20-1472 BOECHLER, P.C. V. CIR

DECISION BELOW: 967 F.3d 760

LOWER COURT CASE NUMBER: 19-2003

QUESTION PRESENTED:

Section 6330(d)(1) of the Internal Revenue Code establishes a 30-day time limit to file a petition for review in the Tax Court of a notice of determination from the Commissioner of Internal Revenue. 26 U.S.C. § 6330(d)(1). The question presented is:

Whether the time limit in Section 6330(d)(1) is a jurisdictional requirement or a claim-processing rule subject to equitable tolling.

CERT. GRANTED 9/30/2021