



State of New York
Court of Appeals

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COURT OF APPEALS NEW FILINGS

Preliminary Appeal Statements processed
by the Court of Appeals Clerk's Office

January 30, 2026 through February 5, 2026

Each week the Clerk's Office prepares a list of recently-filed appeals, indicating short title, jurisdictional predicate, subject matter and key issues. Some of these appeals may not reach decision on the merits because of dismissal, on motion or sua sponte, or because the parties stipulate to withdrawal. Some appeals may be selected for review pursuant to the alternative procedure of Rule 500.11. For those appeals that proceed to briefing in the normal course, the briefing schedule generally will be: appellant's brief to be filed within 60 days after the appeal was taken; respondent's brief to be filed within 45 days after the due date for the filing of appellant's brief; and a reply brief, if any, to be filed within 15 days after the due date for the filing of respondent's brief.

The Court welcomes motions for amicus curiae participation from those qualified and interested in the subject matter of these newly filed appeals. Please refer to Rule 500.23 and direct any questions to the Clerk's Office.

CHARTER COMMUNICATIONS v NYS TAX APPEALS TRIBUNAL:

APL-2026-00009

3rd Dept. App. Div. judgment of 12/24/25; confirmed determination; sua sponte examination of whether a substantial constitutional question is directly involved in the order appealed from;

Taxation—Franchise Tax on Business Corporations—Whether each taxpayer of petitioner's combined group must have been located in New York and primarily have been involved in the production or servicing of emerging technologies to meet the definition of a "qualified emerging technology company" that pays a taxation rate lower than the rate that normally applies as authorized under Tax Law § 210; whether the differing taxation rate provided by section 210 violates the dormant Commerce Clause;

App. Div., in a proceeding under CPLR article 78 to review a determination of respondent Tax Appeals Tribunal sustaining a tax assessment imposed under Tax Law article 9-A, confirmed the determination and dismissed the petition.

PEOPLE v GAINES (GLASTON):

APL-2026-00006

4th Dept. App. Div. order of 6/6/25; affirmance; leave to appeal granted by Wilson, Ch. J., 1/15/26;

Crimes—Plea of Guilty—Whether the *Lopez* exception to the preservation rule is triggered by post-allocation statements made at sentencing that call into question the voluntariness of the guilty plea; Crimes—Appeal—Whether defendant’s appeal waiver is invalid where the waiver was not requested by the People but was required by the plea court in exchange for its sentencing commitment;

County Court, Erie County, convicted defendant upon his plea of guilty of robbery in the first degree, App. Div. affirmed.