

For the Seventh Circuit

Chicago, Illinois 60604

APPEARANCE FORM

Appellate Court No.: 15-3838 Docketed on: 12/22/15  
Short Caption: Robert H. Tilden v. Commissioner  
District Court Judge:  
District Court No: IRS-1 : 011089-15

\*\*\*\*\*  
You must either enter your appearance within 10 days of docketing this appeal pursuant to Circuit Rule 3(d) or indicate your non-involvement by filing a motion with this court. A "Certificate of Interest" pursuant to Circuit Rule 26.1 must also accompany this form if you intend to participate in this case.  
\*\*\*\*\*

THE CLERK WILL ENTER MY APPEARANCE AS COUNSEL OR PRO SE ON BEHALF OF:  
Commissioner of Internal Revenue as the  
(Party Name)

[ ] appellant(s) [X] appellee(s) [ ] amicus curiae  
[ ] petitioner(s) [ ] respondent(s) [ ] intervenor(s)

Verify that the address and firm/office (if any) information is accurate. If incorrect, strike through the incorrect information and record it correctly.

Firm, Office or Facility: Department of Justice  
Unit, Division or Section: Tax Division, Appellate Section  
Address: Post Office Box 502  
City/State/Zip: Washington, DC 20044  
Firm Telephone Number: (202) 514-3361

Name: Regina S. Moriarty  
Signature: \_/s/ Regina S. Moriarty  
Direct Phone No. (202) 514-3732  
Admitted to Appellate Court? Y X N   

Name:  
Signature: \_\_\_\_\_  
Direct Phone No.  
Admitted to Appellate Court? Y    N   

Add other counsel from your firm who will be participating in this case and did not receive an appearance form.

1. Print Name: \_\_\_\_\_ 2. Print Name: \_\_\_\_\_  
Signature: \_\_\_\_\_ Signature: \_\_\_\_\_  
Direct Phone No. \_\_\_\_/\_\_\_\_ Direct Phone No. \_\_\_\_/\_\_\_\_  
Admitted to Appellate Court? Y    N    Admitted to Appellate Court: Y    N

Lead counsel must be admitted to this Court within 30 days of docketing and any attorney who orally argues must be admitted to this court, pursuant to Circuit Rule 46(a).

Case: 15-3838

Document: 6-1

Filed: 01/11/2016

Pages: 2

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(1076.122194)



**CERTIFICATE OF SERVICE**

**Certificate of Service When All Case Participants Are CM/ECF Participants**

I hereby certify that on January 11, 2016, I electronically filed the foregoing with the Clerk of the Court for the United States Court of Appeals for the Seventh Circuit by using the CM/ECF system. I certify that all participants in the case are registered CM/ECF users and that service will be accomplished by the CM/ECF system.

s/ Regina S. Moriarty



**CERTIFICATE OF SERVICE**

**Certificate of Service When Not All Case Participants Are CM/ECF Participants**

I hereby certify that on \_\_\_\_\_, I electronically filed the foregoing with the Clerk of the Court for the United States Court of Appeals for the Seventh Circuit by using the CM/ECF system.

Participants in the case who are registered CM/ECF users will be served by the CM/ECF system.

I further certify that some of the participants in the case are not CM/ECF users. I have mailed the foregoing document by First-Class Mail, postage prepaid, or have dispatched it to a third-party commercial carrier for delivery within 3 calendar days, to the following non-CM/ECF participants:

counsel / party:

address:

\_\_\_\_\_  
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s/ \_\_\_\_\_