

United States Court of Appeals
For The Eighth Circuit
Thomas F. Eagleton U.S. Courthouse
111 South 10th Street, Room 24.329
St. Louis, Missouri 63102

Michael E. Gans
Clerk of Court

VOICE (314) 244-2400
FAX (314) 244-2780
www.ca8.uscourts.gov

October 24, 2014

Mr. Charles A. Sisson
9730 Maury Road
Fairfax, VA 22032

Ms. Maralee M. Sisson
3125 44th Avenue, S.
Minneapolis, MN 55406

RE: 14-1221 Charles Sisson, et al v. Commissioner of IRS

Dear Mr. and Ms. Sisson:

The court today issued an opinion in this case. Judgment in accordance with the opinion was also entered today. The opinion will be released to the public at 10:00 a.m. today. Please hold the opinion in confidence until that time.

Please review [Federal Rules of Appellate Procedure](#) and the [Eighth Circuit Rules](#) on post-submission procedure to ensure that any contemplated filing is timely and in compliance with the rules. Note particularly that petitions for rehearing and petitions for rehearing en banc must be received in the clerk's office within 45 days of the date of the entry of judgment. Counsel-filed petitions must be filed electronically in CM/ECF. Paper copies are not required. No grace period for mailing is allowed, and the date of the postmark is irrelevant, for pro-se-filed petitions. Any petition for rehearing or petition for rehearing en banc which is not received within the 45 day period for filing permitted by FRAP 40 may be denied as untimely.

Michael E. Gans
Clerk of Court

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Enclosure(s)

cc: Mr. Robert R. DiTrollo
Mr. Bruce R. Ellisen
Ms. Marion E.M. Erickson
Mr. Gilbert Steven Rothenberg
Mr. William Wilkins

District Court/Agency Case Number(s): 009162-12L