

UNITED STATES COURT OF APPEALS
FOR THE THIRD CIRCUIT

No. 22-2244

JENNIFER ZUCH,
Appellant

v.

COMMISSIONER OF INTERNAL REVENUE

On Appeal from the United States Tax Court
(IRS 1:14-25125)
Tax Court Judge: Honorable Lewis R. Carluzzo

Argued April 26, 2023
Submitted on Remand from the Supreme Court of the United States
on July 14, 2025

Before: KRAUSE and BIBAS*, *Circuit Judges*

JUDGMENT ORDER

In accordance with the mandate of the Supreme Court of the United States issued July 14, 2025, it is ORDERED and ADJUDGED the order of the Tax Court entered on April 6, 2022 is hereby AFFIRMED. The Clerk is directed to issue the mandate forthwith.

* The Honorable Kent A. Jordan was a member of the merits panel. Judge Jordan retired from the Court on January 15, 2025 and did not participate in the consideration of this matter on remand. This order is issued filed by a quorum of the Court. 28 U.S.C. § 46 and Third Circuit IOP 12.1.

BY THE COURT,

s/ Cheryl Ann Krause
Circuit Judge

ATTEST:

s/Patricia S. Dodszuweit
Clerk

DATE: July 16, 2025