

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

7945-23L	Steven Ness & Tobie Ness	(Order of Service of Transcript -Judge Buch) (Order and Decision entered 6/6/25 -Judge Buch)	10th Circuit 9/8/25 Taxpayer v. Commissioner
9043-19	Lisa Christoph Towarnicky	(T.C. Memo 2025-62 -Judge Lauber) (Order served 6/16/25 - Judge Lauber)	4th Circuit 9/9/25 Taxpayer v. Commissioner
2597-23	AbbVie Inc. Subsidiaries	(164 T.C. No. 10 -Judge Toro) (Order and Decision entered 6/18/25 - Judge Toro)	7th Circuit 9/11/25 Commissioner v.Taxpayer
14621-23	Christopher L. Huber & Ashley M. Huber	(T.C. Memo 2025-59 -Judge Jenkins) (Order and Decision entered 6/6/25 -Judge Jenkins)	8th Circuit 9/15/25 Taxpayer v. Commissioner
6840-24	Bruce Edward Haddix & Rae Anne Haddix	(Order of Dismissal and Decision entered 6/6/25 -Judge Arbeit)	5th Circuit 9/15/25 Taxpayer v. Commissioner
1973-24L	James R. Hussey	(Order of Service of Transcript -S.T. Judge Carluzzo) (Decision entered 5/20/25 -S.T. Judge Carluzzo)	5th Circuit 9/19/25 Taxpayer v. Commissioner
20178-18	Patricia Marcello Anderson	(T.C. Memo 2024-95 -Judge Halpern) (Order and Decision entered 6/25/25 -Judge Halpern)	9th Circuit 9/26/25 Taxpayer v. Commissioner
20179-18	Anthony Marcus Anderson	(T.C. Memo 2024-95 -Judge Halpern) (Order and Decision entered 6/25/25 -Judge Halpern)	9th Circuit 9/26/25 Taxpayer v. Commissioner