

UNITED STATES TAX COURT  
 REPORT ON TAX COURT CASES ON APPEAL IN COURTS OF APPEAL  
 OCTOBER 1, 2022 through OCTOBER 31, 2022  
 CASES COMMENCE IN THE COURT OF APPEAL

4806-15	Continuing Life Communitas Thousand Oaks LLC, Spieker CLC, LLC, Tax Matters Partner	(T.C. Memo. 2022-31 -Judge Holmes) (Order and Decision entered 4/7/22-Judge Holmes) (Decision entered 7/13/22 - Judge Holmes)	9th Circuit 10/5/22 Commissioner v. Taxpayer
21146-15	TBL Licensing LLC f.k.a. The Timberland Company, and Subidiaries	(CORRECTED 158 T.C. No.1 - Judge Halpern) (T.C. Memo. 2022-71 -Judge Halpern) (Order and Decision entered 7/14/22-Judge Halpern)	1st Circuit 10/7/22 Taxpayer v. Commissioner
21604-18	David Gilmartin	(T.C. Memo. 2022-64 -Judge Vasquez) (Order and Decision entered 7/11/22-Judge Vasquez)	9th Circuit 10/7/22 Taxpayer v. Commissioner
7453-19	Alejandro J. Rojas & Elena G. Rojas	(T.C. Memo. 2022-77 - Judge Thornton) (Decision entered 7/18/22 - Judge Thornton)	9th Circuit 10/13/22 Taxpayer v. Commissioner
5770-19L	Brian K. Bunton & Karen A. Bunton	(T.C. Memo. 2022-20 - Judge Morrison) (Decision entered 3/15/22 - Judge Morrison) (Order entered 7/1/22 - Judge Morrison)	9th Circuit 10/13/22 Taxpayer v. Commissioner
17664-19	Charles G. Kinney	(T.C. Memo. 2022-81 - Judge Weiler) (Decision entered 8/3/22 - Judge Weilber)	10th Circuit 10/18/22 Taxpayer v. Commissioner
23428-21L	Richard Junior Bonner	(Order of dismissal for lack of jurisdiction entered 5/9/22 - Chief Judge Foley)	11th Circuit 10/17/22 Taxpayer v. Commissioner
18724-19	Estate of William E. DeMuth, Jr., Deceased, Donald L. DeMuth, Executor	(CORRECTED T.C. Memo. 2022-72 - Judge Jones) (Decision entered 10/7/22 - Judge Jones)	3rd Circuit 10/25/22 Taxpayer v. Commissioner