

UNITED STATES TAX COURT
REPORT ON TAX COURT CASES ON APPEAL IN COURTS OF APPEAL
November 1, 2025 THROUGH November 30, 2025
CASES COMMENCE IN THE COURT OF APPEAL

7721-19	Scott M. Balotin & Ellen M. Balotin	(Stipulated Decision entered 11/9/21 - Judge Foley) (Order served 8/5/25 - Judge Weiler)	11th Circuit 11/3/25 Taxpayer v. Commissioner
11662-25	Rosalinda Montano	(Order of Dismissal for Lack of Jurisdiction entered 10/28/25 - Chief Judge Urda)	9th Circuit 11/5/25 Taxpayer v. Commissioner
20442-18W	Whistleblower 20442-18W	(T.C. Memo 2025-86 - Judge Lauber) (Order and Decision entered 10/20/2025 - Judge Lauber)	D.C. Circuit 11/8/25 Taxpayer v. Commissioner
12074-20	Brank Cove Capital, LLC, Gene Larson, Tax Matters Partner	(Order of Service of Transcript - Judge Weiler) (Decision entered 8/28/25 - Judge Weiler)	10th Circuit 11/10/25 Taxpayer v. Commissioner
2824-20	Kirk Stevens & Shannon Stevens	(T.C. Memo 2025-45 Corrected - Judge Morrison) (Stipulated Decision entered 8/15/25 - Judge Morrison)	9th Circuit 11/12/25 Taxpayer v. Commissioner
1295-25	Everett Vincent Street	(Order of Dismissal and Decision entered 10/7/25 - S.T. Chief Judge Fried) (Order served 10/28/25 - S.T. Chief Judge Fried)	11th Circuit 11/13/25 Taxpayer v. Commissioner
4501-25	Walter Allen	(Order of Dismissal for Lack of Jurisdiction entered 9/11/25 - Chief Judge Urda) (Order served 9/23/25 - Chief Judge Urda)	2nd Circuit 11/17/25 Taxpayer v. Commissioner

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5488-23W	Duane Morley Cox	(Order and Decision entered 6/18/25 - Judge Pugh) (Order served 10/20/25 - Judge Pugh)	D.C. Circuit 11/19/25 Taxpayer v. Commissioner
11331-25P	Jenessa Jordan-Rowell	(Order of Dismissal entered 11/19/25 - Chief Judge Urda)	2nd Circuit 11/19/25 Taxpayer v. Commissioner
12131-18W	Brian Clifford Chubboy	(Order and Decision entered 8/25/25 - Judge Kerrigan)	D.C Circuit 11/21/25 Taxpayer v. Commissioner