

United States Court of Appeals

*For the Seventh Circuit
Chicago, Illinois 60604*

April 16, 2001

Before

Hon. RICHARD A. POSNER, *Circuit Judge*

Hon. DIANE P. WOOD, *Circuit Judge*

Hon. ANN CLAIRE WILLIAMS, *Circuit Judge*

THOMAS F. GROJEAN and THERESE	]	Appeal from the United
GROJEAN,	]	States Tax Court
Petitioners-Appellants,	]	
	]	No. 14374-98
No. 00-2252	]	
	]	
COMMISSIONER OF INTERNAL REVENUE,	]	
Respondent-Appellee.	]	
	]	

The opinion of this court issued on April 13, 2001, is corrected as follows:

The caption should reflect that the Commissioner of Internal Revenue is the Respondent-Appellee.