

UNITED STATES TAX COURT
 REPORT ON TAX COURT CASES ON APPEAL IN COURTS OF APPEAL
 January 1, 2026 THROUGH January 31, 2026
 CASES COMMENCE IN THE COURT OF APPEAL

21053-15	Leon A. Greenblatt, III & Leslie N. Jabine	(T.C. Memo 2024-109 - Judge Ashford) (Decision entered 11/24/25 - Judge Ashford)	7th Circuit 1/2/26 Taxpayer v. Commissioner
10526-25	David Franklin Miller	(Order of Dismissal for Lack of Jurisdiction entered 10/20/25- Chief Judge Urda)	10th Circuit 1/8/25 Taxpayer v. Commissioner
11778-24L	Eric Anthony Grimes	(Order served 12/15/25 - Judge Way)	6th Circuit 1/8/26 Taxpayer v. Commissioner
10704-19	Robertino Presta & Antonella Presta	(T.C. Memo 2025-83 - Judge Holmes) (Decision entered 11/5/25 - Judge Holmes)	7th Circuit 1/8/26 Taxpayer v. Commissioner
10703-19	CFM Insurance, Inc.	(T.C. Memo 2025-83 - Judge Holmes) (Decision entered 11/5/25 - Judge Holmes)	10th Circuit 1/20/26 Taxpayer v. Commissioner
30074-21	Island Shoals Henry 430, LLC, Zhen Wang, A Partner Other Than the Tax Matters Partner	(Order of Dismissal entered 10/22/25 - Judge Goeke)	11th Circuit 1/20/26 Taxpayer v. Commissioner
31759-21	Island Shoals Henry 430, LLC, Island Shoals Investments, LLC, A Partner Other Than the Tax Matters Partner	(Order of Dismissal entered 10/22/25 - Judge Goeke)	11th Circuit 1/20/26 Taxpayer v. Commissioner

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32936-21	Island Shoals Henry 430, LLC, Southern Consulting Services, LLC, A Partner Other Than the Tax Matters Partner,	(Order of Dismissal entered 10/22/25 - Judge Goeke)	11th Circuit 1/20/26 Taxpayer v. Commissioner
8229-25	Michael V. Dugan, II & Elysha N. Dugan	(Order of Dismissal for Lack of Jurisdiction entered 10/21/25 - Chief Judge Urda)	10th Circuit 1/22/26 Taxpayer v. Commissioner
10128-23	Adrienne Mennemeyer	(T.C. Memo 2025-80 - Judge Jones) (Order and Decision entered 10/28/25 - Judge Jones)	8th Circuit 1/22/26 Taxpayer v. Commissioner
2604-25	Ashley Lewis	Order of Dismissal for Lack of Jurisdiction entered 10/29/25 - Chief Judge Urda)	7th Circuit 1/23/26 Taxpayer v. Commissioner