United States Court of Appeals
For the First Circuit

No. 25-1429

KYICK HOLDINGS, LLC, Transferee,

Petitioner, Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE SERVICE,

Respondent, Appellee.

APPEAL FROM THE UNITED STATES TAX COURT

[Hon. Christian N. Weiler, U.S. Tax Court Judge]

Before

Gelpí, Lynch, and Howard,
Circuit Judges.

William F. Campbell, with whom John W. Geismar, Daniel L. Cummings, Lucy P. Weaver, and Norman, Hanson & DeTroy, LLC, were on brief, for appellant.

Audrey Patten and The Legal Services Center of Harvard Law School on brief for the Center for Taxpayer Rights, amicus curiae for appellant.

Matthew Steven Johnshoy, with whom Ellen Page DelSole and Sherra Wong, Attorneys, Tax Division, Department of Justice, were on brief, for appellee.

August 17, 2026

GELPÍ, **Circuit Judge**. In August 2022, the Internal Revenue Service ("IRS") mailed a notice of transferee liability for unpaid taxes to Petitioner-Appellant Kyick Holdings, LLC ("Appellant") at the address on its most recent tax return. Appellant did not initially receive the notice, and the United States Postal Service returned it to the IRS as unable to be delivered or forwarded. Appellant eventually learned of the notice and filed a petition in Tax Court to contest the liability, 143 days after the IRS mailed the notice. Then, because the Tax Court concluded that the statutory deadline to file a petition -- here, ninety days -- was jurisdictional, it dismissed the petition. We now hold (1) that the IRS exercised reasonable diligence in determining Appellant's mailing address, (2) that the filing deadline in 26 U.S.C. § 6213(a) is nonjurisdictional, and (3) that § 6213(a)'s filing deadline is nonetheless mandatory and not subject to equitable tolling. We thus affirm the Tax Court's dismissal of Appellant's petition, albeit on different grounds.

I.

A. Legal Background

Under the Internal Revenue Code (the "I.R.C." or the "Tax Code"), codified at Title 26 of the U.S. Code, the Secretary of the Treasury, through the IRS, "is authorized and required to make the inquiries, determinations, and assessments of all taxes . . . which have not been duly paid . . . at the time and in the manner provided by law." I.R.C. § 6201(a). Before assessing a tax "deficiency," generally an underpayment as computed under the Tax Code, the IRS must notify the taxpayer. Id. § 6212(a) ("If the Secretary determines that there is a deficiency in respect of any tax . . . he is authorized to send notice of such deficiency to the taxpayer by certified mail or registered mail.").

In general, taxpayers to whom the IRS mails a notice of deficiency have ninety days from the date of mailing to file a petition in the Tax Court if they wish to contest the deficiency. Id. § 6213(a). During that period, the IRS generally may not assess the deficiency or begin levy or court proceedings to collect it, and if the taxpayer files a petition, those restrictions generally remain in place until the Tax Court's decision is final. Id. But if a taxpayer does not file a petition "within the time prescribed," then the deficiency "shall be assessed, and shall be paid upon notice and demand from the Secretary." Id. § 6213(c).

B. Factual Background[1]

In January 2018, Dwight Raymond and several of his business entities transferred numerous assets[2] to Appellant and

[1] The parties do not dispute the underlying facts for purposes of this appeal.

[2] To be specific: a twenty-eight-slip marina, a boatyard with a travel lift, an eighty-foot whale watch vessel, a sixty-five-foot scenic cruise vessel, and a seafood restaurant with an attendant parking lot.

nonparty Kyick Charters, LLC (together, the "LLCs"). His children, Kylie Raymond and Nicholas Raymond, are the sole members of the LLCs. After an investigation, the IRS concluded that the transactions were fraudulent, undertaken to avoid federal income tax and to transfer the assets for less than their fair market value. Accordingly, on August 30, 2022, the IRS sent notices of transferee liability for the deficiency (and related attachments) to the LLCs for $696,269.77 in unpaid income tax, plus interest, via certified mail.

Here, the paths of the LLCs diverge. The IRS mailed the Kyick Charters notice to Post Office Box 2664, Kennebunkport, Maine, which was the address listed on its most recent IRS filing (a Form 941 Quarterly Tax Return). Kyick Charters received the notice and timely filed a petition in the Tax Court challenging its tax liability. As of briefing, that case remained pending and is not the subject of this appeal.[3] The IRS mailed Appellant's notice to a different address, 4 Western Avenue, Kennebunk, Maine, as listed on its then most recent tax filing, a 2021 federal tax return. In early October 2022, the postal service returned the notice to the IRS stamped "Return to Sender/Unclaimed/Unable to

[3] See Kyick Charters, LLC v. Comm'r, No. 25548-22 (Tax Ct. filed Nov. 17, 2022).

Forward." Appellant did not receive a copy of the notice until January 9, 2023.[4]

C. Procedural History

Shortly thereafter, on January 20, 2023, Appellant filed a form petition in the Tax Court, and primarily argued that the IRS's determination of a fraudulent transfer was error. In the facts section of the petition, the final point asserted that "delivery" of the notice "was defective and not timely," and thus that the "[s]tatute of [l]imitations bars assertion of transferee liability."

In September 2023, the IRS moved to dismiss the petition for lack of jurisdiction. The IRS argued the Tax Court did not have jurisdiction because Appellant filed the petition 143 days after the IRS mailed the notice of transferee liability. Appellant objected to the motion. In its view, the motion to dismiss was "predicated on the notion that [Appellant] is challenging the substantive assessment . . . regarding transferee liability" for income tax. But according to Appellant, it sought "a declaratory

[4] At a Tax Court hearing held in October 2024, counsel for both LLCs explained how Appellant found out about its notice of transferee liability. When counsel received the notice of transferee liability for Kyick Charters, he reached out to the IRS representative listed on that notice. After playing phone tag, counsel spoke with the IRS representative in January of 2023, at which point the representative mentioned Appellant's notice had not been "picked up." Counsel requested a copy, and the IRS resent it to him at an address he provided.

judgment that the IRS assessment [was] invalid because it failed to send the assessment notice to [Appellant] at its last known address." Appellant maintained that the Tax Court "clearly [had] jurisdiction to make that determination." And, in a footnote, Appellant further asserted that "even if" it was "challenging the substance of the assessment, the [Tax] Court would have jurisdiction over the Petition." In support of that assertion, Appellant cited Culp v. Commissioner, 75 F.4th 196 (3d Cir. 2023), in which the Third Circuit held that § 6213(a) is a nonjurisdictional filing deadline which may be equitably tolled.

The Tax Court held a remote proceeding in October 2024, during which it heard arguments and received evidence. On January 31, 2025, it granted the IRS's motion. Because there was "no dispute that the Petition in this case was not filed within the [ninety]-day period prescribed in [§] 6213(a)," it was "evident" to the Tax Court that it lacked jurisdiction. Still, the Tax Court considered whether dismissal "should be premised on petitioner's failure to file a timely petition . . . or on [the IRS's] failure to issue a valid notice of transferee liability[.]" If the former, then the Tax Code mandates that "the deficiency . . . shall be assessed, and shall be paid upon notice and demand from the IRS." I.R.C. § 6213(c). If the latter, then the IRS could not assess the deficiency because notice is required and the statute of limitations for such notice would have run.

See id. § 6213(a) ("[N]o assessment of a deficiency . . . shall be made . . . until such notice has been mailed to the taxpayer . . . ."); id. § 6501(a) (providing, as a general rule, for a three-year statute of limitations to assess tax).

The Tax Court concluded that the IRS properly determined the "last known address" for Appellant and that its actions did not show a lack of "reasonable diligence." Given this decision, because Appellant did not "file a petition with the Tax Court within the time prescribed" by § 6213(a), the deficiency "shall be assessed" and "paid upon notice and demand." Id. § 6213(c). (In other words, Appellant must pay the tax liability.) Seeking to avoid this outcome, Appellant timely filed this appeal.

II.

We have jurisdiction to review Tax Court decisions "in the same manner and to the same extent as decisions of the district courts in civil actions tried without a jury." Id. § 7482(a)(1). That is, we review factual findings for clear error and legal rulings de novo. Schussel v. Werfel, 758 F.3d 82, 87 (1st Cir. 2014) (quoting Drake v. Comm'r, 511 F.3d 65, 68 (1st Cir. 2007)). Further, we may affirm the Tax Court's decision on any grounds within the record. See Helvering v. Pfeiffer, 302 U.S. 247, 250-51 (1937) ("[A] decision below may be sustained . . . although it was rested upon a wrong ground . . . . The same rule applies to a decision of the Board of Tax Appeals."); Ross v. Comm'r, 169 F.2d

483, 490 (1st Cir. 1948) ("[W]e have the right to consider . . . other grounds which might justify the decision below regardless of the erroneous theory advanced by the Tax Court.").

Appellant presents two claims of error on appeal, but because of a nested issue, the argument proceeds in three parts. First, Appellant argues the Tax Court erred when it concluded that the IRS exercised "reasonable diligence" in determining Appellant's mailing address. Next, Appellant argues that the filing deadline in I.R.C. § 6213(a) is nonjurisdictional. And finally, Appellant asserts that if the deadline is nonjurisdictional, then it may be equitably tolled on remand to the Tax Court. We consider each issue seriatim.

A. Reasonable Diligence

Appellant first claims the Tax Court erred when it concluded that the IRS exercised "reasonable diligence" in determining Appellant's mailing address. The IRS counters that it complied with statutory and regulatory authority and used reasonable diligence in determining the last known address, as listed on Appellant's 2021 federal tax return and confirmed by the IRS's internal database. Because Appellant had an affirmative duty to keep the IRS informed of its preferred mailing address and failed to do so, we conclude that the Tax Court correctly determined this issue.

Before assessing a tax deficiency, the IRS "is authorized to send notice of such deficiency to the taxpayer by certified mail or registered mail," I.R.C. § 6212(a), at their "last known address," id. § 6212(b). With respect to transferred assets, the I.R.C. also provides (in relevant part) that "any notice of liability enforceable under this section required to be mailed to such person, shall, if mailed to the person subject to the liability at his last known address, be sufficient for purposes of this title." Id. § 6901(g).

Treasury regulations define "last known address" as "the address that appears on the taxpayer's most recently filed and properly processed Federal tax return, unless the [IRS] is given clear and concise notification of a different address." Treas. Reg. § 301.6212-2(a). The regulations also state that change of address information provided to a third party, except for the United States Postal Service, is not "clear and concise notification of a different address for purposes of determining a last known address under this section." Id. § 301.6212-2(b)(1), (2).

Here, the IRS mailed a notice of transferee liability to Appellant at its "last known address," as required under the Tax Code, I.R.C. §§ 6212(b)(1) and 6901(g), and as defined by Treasury Regulation § 301.6212-2(a): that is, 4 Western Avenue, the address listed on Appellant's most recently filed and properly processed federal tax return. Before mailing the notice, the IRS also confirmed the address in its internal database. Appellant does not dispute that 4 Western Avenue appeared on its most recent return. Mailing the notice to that address was thus "sufficient." I.R.C. § 6901(g). Although the IRS knew of other addresses associated with Appellant from the investigation, the documents listing those addresses predated the 2021 tax return and were not, as a matter of law, "clear and concise notification" from Appellant of its mailing address. Treas. Reg. § 301.6212-2(a).

Nevertheless, Appellant urges us to hold that the IRS had a duty to exercise "reasonable diligence" in determining the correct address, that it failed to do so, and that the Tax Court erred in concluding otherwise. Because of the investigation into the underlying transactions, Appellant argues the IRS "had already tied [the LLCs] together in every single aspect of assessing transferee liability against each." Thus, according to Appellant, the IRS had "actual knowledge" both that the 4 Western Avenue address was incorrect, and of the correct mailing address -- which was the address used for the notice mailed to Kyick Charters -- based on the documents obtained during its investigation. The IRS agrees that it had a duty to exercise reasonable diligence but says that it did just so. The IRS also argues that the Tax Court correctly rejected Appellant's reasonable diligence challenge.

The reasonable diligence test comes from non-binding, out-of-Circuit case law,[5] and it predates promulgation of the regulations that define "last known address." See Treas. Reg. § 301.6212-2(d)(1) (section effective as of January 29, 2001). Prior to the promulgation of those regulations, "last known address," as it appeared in I.R.C. § 6212(b)(1), was a "term of art" which "refer[ed] to the address, determined by all of the surrounding facts and circumstances, at which [the IRS] reasonably believed the taxpayer wished to receive mail at the time the notice of deficiency was mailed." Fernandez v. Comm'r, 54 T.C.M. (CCH) 1036 (1987). As observed by the Seventh Circuit, "[t]here is a tension" between decisions applying the reasonable diligence standard and the newer regulation. Gyorgy v. Comm'r, 779 F.3d 466, 479 (7th Cir. 2015). Hence, we are not convinced that we need to adopt the reasonable diligence standard. But even if we assume, in Appellant's favor, that the IRS is required to use reasonable diligence to determine a taxpayer's last known address, it would not lead to a different result here.

Courts considering whether the IRS has exercised reasonable diligence in determining a taxpayer's address look to "what the IRS knew or should have known at the time it sent the

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[5] See, e.g., Mulder v. Comm'r, 855 F.2d 208, 211 (5th Cir. 1988); King v. Comm'r, 857 F.2d 676, 679 (9th Cir. 1988); Armstrong v. Comm'r, 15 F.3d 970, 974 (10th Cir. 1994); Marks v. Comm'r, 947 F.2d 983, 984-85 (D.C. Cir. 1991) (per curiam).

notice of deficiency," such as "information it should know through the use of its computer system." Gregory v. Comm'r, 839 F. App'x 745, 747 (3d Cir. 2020) (unpublished) (citation modified). Courts also look to information that an "address on file may no longer be valid because of previously returned letters." Terrell v. Comm'r, 625 F.3d 254, 259 (5th Cir. 2010). Under this test, "[c]ourts have held, for example, that the IRS must carefully process and review more recent tax returns for a new address," and, in addition, "carefully determine whether the taxpayer has otherwise provided proper notification of an address change" and "correctly transcribe [the address] on the mailing envelope." Gyorgy, 779 F.3d at 478 (citations omitted). Still, the IRS "is entitled to treat the address appearing on a taxpayer's return as the last known in the absence of clear and concise notification from the taxpayer directing the [IRS] to use a different address." King v. Comm'r, 857 F.2d 676, 679 (9th Cir. 1988) (quoting Alta Sierra Vista, Inc. v. Comm'r, 62 T.C. 367, 374 (1974), aff'd mem., 538 F.2d 334 (9th Cir. 1976)); accord Armstrong v. Comm'r, 15 F.3d 970, 973-74 (10th Cir. 1994); Marks v. Comm'r, 947 F.2d 983, 985 (D.C. Cir. 1991) (per curiam); Terrell, 625 F.3d at 259.

To reiterate, Appellant admits that the IRS mailed the notice of transferee liability to the address on its most recent federal tax return. And prior to mailing, the IRS confirmed that address in its internal database. Again: although the IRS knew of other addresses of entities associated with Appellant from the investigation, the documents listing those addresses predated the 2021 tax return and were not clear and concise notification from Appellant directing the IRS to use a specific address. Even under the reasonable diligence standard, the IRS "had no duty to send duplicate notices to every single address of which [it] had knowledge." Marks, 947 F.2d at 986. In short, Appellant has not shown that the IRS failed to exercise reasonable diligence.

B. Jurisdiction

We turn to the heart of this appeal: whether the filing deadline in I.R.C. § 6213(a) is a limit on the Tax Court's jurisdiction over deficiency redetermination proceedings, or simply a procedural filing deadline. Our conclusion above, that the IRS exercised reasonable diligence, means the notice of transferee liability mailed to Appellant was sufficient under the Tax Code. See I.R.C. § 6901(g). Thus, if § 6213(a)'s deadline is jurisdictional, that is the end of the road for Appellant in the Tax Court. But if the deadline is nonjurisdictional, then we must consider whether § 6213(a) is subject to equitable tolling. Because, as our analysis below demonstrates (see Section II.B.2), the statutory text, structure, and context do not "clearly state[]" that § 6213(a)'s filing deadline is jurisdictional, we conclude it is not. Boechler, P.C. v. Comm'r, 596 U.S. 199, 204 (2022).

1. Waiver

Before turning to the statutory analysis, we first address the IRS's contention that Appellant waived its arguments that § 6213(a)'s filing deadline is nonjurisdictional and subject to equitable tolling. As the IRS points out, in contrast to the ordinary rule that "[j]urisdictional requirements cannot be waived or forfeited," Boechler, 596 U.S. at 203, "an argument in favor of a court's subject-matter jurisdiction . . . can be waived or forfeited," Mullane v. DOJ, 113 F.4th 123, 137 (1st Cir. 2024) (citing Merrell Dow Pharms., Inc. v. Thompson, 478 U.S. 804, 809 n.6 (1986)). In reply, Appellant counters "there was nothing . . . to waive" because "the Tax Court had subject-matter jurisdiction as a matter of law."

As an initial matter, "[t]here is an important distinction between 'waiver' and 'forfeiture' under our caselaw" that the parties' briefing "seems to elide." Mullane, 113 F.4th at 131 n.4. But see Freytag v. Comm'r, 501 U.S. 868, 894 n.2 (1991) (Scalia, J., concurring in part and concurring in the judgment) (noting the Supreme Court has "so often" used the terms waiver and forfeiture "interchangeably that it may be too late to introduce precision"). Waiver "is the intentional relinquishment or abandonment of a known right." Morgan v. Sundance, Inc., 596 U.S. 411, 417 (2022) (quoting United States v. Olano, 507 U.S. 725, 733 (1993)); see also Núñez-Pérez v. Escobar-Pabón, 133 F.4th

33, 43 (1st Cir. 2025). "When an argument has been waived, no review is possible, unless the court engages in the rare exercise of its power to excuse waiver." United States v. Morgan, 384 F.3d 1, 7 (1st Cir. 2004). But a waiver is "merely one means by which a forfeiture may occur." Freytag, 501 U.S. at 894 n.2 (Scalia, J., concurring in part and concurring in the judgment). Forfeiture occurs when a party "fails to lodge an objection or raise an argument below" and "implies something less deliberate" than waiver, such as "oversight, inadvertence, or neglect in asserting a potential right." Mullane, 113 F.4th at 131 n.4 (quoting United States v. Delgado-Sánchez, 849 F.3d 1, 6 (1st Cir. 2017)).

In making its waiver argument, the IRS points to Appellant's express disclaimer of any challenge to "the substantive assessment by the IRS regarding transferee liability," and to Appellant's citation to Culp. According to the IRS, the Culp cite shows that Appellant knew the Third Circuit had held § 6213(a)'s filing deadline to be nonjurisdictional and subject to equitable tolling, yet failed to press those arguments in Tax Court. Neither argument supports a finding of waiver.

As to the disclaimer, it merely distinguished Appellant's challenge to the validity of the notice from a challenge to the merits of the alleged transferee liability. And Appellant cited to the Third Circuit's decision in Culp to support its position that the Tax Court had jurisdiction over the petition.

Appellant argued that "the granting of [the requested relief] is clearly within the [Tax] Court's jurisdiction" and that the Tax Court had jurisdiction to determine whether the "IRS assessment is invalid because [the IRS] failed to send the assessment notice to [Appellant] at its last known address." Then, in a footnote, Appellant stated that "[e]ven if the Petition were challenging the substance of the assessment, the Court would have jurisdiction" and cited to Culp. Far from suggesting that Appellant had intentionally abandoned Culp's jurisdictional holding, that citation placed the Tax Court and the IRS on notice that Appellant was relying on the decision as support for the Tax Court's jurisdiction. And although Appellant did not separately and explicitly raise an argument for equitable tolling, it did allege facts that fit neatly within that framework, including that the IRS sent the notice to the wrong address, that Appellant did not learn of the notice until after the expiration of the filing period, and that it filed its petition shortly thereafter.

This record, as we read it, does not clearly show that Appellant strategically or otherwise intentionally relinquished the argument that § 6213(a)'s filing deadline is nonjurisdictional and subject to equitable tolling. See United States v. Bruno-Cotto, 119 F.4th 201, 206 (1st Cir. 2024) (concluding that the defendant forfeited, rather than waived, a hearsay objection because "there is nothing to suggest that he made a conscious decision to forgo a hearsay objection rather than failing to appreciate the potential issue"); cf. Núñez-Pérez, 133 F.4th at 43 (finding waiver where a party had "expressed its clear and accurate understanding" of the issue and "chose, in no uncertain terms, to refrain from interposing" an available defense (citation modified)). It is clear, however, that Appellant failed to adequately develop its jurisdictional argument or to raise an explicit equitable tolling argument in the Tax Court.[6]

Thus, at a minimum, Appellant forfeited both arguments. See, e.g., Mullane, 113 F.4th at 133. In this Circuit, forfeiture in a civil case triggers plain-error review, a stringent standard whereby "a litigant must show that (1) an error occurred (2) which was clear or obvious and which not only (3) affected the appellant's substantial rights, but also (4) seriously impaired the fairness, integrity or public reputation of the judicial proceedings." Triantos v. Guaetta & Benson, LLC, 91 F.4th 556,

6 The citation to Culp does not persuade us that Appellant did not forfeit its equitable tolling argument. Although the taxpayers in that case "never argued equitable tolling in the Tax Court," the Third Circuit concluded "they had no occasion to do so" because the IRS had "never argued that, if § 6213(a) is not jurisdictional, the [Tax] Court should still dismiss the Culps' petition because the limitation period ran." 75 F.4th at 202. Because the parties' "squabble in the Tax Court was limited to whether the deadline was jurisdictional," the taxpayers had "no logical reason to assert their claims may be tolled" and so "neither forfeited nor waived" their equitable tolling argument. Id. Here, Appellant did have reason to argue that if the deadline was nonjurisdictional, it should be tolled. Its failure to do so forfeited the argument.

563 (1st Cir. 2024) (citation modified). We may review for plain error even though Appellant did not address this standard in its opening brief. See, e.g., Mullane, 113 F.4th at 133 & n.6 (applying plain error review although the appellant made "no express effort" to satisfy that "extremely demanding" standard). Appellant cannot satisfy this standard.

As to the jurisdictional argument, Appellant cannot satisfy plain error's second prong -- a clear and obvious error. "[I]f a question of law is unsettled in this circuit, and a conflict exists among other circuits, any error in resolving the question will not be 'plain or obvious.'" United States v. Vázquez-Rosario, 45 F.4th 565, 571 (1st Cir. 2022) (quoting United States v. Crocco, 15 F.4th 20, 24 (1st Cir. 2021)). Although we hold today that § 6213(a)'s filing deadline is nonjurisdictional, any error by the Tax Court in treating the deadline as jurisdictional was not clear or obvious because, as discussed below, our own precedent had treated the deadline as jurisdictional and the courts of appeals had divided on the issue.[7] See Sections II.B.2-3, infra.

[7] Compare Culp v. Comm'r, 75 F.4th 196, 202 (3d Cir. 2023) (holding, after the Supreme Court held that a filing deadline elsewhere in the I.R.C. is nonjurisdictional, that § 6213(a)'s filing deadline is nonjurisdictional), Oquendo v. Comm'r, 148 F.4th 820, 833 (6th Cir. 2025) (same), and Buller v. Comm'r, 160 F.4th 266, 270 (2d Cir. 2025) (same), with Atighi v. Comm'r, No. 21-71417, 2022 WL 17223046, at *1 (9th Cir. Nov. 25, 2022) (unpublished) (holding that § 6213(a)'s filing deadline is

As to equitable tolling, Appellant cannot satisfy the plain error standard because, as we hold, § 6213(a) forecloses such tolling even though the deadline that it imposes is not jurisdictional. See Section II.C, infra. Accordingly, Appellant has failed to establish an error or prejudice pursuant to prongs one and three. And for the same reason, Appellant cannot show that the Tax Court's failure to consider equitable tolling sua sponte was a misstep that "seriously impaired the fairness, integrity or public reputation of the judicial proceedings," as required under prong four. Triantos, 91 F.4th at 563.

Having addressed these threshold issues, we now turn to the jurisdictional analysis.

2. I.R.C. § 6213(a)

Before the Supreme Court issued opinions focusing more keenly on the test to identify a statutory jurisdictional requirement, the Tax Court and numerous circuit courts considered § 6213(a)'s filing deadline to be a jurisdictional limit on the Tax Court's power to adjudicate deficiency proceedings.[8] That

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jurisdictional), and Allen v. Comm'r, No. 22-12537, 2022 WL 17825934, at *2 (11th Cir. Dec. 21, 2022) (per curiam) (unpublished) (same).

[8] See Hallmark Rsch. Collective v. Comm'r, 159 T.C. 126, 155-60 (2022); see also Organic Cannabis Found., LLC v. Comm'r, 962 F.3d 1082, 1092 (9th Cir. 2020) (acknowledging the Ninth Circuit had "consistently adopted a jurisdictional reading of [§ 6213(a)] . . . for more than 80 years"); Patmon & Young Pro. Corp. v. Comm'r, 55 F.3d 216, 217 (6th Cir. 1995); Keado v. United States, 853 F.2d 1209, 1212, 1218-19 (5th Cir. 1988); Pugsley v.

includes us: in Ferré v. Commissioner, 718 F.2d 6 (1st Cir. 1983), we summarily agreed with the Tax Court's dismissal of an untimely petition because "the statute [is] jurisdictional." Id. at 7; see also Hansen v. Comm'r, 201 F.3d 427, 1998 WL 1247113, at *1 (1st Cir. July 1, 1998) (per curiam) (unpublished table decision); Athens Pizza of Jaffrey, Inc. v. Comm'r, 134 F.3d 361, 1998 WL 42182, at *1 (1st Cir. Feb. 3, 1998) (per curiam) (unpublished table decision).

"As a general rule, newly constituted panels in a multi-panel circuit are bound by prior panel decisions closely on point." United States v. Rodríguez, 527 F.3d 221, 224 (1st Cir. 2008). This rule, known as the law-of-the-circuit doctrine, would ordinarily require affirmance of the Tax Court's order in this case. We may, however, depart from the law of the circuit when the prior case "is contradicted by controlling authority, subsequently announced," or when "authority that postdates the original decision, although not directly controlling, nevertheless offers a sound reason for believing that the former panel, in light of fresh developments, would change its collective mind." United States v. López, 890 F.3d 332, 340 (1st Cir. 2018) (quoting United States v. Pires, 642 F.3d 1, 9 (1st Cir. 2011)).

Comm'r, 749 F.2d 691, 692 (11th Cir. 1985); Andrews v. Comm'r, 563 F.2d 365, 366 (8th Cir. 1977); Foster v. Comm'r, 445 F.2d 799, 800 (10th Cir. 1971).

The second exception applies here. In Boechler, P.C. v. Commissioner, 596 U.S. 199 (2022), the Supreme Court continued its ongoing "endeavor[] 'to bring some discipline' to use of the jurisdictional label." Id. at 203 (quoting Henderson v. Shinseki, 562 U.S. 428, 435 (2011)). As part of that endeavor, the Court then held that a filing deadline contained elsewhere in the Tax Code was not jurisdictional. Id. at 211 (holding that I.R.C. § 6330(d)(1) is "an ordinary, nonjurisdictional deadline"). The next year, the Court reaffirmed that "if a decision simply states that the court is dismissing 'for lack of jurisdiction' when some threshold fact has not been established, it is understood as a drive-by jurisdictional ruling that receives no precedential effect." Wilkins v. United States, 598 U.S. 152, 160 (2023) (citation modified); accord Riley v. Bondi, 606 U.S. 259, 274 (2025) (noting the Court's "pattern of recent decisions shows that [it] will not categorize a provision as 'jurisdictional' unless the signal is exceedingly strong"). Ferré described § 6213(a) as jurisdictional "without elaboration," and nothing in the decision "turn[ed] on that characterization." Wilkins, 598 U.S. at 877 (first quoting Henderson, 562 U.S. at 437; then quoting Arbaugh v. Y & H Corp., 546 U.S. 500, 512 (2006)). Thus, these intervening Supreme Court decisions offer a sound reason to believe the Ferré panel would "change its collective mind." López, 890 F.3d at 340 (quoting Pires, 642 F.3d at 9). We now consider whether § 6213(a)'s filing deadline is jurisdictional or procedural.

It is textbook law that "jurisdictional requirements mark the bounds of a court's adjudicatory authority," and as such, they "cannot be waived or forfeited, must be raised by courts sua sponte," and do "not allow for equitable exceptions." Boechler, 596 U.S. at 203 (citation modified). By contrast, "procedural requirements" do not restrict a court's power, but "simply instruct parties to take certain procedural steps at certain specified times" to facilitate "the orderly process of litigation." Id. (citation modified); see also Henderson, 562 U.S. at 435 (referring to such requirements as "claim-processing" rules). The Supreme Court has instructed that a procedural rule may be "treat[ed] . . . as jurisdictional only if Congress 'clearly states' that it is." Boechler, 596 U.S. at 203 (quoting Arbaugh, 546 U.S. at 515); accord United States v. Wong, 575 U.S. 402, 409 (2015) ("[T]he Government must clear a high bar to establish that a statute of limitations is jurisdictional."). And the Court has further emphasized that "in applying that clear statement rule," it has "made plain that most time bars are nonjurisdictional." Wong, 575 U.S. at 410.

When determining whether a filing deadline is jurisdictional or procedural, we look to the "traditional tools of statutory construction." Boechler, 596 U.S. at 203 (quoting Wong, 575 U.S. at 410). Those tools include the statutory text, structure, and context, relevant historical treatment, and legislative history. See Wong, 575 U.S. at 410, 412; see also Reed Elsevier, Inc. v. Muchnick, 559 U.S. 154, 161-68 (2010) (first discussing the text, structure, and context "approach" from Arbaugh and applying it to a provision of the Copyright Act, then stating that consideration of relevant historical treatment is "consistent" with that approach).

Thus, we begin our analysis with the text and structure of § 6213(a), which contains five sentences. The relevant portions of the first four sentences, which bear on the jurisdictional question, provide:

> Within 90 days, or 150 days if the notice is addressed to a person outside the United States, after the notice of deficiency . . . is mailed . . . , the taxpayer may file a petition with the Tax Court for a redetermination of the deficiency. . . . [N]o assessment of a deficiency . . . and no levy or proceeding in court for its collection shall be made, begun, or prosecuted . . . until the expiration of such 90-day or 150-day period . . . nor, if a petition has been filed with the Tax Court, until the decision of the Tax Court has become final. Notwithstanding the provisions of section 7421(a), the making of such assessment or the beginning of such proceeding or levy . . . may be enjoined by a proceeding in the proper court, including the Tax Court, and a refund may be ordered by such court . . . . The Tax Court shall have no jurisdiction to enjoin any action or proceeding or order any refund under this subsection unless a timely

> petition for a redetermination of the deficiency has been filed . . . .[9]

I.R.C. § 6213(a).

As the text shows, the first sentence of § 6213(a) sets out a filing deadline directed to taxpayers. The Supreme Court has "repeatedly found that filing deadlines . . . are not jurisdictional" when they "impose[] requirements on litigants, not the courts." Riley, 606 U.S. at 276-77. Further, the first sentence "does not speak in jurisdictional terms or refer in any way to the jurisdiction of" the Tax Court. Wong, 575 U.S. at 411 (quoting Arbaugh, 546 U.S. at 515); accord Sebelius v. Auburn Reg'l Med. Ctr., 568 U.S. 145, 154 (2013) (explaining that similarly permissive language "does not speak in jurisdictional terms" (quoting Zipes v. Trans World Airlines, Inc., 455 U.S. 385, 394 (1982))). Rather, it reads like an "ordinary, run-of-the-mill statute of limitations." Wong, 575 U.S. at 411 (quoting Holland v. Florida, 560 U.S. 631, 647 (2010)).

In contrast to the first three sentences of § 6213(a),[10] the fourth sentence speaks in express jurisdictional terms. It

[9] The fifth sentence provides that a petition filed by the last date specified in the notice of deficiency "shall be treated as timely filed." I.R.C. § 6213(a). We return to that sentence when we consider equitable tolling in Section II.C, infra.

[10] The second sentence restricts the IRS's ability to assess and collect a deficiency during the specified period and, if a petition is filed, until the Tax Court's decision is final. I.R.C. § 6213(a). The third sentence authorizes a court, including the Tax Court, to enjoin an assessment, levy, or collection proceeding

explicitly conditions the Tax Court's jurisdiction to enjoin an assessment, levy, or collection proceeding, or to order a refund under § 6213(a), on the filing of a timely petition. I.R.C. § 6213(a). Thus, the fourth sentence makes clear that "Congress knew how to limit the scope of the Tax Court's jurisdiction." Culp, 75 F.4th at 202. But Congress did not limit the Tax Court's power to hear untimely petitions in this same sentence, or anywhere else in § 6213(a). Additionally, the jurisdictional provision's structural separation in the fourth sentence from the filing deadline in the first sentence lends further support to a nonjurisdictional interpretation. See Wong, 575 U.S. at 411 ("This Court has often explained that Congress's separation of a filing deadline from a jurisdictional grant indicates that the time bar is not jurisdictional.").

Finally, the statutory context reinforces a nonjurisdictional reading of § 6213(a)'s filing deadline. Tax Code § 6214(a) provides that the Tax Court "shall have jurisdiction to redetermine the correct amount of [a] deficiency," and § 6512(b)(1) provides that if the Tax Court determines that a taxpayer made an overpayment of tax, it "shall have jurisdiction to determine the amount of such overpayment." But again, § 6213(a)'s jurisdictional language in the fourth sentence speaks

begun while those restrictions are in force, and to order a refund of any amount collected during that prohibited period. Id.

only to specific remedies -- the power to enjoin an assessment, levy, or collection proceeding, and the power to order a refund of amounts collected during the prohibited period. See Boechler, 596 U.S. at 208 (noting "the prospect that § 6330(e)(1) deprives the Tax Court of authority to issue an injunction in a subset of appeals . . . does not carry the Commissioner over th[e] line"); see also Buller v. Comm'r, 160 F.4th 266, 269 (2d Cir. 2025) (observing that Congress has "expressly conditioned the Tax Court's jurisdiction on the timely filing of a petition" in other provisions of the Tax Code (citation modified)).

This reading of § 6213(a) accords with the Supreme Court's decision in Boechler. In that case, the Court examined another provision in the Tax Code, § 6330(d)(1), which states: "The person may, within 30 days of a determination under this section, petition the Tax Court for review of such determination (and the Tax Court shall have jurisdiction with respect to such matter)." The Court began its analysis with the text, reasoning that the phrase "such matter" lacks a clear antecedent. Boechler, 596 U.S. at 204-05. Accordingly, the Court explained, "[w]here multiple plausible interpretations exist -- only one of which is jurisdictional -- it is difficult to make the case that the jurisdictional reading is clear." Id. at 205. It also emphasized the linguistic divide in § 6330(d)(1). While the filing deadline describes what a taxpayer "may" do, the parenthetical grant of jurisdiction describes what the Tax Court "shall" do. Id. at 205-06. Thus, even with the filing deadline and jurisdictional grant in the same sentence, the Court held that Congress had not clearly made the deadline jurisdictional because there was no "clear tie between the deadline and the jurisdictional grant." Id. at 207.

Similarly, we ascertain no "clear tie" here between § 6213(a)'s filing deadline and the Tax Court's jurisdiction to redetermine a deficiency. Id. Indeed, the structure of the provision, with the filing deadline and the jurisdictional limit in separate sentences, makes the case for a nonjurisdictional reading even stronger than in Boechler. As articulated by the Third Circuit, "[i]f the § 6330(d)(1) deadline in Boechler fell short of being jurisdictional, § 6213(a)'s limit must as well." Culp, 75 F.4th at 201; see also Oquendo v. Comm'r, 148 F.4th 820, 831-32 (6th Cir. 2025) ("[Section] 6213(a)'s petition-filing deadline text is even further removed from the realm of jurisdictional certainty than the petition-filing deadline in § 6330(d)(1).").

In sum, the text and structure of § 6213(a), as well as the broader context of the Tax Code, support our conclusion that the filing deadline is, for jurisdictional purposes, "just a time limit, nothing more." Harrow v. Dep't of Def., 601 U.S. 480, 485 (2024) (citation modified). We thus join the Second, Third, and

Sixth Circuits in holding that § 6213(a)'s filing deadline is nonjurisdictional. See Buller, 160 F.4th at 267; Culp, 75 F.4th at 198; Oquendo, 148 F.4th at 833.

3. The IRS's Arguments

The IRS resists this conclusion, arguing "[l]ongstanding precedent holds that § 6213(a)'s deadline is jurisdictional." The IRS acknowledges that the Supreme Court "has never directly addressed" the question, but still relies on Laing v. United States, 423 U.S. 161 (1976), and U.S. ex rel. Girard Trust Co. v. Helvering, 301 U.S. 540 (1937), for the proposition that the Court "has repeatedly suggested that meeting § 6213(a)'s requirements is a prerequisite to Tax Court jurisdiction." But Laing said only that a notice of deficiency is a jurisdictional prerequisite to a Tax Court redetermination suit,[11] and Girard Trust merely recognized that the Tax Board's authority in a deficiency proceeding is limited to determining deficiencies or overpayments upon a taxpayer's petition. See 423 U.S. at 165 n.4; 301 U.S. at

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[11] As implied by our conclusion in Section II.A, supra, a taxpayer need not receive "actual notice" for a notice of deficiency to be sufficient if the notice was sent to the taxpayer's last known address. I.R.C. §§ 6212(b), 6901(g); see, e.g., Niemela v. United States, 995 F.2d 1061, 1993 WL 198171, at *2 n.3 (1st Cir. June 11, 1993) (per curiam) (unpublished table decision); Armstrong v. Comm'r, 15 F.3d 970, 974 (10th Cir. 1994) ("A notice of deficiency is valid, even if it is not received by the taxpayer, if it is mailed to the taxpayer's 'last known address.'" (quoting I.R.C. § 6212(b)(1))).

542. They say nothing about whether the timing of filing that petition limits the Tax Court's adjudicatory authority.

That leaves the IRS with circuit court opinions. As to this Circuit, our prior cases neither analyzed the jurisdictional question as a matter of statutory interpretation, nor applied the "clear statement" rule. See Ferré, 718 F.2d at 7; Hansen, 1998 WL 1247113, at *1; Athens Pizza, 1998 WL 42182, at *1. Similarly, older decisions from other circuits also reflect the abandoned practice, which Supreme Court precedent now forbids, of summarily concluding that filing deadlines are jurisdictional. See, e.g., Stebbins' Est. v. Helvering, 121 F.2d 892, 893-94 (D.C. Cir. 1941). The IRS points to three more recent opinions in Organic Cannabis Foundation, LLC v. Commissioner, 962 F.3d 1082 (9th Cir. 2020), Tilden v. Commissioner, 846 F.3d 882 (7th Cir. 2017), and Allen v. Commissioner, No. 22-12537, 2022 WL 17825934 (11th Cir. Dec. 21, 2022) (unpublished). Of these cases, Allen, an unpublished decision, did not undertake a textual and structural analysis, and Organic Cannabis and Tilden both predate the Supreme Court's decision in Boechler. Their persuasive force is, therefore, de minimis, and they do not change the outcome of this case.

The IRS, however, is not done. It contends that the text, context, and historical treatment of § 6213 make a "clear statement" that the deadline is jurisdictional. Though we have already conducted our own text, structure, and context analysis above, see Section II.B.2, we will explain why we disagree with each of the IRS's arguments.

We begin with the text. Reminding us that Congress need not "incant magic words," per Boechler, 596 U.S. at 203 (citation omitted), the IRS contends that Congress put the Tax Court's jurisdictional grant and the petition deadline in the "same sentence" and "inextricably bound them." We think this interpretation is a stretch. A procedural requirement "does not become jurisdictional simply because it is placed in a section of a statute that also contains jurisdictional provisions." Id. at 206-07 (quoting Auburn, 568 U.S. at 155). And under the clear statement rule, "it is insufficient that a jurisdictional reading is 'plausible,' or even 'better,' than nonjurisdictional alternatives." MOAC Mall Holdings, LLC v. Transform Holdco LLC, 598 U.S. 288, 298 (2023) (quoting Boechler, 596 U.S. at 206). Accordingly, even if we agreed with the IRS that § 6213(a)'s filing deadline could be read as jurisdictional, that would work against it: if a statute can reasonably be read as jurisdictional or nonjurisdictional, then it does not clearly state that the filing deadline is jurisdictional. See Boechler, 596 U.S. at 205.

In the effort to convince us that § 6213(a) contains an implicit jurisdictional grant, the IRS asserts that § 6214(a) does not contain the grant of jurisdiction. That provision, titled "Jurisdiction as to increase of deficiency, additional amounts, or additions to the tax," states that "the Tax Court shall have jurisdiction to redetermine the correct amount of the deficiency even if the amount so redetermined is greater than the amount of the deficiency." I.R.C. § 6214(a). According to the IRS, the provision's "contemplation of a greater amount than is asserted in the notice of deficiency makes plain that it is an expansion of the Tax Court's existing jurisdiction over a redetermination of the original amount." But even if we accept the IRS's reading of § 6214(a), however, it does not follow that § 6213(a) contains the underlying jurisdictional grant, much less that its filing deadline limits that jurisdiction.[12]

Thus, we turn to statutory context. The IRS contends that § 6213(a)'s "unique role in our scheme of administrative collection shows that the deadline limits the Tax Court's power." It points to a "plethora of other deadlines" which link back to § 6213(a)'s filing deadline, such as the date when the IRS may assess a deficiency, see I.R.C. § 6213(c), and the statute of limitations for collections, see I.R.C. § 6502. It also points to provisions which "insulate Tax Court decisions from collateral attack." See I.R.C. §§ 6512(a), 7422(e). These provisions,

[12] The IRS's reliance on Hallmark Research Collective v. Commissioner, 159 T.C. 126 (2022), does not salvage this argument, as the Tax Court's interpretation of the Tax Code does not bind this Court. See Loper Bright Enters. v. Raimondo, 603 U.S. 369, 412 (2024).

according to the IRS, "operate[] like a Jenga tower of pieces stacked on one another," and the tower will "crumble" if the filing deadline is not jurisdictional. Finally, as "one of the most cogent examples," the IRS points to I.R.C. § 7459(d). That provision generally treats a dismissal, other than one for lack of jurisdiction, as a decision that the deficiency is equal to the amount determined by the IRS and directs the Tax Court to enter an order specifying that amount (unless the court cannot determine it from the record). Id. Such a decision may preclude the taxpayer from challenging that amount in a later refund suit. Therefore, the argument goes, holding that § 6213(a)'s filing deadline is nonjurisdictional will harm late-filing taxpayers because they would not be able to file a refund suit.[13]

These provisions show that § 6213(a)'s filing deadline has consequences elsewhere in the Tax Code's deficiency, assessment, and refund scheme. Nevertheless, at the risk of sounding like a broken record, the "clear statement" rule demands

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[13] Amicus, the Center for Taxpayer Rights, argues that the IRS misreads § 7459(d) and lays out an alternative interpretation based on the provision's legislative history and the interplay between § 6213(a) and § 6512(a). Because we need not interpret § 7459(d) to resolve this appeal, we decline to do so today.

Furthermore, the Third Circuit has observed that the "theoretical" scenario held out by the IRS (wherein a taxpayer files a late petition which gets dismissed, pays the disputed tax, files for a refund, has that claim denied, and then files a refund suit in district court to recover the paid tax) "seems seldom, if ever, to occur." Culp, 75 F.4th at 202.

more. Boechler, 596 U.S. at 206. That remains true "even when the time limit is important (most are)." Wong, 575 U.S. at 410; see Oquendo, 148 F.4th at 832.

Finally, the IRS cites United States v. Wong, 575 U.S. 402 (2015), and Reed Elsevier, Inc. v. Muchnick, 559 U.S. 154 (2010), for the proposition that we should look to the historical treatment of § 6213(a). It notes that Congress repeatedly reenacted and amended § 6213(a) and its predecessors while leaving the operative language prescribing the filing deadline essentially unchanged, all against a backdrop of lower court decisions treating the deadline as jurisdictional. The IRS further argues that Congress's 1998 amendment of § 6213(a), together with the accompanying conference report, are evidence of Congress's understanding that the filing deadline was jurisdictional.

Although historical treatment is relevant, the lower court decisions on which the IRS relies largely predate the Supreme Court's modern clear statement framework, and they do not provide a clear indication that the filing deadline is jurisdictional. See Boechler, 596 U.S. at 208. As to the 1998 amendment, it did not expressly tie § 6213(a)'s filing deadline to the Tax Court's jurisdiction to redetermine a deficiency. It only added a safe harbor treating a petition filed by the date stated in the notice of deficiency as timely. Moreover, the conference report's description of then-prevailing law does not supply the clear statement otherwise absent from the statute's text, structure, and context. Cf. Shannon v. United States, 512 U.S. 573, 583-84 (1994) ("[C]ourts have no authority to enforce a principle gleaned solely from legislative history that has no statutory reference point." (citation omitted)); see also FS Credit Opportunities Corp. v. Saba Cap. Master Fund, Ltd., 146 S. Ct. 1546, 1558 (2026) ("Congress expresses itself as a body through the text it enacts; the views of [congressional committees] are not the law.").

C. Equitable Tolling

We now consider the final issue in this appeal: whether courts may toll § 6213(a)'s filing deadline for equitable reasons. Appellant maintains that § 6213(a) is subject to equitable tolling, and that the facts of this case demonstrate its right to tolling because, inter alia, it filed its petition within fifteen days of receiving the notice of transferee liability. If Appellant is correct, then remand would be necessary for the Tax Court to consider whether the facts of this case justify equitable tolling. The IRS counterargues, based on the text, structure, and statutory context, that even if § 6213(a) is nonjurisdictional, it is still "mandatory," meaning it is "not susceptible" to equitable tolling. Enbridge Energy, LP v. Nessel, 146 S. Ct. 1074, 1081 (2026) (quoting Nutraceutical Corp. v. Lambert, 586 U.S. 188, 192 (2019)). If the IRS is correct, then Appellant's failure to file its petition within ninety days would foreclose any relief in the Tax

Court. As already previewed, we think the IRS has the right of this issue.

A "nonjurisdictional limitations period[] [is] presumptively subject to equitable tolling." Boechler, 596 U.S. at 209 (citing Irwin v. Dep't of Veterans Affs., 498 U.S. 89, 95-96 (1990)). Such equitable tolling "pauses the running of, or 'tolls,' a statute of limitations when a litigant has pursued [their] rights diligently but some extraordinary circumstance prevents [them] from bringing a timely action." Lozano v. Montoya Alvarez, 572 U.S. 1, 10 (2014). In other words, equitable tolling "effectively extends an otherwise discrete limitations period set by Congress." Id.

The presumption of equitable tolling, however, "can be rebutted" where tolling is "inconsistent with the statutory scheme" at issue. Arellano v. McDonough, 598 U.S. 1, 6-7 (2023). A nonjurisdictional rule may still be mandatory "where 'Congress's choice is evident,' where tolling would be 'inconsistent with the text of the relevant statute,' and where there is 'good reason to believe that Congress did not want the equitable tolling doctrine to apply.'" Enbridge Energy, 146 S. Ct. at 1084 (citations omitted). In making that determination, as with the jurisdictional question, we look to a provision's text, structure, and context. Id. at 1079.

With these legal principles as background, we return to the relevant text of I.R.C. § 6213(a):

> Within 90 days, or 150 days if the notice is addressed to a person outside the United States, after the notice of deficiency . . . is mailed (not counting Saturday, Sunday, or a legal holiday in the District of Columbia as the last day), the taxpayer may file a petition with the Tax Court for a redetermination of the deficiency. . . . Any petition filed with the Tax Court on or before the last date specified for filing such petition by the Secretary in the notice of deficiency shall be treated as timely filed.

I.R.C. § 6213(a). As Appellant points out, the provision uses permissive language, and it is neither "unusually emphatic" nor "highly detailed [and] technical." United States v. Brockamp, 519 U.S. 347, 350 (1997). Additionally, the standard ninety-day deadline is not long, which Appellant suggests renders the presumption of equitable tolling stronger. See, e.g., Boechler, 596 U.S. at 209 (noting I.R.C. § 6330(d)(1)'s thirty-day deadline is "short"); Holland, 560 U.S. at 647 (similarly noting a one-year statute of limitations is "not particularly long"). These considerations, though noted, are not dispositive.

Per the plain language of § 6213(a), Congress itself already granted the three explicit exceptions and adjustments in that subsection, which provides: (1) for a 150-day deadline "if the notice is addressed to a person outside the United States," (2) that a Saturday, Sunday, or legal holiday in the District of

Columbia cannot be the last day of the limitations period, and (3) that petitions filed by the date listed on the notice are "treated as timely filed." Thus, contrary to Appellant's arguments otherwise, the text of § 6213(a) "already reflect[s] equitable considerations." Enbridge Energy, 146 S. Ct. at 1083 (citation modified). These exceptions are significant, as the Supreme Court "has repeatedly held that an 'explicit listing of exceptions,' set forth in a detailed manner, strongly indicates 'that Congress did not intend courts to read other unmentioned, open-ended, "equitable" exceptions into the statute that it wrote.'" Id. at 1082 (quoting Brockamp, 519 U.S. at 352).

The history of § 6213(a)'s filing deadline reinforces that point. Cf. Wong, 575 U.S. at 410 ("Neither the text nor the context nor the legislative history indicates . . . that Congress meant to enact something other than a standard time bar."). The original deadline was sixty days, and the Board of Tax Appeals held that it could not extend that period even though the sixtieth day was a Sunday and the sixty-first day was a holiday. See Appeal of Satovsky, 1 B.T.A. 22, 24-25 (1924). Congress then added statutory exceptions and adjustments over time: in 1926, Sunday was excluded as the last day; in 1934, the filing period was extended to ninety days, and legal holidays in the District of Columbia were excluded. Eight years later, the 150-day period for notices addressed abroad was added in 1942; Saturday was excluded as the last day in 1945; and, in 1998, Congress required deficiency notices to state the last date for filing and treated petitions filed by that date as timely. See Hallmark Rsch. Collective, 159 T.C. at 142-43; see also I.R.C. § 6212 note; id. § 6213(a).

We must also look beyond § 6213(a) to the wider statutory context. Enbridge Energy teaches that we may not "laser focus" on the single provision containing the deadline, but rather, must further consider whether equitable tolling would be "incongruent with the statutory scheme" as a whole. 146 S. Ct. at 1085 (citation modified). With this directive in mind, additional exceptions and adjustments to § 6213(a)'s ordinary ninety-day deadline elsewhere in the Tax Code "drive home the point." Id. at 1083. For example, § 6213(e), for certain excise taxes, suspends the "running of the time prescribed by subsection (a) for filing a petition . . . for any period during which [the IRS] has extended the time allowed for making correction." Section 6213(f) similarly suspends the filing period during the time in which a debtor is prohibited, by reason of a Title 11 case, from filing a Tax Court petition, and for sixty days thereafter. Other Tax Code provisions modify filing deadlines when "a filing location is inaccessible or otherwise unavailable," I.R.C. § 7451(b)(1), a service member is in a combat zone or contingency operation, id. § 7508(a)(1)(C), and a taxpayer is affected by a federally declared disaster, significant fire, or terroristic or military action, id. § 7508A(a)(1). Additionally,

§ 7502(a) treats timely mailing as timely filing. These specific exceptions and adjustments reflect the principle that tax law is "not normally characterized by case-specific exceptions reflecting individualized equities." Brockamp, 519 U.S. at 352-53. But see Boechler, 596 U.S. at 209-11 (distinguishing I.R.C. § 6330(d)(1) from the provision at issue in Brockamp and holding that it may be equitably tolled in appropriate circumstances).[14]

Still, Appellant contends the statutory context does not rebut the presumption of equitable tolling, pointing to Tax Code § 7422(e) and § 6512(a). Section 7422(e) coordinates a refund suit that is already pending if the IRS later mails a notice of deficiency, and § 6512(a) generally bars subsequent refund litigation if a taxpayer has already filed a Tax Court petition "within the time prescribed in section 6213(a)." Together, these two provisions govern the interaction between refund litigation in a district court (or the Court of Federal Claims) and deficiency proceedings in the Tax Court. They do not, however, provide a sensible reason to infer that § 6213(a) may be equitably tolled. Rather, they reinforce that Congress tied the consequences of deficiency and refund litigation to the filing period prescribed by § 6213(a).

[14] On remand from the Supreme Court, the Eighth Circuit affirmed the Tax Court's non-application of equitable tolling to the facts of the case. Boechler, P.C. v. Comm'r, No. 25-2620, 2026 WL 2293279, at *2 (8th Cir. Aug. 10, 2026) (per curiam).

Therefore, because I.R.C. § 6213's text, structure, and context provide good reason to believe that Congress made the ordinary filing period mandatory except in the specific circumstances it identified, we conclude that the filing deadline may not be equitably tolled. The Jenga tower will stand.[15]

III.

We hold that the IRS satisfied the pertinent statutory requirements when it mailed the notice of transferee liability to the address on Appellant's most recent federal tax return, and that the IRS exercised reasonable diligence in determining that address. We further hold that I.R.C. § 6213(a)'s filing deadline is nonjurisdictional. Finally, we hold that the same deadline is mandatory and may not be equitably tolled. For the foregoing reasons, the Tax Court's order of dismissal is **affirmed**.

[15] We acknowledge that our conclusion on equitable tolling departs from the decisions of the Second, Third, and Sixth Circuit Courts of Appeals, which we joined as to the jurisdictional analysis. Each of those decisions issued before the Supreme Court decided Enbridge Energy, so those circuit courts did not have the benefit of the Supreme Court's analysis in that case. See Culp, 75 F.4th at 203-04; Buller, 160 F.4th at 271; Oquendo, 148 F.4th at 833-34.