

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

VHC, INC. AND SUBSIDIARIES,

Petitioner-Appellant,

Nos. 18-3717 & 18-3718

v.

CASE NO. 004756
021583

COMMISSIONER OF INTERNAL REVENUE,

Respondent-Appellee.

AMENDED JURISDICTIONAL STATEMENT

On November 21, 2014, and May 28, 2015, the Internal Revenue Service mailed Notices of Deficiency to the Petitioner-Appellant. SA0055, SA0074.¹ Petitioners-Appellant timely filed petitions with the United States Tax Court (the “Tax Court”) on February 19, 2015, and August 25, 2015. SA0001, SA0008. These petitions were docketed as Nos. 4756-15 and 21583-15, respectively, and were consolidated for purposes of trial and opinion. The United States Tax Court had jurisdiction of the actions below arising under the laws of the United States pursuant to 26 U.S.C. § 6213. This appeal is taken from the final decisions of the Tax Court entered on September 28, 2018 in both cases by the Honorable Judge Kathleen Kerrigan. Pursuant to 26 U.S.C. § 7483, Petitioner-Appellant timely appealed the final decisions of the Tax Court by filing a Notice of Appeal in each case below on December 21, 2018. The United States Courts of Appeals have exclusive jurisdiction to review decisions of the United States Tax Court pursuant to 26 U.S.C. § 7482.

¹ Citations to the Separate Appendix to Petitioners’ Opening Brief are abbreviated herein as “SA.”

Dated at Chicago, Illinois, this 30th day of May, 2019.

/s/ Robert M. Romashko

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CERTIFICATE OF SERVICE

The undersigned hereby certifies that on January 17, 2019, I electronically filed the foregoing Appearance & Circuit Rule 26.1 Disclosure 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

Robert M. Romashko