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Grier v. United States

46 AFTR 1536

George F. Lynch, Sp. Asst. to Atty. Gen. (H. Brian Holland, Asst. Atty. Gen., Ellis N. Slack and Robert N. Anderson, Sp. Assts. to Atty. Gen., and Simon S. Cohen, U. S. Atty., and Robert M. FitzGerald, Asst. U. S. Atty., Hartford, Conn., on the brief), for defendant-appellant.

John H. Weir, New Haven, Conn. (Curtiss K. Thompson, of Thompson, Weir & MacDonald, New Haven, Conn., on the brief), for plaintiffs-appellees.

Appeal from the United States District Court for the District of Connecticut; J. Joseph Smith, Judge.

Defendant, United States of America, seeks review of a decision holding that losses incurred from the sale of a rented private dwelling place are capital, rather than ordinary, losses and granting a refund to plaintiffs of income taxes paid.

Before CLARK, Chief Judge, and FRANK and HINCKS, Circuit Judges.

Judge: PER CURIAM.

Affirmed on the opinion of District Judge Smith, D.C.Conn., 120 F.Supp. 395.