## UNITED STATES TAX COURT REPORT ON TAX COURT CASES ON APPEAL IN COURTS OF APPEAL SEPTEMBER 1, 2021 THROUGH SEPTEMBER 30, 2021 CASES COMMENCE IN THE COURT OF APPEAL

| 20389-18 | Viola Chancellor                           | (T.C. Memo. 2021-50 - Judge Urda) (Decision entered 8/6/21 - Judge Urda)                      | 9th Circuit 9/3/21<br>Taxpayer v.<br>Commissioner  |
|----------|--|---|--|
| 21247-16 | Preston Olsen &<br>Elizabeth Olsen         | (T.C. Memo. 2021-41 - Judge Lauber) (Order<br>and Decision entered 6/10/21 - Judge<br>Lauber) | 10th Circuit 9/7/21<br>Taxpayer v.<br>Commissioner |
| 26469-14 | Preston Olsen &<br>Elizabeth Olsen         | (T.C. Memo. 2021-41 - Judge Lauber) (Order<br>and Decision entered 6/10/21 - Judge<br>Lauber) | 10th Circuit 9/7/21<br>Taxpayer v.<br>Commissioner |
| 30283-15 | Theron E. Johnson                          | (T.C. Memo. 2020-79 - Judge Pugh) (Decision entered 7/15/21 - Judge Pugh)                     | 10th Circuit 9/7/21<br>Taxpayer v.<br>Commissioner |
| 16077-19 | Paul Edwin Johnson                         | (Order dated 6/28/21 - Judge Jones)   | 5th Circuit 9/9/21<br>Taxpayer v.<br>Commissioner  |
| 453-17   | Gregory J. Podlucky &<br>Karla S. Podlucky | (Order dated 9/9/21 - Judge Lauber  | 3rd Circuit 9/21/21<br>Taxpayer v.<br>Commissioner |

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