

UNITED STATES COURT OF APPEALS
FOR THE SIXTH CIRCUIT

No. 16-1712

SUMMA HOLDINGS, INC.,
Petitioner - Appellant,
v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent - Appellee.

FILED
Feb 16, 2017
DEBORAH S. HUNT, Clerk

Before: SUHRHEINRICH, SUTTON, and McKEAGUE, Circuit Judges.

JUDGMENT

On Appeal from the United States Tax Court.

THIS CAUSE was heard on the record from the United States Tax Court and was argued by counsel.

IN CONSIDERATION THEREOF, it is ORDERED that the judgment of the tax court is REVERSED.

ENTERED BY ORDER OF THE COURT



Deborah S. Hunt, Clerk