

[DO NOT PUBLISH]

In the  
United States Court of Appeals  
For the Eleventh Circuit

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No. 23-13859

Non-Argument Calendar

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JONATHAN CASTILLO,  
ARELI J. CASTILLO,

Petitioners-Appellants,

*versus*

COMMISSIONER OF INTERNAL REVENUE,

Respondent-Appellee.

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Petition for Review of a Decision of the  
U.S. Tax Court  
Agency No. 30332-21

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Before WILSON, GRANT, AND ABUDU, Circuit Judges.

PER CURIAM:

Jonathan and Areli Castillo filed in the Tax Court a petition disputing alleged income tax deficiencies for tax years 2017 through 2020. On August 29, 2023, the Tax Court entered two orders dismissing their petition as to tax years 2017, 2018, and 2020 for lack of jurisdiction. The petitioners filed with us a notice of appeal from those orders.

A jurisdictional question asked the parties to address the nature of our jurisdiction over this appeal. Upon review of the parties' responses and the record, we DISMISS this appeal for lack of jurisdiction.

The Tax Court's orders were not final because the Castillo's petition remained pending as to tax year 2019. See 26 U.S.C. § 7482(a)(1); 28 U.S.C. § 1291; *CSX Transp., Inc. v. City of Garden City*, 235 F.3d 1325, 1327 (11th Cir. 2000). We do not have appellate jurisdiction under 26 U.S.C. § 7482(a)(3) because the Castillos did not move to enjoin any assessment or collection and the Tax Court did not issue any such ruling. See 26 U.S.C. § 7482(a)(3); *Highpoint Tower Tech. Inc. v. Comm'r of Internal Revenue*, 931 F.3d 1050, 1051-52 & n.1 (11th Cir. 2019) (finding appellate jurisdiction over an appeal from the Tax Court's denial of a motion to restrain collection). Because these orders may be effectively reviewed following a final decision of the Tax Court, reviewing them on an

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interlocutory basis is not warranted under the collateral order doctrine. *See Plaintiff A v. Schair*, 744 F.3d 1247, 1252-53 (11th Cir. 2014).

All pending motions are DENIED as moot.