

UNITED STATES TAX COURT
REPORT ON TAX COURT CASES ON APPEAL IN COURTS OF APPEAL
September 1, 2026 THROUGH September 30, 2026
CASES COMMENCE IN THE COURT OF APPEAL

2306-25	Shea Monique Jones	(Order of Dismissal for Lack of Jurisdiction entered 6/8/26 - S.T. Judge Carluzzo)	5th Circuit 9/4/26 Taxpayer v. Commissioner
8453-23	Varian Medical Systems, Inc. and Subsidiaries	(166 T.C. No. 8 - Judge Toro) (Stipulated Decision entered 6/15/26 - Judge Toro)	9th Circuit 9/11/26 Commissioner v. Taxpayer
15357-20W	Douglas Andrew Shepherd	(Order and Decision entered 7/21/26 - Judge Kerrigan)	D.C. Circuit 9/11/26 Taxpayer v. Commissioner
7365-24L	Jon B. Novak	(T.C. Memo 2026-52 - Judge Jenkins) (Order and Decision entered 6/17/2026 - Judge Jenkins)	8th Circuit 9/14/26 Taxpayer v. Commissioner
8453-23	Varian Medical Systems, Inc. and Subsidiaries	(166 T.C. No. 8 - Judge Toro) (Stipulated Decision entered 6/15/26 - Judge Toro)	9th Circuit 9/15/26 Taxpayer v. Commissioner
2398-23L	Annamalai Annamalai & Parvathi Sivanadiyan	(Order served 8/11/26 - Judge Jenkins)	8th Circuit 9/16/26 Taxpayer v. Commissioner
12685-24	Jimmy Dixon	(Order served 9/15/26 - Judge Halpern)	4th Circuit 9/16/26 Taxpayer v. Commissioner
398-21L	Charlton C. Tooke, III	(T.C. Memo 2026-54 - Judge Jones) (Order and Decision 6/23/2026 - Judge Jones)	11th Circuit 9/16/26 Taxpayer v. Commissioner

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17120-23	Mohammad Fawad Aryanpure & Malika Aryanpure	(T.C. Memo 2026-48 - Judge Jenkins) (Stipulated Decision 9/8/2026 - Judge Jenkins)	11th Circuit 9/17/26 Taxpayer v. Commissioner
3823-19	Royalty Management Insurance Company, Ltd.	(T.C. Memo 2026-26 - Judge Lauber) (Decision entered 9/8/2026 - Judge Lauber)	10th Circuit 9/17/26 Taxpayer v. Commissioner
4421-19	John B. Sheperd & Andrea Sheperd	(T.C. Memo 2026-26 - Judge Lauber) (Decision entered 9/8/2026 - Judge Lauber)	10th Circuit 9/17/26 Taxpayer v. Commissioner
12385-20	Hancock County Land Acquisitions, LLC, Southeastern Argive Investments, LLC, Tax Matters Partner,	(T.C. Memo 2026-28 - Judge Lauber) (Stipulated Decision entered 6/25/2026 - Judge Lauber)	11th Circuit 9/23/26 Taxpayer v. Commissioner
286-21	Curtis K. Kadau & Lori A. Kadau, Deceased, Curtis K. Kadau, Personal Representative	(T.C. Memo 2026-37 - Judge Weiler) (Decision entered 8/3/2026 - Judge Weiler)	11th Circuit 9/23/26 Taxpayer v. Commissioner
14877-24	Gerald A. Beacom & Jean A. Beacom	(T.C. Memo 2026-65 - Judge Pugh) (Order and Decision entered 8/20/2026 - Judge Pugh)	9th Circuit 9/27/26 Taxpayer v. Commissioner