

UNITED STATES TAX COURT  
REPORT ON TAX COURT CASES ON APPEAL IN COURTS OF APPEAL  
April 1, 2025 THROUGH April 30, 2025  
CASES COMMENCE IN THE COURT OF APPEAL

17076-21	J L Minerals, LLC, Beasley Timber Management, LLC, Tax Matters Partner	(T.C. Memo 2024-93 - Judge Urda) (Decision entered 12/31/24 - Judge Urda)	11th Circuit 3/31/25 Taxpayer v. Commissioner
9973-23	Denham Capital Management LP, Denham Capital Management GP LLC, Tax Matters Partner,	(T.C. Memo. 2024-114 -Chief Judge Kerrigan) (Order and Decision entered 1/14/25 - Chief Judge Kerrigan)	1st Circuit 4/7/25 Taxpayer v. commissioner
14546-15	Ya Global Investments, LP f.k.a. Cornell Capital Partners, LP, Yorkville Advisors, GP LLC, Tax Matters Partner and Ya Global Investments, LP f.k.a. Cornell Capital Partners, LP, Yorkville Advisors, LLC, Tax Matters Partner,	(161 T.C. No. 11 - Judge Halpern) (T.C. Memo. 2024-78 - Judge Halpern) (Stipulated Decision entered 2/6/25- Judge Halpern)	3rd Circuit 4/17/25 Taxpayer v. Commissioner
5043-23L	Andrew J. Filipowski	(Order and Decision entered 12/30/24 -Chief Special Trial Judge Carluzzo) (Order served 3/4/25 - Chief Special Trial Judge Carluzzo)	11th Circuit 4/17/25 Taxpayer v. Commissioner
11594-23	Kyick Holdings, LLC, Transferee	(Order of Dismissal for Lack of Jurisdiction entered 1/31/25 -Judge Weiler)	1st Circuit 4/29/25 Taxpayer v. Commissioner