

UNITED STATES TAX COURT
REPORT ON TAX COURT CASES ON APPEAL IN COURTS OF APPEAL
JULY 1, 2024 THROUGH JULY 31, 2024
CASES COMMENCE IN THE COURT OF APPEAL

33689-21S	Gregory Alexander Marino	(T.C. Summary Memo. 2024-12 - S.T. Judge Landy) (Decision entered 7/2/24 - S.T. Judge Landy)	3rd Circuit 7/3/24 Taxpayer v. Commissioner
2181-15W	David T. Myers	(148 T.C. No. 20 - Judge Ashford) (Order of Dismissal entered 5/24/24 - Judge Ashford)	D.C. Circuit 7/9/24 Taxpayer v. Commissioner
6955-23L	John A. Hartmann	(T.C. Memo. 2024-46 - Judge Jones) (Order and Decision entered 4/17/24 - Judge Jones)	3rd Circuit 7/11/24 Taxpayer v. Commissioner
15352-22	Ryan Lance MacCubbin	(Order of Service of Transcript - Judge Halpern) (Order and Decision entered 4/17/24 - Judge Halpern)	10th Circuit 7/12/24 Taxpayer v. Commissioner
4308-12	Piccirc, LLC, Pimlico, LLC, A Partner Other Than the Tax Matters Partner	(T.C. Memo. 2024-50 - Judge Gale) (Decision entered 4/18/24 - Judge Gale)	2nd Circuit 7/18/24 Taxpayer v. Commissioner
26218-08	Trust under the trust of Charles G. Berwind etc.	(Corrected T.C. Memo. 2023-146 - Judge Morrison) (Decision entered 5/23/24 - Judge Morrison)	3rd Circuit 7/17/24 Taxpayer v. Commissioner
26219-08	Duncan Warden & Gail Warden	(Corrected T.C. Memo. 2023-146 - Judge Morrison) (Decision entered 5/23/24 - Judge Morrison)	3rd Circuit 7/17/24 Taxpayer v. Commissioner
26220-08	Russell Shappy, Jr. & Linda B. Shappy	(Corrected T.C. Memo. 2023-146 - Judge Morrison) (Decision entered 5/23/24 - Judge Morrison)	3rd Circuit 7/17/24 Taxpayer v. Commissioner
26221-08	Estate of David M. Berwind, Deceased, David McMichael Berwind, etc.	(Corrected T.C. Memo. 2023-146 - Judge Morrison) (Decision entered 6/5/24 - Judge Morrison)	3rd Circuit 7/17/24 Taxpayer v. Commissioner
26222-08	D. Michael Berwind, Jr. & Carol R. Berwind	(Corrected T.C. Memo. 2023-146 - Judge Morrison) (Decision entered 5/23/24 - Judge Morrison)	3rd Circuit 7/17/24 Taxpayer v. Commissioner

UNITED STATES TAX COURT
REPORT ON TAX COURT CASES ON APPEAL IN COURTS OF APPEAL
JULY 1, 2024 THROUGH JULY 31, 2024
CASES COMMENCE IN THE COURT OF APPEAL

19183-23	Shona S. Pendse	Order of Dismiss for Lack of Jurisdiction entered 5/28/24 - Chief Judge Kerrigan) (Court's orders served 7/23/24, 7/12/24, 6/25/24, and 5/29/24 - Chief Judge Kerrigan)	D.C. Circuit 7/23/24 Taxpayer v. Commissioner
14273-17	Bucklelew Farm, LLC f.k.a. Big K Farms LLC, Big K LLC, Tax Matters Partner	(T.C. Memo. 2024-52 - Judge Weiler)	11th Circuit 7/23/24 Taxpayer v. Commissioner
2839-23	Ryan Macaulay & Andrea Macaulay	(Order of Dismissal for Lack of Jurisdiction entered 4/24/24 - Chief Judge Kerrigan)	4th Circuit 7/25/24 Taxpayer v. Commissioner
14347-23	Assistive Choices, Inc.	(Order of Dismissal for Lack of Jurisdiction entered 7/2/24 - Chief Judge Kerrigan)	3rd Circuit 7/30/24 Taxpayer v. Commissioner