

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

	Rock Cliff Reserve, LLC, Five Rivers Conservation Group, LLC, Tax Matters Partner	(T.C. Memo. 2025 - Judge Nega) (Decision entered 9/5/25 - Judge Nega)	11th Circuit 12/1/25 Taxpayer v. Commissioner
12472-20	Jack's Creek Reserve, LLC, Five Rivers Conservation Group, LLC, Tax Matters Partner	(T.C. Memo. 2025 - Judge Nega) (Decision entered 9/5/25 - Judge Nega)	11th Circuit 12/1/25 Taxpayer v. Commissioner
12482-20	East Village Reserve, LLC, Five Rivers Conservation Group, LLC, Tax Matters Partner	(T.C. Memo. 2025 - Judge Nega) (Decision entered 9/5/25 - Judge Nega)	11th Circuit 12/1/25 Taxpayer v. Commissioner
12483-20	Baker's Farm Nature Reserve, LLC, Five Rivers Conservation Group, LLC, Tax Matters Partner	(T.C. Memo. 2025 - Judge Nega) (Decision entered 9/5/25 - Judge Nega)	11th Circuit 12/1/25 Taxpayer v. Commissioner
13758-20	Gunasundran Pillay & Kalaivani Govender	(Order and Decision entered 9/25/25 - Judge Holmes)	9th Circuit 12/6/25 Taxpayer v. Commissioner
3691-22L	Veribest Vesta, LLC, True North Resources, LLC, Partnership Representative	(Order of Service of Transcript - Judge Buch) (Decision entered 10/14/25 - Judge Buch)	11th Circuit 12/8/25 Taxpayer v. Commissioner
9158-23	Ayla A. Savage	(165 T.C. No. 5 - Judge Toro) (Decision entered 9/12/25 - Judge Toro)	9th Circuit 12/8/25 Taxpayer v. Commissioner
21606-22	Patricia A. Torres	(165 T.C. No. 5 - Judge Toro) (Decision entered 9/12/25 - Judge Toro)	9th Circuit 12/8/25 Taxpayer v. Commissioner

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23354-21	Nat S. Harty & April D. Harty	(Court's order served 12/2/25 - Judge Kerrigan)	9th Circuit 12/8/25 Non-Filing Party v. Commissioner
13155-25	Kelly Elizabeth Duell	(Order of Dismissal for Lack of Jurisdiction entered 11/18/25 - Chief Judge Urda)	9th Circuit 12/15/25 Taxpayer v. Commissioner
4118-23	Ephraim A. Rollolazo	(Order served 7/31/25 - Chief Judge Urda)	9th Circuit 12/8/25 Taxpayer v. Commissioner
2800-18	Wesley E. Young & Janet S. Young	(T.C. Memo. 2025-95 - Judge Marvel) (Decision entered 9/30/25 - Judge Marvel)	10th Circuit Taxpayer v. Commissioner
8015-21	Blomquist Holdings, LLC, Crestlawn Investors, LLC, Tax Matters Partner	(Court's order served 9/18/25 - Judge Paris)	11th Circuit Non-Filing Party v. Commissioner
6981-19	GWA, LLC, Michele M. Lanzoni, Tax Matters Partner	(T.C. Memo. 2025-34 - Judge Lauber) (Order and Decision entered 10/7/25 - Judge Lauber)	2nd Circuit 12/30/25 Taxpayer v. Commissioner