

UNITED STATES TAX COURT
REPORT ON TAX COURT CASES ON APPEAL IN COURTS OF APPEAL
January 1, 2025 THROUGH January 31, 2025
CASES COMMENCE IN THE COURT OF APPEAL

8903-23	Stephen C. Jenner & Judy A. Jenner	(163 T.C. No. 7 - Judge Foley) (Order of Dismissal for Lack of Jurisdiction entered 10/22/24 - Judge Foley)	11th Circuit 12/31/24 Taxpayer v. Commissioner
32770-21	Joseph Belcik	(T.C. Memo. 2024-49 - Judge Goeke) (Decision entered 9/12/24 - Judge Goeke) (Order served 10/7/24 - Judge Goeke)	11th Circuit 1/3/25 Taxpayer v. Commissioner
11753-22	Joseph Belcik	(T.C. Memo 2024-49 - Judge Goeke) (Decision entered 9/4/24 - Judge Goeke) (Order served 10/7/24 - Judge Goeke)	11th Circuit 1/3/25 Commissioner v. Taxpayer
11814-19	Oconee Landing Property, LLC, Oconee Landing Investors, LLC, Tax Matters Partner	(T.C. Memo. 2024-25 - Judge Lauber) (Supplemental T.C. Memo. 2024-73 - Judge Lauber) (Order and Decision entered 10/10/24 - Judge Lauber)	11th Circuit 1/3/25 Taxpayer v. Commissioner
7118-19	Daniel S. Jacobs	(T.C. Memo. 2021-51- Judge Toro) (Order and Decision entered 10/10/24 - Judge Toro)	9th Circuit 1/6/25 Taxpayer v. Commissioner
7350-20L	Paul M. Daugerdas	(Order of Service of Transcript - Judge Goeke) (Order and Decision entered 10/9/24 - Judge Goeke)	7th Circuit 1/13/25 Taxpayer v. Commissioner
23581-22	Karen Veeraswamy	(T.C. Memo. 2024-83 - Judge Holmes) (Decision entered 1/10/25 - Judge Holmes)	2nd Circuit 1/13/25 Taxpayer v. Commissioner
14038-24	Jerome P. Stachowiak	(Order of Dismissal for Lack of Jurisdiction entered 12/4/24 - Chief Judge Kerrigan)	6th Circuit 1/14/25 Taxpayer v. Commissioner
27575-22	Karen Lee Shuster	(Order of Service of Transcript - Judge Buch) (Order and Decision entered 1/13/25 - Judge Buch)	6th Circuit 1/22/25 Taxpayer v. Commissioner
13492-20	Richard B. Stillahn & Lisa R. Lang Stillahn	(Court's order served 12/20/24 - Judge Marvel)	9th Circuit 1/21/25 NonParty filing Appeal

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13959-24	Francis P. Knize	(Order of Dismissal for Lack of Jurisdiction entered 11/1/24 - Chief Judge Kerrigan) (Order served 11/27/24 - Chief Judge Kerrigan)	11th Circuit 1/23/25 Taxpayer v. Commissioner
13843-24L	Sammie L. Thompson, Jr. & Jenetta K. Thompson	(Order of Dismissal for Lack of Jurisdiction entered 12/2/24 - Chief Judge Kerrigan)	9th Circuit 1/23/25 Taxpayer v. Commissioner
12428-20	Corning Place Ohio, LLC, Corning Place Ohio Investment, LLC, Tax Matters Partner	(T.C. Memo. 2024-72 - Judge Lauber) (Stipulated Decision entered 10/30/24 - Judge Lauber)	6th Circuit 1/27/25 Taxpayer v. Commissioner