

UNITED STATES TAX COURT  
REPORT ON TAX COURT CASES ON APPEAL IN COURTS OF APPEAL  
AUGUST 1, 2021 THROUGH AUGUST 31, 2021  
CASES COMMENCE IN THE COURT OF APPEAL

7118-19	Daniel S. Jacobs	(T.C. Memo. 2021-51 - Judge Toro) (Order and Decision entered 5/5/21 - Judge Toro)	9th Circuit 8/2/21 Taxpayer v. Commissioner
2624-19	Warrenton S. London & Carlene C. London	(Order of Dismissal and Decision entered 3/17/21 - Judge Lauber)	D.C. Circuit 6/10/21 Taxpayer v. Commissioner
2429-20	Brent Jackson	(Order of Dismissal and Decision entered 4/23/21 - Judge Buch)	9th Circuit 5/10/21 Taxpayer v. Commissioner
28358-12	Joe Alfred Izen, Jr.	(148 T.C. No. 5 - Judge Lauber) (Stipulated Decision entered 5/25/21 - Judge Paris)	5th Circuit 8/18/21 Taxpayer v. Commissioner
10115-15	Linda J. Martin & John A. Martin	(T.C. Memo. 2021-35 - Judge Holmes) (Decision entered 6/3/21 - Judge Holmes)	9th Circuit 8/24/21 Taxpayer v. Commissioner
1663-18	Gunasundran Pillay & Kalaivani Govender	(OST - Bench Opinion - Judge Nega) (Decision entered 5/26/21 - Judge Nega)	9th Circuit 8/24/21 Taxpayer v. Commissioner
453-17	Gregory J. Podlucky & Karla S. Podlucky	(Order dated 8/24/21 - Judge Lauber)	3rd Circuit 8/24/21 Taxpayer v. Commissioner