

UNITED STATES TAX COURT
REPORT ON TAX COURT CASES ON APPEAL IN COURTS OF APPEAL
May 1, 2026 THROUGH May 31, 2026
CASES COMMENCE IN THE COURT OF APPEAL

4554-25L	Lucas Calhoun	(Order and Decision entered 4/17/26 - S.T. Judge Leyden)	1st Circuit 5/8/26 Taxpayer v. Commissioner
2289-26	Abdulla Hamidovich Alieva & Elnara Rustamovna Alieva	(Order of Dismissal entered 4/3/26 - S.T. Judge Carluzzo)	7th Circuit 5/4/26 Taxpayer v. Commissioner
15486-25	Gregory Joseph Podlucky & Karla Sue Podlucky	(Order of Dismissal entered 5/7/26 - Chief Judge Urda)	10th Circuit 5/7/26 Taxpayer v. Commissioner
15505-24L	Adolfo Sandor Montero	(Order and Decision entered 1/8/26 - S.T. Judge Siegel)	5th Circuit 5/8/26 Commissioner v. Taxpayer
14660-22L	Michael D. Brown	(T.C. Memo 2025-126 - Judge Morrison) (Order and Decision entered 4/7/26 - Judge Morrison)	5th Circuit 5/11/26 Taxpayer v. Commissioner
112-25L	Pamela Josephine Wall	(Order and Decision entered 2/11/26 - Judge Guider)	11th Circuit 5/11/26 Taxpayer v. Commissioner
5981-24L	Lola Marie Hussey	(Decision entered 2/11/26- S.T. Judge Carluzzo) (Order of Service of Transcript 2/11/26 - S.T. Judge Carluzzo)	5th Circuit 5/11/26 Tax v. Commissioner
22656-22	Jodell Sample	(Stipulated Decision entered 2/19/26 - Judge Holmes)	8th Circuit 5/20/26 Tax v. Commissioner

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11655-23L	Jodell Sample	(Stipulated Decision entered 2/19/26 - Judge Holmes)	8th Circuit 5/20/26 Tax v. Commissioner
1870-24L	Lola Marie Hussey	(Decision entered 11/26/25 - Judge S.T. Judge Carluzzo) (Order of Service of Transcript 11/26/25) (Order served 2/26/26 - S.T. Judge Carluzzo) (Order served 4/28/26 - S.T. Judge Carluzzo)	5th Circuit 5/23/26 Tax v. Commissioner
20882-21	Alan Hamel & Estate of Suzanne Hamel, Deceased, Alan Hamel, Special Administrator	(T.C. Memo 2025-19 - Judge Weiler) (Decision entered 3/6/26 - Judge Weiler)	9th Circuit 5/28/26 Tax v. Commissioner
9261-17	Acqis Technology, Inc. and Consolidated Subsidiary	(T.C. Memo 2024-21 - Judge Marshall) (Decision entered 3/5/26 - Judge Marshall)	9th Circuit 5/29/26 Tax v. Commissioner