## UNITED STATES TAX COURT REPORT ON TAX COURT CASES ON APPEAL IN COURTS OF APPEAL SEPTEMBER 1, 2022 through SEPTEMBER 31, 2022 CASES COMMENCE IN THE COURT OF APPEAL

10759-20	George J. Smith & Sheila Ann Smith	(Order and Decision entered 6/8/22 - Judge Goeke)	9th Circuit 9/5/22 Taxpayer v. Commissioner
7327-20	Arlin George Hatfield, III & Jennifer Marie Willis Hatfield	(T.C. Memo. 2022-59 - Judge Lauber) (Order and Decision entered 6/14/22 - Judge Lauber)	5th Circuit 9/12/22 Taxpayer v. Commissioner
5848-20	Michael J. Rogerson	T.C. Memo. 2022-49 - Judge Toro) (Decision entered 6/29/22 - Judge Toro)	9th Circuit 9/15/22 Taxpayer v. Commissioner