

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

17671-24W	Leo Cono	(Order served 2/20/26 - Special Trial Judge Carluzzo)	D.C. Circuit 3/2/26 Taxpayer v. Commissioner
18761-24P	Nannette L. Carley	(Order and Decision entered 9/30/25 - Judge Weiler) (Order served 11/25/25 - Judge Weiler)	5th Circuit 3/2/26 Commissioner v. Taxpayer
9922-25	Gary S. Christensen	(Order of Dismissal and Decision entered 11/12/25 - Judge Arbeit) (Order served 12/3/25 - Judge Arbeit)	9th Circuit 3/4/26 Taxpayer v. Commissioner
18978-19	Kenneth Steven Tuma, Sr. & Deborah Ann Tuma	(T.C. Memo 2024-71 - Judge Marshall) (Decision entered 12/5/25 - Judge Marshall)	9th Circuit 3/6/26 Taxpayer v. Commissioner
15535-18	Kenneth Steven Tuma, Sr. & Deborah Ann Tuma	(T.C. Memo 2024-71 - Judge Marshall) (Decision entered 12/5/25 - Judge Marshall)	9th Circuit 3/6/26 Taxpayer v. Commissioner
7697-20	Adolfo Sando Montero	(Order and Decision entered 11/25/25 - Judge Toro) (Order served 12/15/25 - Judge Toro)	5th Circuit 3/14/26 Taxpayer v. Commissioner
10107-24	Adolfo Sando Montero	(Order and Decision entered 11/25/25 - Judge Toro) (Order served 12/15/25 - Judge Toro)	5th Circuit 3/14/26 Taxpayer v. Commissioner
9936-24L	Adolfo Sando Montero	(Order and Decision entered 11/25/25 - Judge Toro) (Order served 12/15/25 - Judge Toro)	5th Circuit 3/14/26 Taxpayer v. Commissioner

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24344-17	Sunil S. Patel & Laurie McAnally Patel	(T.C. Opinion 165 No. 10 - Judge Jones) (Stipulated Decision entered 12/23/25 - Judge Jones)	5th Circuit 3/18/26 Taxpayer v. Commissioner
11352-18	Sunil S. Patel & Laurie M. McAnally-Patel,	(T.C. Opinion 165 No. 10 - Judge Jones) (Stipulated Decision entered 12/23/25 - Judge Jones)	5th Circuit 3/18/26 Taxpayer v. Commissioner
25268-18	Sunil S. Patel & Laurie M. McAnally-Pate	(T.C. Opinion 165 No. 10 - Judge Jones) (Stipulated Decision entered 12/23/25 - Judge Jones)	5th Circuit 3/18/26 Taxpayer v. Commissioner
15712-25	Mary Fenton	(Order of Dismissal for Lack of Jurisdiction entered 12/23/25 - Chief Judge Urda) (Orders served 1/26/26)	9th Circuit 3/23/26 Taxpayer v. Commissioner
8782-25	Jasmine Shelley	(Order of Dismissal for Lack of Jurisdiction entered 2/24/26 - Chief Judge Urda	11th Circuit 3/23/26 Taxpayer v. Commissioner
12692-25	Tatum M. Reddick & Amy D. Reddick	(Order of Dismissal for Lack of Jurisdiction entered 3/25/26 - Judge Weiler)	11th Circuit 3/26/26 Taxpayer v. Commissioner
12689-25	Heather K. Burge & William R. Burge	(Order of Dismissal for Lack of Jurisdiction entered 3/25/26 - Judge Weiler)	11th Circuit 3/26/26 Taxpayer v. Commissioner

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12694-25	Michael Darsey & Megan Darsey	(Order of Dismissal for Lack of Jurisdiction entered 3/25/26 - Judge Weiler)	11th Circuit 3/26/26 Taxpayer v. Commissioner
12271-20	Jackson Stone South, LLC, Jackson South Investments, LLC, Tax Matters Partner	(T.C. Memo 2025-96 - Judge Marshall) (Stipulated Decision entered 12/29/25 - Judge Marshall)	4th Circuit 3/27/26 Taxpayer v. Commissioner
12274-20	Jackson Stone North, LLC, Jackson North Investments, LLC, Tax Matters Partner	(T.C. Memo 2025-96 - Judge Marshall) (Stipulated Decision entered 12/29/25 - Judge Marshall)	4th Circuit 3/27/26 Taxpayer v. Commissioner