



United States Tax Court

Washington, DC 20217

JASON D. ESSEX,

Petitioner

v.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent

Docket No. 35903-21W

ORDER

On July 8, 2022, the Court ordered that this case be dismissed for lack of jurisdiction. In so ordering, we relied on the opinion of the United States Court of Appeals for the District of Columbia Circuit's opinion in *Li v. Commissioner*, 22 F.4th 1014 (D.C. Cir. 2022), holding that we lack subject matter jurisdiction of whistleblower cases, like this one, that involve a rejection of a claim for a whistleblower award. In our Order dismissing this case for lack of jurisdiction, we stated that the judgment in *Li* was final.

On August 30, 2022, the Supreme Court docketed a petition for writ of certiorari as of June 16, 2022. Because a party timely sought a writ of certiorari, *Li* is not final. Accordingly, it is

ORDERED that the Court's Order and Order of Dismissal for Lack of Jurisdiction entered July 8, 2022, is vacated and set aside. The parties are reminded that, pursuant to the Court's Order served April 8, 2022, the proceedings in this case are stayed pending a final judgment in *Li*. Although proceedings in this case are stayed, it is further

ORDERED that, on or before December 16, 2022, the parties shall file status reports concerning the then-current status of this case and the case of *Li v. Commissioner*. This due date supersedes any due date previously set for status reports. It is further

ORDERED that all pending motions will be held in abeyance pending further direction by the Court.

(Signed) Kathleen Kerrigan
Chief Judge

Served 09/01/22