

**United States Court of Appeals**  
FOR THE DISTRICT OF COLUMBIA CIRCUIT

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**No. 10-1063**

**September Term, 2010**

FILED ON: JUNE 21, 2011

COMMISSIONER OF INTERNAL REVENUE SERVICE,  
APPELLANT

v.

DOROTHY JEAN SIMMONS,  
APPELLEE

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Appeal from the United States Tax Court

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Before: GINSBURG and GARLAND, *Circuit Judges*, and SILBERMAN, *Senior Circuit Judge*

**J U D G M E N T**

This cause came on to be heard on the record compiled before the United States Tax Court and was argued by counsel. On consideration thereof, it is

**ORDERED** and **ADJUDGED** that the judgment of the Tax Court appealed from in this case is hereby affirmed, in accordance with the opinion of the court filed herein this date.

**Per Curiam**

**FOR THE COURT:**  
Mark J. Langer, Clerk

BY:

/s/  
Jennifer M. Clark  
Deputy Clerk

Date: June 21, 2011

Opinion for the court filed by Circuit Judge Ginsburg.