MICHIGAN COURT OF APPEALS

Ahmed Imtiaz Uddin v. Samira Mukarram

Uddin · No. 377981 · Decided June 24, 2026

SUMMARY

The Michigan Court of Appeals dismissed an appeal from a postjudgment order in a divorce proceeding for lack of jurisdiction. The court held that the challenge to the joint tax-return requirement improperly attacked an earlier judgment, while the attorney-fee award under MCR 3.206(D)(2)(b) constituted compensatory civil contempt and was not appealable as of right.

CASE DETAILS

COURT	Michigan Court of Appeals
WRITING FOR THE COURT	Matthew S. Ackerman; Stephen L. Borrello, P.J.; Michael J. Kelly, J.; Matthew S. Ackerman, J.
JURISDICTION	Michigan Court of Appeals
DECIDED	June 24, 2026
DOCKET	377981
DISPOSITION	dismissed
PROCEDURAL POSTURE	Defendant appealed as of right from an October 8, 2025 postjudgment order in a divorce proceeding that compelled compliance with a joint-tax-return directive and awarded plaintiff $1,500 in attorney fees and costs.
STANDARD OF REVIEW	Whether the Court of Appeals has jurisdiction is a question of law reviewed de novo; jurisdiction is always within the scope of the court's review.
PRECEDENTIAL VALUE	published
PARTIES	Samira Mukarram v. Ahmed Imtiaz Uddin

TOPICS

family law procedure · divorce · appellate jurisdiction · final judgment rule · attorney fees

PRACTICE AREAS

family law · appellate procedure · civil procedure · remedies · tax

QUESTIONS PRESENTED

1. Whether the Court of Appeals had jurisdiction in an appeal as of right to review the requirement that the parties file a joint tax return when that requirement was contained in an earlier judgment of divorce that defendant did not timely appeal.
2. Whether the Court of Appeals had jurisdiction in an appeal as of right to review the postjudgment directive requiring defendant to cooperate with plaintiff's tax preparer.
3. Whether the Court of Appeals had jurisdiction in an appeal as of right to review an attorney-fee award under MCR 3.206(D)(2)(b) for failure to comply with a prior court order.

HOLDINGS

1. The Court of Appeals lacked jurisdiction to review defendant's challenge to the requirement that the parties file a joint tax return because that requirement was part of the July 23, 2025 final judgment of divorce, which defendant did not timely appeal; the October 8 postjudgment order could not be used to collaterally attack the earlier judgment.
2. The Court of Appeals lacked jurisdiction in an appeal as of right to review the postjudgment order requiring defendant to cooperate with plaintiff's tax preparer because the order was not a final judgment or order within the applicable definitions of MCR 7.202(6)(a). Any challenge had to be brought by application for leave to appeal under MCR 7.203(B)(1).
3. An attorney-fee award under MCR 3.206(D)(2)(b) for a party's refusal to comply with a prior court order constitutes compensatory civil contempt under MCL 600.1721 and is not a final order appealable as of right.

KEY QUOTATIONS

> *"Because an award under MCR 3.206(D)(2)(b) for noncompliance with a court order constitutes a form of compensatory civil contempt, it falls within the rule articulated in Tadajewski."* (slip op. at 1)

> *"When a final order is entered, a claim of appeal from that order must be timely filed. A party cannot wait until the entry of a subsequent final order to untimely appeal an earlier final order."* (slip op. at 2)

> *"Because an award under MCR 3.206(D)(2)(b) for noncompliance with a court order constitutes a form of compensatory civil contempt under MCL 600.1721, this Court lacks jurisdiction to review it in an appeal of right."* (slip op. at 4)

> *"Accordingly, this appeal is dismissed for lack of jurisdiction."* (slip op. at 5)

FACTUAL BACKGROUND

The parties' July 23, 2025 judgment of divorce required them to file a joint 2024 tax return and divide any resulting tax liability or refund equally. Plaintiff arranged preparation of the return, but defendant delayed signing it and disputed the tax preparer's approach, including the treatment of approximately $42,000 in expenses against $40 in DoorDash income. On plaintiff's motion to compel, the circuit court ordered defendant to cooperate with the tax preparer used during the marriage, authorized plaintiff to file separately if necessary, and awarded plaintiff $1,500 in attorney fees and costs.

PROCEDURAL HISTORY

The July 23, 2025 judgment of divorce required the parties to file a joint 2024 tax return and equally divide any resulting liability or refund. After defendant delayed signing the return, plaintiff moved to compel compliance. The circuit court entered an October 8, 2025 order requiring defendant to cooperate with the parties' former tax preparer, authorizing plaintiff to file separately if she refused, and awarding plaintiff attorney fees and costs. The Michigan Court of Appeals dismissed the appeal for lack of jurisdiction.

DISPOSITION

dismissed

CASES CITED

- Alpena Co Bd of Co Rd Comm’rs v Tadajewski, ___ Mich App ___, ___; ___ NW3d ___ (2025) (Docket No. 374166); slip op at 3
- Chen v Wayne State Univ, 284 Mich App 172, 191; 771 NW2d 820 (2009)
- Walsh v Taylor, 263 Mich App 618, 622; 689 NW2d 506 (2004)
- Surman v Surman, 277 Mich App 287, 294; 745 NW2d 802 (2007)
- Pioneer State Mut Ins Co v Michalek, 330 Mich App 138, 143; 946 NW2d 812 (2019)
- Taylor v Currie, 277 Mich App 85, 100; 743 NW2d 571 (2007)
- Hoyt v Hoyt, unpublished per curiam opinion of the Court of Appeals, issued November 18, 2021 (Docket No. 356019), p. 9
- Rudd v Averill, unpublished per curiam opinion of the Court of Appeals, issued December 18, 2018 (Docket No. 340135), pp. 3-4
- Hanley v Seymour, unpublished per curiam opinion of the Court of Appeals, issued October 26, 2017 (Docket No. 334400), p. 4
- Marchese v Marchese, unpublished per curiam opinion of the Court of Appeals, issued June 22, 2017 (Docket Nos. 330925, 331560), pp. 11-12
- Rosin v Rosin, unpublished per curiam opinion of the Court of Appeals, issued July 25, 2025 (Docket No. 368739), pp. 1 n. 1, 10-11
- Milanowski v Barlow, unpublished per curiam opinion of the Court of Appeals, issued August 21, 2018 (Docket No. 338793), pp. 2-3
- Morgan v Higginson, unpublished per curiam opinion of the Court of Appeals, issued January 4, 2007 (Docket No. 261236), pp. 3-5