

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

453-17	Gregory J. Podlucky & Karla S. Podlucky	(Order dated 6/10/21 - Judge Lauber)	3rd Circuit 6/25/21 Taxpayer v. Commissioner
26318-16	Raghunathan Sarma & Gaile Sarma	(T.C. Memo. 2018-201 - Judge Goeke) (Decision entered 4/6/21 - Judge Goeke)	11th Circuit 7/2/21 Taxpayer v. Commissioner
5108-20	Margaret Ann Hewitt	(OST - Bench Opinion - Judge Morrision) (Decision entered 5/27/21 - Judge Morrision)	9th Circuit 7/1/21 Taxpayer v. Commissioner
18722-18L	Craig L. Galloway	(T.C. Memo. 2021-24 - Judge Urda) (Decision entered 3/22/21 - Judge Thornton)	7th Circuit 7/6/21 Taxpayer v. Commissioner
23768-10	Wiley M. Elick DDS, Inc.,	(T.C. Memo. 2013-19 - Judge Kroupa) (Decision entered 6/11/13 Judge Kroupa)	9th Circuit 7/13/21 Taxpayer v. Commissioner
23767-10	Wiley M. Elick & Sharon Elick	(T.C. Memo. 2013-19 - Judge Kroupa) (Decision entered 10/21/13 - Judge Kroupa)	9th Circuit 7/15/21 Taxpayer v. Commissioner
16842-16	Liberty Packing Company, LLC, The Morning Star Company, Tax Matters Partner	(T.C. Memo. 2020-142 - Judge Cohen) (Decision entered 4/22/21 - Judge Cohen)	9th Circuit 7/14/21 Taxpayer v. Commissioner
16684-16	The Morning Star Packing Company, L.P., The Morning Star Company, Tax Matter Partner	(T.C. Memo. 2020-142 - Judge Cohen) (Decision entered 4/22/21 - Judge Cohen)	9th Circuit 7/14/21 Taxpayer v. Commissioner
5013-15	The Morning Star Packing Company, L.P., The Morning Star Company, Tax Matter Partner	(T.C. Memo. 2020-142 - Judge Cohen) (Decision entered 4/22/21 - Judge Cohen)	9th Circuit 7/14/21 Taxpayer v. Commissioner

5015-15	Liberty Packing Company, LLC, The Morning Star Company, Tax Matters Partner	(T.C. Memo. 2020-142 - Judge Cohen) (Decision entered 4/22/21 - Judge Cohen)	9th Circuit 7/14/21 Taxpayer v. Commissioner
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