

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

14949-10	Emilio Express, Inc.	(Decision entered 2/01/19 - Judge Holmes) (Order served 7/27/23 - Judge Holmes)	9th Circuit 8/1/23 Taxpayer v. Commissioner
14962-10	Emilo Torres Luque & Gabriela Medina	(Decision entered 2/01/19 - Judge Holmes) (Order served 7/27/23 - Judge Holmes)	9th Circuit 8/1/23 Taxpayer v. Commissioner
15959-22	Roy A. Nutt & Bonnie W. Nutt	(160 T.C. No. 10 - Judge Buch) (Order of Dismissal for Lack of Jurisdiction entered 5/3/23 - Judge Buch)	11th Circuit 8/1/23 Taxpayer v. Commissioner
24071-22	Plernpit Plopantu	(Order served 7/14/23 - Chief Judge Kerrigan)	9th Circuit 8/7/23 Taxpayer v. Commissioner
13383-22	George J. Smith & Sheila A. Smith	(Order of Service of Transcript served 5/10/23 - Judge Goeke) (Order and Decision entered 5/11/23 - Judge Goeke)	9th Circuit 8/9/23 Taxpayer v. Commissioner
18450-21	Daniel E. Norrish & Jennifer L. Norrish	(Order of Dismissal for Lack of Jurisdiction entered 5/16/23 - Chief Judge Kerrigan)	6th Circuit 8/10/23 Taxpayer v. Commissioner
11483-20L	Frank Warren Bibeau	(T.C. Memo. 2023-66 - Judge Holmes) (Decision entered 5/25/23 - Judge Holmes)	8th Circuit 8/21/23 Taxpayer v. Commissioner
18632-19	Scott Moore & Gayla Moore	(T.C. Memo. 2023-20 - Judge Colvin) (Order and Decision entered 6/22/23 - Judge Colvin)	7th Circuit 8/25/23 Taxpayer v. Commissioner
22276-19	Joseph William Sherman	(T.C. Memo. 2023-63 - Judge Jones) (Order and Decision entered 8/24/23 - Judge Jones)	9th Circuit 8/24/23 Taxpayer v. Commissioner