



# United States Tax Court

Washington, DC 20217

LAWRENCE W. DOYLE & JOHN F.  
MOYNIHAN,

Petitioners

v.

COMMISSIONER OF INTERNAL  
REVENUE,

Respondent

Docket No. 4865-19W

## ORDER

In this “whistleblower” case under I.R.C. section 7623(b), two motions are pending: (1) the Commissioner’s motion (Doc. 147) to dismiss for lack of jurisdiction, to which petitioners have filed an opposition (Doc. 161) to which the Commissioner has filed a reply (Doc. 162), and (2) petitioners’ recent motion (Doc. 164) to supplement the record, to which the Commissioner has not yet responded. Three recent opinions have been issued--one by this Court in *Berenblatt v. Commissioner*, 160 T.C. No. 14 (May 24, 2023), and two by the U.S. Court of Appeals for the D.C. Circuit in *Lissack. v. Commissioner*, No. 21-1268 (D.C. Cir. May 26, 2023), and *Villa-Arce v. Commissioner*, No. 22-1006 (D.C. Cir. May 26, 2023)--that may affect the parties’ positions as to the pending motions. We will order further filings so that the parties may address those recent opinions. To that end, it is

ORDERED that, no later than June 30, 2023, petitioners shall file a supplement to their opposition to the Commissioner’s motion to dismiss (Doc. 147), and that no later than July 28, 2023, the Commissioner shall file a supplemental reply to that supplemental opposition. And it is further

ORDERED that, no later than June 30, 2023, petitioners shall file a supplement to their motion to supplement the record (Doc. 164); that no later than July 28, 2023, the Commissioner shall file a response to that motion; and that no later than August 25, 2023, petitioners shall file a reply to that response.

**(Signed) David Gustafson**  
**Judge**

**Served 05/30/23**