

**UNITED STATES TAX COURT
WASHINGTON, DC 20217**

JOSEPH A. INSINGA,)
)
 Petitioner,)
)
 v.) Docket No. 4609-12W.
)
 COMMISSIONER OF INTERNAL REVENUE,)
)
 Respondent)
)

ORDER

Now before the Court are two motions for leave to file friend-of-the-court briefs. Petitioner has consented to both motions, and respondent has objected. Upon consideration, it is

ORDERED that the motion for leave filed June 15, 2012, by the Ferraro Law Firm is denied, for the reasons stated in respondent's objection. It is further

ORDERED that the motion for leave filed June 27, 2012, by the National Whistleblowers Center ("NWC") is granted, and its brief shall be filed. It is further

ORDERED that respondent shall file a response to the NWC's brief no later than September 24, 2012. Respondent's objection to NWC's motion for leave states (at 3) that "[t]here is long-standing jurisprudence in the Tax Court rejecting the application of the APA in Tax Court proceedings." Respondent's response to NWC's brief shall include an explanation of how his position can be reconciled with *Mayo Foundation v. United States*, ___ U.S. ___, 131 S.Ct. 704, 713 (2011), which (in a context different from this case) held that--

we are not inclined to carve out an approach to administrative review good for tax law only. To the contrary, we have expressly "[r]ecogniz[ed] the importance of maintaining a uniform approach to judicial review of administrative action." *Dickinson v. Zurko*, 527 U.S. 150, 154, 119 S.Ct. 1816, 144 L.Ed.2d 143 (1999). *See, e.g., Skinner v. Mid-America Pipeline Co.*, 490 U.S. 212, 222–223, 109 S.Ct. 1726, 104 L.Ed.2d 250 (1989) (declining to apply "a different and stricter nondelegation doctrine in cases where Congress delegates discretionary authority to the Executive under its taxing power").

It is further

SERVED Jul 31 2012

ORDERED that, in addition to ordinary service on the parties, the Clerk of the Court shall serve a copy of this order on the following:

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(Signed) David Gustafson
Judge

Dated: Washington, D.C.
July 30, 2012