SUPREME COURT OF THE UNITED STATES

ROY J. MEIDINGER,

Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

On Petition for a Writ of Certiorari

to the United States Court of Appeals

for the District of Columbia Circuit

No. 22-1239

(Reviewing U.S. Tax Court Docket No. 3337-20W)

PETITION FOR A WRIT OF CERTIORARI

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PETITION FOR A WRIT OF CERTIORARI

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QUESTIONS PRESENTED

1. Whether a final determination by the IRS Whistleblower Office denying or rejecting an award on the ground that no proceeds were collected constitutes a reviewable determination under 26 U.S.C. § 7623(b)(4)?

2. Whether the Tax Court may dismiss for lack of jurisdiction without reviewing the administrative record or applying the APA, 5 U.S.C. § 706?

3. Whether agency inaction or no action or action on wrong parties may defeat statutory whistleblower rights?

4. Whether courts must identify evidence supporting jurisdictional dismissals of Lack of Subject Matter Jurisdiction?

STATUTES AND REGULATIONS INVOLVED

26 U.S.C. § 7623(b) – IRS Whistleblower Program; governs awards to whistleblowers and provides a right to appeal determinations to the Tax Court.

26 U.S.C. § 61 – Definition of gross income, including income from discharge of indebtedness, relevant to tax liability identified in whistleblower submissions.

26 U.S.C. § 451 – Timing of income recognition under accrual accounting, relevant to when income must be reported.

5 U.S.C. § 702 – Right of judicial review of agency action under the Administrative Procedure Act.

5 U.S.C. § 704 – Final agency action subject to judicial review.

5 U.S.C. § 706 – Scope of judicial review, including requirement that courts review the administrative record and set aside arbitrary or capricious agency action.

- 26 C.F.R. § 301.7623-3 – Treasury regulations governing IRS whistleblower administrative proceedings, including definitions of rejection and denial.

- Internal Revenue Manual (IRM) 25.2 – Procedures of the IRS Whistleblower Office, including processing, evaluation, and disposition of claims.

OPINIONS BELOW

D.C. Circuit judgment July 8, 2025 (No. 2124254); rehearing denied Dec. 19, 2025 (Nos. 2151305, 2151315). Tax Court dismissal included in appendix.

JURISDICTION

Filed within 90 days of rehearing denial. Jurisdiction of Court is under 28 U.S.C. § 1254(1). The Judgment of the United States Court of Appeals for the District of Columbia Circuit in Case No. 22-1239 was entered on July 8, 2025 (per Curiam Judgment No. 2124254). Petitioner's timely petitions for rehearing were denied on December 19, 2025 (Per Curiam Orders Nos. 2151305 and 2151315). This petition is filed within 90 days of the denial of rehearing and the extended time for administrative corrections.

STATEMENT OF THE CASE

This case concerns whether agency inaction can defeat judicial review. Petitioner submitted a whistleblower claim identifying tax violations. The Internal Revenue Service failed to act on the information, or acted on incorrect parties, and thereafter relied on that inaction to conclude that no proceeds were collected, without providing a reasoned

explanation or meaningful evaluation of the claim. This failure to act, followed by reliance on that inaction to deny the claim, constitutes agency action unlawfully withheld or unreasonably delayed within the meaning of 5 U.S.C. § 706(1). The Tax Court dismissed without reviewing the record. The Court of Appeals affirmed.

SUMMARY OF THE ARGUMENT

This case presents a structural failure in federal administrative law. The IRS denied a whistleblower claim without explanation, and the Tax Court dismissed without reviewing the record. This violates the APA, conflicts with Supreme Court precedent, and undermines Congressional intent. The decision allows agencies to avoid judicial review through inaction and then rely on that inaction to deny claims without meaningful explanation. This Court should grant certiorari to restore proper judicial oversight.

REASONS FOR GRANTING THE PETITION

I. This Case Presents a Question of Exceptional National Importance

This case presents a fundamental question regarding the scope of judicial review under 26 U.S.C. § 7623(b) and the Administrative Procedure Act (APA), 5 U.S.C. §§ 702, 704, and 706. Specifically, whether the Internal Revenue Service (IRS) and the Tax Court may deny whistleblowers judicial review by asserting that "no proceeds were collected," without providing a reasoned explanation or allowing judicial examination of the administrative record.

The issue affects not only the Petitioner but all whistleblowers nationwide, undermining the effectiveness of the IRS Whistleblower Program and Congress's intent to incentivize reporting of tax violations.

II. Conflict with the Administrative Procedure Act

The decision below conflicts with the APA. Under Motor Vehicle Mfrs. Ass'n v. State Farm, 463 U.S. 29 (1983), agency action must be reasoned and subject to judicial review. The IRS issued a conclusory determination without explanation, and the Tax Court dismissed the case without reviewing the administrative record.

This also conflicts with SEC v. Chenery Corp., 318 U.S. 80 (1943), which requires courts to evaluate agency action based on stated reasoning.

The APA requires:

- Reasoned decision-making

- Review of the whole administrative record (5 U.S.C. § 706)
- Authority to compel agency action unlawfully withheld.

The agency's failure to act on the whistleblower submission, followed by its reliance on that inaction to deny the claim, reflects precisely the type of agency conduct the Administrative Procedure Act was designed to prevent. Such conduct constitutes agency action unlawfully withheld or unreasonably delayed and cannot be used to insulate agency decisions from judicial review.

III. Improper Narrowing of Statutory Jurisdiction

Section 7623(b)(4) provides a right to appeal "any determination regarding an award." The lower courts improperly treated "proceeds collected" as a jurisdictional requirement, allowing the IRS to avoid review by failing to act.

IV. Conflict and Tension in D.C. Circuit

In Li v. Commissioner (2022), proceeds were treated as jurisdictional. In Lissack v. Commissioner (2025), the court recognized jurisdiction may exist where the IRS acts, even without collected proceeds. The decision below extends Li while

disregarding Lissack, creating inconsistency.

V. Systemic Gap in Judicial Review

The decision creates a system where agencies can avoid review through inaction, undermining both statutory rights and administrative accountability.

VI. Lack of Evidentiary Basis

The Tax Court dismissed for lack of jurisdiction without identifying evidence in the administrative record. Courts must base jurisdictional rulings on evidence and law.

VII. Congressional Confirmation

Recent legislation (H.R. 7959 – IRS Whistleblower Program Improvement Act (2026)) confirms Congress intends broader judicial review, including de novo review and expanded evidentiary consideration. Pending for Vote.)

Pending federal legislation confirms that the issue presented here is both real and significant.

The **IRS Whistleblower Program Improvement Act** would:

- Expand Tax Court authority from "appeal" to **full review**
- Require **de novo consideration**
- Allow **new evidence**
- Strengthening transparency and accountability

This legislation directly addresses the precise issue in this case:

☞ Courts dismissing claims **without reviewing the underlying agency decision**

Congress's action demonstrates:

- The current system is inadequate
- Judicial review is too limited
- Reform is necessary to restore fairness

This Court's review is warranted now to:

- Clarify the law
- Prevent continued inconsistent application
- Ensure that statutory rights are not rendered meaningless

VIII. Ideal Vehicle

This case presents a clean legal question regarding agency inaction, statutory interpretation, and judicial review.

IX. Relief Sought

Petitioner requests that this Court:

1. Recognize jurisdiction exists under § 7623(b)(4)

2. Require APA-compliant review

3. Require courts to base jurisdictional decisions on evidence and law

CONCLUSION

The petition should be granted.

/S/ Roy J. Meidinger

Pro Se Petitioner

Date: March 30, 2026