

Publications & News

In the News

Offit Kurman's Janine Campanaro Secures Significant Taxpayer Rights Victory in the Eighth Circuit

August 19, 2026

Offit Kurman is pleased to announce that principal Janine Campanaro successfully briefed and argued the appeal in *Maniktala v. Commissioner*, resulting in a published decision from the U.S. Court of Appeals for the Eighth Circuit that expands taxpayers' ability to seek review in the United States Tax Court. The Aug. 11, 2026, decision reversed the Tax Court and held that the 90-day deadline for filing a Tax Court deficiency petition under Internal Revenue Code Section 6213(a) is not jurisdictional and may be subject to equitable tolling in appropriate circumstances.

The case involved taxpayers who did not receive an IRS notice of deficiency until after the filing deadline had expired. The Tax Court dismissed the petition for lack of jurisdiction. On appeal, the Eighth Circuit reversed and remanded, holding that the Tax Court has the authority to consider whether equitable tolling applies based on the facts and circumstances of the case.

"This decision is about access to justice," said Janine Campanaro. "Deadlines matter, and taxpayers should always act promptly when they receive an IRS notice. But when diligent taxpayers miss a deadline because of circumstances beyond their control, courts should have the ability to consider those facts rather than automatically shutting the courthouse doors."

The ruling aligns the Eighth Circuit with the Second, Third, and Sixth Circuits in holding that Section 6213(a)'s filing deadline is not jurisdictional and may be subject to equitable tolling. The decision is an important development in the ongoing national discussion of taxpayer access to judicial review and allows Eighth Circuit taxpayers to show that extraordinary circumstances prevented timely filing.

Tax controversies often involve complex procedural requirements with significant consequences for taxpayers. This result underscores Offit Kurman's commitment to helping clients navigate high-stakes tax disputes and preserving access to the courts when important rights are at stake.

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