

**UNITED STATES COURT OF APPEALS
FOR THE SEVENTH CIRCUIT**

VHC, INC. AND SUBSIDIARIES,

Plaintiff(s),

v.

DOCKETING STATEMENT

APPEAL NO. 18-3718

TAX COURT CASE NO. 21583-15

COMMISSIONER OF INTERNAL REVENUE,

Defendant(s).

I. JURISDICTION OF THE UNITED STATES TAX COURT

On May 28, 2015, the Internal Revenue Service (“IRS”) mailed a Notice of Deficiency to Petitioners determining a deficiency in income tax for the years 2011, 2012, and 2013. On August 25, 2015, Appellant VHC, Inc. and Subsidiaries timely filed a Petition with the United States Tax Court (the “Tax Court”) contesting the IRS’s determination. The Tax Court consolidated this case and a related case, Tax Court Docket Number 4756-15 (which is also before this Court at Docket No. 18-3717) for purposes of trial, briefing, and opinion. The Tax Court had jurisdiction of the action below arising under the laws of the United States pursuant to 26 U.S.C. § 6213.

II. JURISDICTION OF THE COURT OF APPEALS

This appeal is taken from the final decision of the U.S. Tax Court entered on September 28, 2018 by the Honorable Judge Kathleen Kerrigan.

The United States Court of Appeals for the Seventh Circuit has jurisdiction to decide this case pursuant to 26 U.S.C. § 7482.

The Notice of Appeal was filed with the United States Tax Court on December 21, 2018.

III. PARTIES APPEARING IN AN OFFICIAL CAPACITY

The Commissioner of Internal Revenue is a party to this case in an official capacity and that office is currently occupied by Charles P. Rettig.

IV. OTHER REQUIREMENTS UNDER CIRCUIT RULE 3(C)(1)

There has been no prior related appellate litigation. This is a civil case with no criminal proceedings. There is no prior litigation below that is related to this appeal, that, although not appealed, arises out of the same criminal conviction or has been designed by the court below as satisfying the requirements of 28 U.S.C. § 1915(g).

Dated at Chicago, Illinois, this 3rd day of January, 2019.

/s/ Robert M. Romashko
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CERTIFICATE OF SERVICE

The undersigned hereby certifies that on January 3, 2019, I electronically filed the foregoing Docketing Statement with the Clerk of the Court by using the CM/ECF system. Participants in the case who are registered CM/ECF users will be served by the CM/ECF system.

s/Robert M. Romashko