

UNITED STATES TAX COURT
REPORT ON TAX COURT CASES ON APPEAL IN COURTS OF APPEAL
September 1, 2020 through September 30, 2020
CASES COMMENCED IN THE COURT OF APPEALS

6560-18	Mark Alan Staples	(T.C. MEMO. 2020-34. - Judge Copeland) (Order and decision entered 6/12/20 - Judge Copeland)	10th Circuit 9/2/20 Taxpayer v. Commissioner
13986-17	Whirlpool Financial Corporation & Consolidated Subsidiaries	(154 T.C. No. - Judge Lauber) (Decision entered 6/9/20 - Judge Lauber)	6th Circuit 9/4/20 Taxpayer v. Commissioner
13987-17	Whirlpool International Holdings, S.a.r.l., f.k.a. Maytag Corporation & Consolidated Subsidiaries	(154 T.C. No. - Judge Lauber) (Decision entered 6/9/20 - Judge Lauber)	6th Circuit 9/4/20 Taxpayer v. Commissioner
23621-15	Nathaniel A. Carter & Stella C. Carter	(Judge Halpern) (Decision entered 5/8/20 - Judge Halpern)	11th Circuit 9/3/20 Commissioner v. Taxpayer
23647-15	Ralph G. Evans	(Judge Halpern) (Decision entered 5/8/20 - Judge Halpern)	11th Circuit 9/3/20 Commissioner v. Taxpayer
29356-14	John E. Rogers & Frances L. Rogers	(T.C. MEMO. 2020-91 - Judge Goeke) (Decision entered 9/4/20 - Judge Goeke)	7th Circuit 9/11/20 Taxpayer v. Commissioner
15112-16	John E. Rogers & Frances L. Rogers	(T.C. MEMO. 2020-91 - Judge Goeke) (Stipulated decision entered 8/25/20 - Judge Goeke)	7th Circuit 9/11/20 Taxpayer v. Commissioner
2564-18	Frances L. Rogers	(T.C. MEMO. 2020-91 - Judge Goeke) (Decision entered 6/18/20 - Judge Goeke)	7th Circuit 9/11/20 Taxpayer v. Commissioner
1380-20 L	Winfred Nicholson	(Order of dismissal entered 8/10/20 - Judge Foley)	4th Circuit 9/3/20 Taxpayer v. Commissioner
30586-09	John E. Rogers & Frances L. Rogers	(T.C. MEMO. 2019-61. - Judge Goeke) (Stipulated decision entered 8/3/20 - Judge Goeke)	7th Circuit 9/11/20 Taxpayer v. Commissioner
1052-12	John E. Rogers & Frances L. Rogers	(T.C. MEMO. 2019-61. - Judge Goeke) (Stipulated decision entered 8/3/20 - Judge Goeke)	7th Circuit 9/11/20 Taxpayer v. Commissioner
15682-13	John E. Rogers & Frances L. Rogers	(T.C. MEMO. 2019-61. - Judge Goeke) (Stipulated decision entered 8/3/20 - Judge Goeke)	7th Circuit 9/11/20 Taxpayer v. Commissioner

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30482-13	John E. Rogers & Frances L. Rogers	(T.C. MEMO. 2019-61. - Judge Goeke) (Stipulated decision entered 8/3/20 - Judge Goeke)	7th Circuit 9/11/20 Taxpayer v. Commissioner
20910-14	Frances L. Rogers	(T.C. MEMO. 2019-61. - Judge Goeke) (Stipulated decision entered 8/3/20 - Judge Goeke)	7th Circuit 9/11/20 Taxpayer v. Commissioner
15742-19	Blanca Rivas	(T.C. MEMO 2020-124 - Judge Greaves) (Order of dismissal entered 8/27/20 - Judge Greaves)	9th Circuit 9/15/20 Taxpayer v. Commissioner
23809-17	David F. Hewitt & Tammy K. Hewitt	(T.C. Memo 2020-89 - Judge Goeke) (Decision entered 6/17/20 - Judge Goeke)	11th Circuit 9/15/20 Taxpayer v. Commissioner