



Tax Reduction Letter

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Lewenhaupt v. Commissioner

221 F.2d 227 (9th Cir. 1955)

Samuel Taylor, Walter G. Schwartz, San Francisco, Cal., for petitioner.

H. Brian Holland, Asst. Atty. Gen., Louise Foster, Ellis N. Slack, Howard P. Locke, Walter Akerman, Jr., Sp. Assts. to Atty. Gen., Kenneth W. Gemmill, Acting Chief Counsel, Internal Revenue Service, Washington, D. C., for respondent.

Before HEALY and BONE, Circuit Judges, and CLARK, District Judge.

PER CURIAM.

This case, here on petition for review of a decision of the Tax Court, involves the interpretation of Articles V and IX of the tax convention between the United States and Sweden, and the validity of section 25.6 of the Commissioner's regulations.

The petitioner, a citizen and resident of Sweden, in 1946 sold real property situated in the United States, realizing gain from the sale thereof. The Tax Court sustained a ruling of the Commissioner holding the gain to be subject to tax under §§ 211(b) and 117 of the Internal Revenue Code, 26 U.S.C.A.

The Court's findings of fact and opinion are reported in 20 T.C. 151. The findings appear amply supported, and we are in agreement with the conclusions reached. The decision is accordingly affirmed for the reasons given by the Tax Court.