

UNITED STATES TAX COURT
REPORT ON TAX COURT CASES ON APPEAL IN COURTS OF APPEAL
July 1, 2025 THROUGH July 31, 2025
CASES COMMENCE IN THE COURT OF APPEAL

3965-20	James J. Maggard & Szu-Yi Chang	(T.C. Memo. 2024-77-Judge Holmes) (Decision entered 4/22/25-Judge Holmes)	9th Circuit 7/2/25 Taxpayer v. Commissioner
14252-20L	Leonard W. Tobin	(Order of Dismissal and Decision entered 4/7/25-Judge Weiler)	9th Circuit 7/3/25 Taxpayer v. Commissioner
2330-25L	Sylvester Tuohy & Yongjie Tuohy	(Order of Dismissal for Lack of Jurisdiction entered 5/20/25-Judge Kerrigan) (Order served 6/18/25-Judge Kerrigan)	3rd Circuit 7/8/25 Taxpayer v. Commissioner
23585-17	Yosef Sehati a.k.a. Joseph Sehati and Lilly Kohanim-Sehati	(T.C. Memo. 2025-3-Judge Marvel) (Stipulated Decsision entered 6/10/25-Judge Marvel)	9th Circuit 7/16/25 Taxpayer v. Commissioner
23593-17	Shahbaz Sehati & Anna Demidova Sehati	(T.C. Memo. 2025-3-Judge Marvel) (Stipulated Decsision entered 6/10/25-Judge Marvel)	9th Circuit 7/16/25 Taxpayer v. Commissioner
23594-17	Shahrokh Sehati & Farahnaz Makabi-Sehati	(T.C. Memo. 2025-3-Judge Marvel) (Stipulated Decsision entered 6/10/25-Judge Marvel)	9th Circuit 7/16/25 Taxpayer v. Commissioner
25174-18	Shahbaz Sehati & Anna Demidova Sehati	(T.C. Memo. 2025-3-Judge Marvel) (Stipulated Decsision entered 6/10/25-Judge Marvel)	9th Circuit 7/16/25 Taxpayer v. Commissioner
25175-18	Shahrokh Sehati & Farahnaz Makabi-Sehati	(T.C. Memo. 2025-3-Judge Marvel) (Stipulated Decsision entered 6/10/25-Judge Marvel)	9th Circuit 7/16/25 Taxpayer v. Commissioner
6912-23L	Clark J. Gebman & Rebecca Gebman	(T.C. Memo. 2025-36-Judge Lauber) (Order and Decision entered 4/21/25-Judge Lauber)	2nd Circuit 7/22/25 Taxpayer v. Commissioner
1285-20	Estate of Anne Milner Fields, Deceased, Bryan K. Milner, Executor	(T.C. Memo 2024-90-Judge Copeland) (Order and Decision entered 7/10/25-Judge Copeland)	5th Circuit 7/22/25 Taxpayer v. Commissioner

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19224-18	John D. Lord & Belinda Lord	(T.C.Memo 2022-14-Judge Kerrigan) (Order and Decision entered 5/7/25-Judge Kerrigan)	10th Circuit 7/29/25 Taxpayer v. Commissioner
12362-21	Beaverdam Creek Holdings, LLC, Beaverdam Creek Investors, LLC, Tax Matters Partner	(T.C. Memo 2025-53-Judge Goeke) (Decision entered 7/17/25-Judge Goeke)	11th Circuit 7/31/25 Taxpayer v. Commissioner