FILED
United States Court of Appeals
Tenth Circuit

August 26, 2026

Christopher M. Wolpert
Clerk of Court

UNITED STATES COURT OF APPEALS

FOR THE TENTH CIRCUIT

WILLIAM SMITH VEAZEY,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

No. 25-9002
(CIR No. 15732-24)
(United States Tax Court)

ORDER AND JUDGMENT*

Before **HARTZ**, **BACHARACH**, and **EID**, Circuit Judges.

The issue here involves the Tax Court's jurisdiction, which is set by Congress. 26 U.S.C. § 7442. The Tax Court has jurisdiction when the IRS determines

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* Oral argument would not help us decide the appeal, so we have decided the appeal based on the record and the parties' briefs. *See* Fed. R. App. P. 34(a)(2)(C); 10th Cir. R. 34.1(G).

This order and judgment is not precedential except under the doctrines of law of the case, res judicata, and collateral estoppel. But the order and judgment may be cited for its persuasive value if otherwise appropriate. *See* Fed. R. App. P. 32.1(a); 10th Cir. R. 32.1(A).

- that a deficiency exists and sends notice of the deficiency, 26 U.S.C. §§ 6212(a), 6213(a),

- that one of two spouses has a deficiency when filing a joint return, 26 U.S.C. § 6015(e)(1)(A), or

- that a whistleblower is entitled to an award and the amount is contested, 26 U.S.C. § 7623(a), (b)(1), (b)(4).

The taxpayer, Mr. William Veazey, brought an action in Tax Court for ten tax years (2006 to 2015), stating that he was challenging a notice of deficiency and whistleblower award. But the IRS hadn't issued a notice of deficiency or made a whistleblower award. So the Tax Court dismissed the action for lack of jurisdiction.

Within two years, Mr. Veazey brought another action in Tax Court. He said that he was appealing assessments of overdue taxes for two of the years covered in the prior action (2012 and 2013). The IRS moved to dismiss, stating that it hadn't still issued a notice of a deficiency, whistleblower award, or determination of a spouse's deficiency from a joint tax return. The Tax Court agreed and dismissed Mr. Veazey's second action. He appeals that dismissal.

Jurisdiction in Tax Court

The Tax Court's jurisdiction turns on whether Mr. Veazey had been notified of a deficiency, whistleblower's award, or assessment of his share of a couple's deficiency. Without such a notice to Mr. Veazey, the Tax Court would lack jurisdiction. The Tax Court found that the IRS hadn't issued such a notice, and we review that finding under the clear-error standard. *Katz v. Comm'r*, 335 F.3d 1121, 1126 (10th Cir. 2003). We don't regard the Tax Court's findings as clearly erroneous.

Mr. Veazey argues that the Tax Court should relax its procedural rules based on the IRS's allegedly fraudulent conduct. But the Tax Court has limited jurisdiction and can act only when authorized by Congress. *See Maier v. Comm'r*, 360 F.3d 361, 363 (2d Cir. 2004) ("[T]he Tax Court is a court of limited jurisdiction that possesses only those powers expressly conferred upon it by Congress; it may exercise jurisdiction only pursuant to specific legislative enactments."). So misconduct by the IRS wouldn't allow us to expand the Tax Court's jurisdiction.

Mr. Veazey insists that we can investigate the IRS's fraudulent representations in the earlier proceedings. For the sake of argument, we can assume that such investigative power exists. Even with this assumption, Mr. Veazey doesn't provide any documents suggesting that the IRS was wrong in saying that it hadn't issued a notice of a deficiency.

Granted, Mr. Veazey attached documents to his reply brief that purport to reflect an installment plan. But Mr. Veazey didn't present these documents in Tax Court or the opening appeal brief, and we generally don't consider evidence presented for the first time in a reply brief. *See United States v. Leffler*, 942 F.3d 1192, 1197 (10th Cir. 2019) (omitted in the opening appeal brief); *Micheli v. Dir., Off. of Workers' Comp. Programs,* *U.S. Dep't of Lab.*, 846 F.2d 632, 635 (10th Cir. 1988) (omitted in the administrative proceedings). Nor does Mr. Veazey say why he regards an installment plan as a notice of deficiency. *Cf. Meruelo v. Comm'r*, 691 F.3d 1108, 1117 (9th Cir. 2012) (stating that the IRS's "[a]ssessment of a deficiency is not equivalent to providing notice of a deficiency").

Because Mr. Veazey doesn't show clear error, the Tax Court lacked a statutory basis for jurisdiction. We thus affirm the dismissal for lack of jurisdiction. *Cf. Meruelo v. Comm'r*, 691 F.3d 1108, 1117 (9th Cir. 2012) (stating that the IRS's "[a]ssessment of a deficiency is not equivalent to providing notice of a deficiency").

Mr. Veazey's Motions

Mr. Veazey has filed eight motions (Docs. 25–27, 31–32, 34, 39, 41).

Four of the motions (Docs. 25–27, 31) criticize the IRS for

- moving to substitute counsel and
- saying that it had searched its records for notice of a deficiency or a challenge to a whistleblower's award.

In these documents, Mr. Veazey implies that the IRS entered an installment agreement and tried to levy bank accounts. But he doesn't argue that documentation of the installment agreement or bank levies would confer jurisdiction.

One motion asks us to recognize that his prior attorney was disbarred in the U.S. Supreme Court (Doc. 27). But the alleged disbarment wouldn't relieve Mr. Veazey from following the procedural rules governing other litigants. *See Green v. Dorrell*, 960 F.2d 915, 917 (10th Cir. 1992).

Another motion asks us to compel a deposition (Doc. 32). But we lack that power.

Three motions seek an adverse inference (Docs. 34, 39, 41), but that inference wouldn't affect the Tax Court's jurisdiction.

One motion (Doc. 39) addresses new demands for unpaid taxes. According to Mr. Veazey, the new demands show that the IRS hadn't diligently searched for notices of a deficiency or whistleblower's award. We disagree with Mr. Veazey.

We thus deny Mr. Veazey's motions (Docs. 25–27, 31–32, 34, 39, 41).

Entered for the Court

Robert E. Bacharach
Circuit Judge