

24-416 COMMISSIONER OF INTERNAL REVENUE V. ZUCH

DECISION BELOW: 97 F.4th 81

LOWER COURT CASE NUMBER: 22-2244

QUESTION PRESENTED:

Whether a proceeding under 26 U.S.C. 6330 for a pre-deprivation determination about a levy proposed by the Internal Revenue Service to collect unpaid taxes becomes moot when there is no longer a live dispute over the proposed levy that gave rise to the proceeding.

CERT. GRANTED 1/10/2025