

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

12472-20	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
12482-20	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
12483-20	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
13758-20	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
3691-22L	Gunasundran Pillay & Kalaivani Govender	(Order and Decision entered 9/25/25 - Judge Holmes)	9th Circuit 12/6/25 Taxpayer v. Commissioner
9158-23	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
21606-22	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
21607-22	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