

UNITED STATES TAX COURT
 REPORT ON TAX COURT CASES ON APPEAL IN COURTS OF APPEAL
 February 1, 2026 THROUGH February 28, 2026
 CASES COMMENCE IN THE COURT OF APPEAL

21053-15	Karen J. Dorondo	(Order of Dismissal for Lack of Jurisdiction entered 11/4/25- Chief Judge Urda)	9th Circuit 1/30/26 Taxpayer 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 1/30/25 Commissioner v. Taxpayer
21812-22	Krishan K. Gossain & Kavita Gossain	(T.C. Memo 2024-97 - Judge Morrison) (Order served 11/6/25 - Judge Morrison)	9th Circuit 1/30/26 Taxpayer v. Commissioner
10145-21	Paul-Adams Quarry Trust, LLC, Francis L. Adams, Tax Matters Partner	(T.C. Memo 2025-112 - Judge Toro) (Decision entered 2/4/26 - Judge Toro)	11th Circuit 2/4/26 Taxpayer v. Commissioner
21651-19	Peter Joseph Isaiah Gibbons O'Connor	(T.C. Memo 2025-42- Judge Arbeit) (Stipulated Decision entered 11/25/25 - Judge Arbeit)	9th Circuit 2/25/26 Taxpayer v. Commissioner
14080-25	Enviro Eco Culture	(Order of Dismissal for Lack of Jurisdiction entered 1/2/26 - Chief Judge Urda)	6th Circuit 2/6/26 Taxpayer v. Commissioner
6937-23L	Mission Organic Center, Inc	(T.C. Opinion 165 T.C. No. 13 - Judge Buch) (Order and Decision entered 12/16/25 - Judge Buch)	9th Circuit 2/6/26 Taxpayer v. Commissioner
6938-23L	Mission Organic Center, Inc	(T.C. Opinion 165 T.C. No. 13 - Judge Buch) (Order and Decision entered 12/16/25 - Judge Buch)	9th Circuit 2/6/26 Taxpayer v. Commissioner

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11594-25	Jennifer L. Tuturea	(Order of Dismissal for Lack of Jurisdiction entered 11/18/25 - Chief Judge Urda)	5th Circuit 2/11/26 Taxpayer v. Commissioner
6830-24L	Alphonsus E. Okoli & Margaret E. Okoli	(T.C. Memo 2025-119 - Judge Guider) (Order and Decision entered 11/18/25 - Judge Guider)	4th Circuit 2/15/26 Taxpayer v. Commissioner
15667-22	Janessa Jordan-Rowell	(Order of Dismissal for Lack of Jurisdiction entered 2/20/25 - Chief Judge Urda)	2nd Circuit 2/20/26 Taxpayer v. Commissioner
12570-23	Vito Manente	(Order and Decision entered 2/25/26- Judge Morrison)	3rd Circuit 2/26/26 Taxpayer v. Commissioner