UNITED STATES COURT OF APPEALS FOR THE SEVENTH CIRCUIT

Everett McKinley Dirksen United States Courthouse Room 2722 - 219 S. Dearborn Street Chicago, Illinois 60604



Office of the Clerk Phone: (312) 435-5850 www.ca7.uscourts.gov

FINAL JUDGMENT

August 6, 2020

Before: JOEL M. FLAUM, Circuit Judge

AMY C. BARRETT, Circuit Judge AMY J. ST. EVE, Circuit Judge

VHC, INC.,
Petitioner - Appellant

Nos. 18-3717 & 18-3718

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent - Appellee

Originating Case Information:

Tax Court Nos: 4756-15 & 21583-15

IRS (Tax Court)

The judgment of the United States Tax Court is **AFFIRMED**, with costs, in accordance with the decision of this court entered on this date.

form name: c7_FinalJudgment(form ID: 132)