## 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 Taxpayer v. Commissioner
21247-16	Preston Olsen & Elizabeth Olsen	(T.C. Memo. 2021-41 - Judge Lauber) (Order and Decision entered 6/10/21 - Judge Lauber)	10th Circuit 9/7/21 Taxpayer v. Commissioner
26469-14	Preston Olsen & Elizabeth Olsen	(T.C. Memo. 2021-41 - Judge Lauber) (Order and Decision entered 6/10/21 - Judge Lauber)	10th Circuit 9/7/21 Taxpayer v. 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 Taxpayer v. Commissioner
16077-19	Paul Edwin Johnson	(Order dated 6/28/21 - Judge Jones)	5th Circuit 9/9/21 Taxpayer v. Commissioner
453-17	Gregory J. Podlucky & Karla S. Podlucky	(Order dated 9/9/21 - Judge Lauber	3rd Circuit 9/21/21 Taxpayer v. Commissioner