

UNITED STATES TAX COURT  
 REPORT ON TAX COURT ON APPEAL IN COURT'S OF APPEAL  
 MARCH 1, 2023 THROUGH MARCH 31, 2023  
 CASES COMMENCED IN THE COURT OF APPEALS

|           |                                       |   |   |
|-----------|---------------------------------------|---|---|
| 22860-16L | Day Stores, Inc.                      | (Order and Decision entered 12/6/22 - S.T. Judge Choi)                          | 2nd Circuit 3/2/23<br>Taxpayer v.<br>Commissioner     |
| 23761-16L | Vance Finance and Holding Corporation | (Order and Decision entered 12/7/22 - S.T. Judge Choi)                          | 2nd Circuit 3/2/23<br>Taxpayer v.<br>Commissioner     |
| 23762-16L | The Markell Company, Inc.             | (Order and Decision entered 12/7/22 - S.T. Judge Choi)                          | 2nd Circuit 3/2/23<br>Taxpayer v.<br>Commissioner     |
| 23763-16L | Humboldt Shelby Holding Corp.         | (Order and Decision entered 12/7/22 - S.T. Judge Choi)                          | 2nd Circuit 3/2/23<br>Taxpayer v.<br>Commissioner     |
| 3897-17L  | Besicorp Group, Inc.                  | (Order and Decision entered 12/7/22 - S.T. Judge Choi)                          | 2nd Circuit 3/2/23<br>Taxpayer v.<br>Commissioner     |
| 5511-18L  | Seashore Broadcasting Corporation     | (Order and Decision entered 12/7/22 - S.T. Judge Choi)                          | 2nd Circuit 3/2/23<br>Taxpayer v.<br>Commissioner     |
| 1527-21P  | Blake M. Adams                        | (160 T.C. No. 1 - Judge Toro) (Order and Decision entered 1/24/23 - Judge Toro) | D.C. Circuit 3/2/23<br>Taxpayer v.<br>Commissioner    |
| 6225-16   | Michael R. Kelly                      | (T.C. Memo. 2021-76 - Judge Goeke)(Decision entered 12/6/22 - Judge Goeke)      | 9th Circuit 3/5/23<br>Taxpayer v.<br>Commissioner     |
| 1954-22   | Derek Jason Williams                  | (Stipulated Decision entered 1/30/23 - Judge Paris)                             | Federal Circuit<br>3/8/23 Taxpayer v.<br>Commissioner |
| 12155-21L | Bryan Edward Menge                    | (Order of Dismissal entered 12/16/22 - Judge Gustafson)                         | 1st Circuit 3/14/23<br>Taxpayer v.<br>Commissioner    |
| 7805-16   | Meyer, Borgman & Johnson, Inc.        | (Stipulated decision entered 12/19/22 - Judge Holmes)                           | 8th Circuit 3/14/23<br>Taxpayer v.<br>Commissioner    |

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| 34744-21  | William C. Gardner DDS<br>PA TM           | (Order and Decision entered 2/15/23 -Judge Greaves)  | 10th Circuit 3/15/23<br>Taxpayer v.<br>Commissioner |
| 28206-15  | Kenneth M. Brooks &<br>Anita Wolke Brooks | (T.C. Memo. 2022-122 - Judge Wells)<br>(Decision entered 12/21/22 - Judge Wells)           | 4th Circuit 3/20/23<br>Taxpayer v.<br>Commissioner  |
| 714-20W   | Felix Luu                                 | (T.C. Memo. 2022-126 - Judge Weiler) (Order<br>and Decision entered 1/6/23 - Judge Weiler) | 9th Circuit 3/22/23<br>Taxpayer v.<br>Commissioner  |
| 2516-21W  | Daniel Allen Villa                        | (Order of Dismissal for Lack of Jurisdiction<br>entered 1/9/23 - Chief Judge Kerrigan)     | D.C. Circuit 3/30/23<br>Taxpayer v.<br>Commissioner |
| 36146-21W | Daniel Allen Villa                        | (Order of Dismissal for Lack of Jurisdiction<br>entered 1/6/23 - Chief Judge Kerrigan)     | D.C. Circuit 3/30/23<br>Taxpayer v.<br>Commissioner |