

UNITED STATES TAX COURT  
 REPORT ON TAX COURT ON APPEAL IN COURT'S OF APPEAL  
 NOVEMBER 1, 2021 THROUGH NOVEMBER 30, 2021  
 CASES COMMENCED IN THE COURT OF APPEALS

24994-15	Purple Heart Patient Center, Inc.,	(T.C. Memo. 2021-38 - Judge Pugh) (Order and Decision entered 8/2/21 - Judge Pugh)	9th Circuit 10/27/21 Taxpayer v. Commissioner
22182-10	John Thomas Minemyer	(T.C. Memo. 2020-99 - Judge Kerrigan) (Decision entered 7/7/21- Judge Kerrigan)	10th Circuit 10/28/21 Commissioner v. Taxpayer
14377-16W	Whistleblower 14377-16W	(T.C. Memo. (Suppl.) 2021-113 - Judge Halpern) (Order dated 9/27/21 - Judge Halpern)	D.C. Circuit 10/29/21 Taxpayer v. Commissioner
14377-16W	Whistleblower 14377-16W	(T.C. Memo. (Suppl.) 2021-113 - Judge Halpern) (Order dated 9/30/21 - Judge Halpern)	D.C. Circuit 11/1/21 Taxpayer v. Commissioner
7821-19L	Amr M. Mohsen	(T.C. Memo. 2021-99 - Judge Kerrigan) (Decision entered 8/18-21 - Judge Kerrigan)	9th Circuit 11/9/21 Taxpayer v. Commissioner
11738-20L	James D. Sullivan	(Order and Decision entered 8/4/21 - Judge Ashford)	4th Circuit 11/8/21 Taxpayer v. Commissioner
17431-17	Little Sandy Coal Company, Inc.,	(T.C. Memo. 2021-15 - Judge Halpern) (Stipulated decision entered 8/12/21 - Judge Halpern)	7th Circuit 11/9/21 Taxpayer v. Commissioner
27031-17	Josef Haghazadeh & Catherine Y. Haghazadeh	(T.C. Memo. 2021-47 - Judge Kerrigan) (Decision entered 8/17/21 and Order and Decision entered 8/18/21)	9th Circuit 11/15/21 Taxpayer v. Commissioner
7821-19L	Amr M. Mohsen	(T.C. Memo. 2021-99 - Judge Kerrigan) (8/11/21 MOP & Decision entered 8/18/21 - Judge Kerrigan)	9th Circuit 11/15/21 Taxpayer v. Commissioner
7653-17L	David Andrew Lufkin, Sr.,	(T.C. Memo. 2021-71 - Judge Greaves) (Decision entered 6/14/21 - Judge Greaves)	6th Circuit Taxpayer v. Commissioner
7671-18W	Herman J. Marino	(T.C. Memo. 2021-130 - Judge Halpern) (Order and Decision entered 11/22/21 - Judge Halpern)	D.C. Circuit 11/23/21 Taxpayer v. Commissioner