

UNITED STATES TAX COURT  
REPORT ON TAX COURT CASES ON APPEAL IN COURTS OF APPEAL  
June 1, 2025 THROUGH June 30,2025  
CASES COMMENCE IN THE COURT OF APPEAL

16724-24	Livia M. Scotto & Carmela A. Sciabarra	(Order of Dismissal for Lack of Jurisdiction- Judge Kerrigan)	D.C. Circuit 5/29/25 Taxpayer v. Commissioner
634-22	Surk, LLC, Syrkadian Ventures, LLC, A Partner Other Than the Tax Matters Partner	(T.C. Memo. 2024-99 -Judge Goeke) (Decision entered 03/04/25-Judge Goeke)	9th Circuit 6/2/25 Taxpayer v. Commissioner
5071-21	Seabrook Property, LLC, Seabrook Manager, LLC, Tax Matters Partner	(T.C. Memo. 2025-6 -Judge Toro) (Stipulated Decision entered 3/24/25 - JudgeTorro)	11th Circuit 6/17/25 Taxpayer v. Commissioner
16041-22	Michael H. Shaut	(T.C. Memo. 2024-103-Judge Jones) (Order and Decsion entered 3/31/25-Judge Jones)	6th Circuit 6/19/25 Taxpayer v. Commissioner
23069-16	Kevin John Witasick, Sr. & Whitney S. Witasick	(T.C. Memo. 2024-112-Judge Lauber) (Decision entered 3/25/25-Judge Lauber)	3rd Circuit 6/20/25 Taxpayer v. Commissioner
3360-23	Christopher Aubuchon	(T.C. Memo. 2024-115-Judge Weiler) (Order and Decision entered 3/31/25-Judge Weiler)	9th Circuit 6/28/25 Taxpayer v. Commissioner
15732-24	William Smith Veazey	(Order of Dismissal for Lack of Jurisdiction entered 4/1/25-Special Trial Judge Carluzzo)	10th Circuit 6/30/25 Taxpayer v. Commissioner