

UNITED STATES TAX COURT
 REPORT ON TAX COURT CASES ON APPEAL IN COURTS OF APPEAL
 October 1, 2020 through October 31, 2020
 CASES COMMENCED IN THE COURT OF APPEALS

21209-09	Estate of Howard V. Moore, Deceased, Virgil L. Moore, Executor and Trustee	(T.C. MEMO. 2020-40 - Judge Holmes) (Decision entered 8/17/20 - Judge Holmes)	9th Circuit 9/28/20 Taxpayer v. Commissioner
22082-09	Howard V. Moore, Donor, a.k.a. Estate of Howard V. Moore, Deceased, Virgil L. Moore, Executor and Trustee	(T.C. MEMO. 2020-40 - Judge Holmes) (Decision entered 8/17/20 - Judge Holmes)	9th Circuit 9/28/20 Taxpayer v. Commissioner
23105-18W	Jaroslaw Janusz Waszczuk	(T.C. MEMO. 2020-75 - Judge Goeke) (Order and decision entered 6/4/20 - Judge Goeke)	D.C. Circuit 9/25/20 Taxpayer v. Commissioner
6188-19P	Vivian Ruesch	(154 T.C. NO. 13 - Judge Lauber) (Order of dismissal entered 6/29/20 - Judge Lauber)	2nd Circuit 7/30/20 Taxpayer v. Commissioner
5444-13	Oakbrook Land Holdings, LLC, William Duane Horton, Tax Matters Partner	(154 T.C. NO.10 - Judge Lauber) (Decision entered 7/21/20 - Judge Holmes)	6th Circuit 10/16/20 Taxpayer v. Commissioner
23983-14	Burt Kroner	(T.C. MEMO. 2020-73 - Judge Marvel) (Decision entered 7/17/20 - Judge Marvel)	11th Circuit 10/8/20 Commissioner v. Taxpayer
400-13	Robert G. Taylor, II	(T.C. MEMO. 2019-102 - Judge Paris) (Decision entered 12/18/19 - Judge Paris)	5th Circuit 10/13/20 Taxpayer v. Commissioner
8667-16	Mark Y. Liu and Ginger Y. Bian, Deceased, Mark Y. Liu, Surviving Spouse	(T.C. MEMO. 2020-31 - Judge Kerrigan) (Decision entered 3/11/20 - Judge Kerrigan)	D.C. Circuit 9/28/20 Taxpayer v. Commissioner
6504-18	Richmond Patients Group	(T.C.MEMO. 2020-52. - Judge Kerrigan) (Decision entered 7/30/20 - Judge Kerrigan)	9th Circuit 10/27/20 Taxpayer v. Commissioner
27313-13	James C. Nelson	(T.C. MEMO. 2020-81 - Judge Pugh) (Order and decision entered 7/28/20 - Judge Pugh)	5th Circuit 10/16/20 Taxpayer v. Commissioner
27321-13	Mary P. Nelson	(T.C. MEMO. 2020-81 - Judge Pugh) (Order and decision entered 7/28/20 - Judge Pugh)	5th Circuit 10/16/20 Taxpayer v. Commissioner