

UTAM, Ltd. v. Comm'r

Supreme Court of the United States

April 30, 2012, Decided

No. 11-747.

Reporter

2012 U.S. LEXIS 3308; 132 S. Ct. 2100; 182 L. Ed. 2d 866; 80 U.S.L.W. 3612; 2012-1 U.S. Tax Cas. (CCH) P50,326; 109 A.F.T.R.2d (RIA) 2751; 2012 WL 1468532

UTAM, Ltd., et al., Petitioners v. Commissioner of Internal Revenue.

Prior History: UTAM, Ltd. v. Comm'r, 645 F.3d 415, 396 U.S. App. D.C. 94, 2011 U.S. App. LEXIS 12475 (2011)

Judges: [*1] Roberts, Scalia, Kennedy, Thomas, Ginsburg, Breyer, Alito, Sotomayor, Kagan.

Petition for writ of certiorari granted. Judgment vacated, and case remanded to the United States Court of Appeals for the District of Columbia Circuit for further consideration in light of *United States v. Home Concrete & Supply, LLC*, 566 U.S. ___, 132 S. Ct. 1836, 182 L. Ed. 2d 746, 2012 U.S. LEXIS 3274 (2012).

Opinion

On petition for writ of certiorari to the United States Court of Appeals for the District of Columbia Circuit.