



**Received**  
09/07/21 12:35 pm

**Filed**  
09/07/21

Preston Olsen & Elizabeth Olsen,

Petitioners

v.

Commissioner of Internal Revenue

Respondent

Electronically Filed  
Docket No. 26469-14

## Notice of Appeal to 10th Circuit

Certificate of Service

**SERVED 09/07/21**

**Plaintiff  
Exhibit**

981



**Received**  
09/07/21 12:35 pm

**Filed**  
09/07/21

Preston Olsen & Elizabeth Olsen,

Petitioners

v.

Commissioner of Internal Revenue

Respondent

Electronically Filed  
Docket No. 26469-14

## Notice of Appeal

Certificate of Service

**SERVED 09/07/21**

Paul W. Jones, Esq.  
Tax Court Bar #JP0098  
HALE & WOOD, PLLC  
4766 S. Holladay Blvd.  
Salt Lake City, Utah 84117  
Telephone: (810) 930-5101

---

**IN THE UNITED STATES TAX COURT**

---

PRESTON OLSEN and ELIZABETH  
OLSEN,

Petitioners,

vs.

COMMISSIONER OF INTERNAL  
REVENUE,

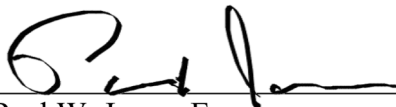
Respondent.

**NOTICE OF APPEAL**

Docket Nos. 26469-14  
21247-16

Notice is hereby given that Petitioners Preston Olsen and Elizabeth Olsen hereby appeals to the United States Court of Appeals for the Tenth Circuit from the decision of this Court, the Decision, entered in the above-captioned proceeding on the 10<sup>h</sup> day of June, 2021 (the “Decision”). The Decision is based upon the Court’s Memorandum Opinion, T.C. Memo. 2021-41, entered on April 6, 2021.

Petitioners resided in South Jordan, Utah, at the time the petition was filed. Accordingly, appellate venue properly lies in the United States Court of Appeals for the Tenth Circuit.

By   
Paul W. Jones, Esq.  
Tax Court Bar #JP0098  
4766 S. Holladay Blvd.  
Salt Lake City, Utah 84117  
Telephone: (801) 930-5101

**CERTIFICATE OF SERVICE**

This is to certify that a copy of the foregoing NOTICE OF APPEAL was served on counsel for Respondent, by mailing the same on September 7, 2021 in a postage paid wrapper addressed to:

Skyler K. Bradbury  
David W. Sorensen  
IRS Office of Chief Counsel  
Suite 250A  
178 S. Rio Grande Street  
Salt Lake City, UT, 84101

This is to further certify that the original of the aforementioned paper filed electronically with the Court on September 7, 2021.

A handwritten signature in black ink, appearing to read "Paul W. Jones", is written over a horizontal line.

Paul W. Jones, Esq.  
Tax Court Bar #JP0098