

[DO NOT PUBLISH]

In the
United States Court of Appeals
For the Eleventh Circuit

No. 24-13204

Non-Argument Calendar

RICHARD HERBERT FRIEDBERG,

Petitioner-Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent-Appellee.

Petition for Review of a Decision of the
U.S. Tax Court
Agency No. 12456-20L

Before NEWSOM, BRANCH, and KIDD, Circuit Judges.

PER CURIAM:

Richard Friedberg, proceeding *pro se*, petitions for review of the October 1, 2024, order of the U.S. Tax Court denying his motion to strike the Commissioner of Internal Revenue’s (“the Commissioner”) motion for summary judgment. A jurisdictional question (“JQ”) asked the parties whether the October 1 order is final or otherwise immediately reviewable. The Commissioner responds that the October 1 order is not final or immediately reviewable under the collateral order doctrine or any other authority. Friedberg did not respond to the JQ.

We conclude that we lack jurisdiction over this appeal because the October 1 order is not final or otherwise immediately reviewable. *See* 26 U.S. § 7482(a)(1); 28 U.S.C. § 1291; *CSX Transp., Inc. v. City of Garden City*, 235 F.3d 1325, 1327 (11th Cir. 2000); *Porter v. Comm’r of Internal Revenue*, 453 F.2d 1231, 1232 (5th Cir. 1972). Further, the October 1 order is not reviewable under the collateral order doctrine because it can be effectively reviewed after a final judgment is entered. *See Plaintiff A v. Schair*, 744 F.3d 1247, 1252-53 (11th Cir. 2014).

Accordingly, we DISMISS this appeal for lack of jurisdiction. All pending motions are DENIED AS MOOT.