



Neutral

As of: January 25, 2023 12:20 PM Z

## Childs v. Comm'r

United States Court of Appeals for the Eleventh Circuit

June 11, 1996, Decided ; June 11, 1996, FILED

No. 95-8762

### Reporter

1996 U.S. App. LEXIS 15160 \*; 89 F.3d 856; 96-2 U.S. Tax Cas. (CCH) P50,504; 78 A.F.T.R.2d (RIA) 96-5176

RICHARD A. CHILDS, MIMI P. CHILDS, JOHN C. SWEARINGTON, JR., SUZANNE N. SWEARINGTON, BEN PHILLIPS, Petitioners-Appellees, versus COMMISSIONER OF INTERNAL REVENUE, Respondent-Appellant.

**Notice:** [\*1] RULES OF THE ELEVENTH CIRCUIT COURT OF APPEALS MAY LIMIT CITATION TO UNPUBLISHED OPINIONS. PLEASE REFER TO THE RULES OF THE UNITED STATES COURT OF APPEALS FOR THIS CIRCUIT.

**Prior History:** Appeal from a Decision of the United States Tax Court. U.S. Tax Court Nos. 15639-92, 15640-92, 16256-92, 16257-92.

**Counsel:** ATTORNEY(S) FOR APPELLANT(S): Loretta C. Argrett, Assistant Attorney General, Department of Justice, Washington, DC. Stuart L. Brown, Chief Counsel, V. A. Moore, Assistant Chief, Branch 8 Office of Associate Chief Counsel (Employee Benefits and Exempt Organizations), Charles Bricken, Gary R. Allen, BRUCE R. Ellisen, Internal Revenue Service, Washington, DC.

ATTORNEY(S) FOR APPELLEE(S): Richard A. Childs, Pro Se, Columbus, GA. Patrick G. Jones, NELSON MULLINS RILEY, Etc., Atlanta, GA.

**Judges:** Before HATCHETT, Circuit Judge, HENDERSON, Senior Circuit Judge, and MILLS \*, District Judge.

## Opinion

---

**AFFIRMED**

---

End of Document

---

\* Honorable Richard H. Mills, United States District Judge for the Central District of Illinois, sitting by designation.