

Pursuant to Tax Court Rule 50(f), orders shall not be treated as precedent, except as otherwise provided.

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

DRC

WHISTLEBLOWER 3425-19W, )  
)  
Petitioner, )  
)  
v. ) Docket No. 3425-19W.  
)  
COMMISSIONER OF INTERNAL REVENUE, )  
)  
Respondent )

**ORDER**

This case was assigned to the undersigned judge for trial or other disposition on March 4, 2020. On April 25, 2019, respondent filed a Motion to Dismiss for Lack of Jurisdiction (Doc. 13) together with an Unsworn Declaration of Felipe A. Castellanoz Under Perjury in Support of Motion to Dismiss for Lack of Jurisdiction (Doc. 14). On July 1, 2019, petitioner filed an Objection to respondent's motion (Doc. 17). On May 27, 2020 and June 2, 2020, the Court held conference calls with the parties to discuss various issues. Upon due consideration, it is hereby

ORDERED that, on or before August 17, 2020, respondent shall file a reply to petitioner's objection. As discussed in the Court's telephone conferences with the parties, the Court is particularly interested in respondent's views on the impact of the All Writs Act, 28 U.S.C. sec. 1651(a) (1982), as interpreted by the U.S. Court of Appeals for the District of Columbia Circuit in Telecommunications Research and Action Center v. F.C.C., 750 F.2d 70, 75-76 (D.C. Cir. 1984) ("TRAC"), and cases following TRAC on (1) this Court's jurisdiction to consider petitioner's request for a determination of a whistleblower award when, at the time the petition was filed, the Whistleblower Office had not yet made a determination with respect to petitioner's whistleblower claim and (2) this Court's jurisdiction to consider a request for a writ in the nature of mandamus to address alleged unreasonable delay of agency action. With respect to the second item, the Court is also interested in respondent's views on whether actions undertaken by the Whistleblower Office after the petition in this case was filed render the question moot. It is further

**SERVED Jun 16 2020**

ORDERED that, no later than September 16, 2020, petitioner shall file a sur-reply to respondent's reply.

The parties shall contact the Chambers Administrator for the undersigned judge at (202) 521-0760 to advise when the documents have been mailed to the Court.

**(Signed) Emin Toro  
Judge**

Dated: Washington, D.C.  
June 16, 2020