

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

8739-09	James W. Loomis & Janice K. Usher	(Order and Decision entered 9/25/20 - Judge Gale)	9th Circuit 4/28/21 Taxpayer v. Commissioner
18389-19	Kenneth Warren Sauter	(Order and Decision entered 3/24/21 - Judge Copeland)	5th Circuit 5/3/21 Taxpayer v. Commissioner
6837-20	Brian Dean Swanson	(Order of service of transcript -Judge Morrison) (Order and Decision entered 4/20/21 - Judge Morrison)	11th Circuit 5/6/21 Taxpayer v. Commissioner
23581-17	Aaron G. Filler	(T.C. Memo. 2021-6 - Judge Copeland) (Order and Decision entered 2/11/21 - Judge Copeland)	9th Circuit 5/11/21 Taxpayer v. Commissioner
7970-20	Helen Lucille Devlin	(Order of Dismissal entered 9/29/20 - Judge Foley)	9th Circuit 4/19/21 Taxpayer v. Commissioner
12313-15	San Jose Wellness	(156 T.C. No. 4 - Judge Toro) (Decision entered 2/17/21 - Judge Toro)	9th Circuit 5/14/21 Taxpayer v. Commissioner
12353-15	San Jose Wellness	(156 T.C. No. 4 - Judge Toro) (Decision entered 2/17/21 - Judge Toro)	9th Circuit 5/14/21 Taxpayer v. Commissioner
15714-18	San Jose Wellness	(156 T.C. No. 4 - Judge Toro) (Decision entered 2/17/21 - Judge Toro)	9th Circuit 5/14/21 Taxpayer v. Commissioner
19131-19	Henry M. Jagos & Kathleen A. Jagos	(Order of Dismissal and Decision entered 2/17/21 - Judge Marshall)	6th Circuit 5/17/21 Taxpayer v. Commissioner