

UNITED STATES TAX COURT
 REPORT ON TAX COURT CASES ON APPEAL IN COURTS OF APPEAL
 JUNE 1, 2021 THROUGH JUNE 30, 2021
 CASES COMMENCE IN THE COURT OF APPEAL

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| 10526-16 | Andrew J. Redleaf & Lynne S. Redleaf | (Order and Decision entered 2/26/21 - Judge Holmes) | 8th Circuit 5/21/21 Taxpayer v. Commissioner |
| 13901-17 | Elizabeth G. Redleaf | (Decision entered 2/26/21 - Judge Holmes) | 8th Circuit 5/24/21 Commissioner v. Taxpayer |
| 5576-12 | Eaton Corporation and Subsidiaries | (153 T.C. No. 6 - Judge Kerrigan) (Stipulated decision entered 2/25/21 - Judge Kerrigan) | 6th Circuit 5/24/21 Commissioner v. Taxpayer |
| 21119-17 | Kirgizia I. Grajales | (156 T.C. No. 3 - Judge Thornton) (Decision entered 3/22/21 - Judge Thornton) | 2nd Circuit 5/27/21 Taxpayer v. Commissioner |
| 20020-17 | Debra Jean Blum | (T.C. Memo. 2021-18 - Judge Urda) (Decision entered 3/24/21) | 9th Circuit 5/24/21 Taxpayer v. Commissioner |
| 1312-16L | Sheila Ann Smith | (T.C. Memo. 2021-29 - Judge Halpern) (Decision entered 3/18/21 - Judge Halpern) | 9th Circuit 6/13/21 Taxpayer v. Commissioner |
| 15975-14 | William E. Flynn | (T.C. Memo. 2021-43 - Judge Paris) | 7th Circuit 6/9/21 Taxpayer v. Commissioner |
| 20237-16 | Leoan Max | (T.C. Memo. 2021-37 - Judge Buch) (Decision entered 3/29/21 - Judge Buch) | 9th Circuit 6/22/21 Taxpayer v. Commissioner |
| 5576-12 | Eaton Corporation and Subsidiaries | (153 T.C. No. 6 - Judge Kerrigan) (Stipulated decision entered 2/25/21 - Judge Kerrigan) | 6th Circuit 5/24/21 Taxpayer v. Commissioner |