Circuit Judges

ORDER

Upon consideration of the petition for rehearing and the motion to stay the mandate, it is

ORDERED that the petition be denied. It is

FURTHER ORDERED that the motion to stay the mandate be dismissed as moot.

Per Curiam

FOR THE COURT:
Clifton B. Cislak, Clerk

BY: /s/
Daniel J. Reidy
Deputy Clerk

A True copy:
United States Court of Appeals
for the District of Columbia Circuit
By: _____ Deputy Clerk

Appendix B-1

United States Court of Appeals

FOR THE DISTRICT OF COLUMBIA CIRCUIT

No. 23-1026 **September Term, 2025**

USTC-22935-18W

Filed On: December 15, 2025

Don Hou,

Appellant

v.

Commissioner of Internal Revenue,

Appellee

BEFORE: Srinivasan, Chief Judge, and Henderson, Millett, Pillard, Wilkins, Katsas, Rao, Walker, Childs, Pan, and Garcia, Circuit Judges

ORDER

Upon consideration of the petition for rehearing en banc, and the absence of a request by any member of the court for a vote, it is

ORDERED that the petition be denied.

Per Curiam

FOR THE COURT:
Clifton B. Cislak, Clerk

BY: /s/
Daniel J. Reidy
Deputy Clerk

A True copy:
United States Court of Appeals
for the District of Columbia Circuit
By: _____ Deputy Clerk

Appendix B-2

United States Court of Appeals

FOR THE DISTRICT OF COLUMBIA CIRCUIT

No. 23-1026 **September Term, 2025**

USTC-22935-18W

Filed On: December 23, 2025 [2151921]

Don Hou,

Appellant

v.

Commissioner of Internal Revenue,

Appellee

MANDATE

In accordance with the judgment of November 12, 2025, and pursuant to Federal Rule of Appellate Procedure 41, this constitutes the formal mandate of this court.

FOR THE COURT:
Clifton B. Cislak, Clerk

BY: /s/
Michael C. McGrail
Deputy Clerk

Link to the judgment filed November 12, 2025

Appendix C

A True copy:
United States Court of Appeals
for the District of Columbia Circuit
By: _____ Deputy Clerk

United States Tax Court

Washington, DC 20217

DON HOU,

Petitioner

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent

Docket No. 22935-18W

ORDER AND ORDER OF DISMISSAL FOR LACK OF JURISDICTION

Petitioner seeks in this case review of a notice of determination under section 7623 concerning whistleblower action. The notice of determination on which this case is based states in relevant part: "The Whistleblower Office has made a final decision to reject your claim for an award. The claim has been rejected because the information provided was speculative and/or did not provide specific or credible information regarding tax underpayments or violations of internal revenue laws.

By opinion issued January 11, 2022, in the case of *Li v. Commissioner*, 22 F.4th 1014 (D.C. Cir. 2022), the U.S. Court of Appeals for the District of Columbia Circuit (to which all whistleblower cases under section 7623 are appealable pursuant to section 7482(b)(1)) held that the Tax Court lacks subject matter jurisdiction of whistleblower cases, such as this one, in which the IRS rejects the whistleblower claim and therefore does not commence any administrative or judicial proceeding based on the whistleblower's information. On March 7, 2022, the Court issued an Order staying the proceedings in this case. Thereafter, based on the holding in *Li*, by Order of Dismissal for Lack of Jurisdiction (order of dismissal), issued July 1, 2022, the Court lifted the stay of proceedings and dismissed this case for lack of jurisdiction.

On August 30, 2022, the Supreme Court docketed a petition for writ of certiorari, filed by the whistleblower in *Li*, as of June 16, 2022. Accordingly, by Order issued September 6, 2022, this Court vacated and set aside the order of dismissal and reminded the parties that the proceedings in this case were stayed. By order issued October 31, 2022, the Supreme Court denied the whistleblower's petition for a writ of certiorari in *Li*.

A review of the Supreme Court docket in *Li* reflects that a petition for rehearing of the order denying the writ of certiorari has not been docketed, as of the date of this Order. *See* U.S. Sup. Ct. Rule 44(2) (providing that such a petition must be filed "within 25 days after the date of the order of denial"). Accordingly, we conclude that the judgment in *Li* is now final and will thus dismiss this case for lack of jurisdiction.

Appendix D-1

Entered and Served 01/12/23

Upon due consideration of the foregoing, it is

ORDERED that the stay of proceedings in this case is lifted. It is further

ORDERED that, on the Court's own motion, this case is dismissed for lack of jurisdiction. It is further

ORDERED that all pending motions are denied as moot.

(Signed) Kathleen Kerrigan
Chief Judge

I certify that this document is a true copy of the original.

Charlene D Jeanne, Clerk of the Court

Appendix D-2

United States Tax Court

Washington, DC 20217

DON HOU,

Petitioner

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent

Docket No. 22935-18W

ORDER

On January 19, 2023, petitioner filed a Motion for Reconsideration of Order. In petitioner's motion, petitioner seeks reconsideration of the Court's Order and Order of Dismissal for Lack of Jurisdiction, entered January 12, 2023.

The disposition of a motion to reconsider, vacate or revise a decision rests within this Court's discretion. *See, e.g., Vaughn v. Commissioner*, 87 T.C. 164, 166–167 (1986). A motion to reconsider or to vacate typically is not granted in the absence of substantial error or unusual circumstances, such as mistake, inadvertence, surprise, excusable neglect, newly discovered evidence, or fraud. *Knudsen v. Commissioner*, 131 T.C. 185 (2008); *Brannon's of Shawnee, Inc. v. Commissioner*, 69 T.C. 999 (1978). None of those factors appear present in this case. Petitioner's motion for reconsideration does not persuade us otherwise.

Upon due consideration of the foregoing, it is

ORDERED that petitioner's Motion for Reconsideration of Order is denied.

(Signed) Kathleen Kerrigan
Chief Judge

I certify that this document is a true copy of the original.

Charlene M Jeanne, Clerk of the Court

Appendix D-3

Served 01/30/23

Statutory Provisions Involved

26 U.S. Code § 7623 - Expenses of detection of underpayments and fraud.

(a)IN GENERALThe Secretary, under regulations prescribed by the Secretary, is authorized to pay such sums as he deems necessary for—
(1)detecting underpayments of tax, or
(2)detecting and bringing to trial and punishment persons guilty of violating the internal revenue laws or conniving at the same,
in cases where such expenses are not otherwise provided for by law. Any amount payable under the preceding sentence shall be paid from the proceeds of amounts collected by reason of the information provided, and any amount so collected shall be available for such payments.

26 U.S. Code § 7623 (b) - AWARDS TO WHISTLEBLOWERS
(1)IN GENERAL
If the Secretary proceeds with any administrative or judicial action described in subsection (a) based on information brought to the Secretary's attention by an individual, such individual shall, subject to paragraph (2), receive as an award at least 15 percent but not more than 30 percent of the proceeds collected as a result of the action (including any related actions) or from any settlement in response to such action (determined without regard to whether such proceeds are available to the Secretary). The determination of the amount of such award by the Whistleblower Office shall depend upon the extent to which the individual substantially contributed to such action

26 U.S. Code § 7623 (c) : PROCEEDS
For purposes of this section, the term "proceeds" includes—

(1) penalties, interest, additions to tax, and additional amounts provided under the internal revenue laws, and
(2) any proceeds arising from laws for which the Internal Revenue Service is authorized to administer, enforce, or investigate, including—
(A) criminal fines and civil forfeitures, and
(B) violations of reporting requirements.

28 U.S. Code § 1254 (1) - Courts of Appeals; certiorari;
(1)By writ of certiorari granted upon the petition of any party to any civil or criminal case, before or after rendition of judgment or decree;

Appendix E