

**Contact****Houston**

1200 Smith Street, Suite 1400  
Houston, Texas 77002-4310  
Tel: 713.658.1818  
Fax: 713.658.2553

**Atlanta**

191 Peachtree Street, N.E.,  
Forty-Sixth Floor  
Atlanta, Georgia 30303  
Tel: 404.659.1410  
Fax: 404.659.1852

**Philadelphia**

300 Conshohocken State Road  
Suite 570  
West Conshohocken, PA 19428  
Tel: 610.772.2300  
Fax: 610.772.2305

**San Antonio**

112 East Pecan Street, Suite  
1450  
San Antonio, Texas 78205  
Tel: 210.253.8383  
Fax: 210.253.8384

## **Tax Court Jurisdiction Case Risks Making IRS Battles Costlier, Bloomberg Tax**

January 31, 2025

In an article published in Bloomberg Tax on January 31, 2025, Shareholder Jasen Hanson discusses the *Commissioner v. Zuch* Supreme Court case and how it may potentially impact taxpayers and tax practitioners.

A pro-taxpayer ruling would uphold the Tax Courts jurisdiction over underlying liability disputes. It would uphold the current view that the Tax Court has jurisdiction over cases to review of due process hearing determinations involving IRS collection activities. Taxpayers will maintain their right to prepayment challenges of the IRSs collection efforts, Hanson wrote.

Hanson explained, If the Supreme Court narrows the Tax Courts jurisdiction, it would affect numerous tax practitioners and taxpayers facing federal tax disputes. Without the prepayment venue of the Tax Court, taxpayers would be forced to pay the full amount of taxes and/or penalties asserted against them before they could sue for a refund.

To review the full article, subscribers may [click here](#).