

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

4217-22L	Eric Maurice Pinckney	(Order of Dismissal and Decision entered 7/9/25 - S.T. Judge Panuthos)	4th Circuit 8/1/25 Taxpayer v. Commissioner
9371-14	Mark Feathers & Natalie E. Feathers	(T.C. Memo. 2024-88 - Judge Holmes) (Order and Decision entered 6/16/25 - Judge Holmes)	9th Circuit 8/3/25 Taxpayer v. Commissioner
8600-25L	Scott A. Flaxman	(Order of Dismissal for Lack of Jurisdiction entered 8/1/25 - Chief Judge Urda)	9th Circuit 8/4/25 Taxpayer v. Commissioner
6380-25	Michael Joseph Jackson	(Order of Dismissal for Lack of Jurisdiction entered 7/22/25 - Chief Judge Urda)	9th Circuit 8/6/25 Taxpayer v. Commissioner
1104-24	Paul H. Christiansen & Terre Lynn Christiansen	(T.C. Memo. 2025-21 - Judge Landy) (Order and Decision entered 5/12/25 - Judge Landy)	10th Circuit 8/8/25 Taxpayer v. Commissioner
20159-23	Paul H. Christiansen	(T.C. Memo. 2025-67 - Judge Pugh) (Order and Decision entered 6/27/25 - Judge Pugh)	10th Circuit 8/8/25 Taxpayer v. Commissioner
11794-21	Ranch Springs, LLC, Ranch Springs Investors, LLC, Tax Matters Partner	(164 T.C. No. 6 - Judge Lauber) (Order and Decision entered 6/3/25 - Judge Lauber)	11th Circuit 8/8/25 Taxpayer v. Commissioner
19950-24	De Elvin Stewart, Jr.	(Order of Dismissal for Lack of Jurisdiction entered 8/4/25 - Judge Jenkins)	7th Circuit 8/8/25 Taxpayer v. Commissioner
19685-24W	Malinka Moye	(Order of Dismissal for Lack of Jurisdiction entered 5/7/25 - Chief Judge Urda)	9th Circuit 8/12/25 Taxpayer v. Commissioner
18578-17L	Boechler, P.C.	(Order of Service of Transcript - Judge Buch) (Order and Decision entered 7/15/25 - Judge Buch)	8th Circuit 8/14/25 Taxpayer v. Commissioner
14170-24	Christine Borrillo	(Order of Dismissal for Lack of Jurisdiction entered 5/30/25 - Judge Landy)	6th Circuit 8/15/25 Taxpayer v. Commissioner

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

28075-22	Jordan John O'Neill	(T.C. Memo. 2025-49 - Judge Vasquez) (Order of Dismissal for Lack of Jurisdiction entered 5/22/25 - Judge Vasquez)	9th Circuit 8/17/25 Taxpayer v. Commissioner
12101-24	Maurice Butler	(Order of Dismissal for Lack of Jurisdiction entered 2/18/25 - Chief Judge Kerrigan) (Order served 8/4/25 - Chief Judge Urda	9th Circuit 8/18/25 Taxpayer v. Commissioner
3800-25	Harry Daniel Price	(Order of Dismissal entered 3/26/25 - S.T. Judge Carluzzo) (Order served 6/25/25 - S.T. Judge Carluzzo)	3rd Circuit 8/18/25 Taxpayer v. Commissioner
11778-24L	Eric Anthony Grimes	(Order served 7/18/25 - Judge Way)	6th Circuit 8/18/25 Taxpayer v. Commissioner
16217-22	Soroban Capital Partners LP, Soroban Capital Partners GP LLC, Tax Partner	(T.C. Memo. 2025-52 - Judge Buch) (Order and Decision entered 5/28/25 - Judge Buch	2nd Circuit 8/25/25 Taxpayer v. Commissioner
16218-22	Soroban Capital Partners LP, Soroban Capital Partners GP LLC, Tax Partner	(T.C. Memo. 2025-52 - Judge Buch) (Order and Decision entered 5/28/25 - Judge Buch	2nd Circuit 8/25/25 Taxpayer v. Commissioner
2203-25	Peter Laurenzano	(Order of Dismissal for Lack of Jurisdiction entered 5/21/25 - Chief Judge Kerrigan)	4th Circuit 8/17/25 Taxpayer v. Commissioner