

UNITED STATES TAX COURT
 REPORT ON TAX COURT CASES ON APPEAL IN COURTS OF APPEAL
 April 1, 2026 THROUGH April 30, 2026
 CASES COMMENCE IN THE COURT OF APPEAL

11099-13W 13W	Whistleblower 11099-	(T.C. Memo 2026-5 - Judge Halpern) (Order and Decision entered 1/16/26 - Judge Halpern)	D.C. Circuit 4/3/26 Taxpayer v. Commissioner
4536-21	Freya Pearson	(Order of Dismissal and Decision entered 4/6/26 - Judge Jenkins)	11th Circuit 4/6/26 Taxpayer v. Commissioner
17234-24	Pradeep Khanna	(Order of Dismissal for Lack of Jurisdiction entered 1/12/26 - Judge Nega)	3rd Circuit 4/8/26 Commissioner v. Taxpayer
17603-13	Vincent J. Fumo	(T.C. Memo 2025-97 - Judge Lauber) (Order and Decision entered 1/14/26 - Judge Lauber)	3rd Circuit 4/10/26 Taxpayer v. Commissioner
17614-13	Vincent J. Fumo	(T.C. Memo 2025-97 - Judge Lauber) (Order and Decision entered 1/14/26 - Judge Lauber)	3rd Circuit 4/10/26 Taxpayer v. Commissioner
1138-26L	Mohan A. Harihar	(Order of Dismissal for Lack of Jurisdiction entered 4/14/26 - Chief Judge Urda)	1st Circuit 4/14/26 Taxpayer v. Commissioner
645-22	Walker Church Greene 819, LLC, 830 Oconee, LLC, Tax Matters Partner	(Order and Decision entered 4/17/26 - Judge Pugh)	11th Circuit 4/17/26 Tax v. Commissioner
14941-18	Craig K. Potts & Kristen H. Potts	(T.C. Memo 2025-108 - Judge Pugh) (Stipulated Decision entered 1/15/26 - Judge Pugh)	9th Circuit 4/18/26 Taxpayer v. Commissioner

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4023-23L	Jason Cutler	(Order and Decision entered 1/23/26 - Judge Nega)	2nd Circuit 4/20/26 Taxpayer v. Commissioner
1299-26L	Nathaniel Maloy	(Order of Dismissal for Lack of Jurisdiction entered 4/21/26 - Chief Judge Urda)	D.C. Circuit 4/21/26 Taxpayer v. Commissioner
11832-20	Aventis, Inc. and Subsidiaries	(T.C. Opinion 156 No. 1 - Judge Kerrigan) (Decision entered 1/30/26 - Judge Kerrigan)	3rd Circuit 4/24/26 Taxpayer v. Commissioner
13863-22	Asia Zaheen, Petitioner and Kamran Ehsan, Intervenor	(T.C. Memo 2026-7- Judge Jones) (Order and Decision entered 1/23/26 - Judge Jones)	1st Circuit 4/24/26 Taxpayer v. Commissioner
5919-25W	Samuel Girgis	(Order of Dismissal for Lack of Jurisdiction entered 4/7/26 - Judge Landy)	1st Circuit 4/24/26 Taxpayer v. Commissioner
13274-22X	Milk Saving Starving Children Foundation	(T.C. Memo. 2026-1 - S.T. Judge Leyden) (Order and Decision entered 1/7/26 - S.T. Judge Leyden)	3rd Circuit 4/9/26 Taxpayer v. Commissioner
4647-25	Toni C. Perry	(Order of Service of Transcript 3/25/26 - Judge Nega) (Decision entered 3/25/26 - Judge Nega)	2nd Circuit 4/17/26 Taxpayer v. Commissioner