

UNITED STATES TAX COURT
 REPORT ON TAX COURT CASES ON APPEAL IN COURTS OF APPEAL
 APRIL 1, 2022 through APRIL 30, 2022
 CASES COMMENCE IN THE COURT OF APPEAL

10954-20	Michael R. Lowe	(Order of service of transcript served 12/30/21 Judge Copeland) (Decision entered 12/30/21-Judge Copeland)	5th Circuit 4/4/22 Taxpayer v. Commissioner
15328-15	OM P. Soni & Anjali Soni	(T.C. Memo. 2021-137 -Judge Copeland) (Decision entered 1/7/22-Judge Copeland)	2nd Circuit 4/11/22 Taxpayer v. Commissioner
16171-18P	Karson C. Kaebel	(T.C. Memo. 2021-109-Judge Halpern) (Order and Decision entered 1/13/22-Judge Halpern)	5th Circuit 4/18/22 Taxpayer v. Commissioner
4809-19L	Wendy Reiners & Kendall C. Hochman	(Order and Decision entered 10/14/21 - S.T. Judge Carluzzo) (Order served 1/26/22 - S.T. Judge Carluzzo)	2nd Circuit 4/20/22 Taxpayer v. Commissioner
14054-21	Isobel Berry Culp & David Culp	(Order of Dismissal entered 2/15/22 -S.T. Judge Choi)	3rd Circuit 4/25/22 Taxpayer v. Commissioner