

UNITED STATES TAX COURT  
REPORT ON TAX COURT CASES ON APPEAL IN COURTS OF APPEAL  
FEBRUARY 1, 2025 THROUGH FEBRUARY 28, 2025  
CASES COMMENCE IN THE COURT OF APPEAL

10493-24L	Zia H. Shaikh	(Order of Dismissal entered 1/13/25 - Special Trial Judge Leyden)	3rd Circuit 1/17/25 Taxpayer v. Commissioner
4299-24	Michael Gorrio	(Order of Dismissal for Lack of Jurisdiction entered 11/27/24 - Chief Judge Kerrigan)	3rd Circuit 1/23/25 Commissioner
20827-16	Discovery Gateway Spectrum, LLC, Valencia Project, LLC, Tax Matters Partner	(Decision entered 12/31/24 - Judge Goeke)	9th Circuit 1/30/25 Taxpayer v. Commissioner
453-17	Gregory J. Podlucky & Karla S. Podlucky	(T.C. Memo. 2022-45 - Judge Lauber) (Order and Decision entered 5/5/22 - Judge Lauber) (Order served 2/4/25 - Judge Lauber)	10th Circuit 2/4/25 Taxpayer v. Commissioner
16041-22	Michael H. Shaut	(T.C. Memo 2024-103 - Judge Jones)	6th Circuit 2/3/25 Taxpayer v. Commissioner
10254-22	Brian Dean Swanson	(T.C. Memo. 2024-105 - Judge Marshall) (Order and Decision entered 11/14/25 - Judge Marshall)	11th Circuit 2/7/25 Taxpayer v. Commissioner
453-17	Gregory J. Podlucky & Karla S. Podlucky	(T.C. Memo. 2022-45 - Judge Lauber) (Order and Decision entered 5/5/22 - Judge Lauber)(Order served 2/4/25 - Judge Lauber)	9th Circuit 2/13/25 Taxpayer v. Commissioner
11901-24	Nate Maniktala & Jaya Maniktala	(Order of Dismissal for Lack of Jurisdiction entered 11/26/24 - Chief Judge Kerrigan)	8th Circuit 2/17/25 Taxpayer v. Commissioner
7964-19	Lance C. Standifird	(T.C. Memo. 2024-30 - Judge Greaves) (Decision entered 9/20/24 - Judge Greaves) (Order served 11/18/25 - Judge Greaves)	9th Circuit 2/18/25 Taxpayer v. Commissioner
16713-24	Jacquie Christian	(Order of Dismissal for Lack of Jurisdiction entered 12/30/24 - Chief Judge Kerrigan)	9th Circuit 2/23/25 Taxpayer v. Commissioner

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6691-23L	Harold Kupersmit	(Order and Decision entered 2/5/25 - Judge Jones)	3rd Circuit 2/24/25 Taxpayer v. Commissioner
8703-23	Dietrich Michael Hubbard	(Order of Dismissal for Lack of Jurisdiction entered 07/21/23 - Chief Judge Kerrigan)	Federal Circuit 2/24/25 Taxpayer v. Commissioner
11680-20L	Joesph Safdieh	(Order and Decsision entered 12/5/24 - Judge Holmes)	2nd Circuit 2/28/25 Commissioner v. Taxpayer