# Top 25 Case Advocacy Issues for FY 2009 by TAMIS*Receipts

| Issue Code | Description | FY 2009 Cases |
|---|---|---|
| 330 | Processing Amended Return | 19,939 |
| 71X | Levies | 18,153 |
| 425 | Stolen Identity | 14,023 |
| 63X-640 | Earned Income Tax Credit | 13,475 |
| 95X | Criminal Investigation | 11,954 |
| 090 | Other Refund Inquiries/Issues | 11,578 |
| 620 | Audit Reconsiderations | 11,488 |
| 020 | Expedite Refund Request | 10,959 |
| 610 | Open Audit | 10,630 |
| 340 | Injured Spouse Claim | 10,130 |
| 310 | Processing Original Return | 9,170 |
| 670 | Closed Automated Underreporter | 7,481 |
| 010 | Lost/Stolen Refunds | 6,799 |
| 75X | Installment Agreements | 6,318 |
| 060 | IRS Offset | 6,176 |
| 790 | Other Collection Issues | 5,930 |
| 675 | Combined Annual Wage Reporting | 5,556 |
| 040 | Returned/Stopped Refunds | 5,517 |
| 390 | Other Document Processing Issues | 4,860 |
| 72X | Liens | 4,650 |
| 540 | Civil Penalties (other than Trust Fund Recovery Penalty) | 4,389 |
| 521 | Failure to File/Failure to Pay Penalty | 4,213 |
| 660 | Open Automated Underreporter | 3,874 |
| 210 | Missing/Incorrect Payments | 3,851 |
| 315 | Unpostable/Rejected Return | 3,786 |
| **Total: Top 25 Cases** | | **214,899** |
| **Total: All FY 2009 Cases** | | **272,404** |

* Taxpayer Advocate Management Information System.

Appendix Two

# Portfolio Advisor Assignments

| Portfolio Assignment | Portfolio Owner | Location | Phone Number |
|---|---|---|---|
| Abusive Schemes | Gilchrist, L | SD | 605-377-1606 |
| Accessing Taxpayer Files | Benedetti, E | RI | 401-528-1916 |
| Acting Area Director | Tam, J | CA-OAK | 510-637-3068 |
| Acting EDCA EA | Votta, P | MD | 410-962-9065 |
| Allowable Living Expenses | Spisak, J | NY-MAN | 212-436-1010 |
| Alternative Minimum Tax (AMT) | McDonnell, T | WA | 206-220-5704 |
| Amended Returns/Claims/Carryback/Carryforward Claims | Reeve, D | ND FAR | 701-239-5400 x 234 |
| Appeals: Nondocketed Inventory, Alternative Dispute Resolutions, Collection Due Process (CDP) | Leith, J | DC | 202-874-0766 |
| Audit Reconsiderations | Carey, W | GA-ATC | 770-936-4543 |
| Automated Collection System (ACS) Offer In Compromise (OIC) | McDermitt, M | TX-AUS | 512-499-5970 |
| Automated Substitute for Return (ASFR) | Wess, D | TN-MSC | 901-395-1700 |
| Automated Underreporter (AUR) | Boucher, D | ME | 207-622-8577 |
| Bankruptcy Processing Issues | Mettlen, A | PA-PITT | 412-395-6423 |
| Cancellation of Debt Income (CODI) | Mings, L | MO-KCC | 816-291-9001 |
| Carryback/Carryforward Claim, Forms 2848 Powers of Attorney (POA) | Hawkins, D | AL | 205-912-5634 |
| Centralized Lien Filing and Releases | Diehl, J | KY-CSC | 859-669-4013 |
| CI Freezes and Tax Assurance Program (TAP) | Wess, D | TN-MSC | 901-395-1700 |
| Collection Statute Expiration Dates (CSED) | Sherwood, T | CO | 303-603-4601 |
| Combined Annual Wage Reporting (CAWR) / Federal Unemployment Act (FUTA) | Polson, R | UT-OSC | 801-620-3000 |
| Communications Liaison Group (CLG) | Campbell, Hickey, James, Martin, Simmons, Washington | VA, IA, HI, SC, NH, MS | |
| Correspondence Exam | Blinn, F | IN-IND | 317-685-7799 |
| Customer Account Data Engine (CADE) | Logan, A | WY | 307-633-0881 |
| Designated Federal Official (DFO) - Taxpayer Advocacy Panel (TAP) | Curran, D | CA-LA | 213-576-3016 |
| Designated Federal Official (DFO) - Taxpayer Advocacy Panel (TAP) | Browne, R | GA-ATL | 404-338-8085 |
| Designated Federal Official (DFO) - Taxpayer Advocacy Panel (TAP) | Adams, M | KS | 316-352-7505 |
| Designated Federal Official (DFO) - Taxpayer Advocacy Panel (TAP) | Thompson, T | MT | 406-441-1044 |
| Designated Federal Official (DFO) - Taxpayer Advocacy Panel (TAP) | Lauterbach, L | NJ | 973-921-4376 |
| Designated Federal Official (DFO) - Taxpayer Advocacy Panel (TAP) | Benedetti, E | RI | 401-528-1916 |
| Designated Federal Official (DFO) - Taxpayer Advocacy Panel (TAP) | Martin, B | TN-NVL | 615-250-6015 |
| Disaster Response and Recovery | Washington, J | MS | 601-292-4810 |
| Earned Income Tax Credit (EITC) Compliance | Taylor, S | IL-CHI | 312-566-3801 |
| Earned Income Tax Credit (EITC) Outreach, Education, Financial Literacy | Campbell, D | KY-LOU | 502-572-2201 |
| Economic Stimulus/Rebate Recovery | Mings, L | MO-KCC | 816-291-9001 |
| Electronic Tax Administration (ETA) | Martin, B | TN-NVL | 615-250-6015 |
| Employment Tax Policy | Garvin, W | DE | 302-286-1545 |
| E-Services, Transcript Delivery System (TDS) | McQuin, S | WI | 414-231-2391 |

| Portfolio Assignment | Portfolio Owner | Location | Phone Number |
|---|---|---|---|
| Examination Strategy | Revel-Addis, B | FL-JAX | 904-665-0523 |
| Excise Tax | Diehl, J | KY-CSC | 859-669-4013 |
| Exempt Organization (EO) Education and Outreach | Guinn, P | MO-STL | 314-612-4371 |
| Federal Payment Levy Program (FPLP)<br>FPLP Communications | Simmons, M | NH | 603-433-0753 |
| Federal Tax Liens: Lien Release, Lien Withdrawal, Lien Subordination, Lien Discharge | Lauterbach, L | NJ | 973-921-4376 |
| First Time Home Buyers Credit | Lucas, D | TX-HOU | 713-209-4781 |
| Front-Line Readiness | Kitson, A | NY-BLY | 718-488-3501 |
| Identify Theft | Fuentes, B | NY-BSC | 631-654-6687 |
| Identity Theft - Identity Protection Specialized Unit (IPSU) | Seeley, S | MA-ANC | 978-474-9560 |
| Indian Tribal Government Issues | Wirth, B | NY-BUF | 716-686-4820 |
| Individual Taxpayer Identification Number (ITIN) Outreach | Blount, P | MI | 313-628-3664 |
| Individual Taxpayer Identification Number (ITIN) Processing | Caballero, A | TX-AUC | 512-460-4652 |
| Injured Spouse | Post, T | WV | 304-420-8695 |
| Innocent Spouse Relief: IRC § 6015 | Knowles, J | ID | 208-387-2827 x 272 |
| Installment Agreements: Processing | Sanders, W | TX-DAL | 214-413-6520 |
| Interest Computations: Abatement of Interest | Romano, F | CT | 860-756-4550 |
| International Taxpayers | Vargas, C | PR | 787-622-8950 |
| IRS Policies Affecting Financially Distressed Taxpayers | Hensley, D | OK | 405-297-4139 |
| IRS Training on Taxpayers Rights | Hickey, M | NE | 402-221-7240 |
| Levy [Hardship determination linked to release of levy] | Wilde, B | AR | 501-396-5820 |
| Low Income Taxpayer Clinics (LITC) | Lewis, C | LA | 504-558-3468 |
| Military Issues | Douts, K | AK | 907-271-6297 |
| Mixed and Scrambled Taxpayer Identification Numbers | Murphy, M | AZ | 602-636-9503 |
| Multilingual Initiative (MLI) | Rolon, J | NM | 505-837-5522 |
| Nonfiler Strategy [Substitute for Returns] | Warren, J | MN | 651-312-7874 |
| Notice Clarity | Juncewicz, T | NC | 336-378-2141 |
| Office of Professional Responsibility | Juarez, V | IL-SPR | 217-862-6348 |
| Outreach to English as Second Language (ESL) Taxpayers | Puig, J | FL-FTL | 954-423-7676 |
| Penalties (*e.g.*, Failure to Pay, Abatements, Adjustments, and Estimated Tax, Failure to Deposit) | Keating, J | OR | 503-326-7816 |
| Preparer Penalties | Greene, S | NY-ALB | 518-427-5412 |
| Processing: Payments | Davis, S | OH CLE | 216-522-8241 |
| Returned/Stopped Refunds | Owens, S | SC | 803-765-5300 |
| Seizure and Sale: Foreclosures on Equity | Fallacaro, B | MA-BOS | 617-316-2692 |
| TAS Confidentiality / IRC § 6103 | Cooper-Aquilar, S | UT-SLC | 801-799-6962 |
| Tax Exempt Entities: EO Applications & Determinations | Esrig, B | OH-CIN | 513-263-3249 |
| Tax Forums - Case Resolution Program | Sawyer, M | CA-FSC | 559-442-6418 |
| Tax Forums - Case Resolution Program | Adams, C | CA-LAG | 949-389-4790 |
| Taxpayer Assistance Centers (TACs) | Fett, B | VT | 802-859-1056 |
| Tip Reporting | Grant, D | NV | 702-868-5180 |

Appendix Two

| Portfolio Assignment | Portfolio Owner | Location | Phone Number |
|---|---|---|---|
| Trust Fund Recovery Penalty (TFRP) | Campbell, M | VA | 804-916-3500 |
| U.S. Territories and Possessions | James, G | HI | 808-539-2855 |
| User Fees, All | Lombardo, L | PA-PHIL | 215-861-1237 |
| Withholding Compliance | DeTimmerman, P | IA | 515-564-6880 |

**Table 1**

## Collection Due Process Under Internal Revenue Code §§ 6320 and 6330

| Case Citation | Lien or Levy | Issue(s) | *Pro Se* | Decision |
|---|---|---|---|---|
| **Individual Taxpayers (But Not Sole Proprietorships)** | | | | |
| *Alejos v. Comm'r*, T.C. Memo. 2008-169 | Lien | Inability to challenge underlying liability | No | IRS |
| *Appleton v. Comm'r*, T.C. Memo. 2008-231 | Levy | Court lacks jurisdiction | No | IRS |
| *Atchison v. Comm'r*, T.C. Memo. 2009-8 | Levy | No abuse of discretion in rejecting offer in compromise (OIC) | No | IRS |
| *Awlachew v. Comm'r*, 103 A.F.T.R.2d (RIA) 1258 (1st Cir. 2009), *aff'g* T.C. Memo. 2007-365 | Lien | Inability to challenge underlying liability | Yes | IRS |
| *Baber v. Comm'r*, T.C. Memo. 2009-30 | Lien | Settlement officer was not impartial | Yes | TP |
| *Bach v. Comm'r*, T.C. Memo. 2008-202, *aff'd by* 103 A.F.T.R.2d (RIA) 1340(4th Cir. 2009) | Levy | TP challenged underlying liability and validity of assessment | Yes | IRS |
| *Ballard v. Comm'r*, 310 Fed. Appx. 177 (9th Cir. 2009), *aff'g* T.C. Memo. 2007-159 | Levy | Court lacks jurisdiction | Yes | IRS |
| *Beatty v. Comm'r*, 103 A.F.T.R.2d (RIA) 1223 (9th Cir. 2009) | Levy | TP challenged denial of face-to-face hearing and no other issues were raised | Yes | IRS |
| *Bennett v. Comm'r*, T.C. Memo. 2008-251 | Lien | Rejection of OIC exceeding reasonable collection potential (RCP) sustained as not in the government's best interest | No | IRS |
| *Block v. Comm'r*, 301 Fed. Appx. 75 (2d Cir. 2008) | Levy | TPs (H&W) could not challenge how the IRS allocated payments as part of underlying liability. The assessment was not untimely | No | IRS |
| *Bowman v. Comm'r*, 285 Fed. Appx. 309 (8th Cir. 2008), *aff'g* T.C. Memo 2007-114 | Levy | Inability to challenge underlying liability | Yes | IRS |
| *Brandt v. Comm'r*, T.C. Memo. 2009-16 | Lien | Rejection of OIC sustained; TP failed to submit OIC documentation | Yes | IRS |
| *Brecht v. Comm'r*, T.C. Memo. 2008-213 | Levy | TPs (H&W) failed to raise their interest abatement claim properly | No | IRS |
| *Broemer v. Comm'r*, T.C. Memo. 2009-72, *appeal docketed*, No. 09-72467 (9th Cir. Aug. 4, 2009) | Levy | TP claimed IRS estopped from bringing case | Yes | IRS |
| *Bryant v. Comm'r*, T.C. Memo. 2009-78, *appeal docketed*, No. 09-1957 (6th Cir. July 24, 2009) | Levy | TP challenged the IRS's allocation of a refund offset | Yes | IRS |
| *Cain v. Comm'r*, T.C. Memo. 2009-54 | Levy | TP challenged validity of assessment and levy notice | No | IRS |
| *Calder-Green v. Comm'r*, T.C. Summ. Op. 2008-126 | Levy | Rejection of effective tax administration (ETA) OIC sustained and interest abatement claim denied | Yes | IRS |
| *Carothers v. Comm'r*, T.C. Memo. 2008-273 | Levy | Frivolous arguments; IRC 6673 penalty asserted | Yes | IRS |
| *Cavazos v. Comm'r*, T.C. Memo. 2008-257 | Levy | TP alleged ignorance of the law and failed to provide financial information | No | IRS |
| *Chandler v. Comm'r*, 103 A.F.T.R.2d (RIA) 1949 (10th Cir. 2009) | Levy | TP asserted procedure for assessment was improper | Yes | IRS |
| *Clark v. Comm'r*, T.C. Memo. 2008-155, *appeal docketed*, No. 08-74172 (9th Cir. Sept. 30, 2008) | Both | Inability to challenge underlying tax liability | Yes | IRS |
| *Clayton v. Comm'r*, T.C. Memo. 2009-114 | Lien | Inability to challenge underlying tax liability not discharged in bankruptcy | Yes | IRS |
| *Cobin v. Comm'r*, T.C. Memo. 2009-88 | Both | Frivolous arguments; IRC 6673 penalty asserted | Yes | IRS |
| *Coghlan v. Comm'r*, T.C. Memo. 2008-241 | Lien | No abuse of discretion for failure to provide face-to-face hearing | Yes | IRS |
| *Conn v. Comm'r*, T.C. Memo. 2008-186 | Both | Remanded to Appeals for consideration of TP's challenge to the underlying liability | No | TP |
| *Connors v. IRS*, 314 Fed. Appx. 612 (4th Cir. 2009). | Levy | No abuse of discretion in sustaining collection action | Yes | IRS |
| *Console v. Comm'r*, 291 Fed. Appx. 234 (11th Cir. 2008) | Both | TP asserted tax liabilities were discharged in bankruptcy | Yes | IRS |

Appendix Three

Table 1: Collection Due Process Under IRC §§ 6320 and 6330

| Case Citation | Lien or Levy | Issue(s) | *Pro Se* | Decision |
|---|---|---|---|---|
| *Cornwell v. Comm'r,* 2009 U.S. App. Lexis 11212 (9th Cir. 2009), *aff'g* T.C. Memo. 2007-294 | Both | Rejection of OIC sustained because TPs (H&W) failed to present new evidence to reduce reasonable collection potential | Yes | IRS |
| *Crum v. Comm'r,* T.C. Memo. 2008-216 | Levy | Rejection of OIC sustained; credits not reapplied after the refund statute under IRC 6511 expires | No | IRS |
| *Cuartero v. U.S.,* 295 Fed. Appx. 378 (2d Cir. 2008), *corrected by* 2009 U.S. App. Lexis 1501 (2d Cir. 2009), *aff'g* 99 A.F.T.R.2d (RIA) 485 (D. Conn. 2007) | Lien | Frivolous arguments; IRC 6673 penalty asserted | Yes | IRS |
| *Cummings v. Comm'r,* T.C. Memo. 2008-184 | Both | Frivolous arguments; IRC 6673 penalty asserted | Yes | IRS |
| *Dailey v. Comm'r,* T.C. Memo. 2008-148 | Lien | ETA OIC remanded for consideration of circumstances effecting TPs (H&W) financial condition | Yes | TP |
| *Daleiden v. Comm'r,* 103 A.F.T.R.2d (RIA)1330 (11th Cir. 2009) | Levy | Dismissal for lack of prosecution. | Yes | IRS |
| *Daniel v. Comm'r,* T.C. Memo. 2009-28 | Levy | OIC for doubt as to collectibility remanded; Rejection of OIC for doubt as to liability sustained because TP was unable to challenge underlying liability | No | Split |
| *Davis v. Comm'r,* 301 Fed. Appx. 398 (6th Cir. 2008), *aff'g* T.C. Memo. 2007-201 | Levy | Frivolous arguments; IRC 6673 penalty asserted | No | IRS |
| *Davis v. Comm'r,* T.C. Memo. 2008-238 | Both | Court lacks jurisdiction without notice of determination | Yes | IRS |
| *De Haas v. Comm'r,* T.C. Memo. 2009-25, *appeal docketed*, No. 09-71394 (9th Cir. May 11, 2009). | Levy | Dismissal for lack of prosecution | Yes | IRS |
| *Dellon v. Comm'r,* T. C. Summ. Op. 2009-33 | Lien | TPs (H&W) asserted IRS should withdraw lien because TPs requested installment agreement | Yes | IRS |
| *Deyo v. U.S.,* 296 Fed. Appx. 157 (2d Cir. 2008), *aff'g* 2006 U.S. Dist. LEXIS 70979 | Levy | TPs (H&W) asserted procedural irregularities with assessment of frivolous return penalty; no abuse of discretion | Yes | IRS |
| *Dibble v. I.R.S.,* 102 A.F.T.R.2d (RIA) 5176 (W.D. Mich. 2008) | Levy | Court lacks jurisdiction | Yes | IRS |
| *Faris v. Comm'r,* 295 Fed. Appx. 875 (9th Cir. 2008), *aff'g* T.C. Memo 2006-254 | Levy | Inability to challenge underlying liability; frivolous arguments; IRC 6673 penalty asserted | Yes | IRS |
| *Fennell v. Comm'r,* 2009 U.S. App. LEXIS 5306 (D.C. Cir. 2009) | Levy | Inability to challenge underlying liability; frivolous arguments | Yes | IRS |
| *Fernandez v. Comm'r,* T.C. Memo. 2008-210 | Lien | Rejection of OIC sustained | Yes | IRS |
| *Fong v. Comm'r,* 103 A.F.T.R.2d (RIA) 1222 (9th Cir. 2009), *aff'g* T.C. Memo 2007-137 | Levy | Court lacks jurisdiction | Yes | IRS |
| *Franklin v. Comm'r,* 297 Fed. Appx. 307 (5th Cir. 2008) | Levy | Dismissal for failure to prosecute | Yes | IRS |
| *Frederick v. Comm'r,* 2009 U.S. App. Lexis 10558 (3rd Cir. 2009) | Levy | No abuse of discretion | Yes | IRS |
| *Freije v. Comm'r.,* 103 A.F.T.R.2d (RIA) 2077 (7th Cir. 2009), aff'g 131 T.C. 1 (2008) | Lien | TP argued lack of jurisdiction based on prior Tax Court case | Yes | IRS |
| *Gillespie v. Comm'r,* 292 Fed. Appx. 517 (7th Cir. 2008), aff'g T.C. Memo. 2007-202 | Both | Frivolous arguments; IRC 6673 penalty sustained | No | IRS |
| *Golden v. Comm'r,* 548 F.3d 487 (6th Cir. 2008), *aff'g* T.C. Memo. 2007-299 | Levy | TPs (H&W) argued that assessment was time-barred and challenged denial of spouse's IRC 6015 relief | Yes | IRS |
| *Goodman v. Comm'r,* 103 A.F.T.R.2d (RIA) 2006 (8th Cir. 2009) | Levy | No abuse of discretion | Yes | IRS |
| *Goodman v. Comm'r,* 309 Fed. Appx. 73 (8th Cir. 2009) | Levy | No abuse of discretion | Yes | IRS |
| *Green v. Comm'r,* T.C. Memo. 2009-105 | Levy | No refund under 6511(b)(2)(A) | Yes | IRS |
| *Gregg v. Comm'r,* T.C. Memo. 2009-19 | Both | Rejection of OIC sustained for failure to file tax returns over ten years past due | No | IRS |
| *Hall v. Comm'r,* T.C. Summ. Op. 2008-128 | Lien | TP argued that filed liens would be withdrawn to facilitate collection but did not provide any basis for TP's challenge to the underlying liability; the IRS withdrew the lien for tax year 2000 | Yes | Split |

Table 1: Collection Due Process Under IRC §§ 6320 and 6330

| Case Citation | Lien or Levy | Issue(s) | *Pro Se* | Decision |
|---|---|---|---|---|
| *Hall v. Comm'r,* T.C. Summ. Op. 2008-127 | Levy | TP not in current filing or payment compliance; no collection alternatives available and no face-to-face hearing provided | Yes | IRS |
| *Haubrich v. Comm'r,* T.C. Memo. 2009-45 | Levy | Issuing notice of intent to levy on a post-petition liability during bankruptcy did not violate the automatic stay; court remanded to Appeals for a determination as to whether TP's corporation's noncompliance would prevent TP's installment agreement | No | Split |
| *Haynes v. Comm'r,* T.C. Summ. Op. 2009-31 | Lien | TP argued application of credits; inability to challenge underlying liability | Yes | IRS |
| *Heichel v. Comm'r,* T.C. Memo. 2008-291 | Levy | Reapplication of credits not permitted under IRC 6511 | Yes | IRS |
| *Hendeles v. Comm'r,* T.C. Memo. 2008-206 | Levy | Court lacks jurisdiction without notice of determination | Yes | IRS |
| *Hickey v. Comm'r,* T.C. Memo. 2009-2 | Levy | TP questioned payments made and non-receipt of notice mailed to last known address; collection action did not violate due process rights | Yes | IRS |
| *Higgins v. Comm'r,* T.C. Memo. 2009-74 | Levy | Dismissal for lack of jurisdiction | Yes | IRS |
| *Hillsman v. Comm'r,* T.C. Memo. 2008-240 | Lien | Lien not filed prematurely nor required to be removed based on acceptance of OIC | Yes | IRS |
| *Hollen v. Comm'r,* 310 Fed. Appx. 63 (8th Cir. 2009) | Both | TPs (H&W) did not previously raise IRC 6015; inability to challenge underlying liability | Yes | IRS |
| *Homza v. Comm'r,* T.C. Memo. 2008-174, *appeal docketed*, No. 08-2400 (6th Cir. Oct. 31, 2008) | Both | Frivolous arguments; IRC 6673 penalty asserted | Yes | IRS |
| *Hoyle v. Comm'r,* 131 T.C. No. 13 (2008), 2008 WL 5156596 (U.S. Tax Ct. Dec. 3, 2008) | Lien | Court remanded case to Appeals to verify whether deficiency notice preceded assessment of tax | Yes | TP |
| *Jones v. Comm'r,* T.C. Memo. 2009-3 | Levy | TP asserted that levy was more intrusive than necessary | No | IRS |
| *Joy v. Comm'r,* T.C. Memo. 2008-197 | Lien | TP argued waiver of statute of limitations signed under duress and expired for collection | Yes | IRS |
| *Kee v. Comm'r,* T.C. Summ. Op. 2008-150 | Levy | No abuse of discretion | Yes | IRS |
| *Keenan v. Comm'r,* 308 Fed. Appx. 91 (9th Cir. 2009) | Levy | Affirmed Tax Court decision finding frivolous arguments and IRC 6673 penalty asserted; court denied additional sanctions | Yes | IRS |
| *Klootwyk v. Comm'r,* T.C. Memo. 2008-214, *appeal docketed*, No. 09-7004 (9th Cir. Jan. 7, 2009) | Levy | Frivolous arguments; IRC 6673 penalty asserted; dismissed for lack of prosecution | Yes | IRS |
| *Kohn v. Comm'r,* T.C. Memo. 2009-117, *appeal docketed*, No. 09-3092 (8th Cir. Sep. 4, 2009) | Lien | TPs (H&W) alleged payments were made but not applied; incarceration as reasonable cause for failure to pay tax | Yes | IRS |
| *Krol v. Comm'r,* T.C. Memo. 2008-242 | Levy | Inability to challenge underlying liability; TP's attorney required to pay IRC 6673 penalty | No | IRS |
| *Kun v. Comm'r,* T.C. Memo. 2008-192, *appeal docketed,* No. 08-74702 (9th Cir. Nov. 18, 2008) | Lien | TP argued statute of limitations as a defense to collection; rejection of OIC sustained | Yes | IRS |
| *Kuykendall v. Comm'r,* T.C. Memo. 2008-277 | Levy | Prior Appeals determination not a managerial or ministerial error for purposes of interest abatement under IRC 6404 | Yes | IRS |
| *Lakes v. Comm'r,* T.C. Summ. Op. 2008-111 | Both | Court lacks of jurisdiction; untimely petition | Yes | IRS |
| *Lane v. Comm'r,* T.C. Summ. Op. 2009-11 | Lien | Court dismissed as moot; taxes and penalties paid | Yes | IRS |
| *Laszloffy v. Comm'r,* 297 Fed. Appx. 628 (9th Cir. 2008), *aff'g* T.C. Memo 2007-31 | Levy | Inability to challenge underlying liability | Yes | IRS |
| *Lavi v. Comm'r,* 103 A.F.T.R.2d (RIA)1991 (2d Cir. 2009) | Levy | Inability to challenge underlying liability | Yes | IRS |
| *Lehman v. Comm'r,* T.C. Summ. Op. 2008-83 | Levy | TPs' (H&W) debts not discharged in Chapter 7 bankruptcy | Yes | IRS |
| *Leshin v. Comm'r,* T.C. Memo. 2008-281, appeal docketed, No. 09-70399 (9th Cir. Feb. 10, 2009) | Lien | Rejection of OIC sustained | No | IRS |
| *Livingston v. Comm'r,* T.C. Memo. 2008-260 | Lien | Court lacks jurisdiction | Yes | IRS |
| *MacDonald v. Comm'r,* T.C. Memo. 2009-63 | Levy | Court lacks jurisdiction; other actions moot | No | IRS |

Appendix Three

Table 1: Collection Due Process Under IRC §§ 6320 and 6330

| Case Citation | Lien or Levy | Issue(s) | *Pro Se* | Decision |
|---|---|---|---|---|
| *Maga v. Comm'r,* T.C. Memo. 2008-162 | Levy | Frivolous arguments; IRC 6673 penalty not asserted | Yes | IRS |
| *Magness v. Comm'r,* 103 A.F.T.R.2d (RIA)1221 (9th Cir. 2009) | Levy | Inability to challenge underlying liability; face-to-face hearing not required | Yes | IRS |
| *Marett v. Comm'r,* T.C. Memo. 2009-14, *appeal docketed*, No. 09-1463 (4th Cir. Apr. 22, 2009) | Levy | Frivolous arguments; IRC 6673 penalty asserted | Yes | IRS |
| *Marks v. Comm'r,* T.C. Memo. 2008-226, *appeal dismissed*, (11th Cir. Jan. 21, 2009) | Levy | Rejection of modification to installment agreement sustained | Yes | IRS |
| *Marshall v. U.S.,* 300 Fed. Appx. 636 (11th Cir. 2008) | Levy | Rejection of OIC sustained | No | IRS |
| *Martino v. Comm'r,* T.C. Memo. 2009-1 | Levy | No abuse of discretion for not considering OIC previously submitted in a prior case | Yes | IRS |
| *Martino v. Comm'r,* T.C. Memo. 2009-43 | Both | Rejection of OIC and installment agreement sustained due to failure to pay estimated tax; IRC 6015 relief denied | Yes | IRS |
| *Mathia v. Comm'r,* T.C. Memo. 2009-120 | Both | TP argued that assessment of partnership items untimely, but settlement did not convert TEFRA proceeding into individual proceeding and assessment sustained; IRS abused its discretion in not granting a partial abatement of interest | No | Split |
| *Maxfield v. Comm'r,* T.C. Summ. Op. 2008-62 | Levy | TPs (H&W) challenged underlying tax liability | Yes | IRS |
| *McArdle v. Comm'r,* T.C. Memo. 2008-189 | Lien | TP asserted collection statute expired and lien should be withdrawn | Yes | IRS |
| *McCall v. Comm'r,* T.C. Memo. 2009-75 | Levy | Erroneous transcripts showing jeopardy assessments were harmless error because IRS followed proper procedures for assessments; rejection of installment agreement sustained | No | IRS |
| *McClanahan v. Comm'r,* T.C. Memo. 2008-161 | Lien | Rejection of OIC and partial payment installment agreement sustained | No | IRS |
| *McMaster v. Comm'r,* 103 A.F.T.R.2d (RIA) 1451 (9th Cir. 2009) | Levy | No abuse of discretion for failing to move face-to-face hearing | Yes | IRS |
| *Meeh v. Comm'r,* T.C. Memo. 2008-282 | Levy | TPs (H&W) challenged self-assessed, underlying liability; no collection alternatives proposed | Yes | IRS |
| *Middleton v. Comm'r,* T.C. Memo. 2008-150 | Levy | TP challenged underlying liability | No | IRS |
| *Moline v. Comm'r,* T.C. Memo. 2009-110, *appeal docketed*, No. 09-9011 (10th Cir. Aug. 3, 2009) | Levy | Frivolous arguments; inability to challenge underlying liability | Yes | IRS |
| *Monsif v. Comm'r,* 308 Fed. Appx. 466 (2d Cir. 2009) | Levy | No abuse of discretion | Yes | IRS |
| *Moore v. Comm'r,* 296 Fed. Appx. 821 (11th Cir. 2008) | Levy | TP brought proceeding primarily for delay; IRC 6673 penalty asserted | No | IRS |
| *Nash v. Comm'r,* T.C. Memo. 2008-250 | Levy | TP argued expiration of collection statute; no financial statements submitted to determine economic hardship | Yes | IRS |
| *Navarre v. Comm'r,* T.C. Summ. Op. 2009-62 | Lien | No abuse of discretion | Yes | IRS |
| *Nelson v. Comm'r,* T.C. Memo. 2009-108 | Lien | Inability to challenge underlying liability; no collection alternatives due to failure to file past due returns | Yes | IRS |
| *Okula v. Comm'r,* T.C. Summ. Op. 2009-13 | Levy | TP asserted that bankruptcy discharged tax debt | Yes | IRS |
| *Olender v. Comm'r,* T.C. Memo. 2008-205 | Levy | Inability to challenge underlying tax liability | Yes | IRS |
| *Onyeulo v. Comm'r,* T.C. Summ. Op. 2008-87 | Lien | Inability to challenge underlying tax liability | Yes | IRS |
| *Pallack v. Comm'r,* 296 Fed. Appx. 600 (9th Cir. 2008) | Levy | Inability to challenge underlying tax liability | No | IRS |
| *Parker v. Comm'r,* T.C. Memo. 2008-178 | Levy | Inability to challenge underlying tax liability | Yes | IRS |
| *Perkins v. Comm'r,* T.C. Memo. 2008-261 | Levy | TP's 1999 overpayment could not be applied to the tax liability pursuant to IRC 6511 | Yes | IRS |
| *Peterson v. Comm'r,* T.C. Memo. 2009-46 | Levy | Rejection of OIC sustained; no evidence of special circumstances presented for ETA offer | Yes | IRS |
| *Poindexter v. Comm'r,* 103 A.F.T.R.2d (RIA) 1727 (10th Cir. 2009) | Levy | Affirmed Tax Court decision (defaulted OIC) | No | IRS |

Table 1: Collection Due Process Under IRC §§ 6320 and 6330

| Case Citation | Lien or Levy | Issue(s) | *Pro Se* | Decision |
|---|---|---|---|---|
| *Redmond v. Comm'r,* T.C. Summ. Op. 2009-10 | Lien | Dismissed as moot underlying liability paid | Yes | IRS |
| *Reichle v. Comm'r,* 303 Fed. Appx. 987 (2d Cir. 2008) | Lien | Inability to challenge underlying tax liability | Yes | IRS |
| *Rutherford v. Comm'r,* T.C. Memo. 2008-227 | Both | Rejection of OIC sustained due to failure to timely submit financial information | No | IRS |
| *Ryan v. Comm'r,* T.C. Memo. 2008-188 | Levy | Frivolous arguments; IRC 6673 penalty asserted | Yes | IRS |
| *Sanford v. Comm'r,* 283 Fed. Appx. 780 (11th Cir. 2008) | Levy | TP brought proceeding primarily for delay; IRC 6673 penalty asserted | Yes | IRS |
| *Schlosser v. Comm'r,* 287 Fed. Appx. 169 (3d Cir. 2008), *aff'g* T.C. Memo. 2007-298 and T.C. Memo. 2007-297 | Both | Frivolous arguments; IRC 6673 penalty sustained | Yes | IRS |
| *Schneller v. Comm'r,* T.C. Memo. 2008-196 | Levy | Frivolous arguments; IRC 6673 penalty asserted | Yes | IRS |
| *Schoppe v. Comm'r,* T.C. Summ. Op. 2009-51 | Levy | Rejection of OIC sustained because TP argued too much cost and effort to file past due returns | Yes | IRS |
| *Shafmaster v. Comm'r,* T.C. Memo. 2008-190 | Lien | Court lacks of jurisdiction | No | IRS |
| *Shanley v. Comm'r,* T.C. Memo. 2009-17 | Levy | No abuse of discretion in granting only a 14-day extension to submit financial information | No | IRS |
| *Sher v. Comm'r,* T.C. Memo. 2009-86, *appeal docketed*, 09-3247AG (2d Cir. July 29, 2009) | Lien | Rejection of OIC and interest abatement claim sustained | Yes | IRS |
| *Smith v. Comm'r,* T.C. Memo. 2008-229 | Levy | TP challenged underlying liability but did not provide substantiation | Yes | IRS |
| *Smith v. U.S.,* 102 A.F.T.R.2d (RIA) 7122 (5th Cir. 2008) | Both | Court lacks of jurisdiction; IRC 6673 penalty asserted | Yes | IRS |
| *Spain v. Comm'r,* T.C. Memo. 2009-82 | Lien | Suit to delay collection; IRC 6673 penalty asserted | Yes | IRS |
| *Stroube v. Comm'r,* 130 T.C. 257 (2008) | Lien | Inability to challenge underlying tax liability and any fraud committed during deficiency proceeding | No | IRS |
| *Sullivan v. Comm'r,* T.C. Memo. 2009-4 | Both | Rejection of OIC sustained | No | IRS |
| *Sumner v. Comm'r,* T.C. Summ. Op. 2009-35 | Lien | TP's 1995 overpayment could not be applied to the tax liability pursuant to IRC 6511 | Yes | IRS |
| *Swisher v. Comm'r,* 103 A.F.T.R.2d (RIA) 1291 (6th Cir. 2008) | Levy | Dismiss for lack of prosecution | Yes | IRS |
| *Tashjian v. Comm'r,* 103 A.F.T.R.2d (RIA) 1450 (9th Cir. 2009) | Levy | Inability to challenge underlying tax liability | No | IRS |
| *Taylor v. Comm'r,* T.C. Memo. 2008-151 | Lien | TP asserted frivolous arguments; IRC 6673 penalty not asserted | Yes | IRS |
| *Taylor v. Comm'r,* T.C. Memo. 2009-27 | Both | Rejection of OIC sustained for noncompliance with estimated tax payments | No | IRS |
| *Tennison Dong v. Comm'r,* 2009 U.S. App. Lexis 11299 (9th Cir. 2009) | Lien | Dismissal for lack of prosecution sustained | Yes | IRS |
| *Tinnerman v Comm'r,* 2009 U.S. App. LEXIS 3026 (D.C. Cir. 2009) | Levy | Court lacks jurisdiction | Yes | IRS |
| *Totten v. U.S.,* 298 Fed. Appx. 579 (9th Cir. 2008) | Levy | Inability to challenge underlying tax liability; TP failed to submit OIC; rejection of installment plan sustained | No | IRS |
| *Trout v. Comm'r,* 131 T.C. No. 16 (2008), 2008 WL 5233280 (U.S. Tax Ct. Dec. 16, 2008) | Levy | Termination of OIC for failure to file tax return reviewed and sustained | No | IRS |
| *Tufft v. Comm'r,* T.C. Memo. 2009-59 | Lien | Inability to challenge underlying tax liability | No | IRS |
| *Tuka v. Comm'r,* 103 A.F.T.R.2d (RIA) 2028 (3rd Cir. 2009) | Levy | Dismiss for failure to prosecute sustained | Yes | IRS |
| *Ulloa v. U.S.,* 102 A.F.T.R.2d (RIA) 6118 (N.D.N.Y. 2008) | Levy | Frivolous arguments; frivolous return penalty sustained | Yes | IRS |
| *Urtekar v. Comm'r,* 302 Fed. Appx. 64 (3rd Cir. 2008) | Levy | The Tax Court abused its discretion in denying TP's motion to vacate | Yes | TP |
| *Vence v. Comm'r,* 297 Fed. Appx. 827 (11th Cir. 2008) | Levy | Frivolous arguments; IRC 6673 penalty sustained | Yes | IRS |
| *Vivenzio v. Comm'r,* 283 Fed. Appx. 40 (3rd Cir. 2008) | | Court lacks jurisdiction | Yes | IRS |
| *Vuckovich v. Comm'r,* T.C. Memo. 2009-7 | Lien | Suit to delay collection; IRC 6673 penalty asserted | Yes | IRS |
| *Wagenknecht v. Comm'r,* T.C. Memo. 2008-179, *appeal docketed*, No. 08-2456 (6th Cir. Nov. 12, 2008) | Levy | Inability to challenge underlying tax liability | Yes | IRS |

Appendix Three

Table 1: Collection Due Process Under IRC §§ 6320 and 6330

| Case Citation | Lien or Levy | Issue(s) | *Pro Se* | Decision |
|---|---|---|---|---|
| *Wagenknecht v. U.S.*, 533 F.3d 412 (6th Cir. 2008) | Levy | District court lacks jurisdiction over income tax determination; reversed and remanded case regarding IRC 6702 penalty as the court did not address alleged payment | Yes | Split |
| *Weber v. Comm'r*, T.C. Summ. Op. 2008-118 | Levy | Inability to challenge underlying tax liability | Yes | IRS |
| *Weidenhamer v. Comm'r*, 103 A.F.T.R.2d (RIA) 1295 (6th Cir. 2008) | Levy | TP argued that court conducted trial de novo and no face-to-face hearing provided | Yes | IRS |
| *Whitman v. Comm'r*, T.C. Summ. Op. 2008-66 | Levy | Court lacks jurisdiction | Yes | IRS |
| *Williams v. Comm'r*, T.C. Memo. 2008-173 | Lien | Suit to delay collection; IRC 6673 penalty not asserted | Yes | IRS |
| *Williams v. Comm'r*, T.C. Summ. Op. 2008-70 | Lien | TP challenged underlying liability by claiming retirement income was disability pay | Yes | IRS |
| *Williams v. Comm'r*, 299 Fed. Appx. 92 (2d Cir. 2008) | Lien | No abuse of discretion | Yes | IRS |
| *Wister v. Comm'r*, 311 Fed. Appx. 56 (9th Cir. 2009) | Levy | Court lacks jurisdiction | Yes | IRS |
| *Wister v. Comm'r*, 296 Fed. Appx. 547 (9th Cir. 2008) | Levy | Tax Court decision holding it lacked jurisdiction over IRC 6702 penalty vacated and remanded | Yes | TP |
| *Wolcott v. Comm'r*, T.C. Memo. 2008-153 | Levy | Frivolous arguments to delay collection; IRC 6673 penalty asserted | Yes | IRS |
| *Wos v. U.S.*, 288 Fed. Appx. 297 (7th Cir. 2008) | Levy | Dismissal for lack of jurisdiction affirmed | Yes | IRS |
| *Wright v. Comm'r*, T.C. Memo. 2008-259 | Levy | Rejection of OIC sustained as offer amount less than RCP | No | IRS |
| *Yesse v. Comm'r*, T.C. Memo. 2008-157 | Levy | Inability to challenge underlying tax liability; rejection of OIC doubt as to liability sustained | No | IRS |
| *Zigmont v. Comm'r*, T.C. Memo. 2009-48, *appeal dismissed*, (4th Cir. Aug. 7, 2009) | Both | Court lacks jurisdiction to modify backup withholding and to enjoin assessment or collection | Yes | IRS |
| **Business Taxpayers** | | | | |
| *Dalton v. Comm'r*, T.C. Memo. 2008-165 | Levy | Rejection of OIC remanded because IRS failed to analyze alleged nominee interest in property under state law | No | TP |
| *Davis & Associates LLC v. Comm'r*, T.C. Memo. 2008-292 | Levy | Court lacks jurisdiction to allocate payments when underlying liability will not be affected by allocation; Trust Fund Recovery Penalty (TFRP) not at issue | No | IRS |
| *Harry v. Comm'r*, T.C. Memo. 2008-295 | Both | Tax shelter case; TP failed to raise any issues that could be considered by the court | Yes | IRS |
| *James G. Hood*, D.D.S., M.S., P.S. v. U.S., 2009 U.S. App. Lexis 10709 (9th Cir. 2009) | Levy | Collection alternatives not available because TP was not current on its employment taxes | No | IRS |
| *Mason v. Comm'r*, 132 T.C. No. 14 (2009) | Lien | TFRP and lien filing sustained | Yes | IRS |
| *Medical Practice Solutions, LLC v. Comm'r*, 132 T.C. No. 7 (2009) | Both | TP argued "check-the-box" reg. § 301.7701-3(b) were invalid | Yes | IRS |
| *Santini Stone, LLC v. Comm'r*, T.C. Memo. 2009-64 | Both | Inability to challenge underlying tax liability; TP failed to make bankruptcy plan payments; Abuse of discretion for failure to allocate payments according to plan | No | Split |
| *SFG LP v. Comm'r*, 2008 U.S. Dist. LEXIS 67324 (D.N.M. 2008) | Levy | TP failed to attend CDP hearing; levies served during court review pursuant to IRC 6330(e)(2) | No | IRS |
| *Select Steel Inc. v. Comm'r*, T.C. Summ. Op. 2008-79 | Lien | Upholding the lien filing was an abuse of discretion; failure to partially abate interest due to ministerial errors was an abuse of discretion | No | Split |
| *Signature Impressions, Inc. v. Comm'r*, T.C. Summ. Op. 2008-106 | Levy | No abuse of discretion as installment agreement was not requested until court review | No | IRS |
| *Thompson v. U.S.*, 102 A.F.T.R.2d (RIA) 5318 (W.D. Okla. 2008) | Lien | TFRP Liability not previously challenged at hearing/rejection of installment agreement sustained | No | IRS |
| *Wilson v. Comm'r*, 131 T.C. No. 5 (2008), 2008 WL 4159711 (U.S. Tax Ct. Sept. 10, 2008) | Levy | Court lacks jurisdiction | Yes | IRS |

**Table 2**

## Summons Enforcement Under Internal Revenue Code §§ 7602, 7604, and 7609

| Case Citation | Issue(s) | *Pro Se* | Decision |
|---|---|---|---|
| **Individual Taxpayers (But Not Sole Proprietorships)** | | | |
| *Adamowicz v. U.S.*, 531 F.3d 151(2nd Cir. 2008), *aff'g* 100 A.F.T.R.2d (RIA) 6275 (E.D.N.Y. 2007) *and* 98 A.F.T.R.2d (RIA) 6640 (E.D.N.Y. 2006) | Third-party summons; *Powell* requirements satisfied | No | IRS |
| *Anthony, U.S. v.*, 2009 U.S. Dist. LEXIS 20369 (E.D. Tex. 2009) | Court adopts magistrate's recommendation and enforces summons | Yes | IRS |
| *Ashooh, U.S. v.*, 2008 U.S. Dist. LEXIS 106635 (D.N.H. 2008), *adopted by* 2009 U.S. Dist. LEXIS 1117 (D.N.H. 2009) | *Powell* requirements satisfied | Yes | IRS |
| *Barry, U.S. v.*, 2009 U.S. Dist. LEXIS 19427 (M.D. Fla. 2009) | *Powell* requirements satisfied; Third-party summons upheld; criminal referral made after summons issued; IRC Section 7602 authorizes 3rd party contact without formal summons | No | IRS |
| Bates v. U.S., 2009 U.S. App. LEXIS 9045 (9th Cir. 2009), aff'g 2007 U.S. Dist. LEXIS 81049 (E.D. Cal. 2007) | Taxpayers lack standing to challenge third-party summons; third-party summons upheld | Yes | IRS |
| *Batton, U.S. v.*, 102 A.F.T.R.2d (RIA) 5538 (5th Cir. 2008), *aff'g* D.C. No. 4:07-MC-27 (S.D. Tex. 2007) *and vacating temporary stay order* 267 Fed. Appx. 363 (5th Cir. 2008) *cert denied* 77 U.S.L.W. 3203 (2008) | Contempt Order upheld; Court denies taxpayer motion for stay of detention; Court rejects blanket 5th Amendment argument | No | IRS |
| *Beatty v. U.S.*, 102 A.F.T.R.2d (RIA) 5518 (C.D. Cal. 2008) | Third Party Summons under Section 7609; Notice, Residence and Mootness Issues; Motion to Dismiss granted | Yes | IRS |
| *Bennett, U.S. v.*, 102 A.F.T.R.2d (RIA) 7032 (M.D. Fla. 2008) | *Powell* requirements satisfied | Yes | IRS |
| *Boehlke, U.S. v.*, 98 A.F.T.R.2d (RIA) 5244 (N.D. Cal. 2008) | Court adopts magistrate's recommendation and enforces summons | Yes | IRS |
| *Bosset, U.S. v.*, 101 A.F.T.R.2d (RIA) 2633 (M.D. Fla. 2008) | Court adopts magistrate's recommendation and enforces summons; Magistrate had rejected taxpayer's 5th Amendment argument | Yes | IRS |
| *Boucher, U.S. v.*, 2008 U.S. Dist. LEXIS 82592 (D. Me. 2008), *aff'd by, motion granted by* 2008 U.S. Dist. LEXIS 95813 (D. Me. 2008) | *Powell* requirements satisfied; "Plea in Abatement" frivolous filing | Yes | IRS |
| *Boudreau v. U.S.*, 2008 U.S. Dist. LEXIS 108232 (E.D. Wash. 2008) | Taxpayer did not timely file Petition to quash summons and failed to properly serve United States – Court dismissed petition for lack of subject matter jurisdiction | Yes | IRS |
| *Branscomb, U.S. v.*, 2008 U.S. Dist. LEXIS 71712 (E.D. Tex. 2008) | Court adopts magistrate's recommendation and enforces summons | Yes | IRS |
| *Bright et al., U.S. v.*, 102 A.F.T.R.2d (RIA) 6207 (D. Haw. 2008), *adopted by, motion granted by* 102 A.F.T.R.2d (RIA) 6183 (D. Haw. 2008), stay denied by 102 A.F.T.R.2d (RIA) 6199 (D. Haw. 2008) | Failure to respond to summons; magistrate imposed sanctions on taxpayer; motion to Stay Contempt Order for failing to respond to summons, pending Appeal denied | No | IRS |
| *Bright et al., U.S. v.*, 2008 U.S. Dist. LEXIS 107852 (D. Haw. 2008), *adopted by* 103 A.F.T.R.2d (RIA) 1126 (D. Haw. 2009) | Noncompliance with prior contempt order; magistrate imposes additional sanctions | No | IRS |
| *Calvanese, U.S. v.*, 2008 U.S. Dist. LEXIS 76247 (S.D. Fla.2008) | Court adopts magistrate's recommendation and enforces summons | No | IRS |
| *Clark, U.S. v.*, 574 F. Supp. 2d 262 (D. Conn. 2008) | *Powell* requirements satisfied; Court strikes down 4th and 5th Amendment (as to documents) arguments; Court grants TP's motion to appear before Constitutional Article II Court and for proper constitutional ruling | Yes | IRS |
| *Cox v. U.S. et al.*, 102 A.F.T.R.2d (RIA) 5695 (D. Idaho 2008) | *Powell* requirements satisfied; Court strikes down privacy and due process arguments | Yes | IRS |
| *Craner, U.S. v.*, 101 A.F.T.R.2d (RIA) 2584 (D. Utah. 2008), *sanctions allowed by* 101 A.F.T.R.2d (RIA) 7192 (D. Utah 2008) | Contempt Order upheld | Yes | IRS |
| *Cuevas, U.S. v.*, 103 A.F.T.R.2d (RIA) 1308 (N.D. Cal. 2009) | *Powell* requirements satisfied | Yes | IRS |
| *Davidson, U.S. v.*, 2009 U.S. Dist. LEXIS 43667 (D. Utah 2009) | *Powell* requirements satisfied; frivolous argument re "nontaxpayer" | Yes | IRS |

Appendix Three

Table 2: Summons Enforcement Under IRC §§ 7602, 7604, and 7609

| Case Citation | Issue(s) | *Pro Se* | Decision |
|---|---|---|---|
| *Dehaas v. U.S., et al.,* 2008 U.S. Dist. LEXIS 56503 (D. Idaho 2008) | Court adopts magistrate's recommendation and enforces summons | No | IRS |
| *Denham, U.S. v.,* 2008 U.S. Dist. LEXIS 107718 (W.D. Mo. 2008), *adopted by* 103 A.T.R.2d (RIA) 597 (W.D. Mo. 2009) | *Powell* requirements satisfied; Blanket refusal to comply with summons improper (need specific objections); frivolous argument re name listed in all capital letters | Yes | IRS |
| *Diblasi, U.S. v.,* 2008 U.S. Dist. LEXIS 93128 (W.D.N.Y. 2008) | *Powell* requirements satisfied; Identities of Attorney's clients not considered confidential communications | No | IRS |
| *Dornstadter (Summer), U.S. v.,* 103 A.F.T.R.2d (RIA) 426 (S.D. Ala. 2009) | *Powell* requirements satisfied; Court strikes down 5th Amendment general defense argument | Yes | IRS |
| *Dornstadter (Shaun), U.S. v.,* 103 A.F.T.R.2d (RIA) 427 (S.D. Ala. 2009) | *Powell* requirements satisfied; Court strikes down 5th Amendment general defense argument | Yes | IRS |
| *Eib, U.S. v.,* 103 A.F.T.R.2d (RIA) 857 (E.D. Cal. 2009) | *Powell* requirements satisfied | Yes | IRS |
| *Elmes, U.S. v.,* 532 F.3d 1138 (11th Cir. 2008), *aff'g* 99 A.F.T.R.2d (RIA) 1653 (S.D. Fla. 2007) | Under Fed. R. Civ. P. 81, the district court is plainly authorized to be flexible in application of civil rules in summons-enforcement proceedings; Court rejects personal jurisdiction/due process arguments | No | IRS |
| *Feliciano, U.S. v.,* 102 A.F.T.R.2d (RIA) 6418 (D. Haw. 2008), *adopted by* 102 A.F.T.R.2d (RIA) 6457 (D. Haw. 2008) | *Powell* requirements satisfied | Yes | IRS |
| *Finch, U.S. v.,* 102 A.F.T.R.2d (RIA) 6166 (E.D. Cal. 2008), *adopted by* 103 A.F.T.R.2d 906 (E.D. Cal. 2008) | *Powell* requirements satisfied – vacated U.S. v. Goode (IRS previously incorrectly identified taxpayer) | Yes | IRS |
| *Fisher v. U.S.,* 2009 U.S. Dist. LEXIS 54201 (W.D. Wash. 2009) | District court lacked subject matter jurisdiction over petition to quash third-party tax summons, where third party neither resided nor was found within jurisdiction of district court; Court dismissed petition to quash summons as to third parties within judicial district on the merits; court denies taxpayer's motion to transfer venue | Yes | IRS |
| *Fitch (Larry), U.S. v.,* 2008 U.S. Dist. LEXIS 70044 (S.D. Cal. 2008) | *Powell* requirements satisfied | Yes | IRS |
| *Fitch (Natalie), U.S. v.,* 2008 U.S. Dist. LEXIS 76238 (S.D. Cal. 2008) | *Powell* requirements satisfied | Yes | IRS |
| *Fitzpatrick, U.S. v.,* 2009 U.S. Dist. LEXIS 18369 (D. Ariz. 2009) | Contempt Order upheld; Issue of calculation of attorney fees | No | IRS |
| Gertz v. IRS, 102 A.F.T.R.2d (RIA) 5022 (N.D. Ind. 2008) | Court rejects blanket assertion of attorney-client privilege; third-party summons upheld; motion to quash denied. | No | IRS |
| *Gonzales, U.S. v.,* 531 F.3d 1198 (10th Cir. 2008), *aff'g* D.C. No. MC-07-17-BB (D.N.M. 2007) | Court of Appeals considered Contempt Order from failure to respond to summons to be interlocutory, because no sanctions were imposed. Absent imposition of a sanction, the court of appeals lacked jurisdiction; Court rejected taxpayer's blanket 5th Amendment argument | No | IRS |
| *Good (Eleanor), U.S. v.,* 102 A.F.T.R.2d (RIA) 6381 (E.D. Cal. 2008), *adopted by* 102 A.F.T.R.2d (RIA) 6637 (E.D. Cal. 2008) | *Powell* requirements satisfied | Yes | IRS |
| *Good (Julie), U.S. v.,* 103 A.F.T.R.2d (RIA) 417 (S.D. Ala. 2009), *related proceeding against spouse* (Shane) 103 A.F.T.R.2d (RIA) 601 (S.D. Ala. 2009) | *Powell* requirements satisfied | Yes | IRS |
| *Goode, U.S. v.,* 2008 U.S. Dist. LEXIS 82640 (E.D. Cal. 2008), *vacated by Magistrate's recommendation at U.S. v. Finch*, 2008 U.S. Dist. LEXIS 71870 (E.D. Cal. 2008) | *Powell* requirements satisfied | Yes | IRS |
| *Graf, U.S. v.,* 101 A.F.T.R.2d (RIA) 2648 (E.D. Cal. 2008), *adopted by U.S. v. Graf*, 102 A.F.T.R.2d (RIA) 5668 (E.D. Cal. 2008) | *Powell* requirements satisfied | Yes | IRS |
| *Griffin, U.S. v.,* 2008 U.S. Dist. LEXIS 52330 (W.D. Mich. 2008) | *Powell* requirements satisfied; Taxpayer made frivolous arguments | Yes | IRS |
| *Griggs, U.S. v.,* 2008 U.S. Dist. LEXIS 105374 (D. Ariz. 2008), *later proceeding at* 2008 U.S. Dist. LEXIS 108149 (D. Ariz. 2008); *cases consolidated* (taxpayer had filed suit against US, IRS and Revenue Officer), 103 A.F.T.R.2d (RIA) 922 (D. Ariz. 2009) | Court dismissed taxpayer's motion to quash as IRS withdrew third-party summons; Court appointed magistrate to make a recommendation on the taxpayer's *Fifth Amendment* claim | Yes | IRS |
| *Gulden v. U.S.,* 102 A.F.T.R.2d (RIA) 5329 (11th Cir. 2008), *aff'g* 100 A.F.T.R.2d 6451 (M.D. Fla. 2007) | 7602(a) Summons authority; Third Party Summons | Yes | IRS |

Table 2: Summons Enforcement Under IRC §§ 7602, 7604, and 7609

| Case Citation | Issue(s) | *Pro Se* | Decision |
|---|---|---|---|
| *Gullion, U.S. v.*, 103 A.F.T.R.2d (RIA) 419 (D. Colo. 2009) | *Powell* requirements satisfied | Yes | IRS |
| *Harralson, U.S. v.*, 102 A.F.T.R.2d (RIA) 7307 (E.D. Cal. 2008), *adopted by* 103 A.F.T.R.2d (RIA) 414 (E.D. Cal. 2009) | *Powell* requirements satisfied | No | IRS |
| *Herdoiza, US. v.*, 102 A.F.T.R.2d (RIA) 6423 (M.D. Fla. 2008), *accepted by, objection overruled by, motion denied by* 2008 U.S. Dist. LEXIS 59164 (M.D. Fla. 2008) | Court adopts magistrate's recommendation and enforces summons; Court rejects taxpayer's lack of personal jurisdiction argument | Yes | IRS |
| *Herdoiza, US. v.*, 102 A.F.T.R.2d (RIA) 6452 (M.D. Fla. 2008) | Court adopts magistrate's recommendation and enforces summons | Yes | IRS |
| *Hibben v. U.S.*, 103 A.F.T.R.2d (RIA) 1403 (E.D. Mo. 2009) | Court dismisses taxpayers' petition to quash summons; Court rejects taxpayers' 4th Amendment argument | Yes | IRS |
| *Holman (Craig) v. IRS, et al.*, 2009 U.S. Dist. LEXIS 45826 (D. Conn. 2009) | Court dismisses taxpayer's petition to quash summons. Court lacks subject matter jurisdiction because IRS has not yet attempted to enforce summons | Yes | IRS |
| *Holman (Michelle) v. IRS, et al.*, 2009-2 U.S. Tax Cas. (CCH) P50,457 (D. Conn. 2009) | Court dismisses taxpayer's petition to quash summons. Court lacks subject matter jurisdiction because IRS has not yet attempted to enforce summons | Yes | IRS |
| *Hoover, U.S. v.*, 102 A.F.T.R.2d (RIA) 5409 (D. Haw. 2008), *magistrate's recommendation at* 2008 U.S. Dist. LEXIS 77895 (D. Haw. 2008), *adopted by* 2008 U.S. Dist. LEXIS 56502 (D. Haw. 2008) | *Powell* requirements satisfied | Yes | IRS |
| *Hopkins v. IRS, et al.*, 103 A.F.T.R.2d (RIA) 1570 (10th Cir. 2009), *aff'g* 101 A.F.T.R.2d (RIA) 1906 (D.N.M. 2008) | Third-party summons upheld; Taxpayers filed Notice of Appeal prematurely; Court rejects abuse of discretion, lack of subject matter jurisdiction and criminal referral arguments | Yes | IRS |
| *Jewell v. U.S.*, 102 A.F.T.R.2d (RIA) 5259 (E.D. Ark. 2008) | Court dismissed taxpayer's motion to quash summons and for TRO; Taxpayer did not have standing since IRS had not attempted to enforce summons | No | IRS |
| *Johnson, U.S. v.*, 103 A.F.T.R.2d (RIA) 535 (S.D. Cal. 2009) | *Powell* requirements satisfied | Yes | IRS |
| *Jones, U.S. v.*, 103 A.F.T.R.2d (RIA) 2176 (E. Tex. 2009) | *Powell* requirements satisfied | Yes | IRS |
| *Jukes, U.S. v.*, 102 A.F.T.R.2d (RIA) 7199 (S.D. Cal. 2008) | *Powell* requirements satisfied | Yes | IRS |
| *Justin v. U.S., et al.*, 607 F. Supp. 2d 73 (D.D.C. 2009) | Administrative Procedure Act (APA) did not create a cause of action for taxpayer to challenge issuance of administrative summonses; Court dismissed taxpayer's complaint | Yes | IRS |
| *Kaskey, U.S. v.*, 2008 U.S. Dist. LEXIS 77704 (M.D. Fla. 2008) | Court adopts magistrate's recommendation and enforces summons | Yes | IRS |
| *Khan v. U.S.*, 548 F.3d 549 (7th Cir. 2008), *reversing and remanding* 537 F. Supp. 2d 944 (N.D. Ill. 2008) | *7602(d)(1)* did not apply to third parties. Court can quash summons only if there was a DOJ referral made with regard to the subject of the investigation – Court of Appeals reversed the district court's holding; *Chevron* deference | No | IRS |
| *Khan v. U.S.*, 103 A.F.T.R.2d (RIA) 1957 (E.D. Mich. 2009) | *7602(d)(1)* did not apply to third parties. Court can quash summons only if there was a DOJ referral made with regard to the subject of the investigation – Court of Appeals reversed the district court's holding; *Chevron* deference | No | IRS |
| *King, U.S. v.*, 2009 U.S. Dist. LEXIS 31834 (E.D. Ky. 2009), *adopted by* 2009 U.S. Dist. LEXIS 16405 (E.D. Ky. 2009) | Powell requirements satisfied | Yes | IRS |
| *Leveto, U.S. v.*, 540 F.3d 200 (3rd Cir. 2008), *aff'g* 343 F. Supp. 2d 434 (W.D. Pa. 2004), *petition for cert. denied* 77 U.S.L.W. 3678 (2009) | Defendant has a heavy burden of proving bad faith in the procurement of a summons | Yes | IRS |
| *Liddell, U.S. v.*, 103 A.F.T.R.2d (RIA) 2216 (9th Cir. 2009), *aff'g* 101 A.F.T.R.2d (RIA) 346 (D. Haw. 2007) | *Powell* requirements satisfied; Court rejects abuse of discretion argument regarding contempt order | Yes | IRS |
| *Lonigro, U.S. v.*, 103 A.F.T.R.2d (RIA) 794 (M.D. Fla. 2009), *accepted by, adopted by, petition granted by* 103 A.F.T.R.2d (RIA) 796 (M.D. Fla. 2009) | Court rejects taxpayer's failure of service/due process argument; Court holds summons to be unambiguous | Yes | IRS |
| *Lopez, U.S. v.*, 102 A.F.T.R.2d (RIA) 6777 (E.D.Cal. 2008), *adopted by, petition granted by* 103 A.F.T.R.2d (RIA) 1293 (E.D. Cal. 2009) | *Powell* requirements satisfied | Yes | IRS |
| *Loppnow v. U.S.*, 103 A.F.T.R.2d (RIA) 2337 (E.D. Mo. 2009) | Court grants IRS and revenue agent's motion to dismiss; taxpayers have no standing to file action against such parties to contest third-party summons | Yes | IRS |

Appendix Three

Table 2: Summons Enforcement Under IRC §§ 7602, 7604, and 7609

| Case Citation | Issue(s) | *Pro Se* | Decision |
|---|---|---|---|
| *Luong, U.S. v.,* 102 A.F.T.R.2d (RIA) 6499 (E.D. Cal. 2008) | *Powell* requirements satisfied | Yes | IRS |
| *Macias, U.S. v.,* 102 A.F.T.R.2d (RIA) 7306 (E.D. Cal. 2008), *adopted by, petition granted by* 104 A.F.T.R.2d (RIA) 345 (E.D. Cal. 2009) | *Powell* requirements satisfied | Yes | IRS |
| *Maczka, U.S. v.,* 2008 U.S. Dist. LEXIS 99973 (W.D. Mich. 2008), *adopted by, petition granted by* 2008 U.S. Dist. LEXIS 86454 (W.D. Mich. 2008) | *Powell* requirements satisfied | Yes | IRS |
| *Maehr v. U.S.,* 102 A.F.T.R.2d (RIA) 6370 (D.N.M. 2008) | *Powell* requirements satisfied; Court rejects taxpayer's 4th Amendment argument | Yes | IRS |
| *Maehr v. U.S.,* 102 A.F.T.R.2d (RIA) 6144 (E.D. Va. 2008), *re-argument denied by* 102 A.F.T.R.2d (RIA) 6145 (E.D. Va. 2008) | *Powell* requirements satisfied; Court rejects taxpayer's frivolous argument (income tax unconstitutional) | Yes | IRS |
| *Maehr v. U.S.,* 2008 U.S. Dist. LEXIS 56485 (W.D.N.C. 2008), *reconsideration denied by* 2008 U.S. Dist. LEXIS 80030 (W.D.N.C. 2008) | *Powell* requirements satisfied; third-party summons upheld; Court rejects taxpayer's frivolous arguments (IRS not government agency; Summons did not contain judge's signatures; IRS engaged in fraudulent conduct) | Yes | IRS |
| *Maisoneuve v. U.S.,* 103 A.F.T.R.2d (RIA) 1309 (D. Colo. 2009) | Third-party summons upheld; Court dismisses taxpayer's petition to quash third-party summons | Yes | IRS |
| *Manuia, U.S. v.,* 103 A.F.T.R.2d (RIA) 1567 (D. Haw. 2009), *adopted by, petition granted by* 103 A.F.T.R.2d (RIA) 1913 (D. Haw. 2009) | *Powell* requirements satisfied | Yes | IRS |
| *Marzett, U.S. v.,* 103 A.F.T.R.2d (RIA) 1466 (E.D. Tex. 2008), *adopted by, motion denied by* 103 A.F.T.R.2d 1464 (E.D. Tex. 2008) | *Powell* requirements satisfied; Court denies taxpayer petition to quash summons, petition for writ of mandamus and demand for bill of particulars | Yes | IRS |
| *Maxwell v. IRS,* 103 A.F.T.R.2d (RIA) 1571 (M.D. Tenn. 2009), *motion to vacate denied, sanctions allowed by, dismissed by* 103 A.F.T.R.2d (RIA) 2317 (M.D. Tenn. 2009) | IRS and Revenue Agent improper party defendants; Taxpayer made frivolous argument (Citizen of a state, not U.S.); court dismissed taxpayer's petition to quash third-party summons | Yes | IRS |
| *Maxwell v. IRS,* 103 A.F.T.R.2d (RIA) 2323 (M.D. Tenn. 2009), *motion to vacate denied, sanctions allowed by, dismissed by* 103 A.F.T.R.2d (RIA) 2317 (M.D. Tenn. 2009) | *Powell* requirements satisfied; Taxpayer made frivolous argument (Language of Summons; Requirement that petitioner was liable for payment of taxes); IRS and Revenue Agent improper party defendants; court dismissed taxpayer's petition to quash third-party summons | Yes | IRS |
| *McCammon v. U.S.,* 569 F. Supp. 2d 78 (D.D.C. 2008) | District court lacked subject matter jurisdiction over petition to quash third-party tax summons, where third party neither resided nor was found within jurisdiction of district court; Court dismissed petition to quash summons | No | IRS |
| *McCammon v. U.S.,* 584 F. Supp. 2d 193 (D.D.C. 2008) | District court lacked subject matter jurisdiction over petition to quash third-party tax summons, where third party neither resided nor was found within jurisdiction of district court; Court dismissed petition to quash summons | No | IRS |
| *McCammon v. U.S.,* 568 F. Supp. 2d 73 (D.D.C. 2008), *stay denied* 588 F. Supp. 2d 43 (D.D.C. 2008), *appeal dismissed* 2009 U.S. App. LEXIS 1635 (D.C. Cir. 2009) | District court lacked subject matter jurisdiction over petition to quash third-party tax summons, where third party neither resided nor was found within jurisdiction of district court; Court dismissed petition to quash summons | No | IRS |
| *McCanna v. IRS, et al.,* 2008 U.S. Dist. LEXIS 106779 (D.N.M. 2008) | Court held that third-party summons issued in aid of the collection of assessed taxes, does not entitle taxpayer to notice – Court lacks subject matter jurisdiction and dismissed petition to quash summons; Court also denied IRS request to enforce summons – it did not establish that financial institutions were located in the District of New Mexico | Yes | None |
| *Miles (Kathryn) v. U.S.,* 2008 U.S. Dist. LEXIS 108590 (E.D. Va. 2008), *adopted by* 2009 U.S. Dist. LEXIS 31005 (E.D. Va. 2009) | 7602 applies to individual taxpayer; third-party summons upheld; Petition to quash summons denied | Yes | IRS |
| *Miles (John) v. U.S.,* 2009 U.S. Dist. LEXIS 31021 (E.D. Va. 2009) | 7602 applies to individual taxpayer; third-party summons upheld; Petition to quash summons denied | Yes | IRS |
| *Morrow v. U.S.,* 102 A.F.T.R.2d (RIA) 5632 (E.D. Wash. 2008) | Third Party summons upheld | Yes | IRS |
| *Morse,* U.S. v., 532 F.3d. 1130 (11th Cir. 2008), *aff'g* 2007 U.S. Dist. LEXIS 84124 (M.D. Fla. 2007) | *Powell* requirements satisfied; Court rejects taxpayer's frivolous argument (IRS lacks authority); Court granted IRS' motion for sanctions | Yes | IRS |
| *Mottahedeh v. U.S.,* 2009 U.S. Dist. LEXIS 43802 (S.D. Fla. 2009) | *Powell* requirements satisfied; Third party summons upheld; Court rejects taxpayers' 1st Amendment argument | Yes | IRS |

Table 2: Summons Enforcement Under IRC §§ 7602, 7604, and 7609

| Case Citation | Issue(s) | *Pro Se* | Decision |
|---|---|---|---|
| *Navarro, U.S. v.*, 304 Fed. Appx. 908 (2nd Cir. 2008), *aff'g* unpublished District Court order | *Powell* requirements satisfied; Numerous frivolous arguments, including 5th Amendment argument | Yes | IRS |
| *Norfolk, U.S. v.*, 2009 U.S. Dist. LEXIS 52822 (D. Md. 2009) | *Powell* requirements satisfied; Third-party summons upheld | No | IRS |
| *Oherin, U.S. v.*, 2009 U.S. Dist. LEXIS 34688 (E.D. Mo.2009) | *Court* enforces summons; Court denies taxpayer's motion for continuance | Yes | IRS |
| *Padua, U.S. v.*, 103 A.F.T.R.2d (RIA) 1231 (N.D. Cal. 2009) | Court adopts magistrate's recommendation and enforces summons | Yes | IRS |
| *Pilchesky v. U.S., et al.*, 102 A.F.T.R.2d (RIA) 5001 (M.D. Pa. 2008), *motion granted by, motion denied by* 102 A.F.T.R.2d (RIA) 6520 (M.D. Pa. 2008) | *Powell* requirements satisfied | Yes | IRS |
| *Plauche, U.S. v.*, 2008 U.S. Dist. LEXIS 82461 (M.D. Fla. 2008), *adopted by, petition granted by* 2008 U.S. Dist. LEXIS 59537 (M.D. Fla. 2008) | *Powell* requirements satisfied | Yes | IRS |
| *Pragovich v. U.S.*, 102 A.F.T.R.2d (RIA) 5188 (C.D. Ill. 2008) | *Powell* requirements satisfied; Third-party summons upheld; IRS alleged that petitioner acted as promoter of tax shelter; Court rejected taxpayer's 1st Amendment argument (Commercial speech afforded lesser protection). Proceedings related to summons of various customer-taxpayers as part of investigation of promoter | Yes | IRS |
| *Pragovich v. U.S.*, 102 A.F.T.R.2d (RIA) 5418 (M.D. Pa. 2008) | *Powell* requirements satisfied; Third-party summons upheld; IRS alleged that petitioner acted as promoter of tax shelter; Court rejected taxpayer's 1st Amendment argument (Commercial speech afforded lesser protection). Proceedings related to summons of various customer-taxpayers as part of investigation of promoter | Yes | IRS |
| *Pragovich v. U.S.*, 102 A.F.T.R.2d (RIA) 5764 (S.D. Ill. 2008) | *Powell* requirements satisfied; Third-party summons upheld; IRS alleged that petitioner acted as promoter of tax shelter; Court rejected taxpayer's 1st Amendment argument (Commercial speech afforded lesser protection). Proceedings related to summons of various customer-taxpayers as part of investigation of promoter | Yes | IRS |
| *Pragovich v. U.S.*, 2008 U.S. Dist. LEXIS 102209 (N.D. Ind. 2008), *adopted by* 2009 U.S. Dist. LEXIS 6959 (N.D. Ind. 2009) | *Powell* requirements satisfied; Third-party summons upheld; IRS alleged that petitioner acted as promoter of tax shelter; Court rejected taxpayer's 1st Amendment argument (Commercial speech afforded lesser protection). Proceedings related to summons of various customer-taxpayers as part of investigation of promoter | Yes | IRS |
| *Pragovich v. U.S.*, 102 A.F.T.R.2d (RIA) 5260 (D. Haw. 2008), *adopted by, petition denied by, objection overruled by* 102 A.F.T.R.2d (RIA) 5263 (D. Haw. 2008) | *Powell* requirements satisfied; Third-party summons upheld; IRS alleged that petitioner acted as promoter of tax shelter; Court rejected taxpayer's 1st Amendment argument (Commercial speech afforded lesser protection). Proceedings related to summons of various customer-taxpayers as part of investigation of promoter | Yes | IRS |
| *Pragovich v. U.S.*, 2008 U.S. Dist. LEXIS 80604 (M.D. Fla. 2008) | *Powell* requirements satisfied; Third-party summons upheld; IRS alleged that petitioner acted as promoter of tax shelter; Court rejected taxpayer's 1st Amendment argument | Yes | IRS |
| *Pragovich v. U.S.*, 2008 U.S. Dist. LEXIS 66567 (W.D. Wash. 2008) | Court adopts recommendation of magistrate to enforce summons and deny petition to quash | Yes | IRS |
| *Pragovich v. U.S.*, 102 A.F.T.R.2d (RIA) 6148 (D. Colo. 2008) | Case dismissed for lack of jurisdiction; IRS had not attempted to enforce summons; Petitioner also did not timely serve third-party recordkeepers | Yes | IRS |
| *Pragovich v. U.S.*, 102 A.F.T.R.2d (RIA) 7098 (D. Ariz. 2008) | *Powell* requirements satisfied; Third-party summons upheld; IRS alleged that petitioner acted as promoter of tax shelter; Court rejected taxpayer's 1st Amendment argument – court invokes doctrine of collateral estoppel against petitioner to bar litigation of issue | Yes | IRS |
| *Pragovich v. U.S.*, 2009 U.S. Dist. LEXIS 1483 (D. Idaho 2009) | Court adopts recommendation of magistrate to enforce summons and deny petition to quash | Yes | IRS |
| *Puertas, U.S. v.*, 2008 U.S. Dist. LEXIS 50484 (E.D. Mich. 2008) | Court adopts magistrate's recommendation and enforces summons | No | IRS |

Appendix Three

Table 2: Summons Enforcement Under IRC §§ 7602, 7604, and 7609

| Case Citation | Issue(s) | *Pro Se* | Decision |
|---|---|---|---|
| *Rader v. U.S.*, 102 A.F.T.R.2d (RIA) 7011 (D. Colo. 2008) | *Powell* requirements satisfied; Court rejected taxpayers' numerous frivolous arguments | Yes | IRS |
| *Richey,* U.S. v., 103 A.F.T.R.2d (RIA) 1228 (D. Idaho 2009) | Attorney-Client Privilege; Work-Product | No | TP |
| *Rutherford,* U.S. v., 555 F.3d 190 (6th Cir. 2008), *rev'g U.S. v. Rutherford*, 99 A.F.T.R.2d (RIA) 6987 (E.D. Mich. 2007) | 5th Amendment/Negligent violation of IRS Manual/Referral to Criminal Division | No | IRS |
| *Santos, U.S. v.*, 102 A.F.T.R.2d (RIA) 6431 (E.D. Cal. 2008), *adopted by* 102 A.F.T.R.2d (RIA) 6987 (E.D. Cal. 2008) | *Powell* requirements satisfied | Yes | IRS |
| *Scambos, U.S. v.*, 102 A.F.T.R.2d (RIA) 7151 (W.D. Va. 2008), *aff'd by* 103 A.F.T.R.2d (RIA)1375 (4th Cir. Va. 2009) | *Powell* requirements satisfied; 5th Amendment (Blanket assertion of defense); frivolous arguments (unlawful direct tax under Art. I, tax laws do not apply to U.S. citizens). | Yes | IRS |
| *Schaal, U.S. v.*, 2008 U.S. Dist. LEXIS 106238 (E.D. Wisc. 2008) | Contempt Order upheld; 5th Amendment. | Yes | IRS |
| *Schlabach, U.S. v.*, 101 A.F.T.R.2d (RIA) 2642 (E.D. Wash. 2008), *adopting recommendation of Magistrate in* 2008 U.S. Dist. LEXIS 83410 (E.D. Wash. 2008) | *Powell* requirements satisfied | Yes | IRS |
| *Sherwood, U.S. v.*, 2009 U.S. Dist. LEXIS 26637 (E.D. Cal. 2009) | *Powell* requirements satisfied | Yes | IRS |
| *Sill, U.S. v.*, 103 A.F.T.R.2d (RIA) 1014 (E.D. Cal. 2009), *adopted by* 103 A.F.T.R.2d (RIA) 1447 (E.D. Cal. 2009) | *Powell* requirements satisfied | Yes | IRS |
| *Snowden, U.S. v.*, 102 A.F.T.R.2d (RIA) 5693 (E.D. Cal. 2008), *adopting recommendation of Magistrate in* 101 A.F.T.R.2d (RIA) 2386 (E.D. Cal. 2008) | *Powell* requirements satisfied; Contempt Order upheld | Yes | IRS |
| *Stambaugh v. U.S.*, 103 A.F.T.R.2d (RIA) 333 (S.D. Cal. 2009) | Third-party summons; Petitioner named incorrect party; Court denies motion to quash and grants motion to dismiss | Yes | IRS |
| *Steele,* U.S. v., 102 A.F.T.R.2d (RIA) 6405 (E.D. Cal. 2008), *adopted by* 102 A.F.T.R.2d (RIA) 7124 (E.D. Cal. 2008) | *Powell* requirements satisfied | Yes | IRS |
| *Tackett,* U.S. v., 102 A.F.T.R.2d (RIA) 7230 (E.D. Cal. 2008), *adopted by, petition granted by* 103 A.F.T.R.2d (RIA) 413 (E.D. Cal. 2009) | *Powell* requirements satisfied | Yes | IRS |
| *Tarantino v. IRS,* 103 A.F.T.R.2d (RIA) 1616 (9th Cir. 2009), *aff'g* 100 A.F.T.R.2d (RIA) 6216 (N.D. Cal. 2007) | *Powell* requirements satisfied; Third-party summons upheld | Yes | IRS |
| Taylor v. U.S., 292 Fed. Appx. 383 (5th Cir. 2008), aff'g D.C. No. 1:07-CV-680 (W.D. Tex. 2007) | Waiver of sovereign immunity; Court of Appeals affirms District Court holding | Yes | IRS |
| *Thompson, U.S. v.*, 2009 U.S. Dist. LEXIS 41634 (D. Utah 2009) | *Powell* requirements satisfied | No | IRS |
| *Thompson v. U.S.*, 102 A.F.T.R.2d (RIA) 6130 (S.D. Tex. 2008) | *Powell* requirements satisfied; Third-party summons upheld | No | IRS |
| *Thornberry, U.S. v.*, 2008 U.S. Dist. LEXIS 108773 (M.D. Fla. 2008) | *Powell* requirements satisfied; frivolous taxpayer arguments | Yes | IRS |
| *Tift v. IRS,* 101 A.F.T.R.2d (RIA) 2645 (W.D. Wash. 2008) | Mootness (IRS dismissed summons); Injunction | Yes | IRS |
| *Torres, U.S. v.*, 2008 U.S. Dist. LEXIS 71803 (E.D. Cal. 2008), *adopted by* 2008 U.S. Dist. LEXIS 77399 (E.D. Cal. 2008) | *Powell* requirements satisfied | Yes | IRS |
| *Trenk, U.S. v.*, 103 A.F.T.R.2d (RIA) 1071 (D.N.J. 2009), *hearing on reconsideration by* 103 A.F.T.R.2d (RIA) 2106 (D.N.J. 2009) | Privilege (In Camera Review); Documents not in possession of taxpayer; 5th Amendment | No | IRS (except documents not in possession of taxpayer) |
| *Tuka v. U.S.*, 102 A.F.T.R.2d (RIA) 6369 (W.D. Pa. 2008), *motion granted by, petition dismissed by, motion denied by* 103 A.F.T.R.2d (RIA) 1722 (W.D. Pa. 2009) | *Powell* requirements satisfied; third-party summons upheld | Yes | IRS |
| *Tuka v. U.S.*, 103 A.F.T.R.2d (RIA) 370 (E.D. Va. 2009) | *Powell* requirements satisfied; third-party summons upheld | Yes | IRS |
| *Tuka v. U.S.*, 102 A.F.T.R.2d (RIA) 6426 (N.D. Tex. 2008) | *Powell* requirements satisfied; third-party summons upheld | Yes | IRS |
| *Tuka v. U.S.*, 103 A.F.T.R.2d (RIA) 1641 (D. Md. 2009) | *Powell* requirements satisfied; third-party summons upheld | Yes | IRS |

Table 2: Summons Enforcement Under IRC §§ 7602, 7604, and 7609

| Case Citation | Issue(s) | *Pro Se* | Decision |
|---|---|---|---|
| *Waller v. U.S.,* 302 Fed. Appx. 656 (9th Cir. 2008), *aff'g* D.C. No. CV-06-00617-KJD/GWF (D. Nev. 2006) | *Powell* requirements satisfied; No standing to contest third-party summons of non-recordkeepers | Yes | IRS |
| *Wesson, U.S. v.,* 103 A.F.T.R.2d (RIA) 1729 (10th Cir. 2009), *aff'g* 102 A.F.T.R.2d (RIA) 6446 (D. Colo. 2008) | *Powell* requirements satisfied; Frivolous taxpayer protester arguments rejected | Yes | IRS |
| *Williams, U.S. v.,* 2008 U.S. Dist. LEXIS 59535 (M.D. Fla. 2008) | *Powell* requirements satisfied | Yes | IRS |
| *Wolfe, U.S. v.,* 102 A.F.T.R.2d (RIA) 6428 (E.D. Cal. 2008), *adopted by, dismissed by, in part* 103 A.F.T.R.2d (RIA) 991 (E.D. Cal. 2008) | *Powell* requirements satisfied; Court rejects taxpayers' frivolous arguments | Yes | IRS |
| *Wyckoff, U.S. v.,* 2008 U.S. Dist. LEXIS 106425 (D.N.H. 2008), *approved by* 2008 U.S. Dist. LEXIS 105578 (D.N.H. 2008) | *Powell* requirements satisfied | Yes | IRS |
| *Zdun, et al., v. Henderson*, 103 A.F.T.R.2d (RIA) 438 (9th Cir. 2009), *aff'g* D.C. No. CV-06-06072-TMC (D. Or. 2006), *petition for cert. filed* Apr. 14, 2009 (No. 08-1534) | *Powell* requirements satisfied; Revenue Agent improper party defendant; corporate petitioner cannot appear pro se; Bivens relief unavailable against IRS auditors acting in official capacity – taxpayer must file suit against the United States | Yes | IRS |
| **Business Taxpayers** | | | |
| *Alliance Asset Management International, Inc., U.S. v.*, 2008 U.S. Dist. LEXIS 106518 (M.D. Fla. 2008) | Court adopts magistrate's recommendation and enforces summons | Yes | IRS |
| *Asero, U.S. v.,* 2009 U.S. Dist. LEXIS 18629 (E.D.N.Y. 2009) | Civil Contempt Sanctions upheld | No | IRS |
| *Bank of O'Fallon v. U.S. et al.,* 102 A.F.T.R.2d (RIA) 5213 (S.D. Ill. 2008) | Federal Interpleader Statute does not provide Court with jurisdiction; Third-Party bank cannot challenge an administrative summons but can only move to quash same | Yes | IRS |
| *Bodensee Fund, LLC v. U.S.,* 102 A.F.T.R.2d (RIA) 6399 (D.N.J. 2008) | *Powell* requirements satisfied; Summons upheld even where IRS obtains documents from other sources; tax shelter issue | No | IRS |
| *Cathcart, U.S. v.,* 291 Fed. Appx. 360 (2nd Cir. 2008), *vacated and remanded* 2006 U.S. Dist. LEXIS 26727 (S.D.N.Y. 2006) | Appellee U.S. voluntarily dismissed without prejudice, its petition to enforce summonses, while awarding the taxpayer costs, but no attorney's fees – Court of Appeals remanded case to District Court to consider whether to award taxpayer attorney's fees | Yes | TP |
| *Clearwater Consulting Concepts, LLLP v. U.S.,* 102 A.F.T.R.2d (RIA) 5307 (D.V.I. 2008) | Summons of Foreign Partnership documents upheld; IRS may request documents already received from petitioners to independently verify the completeness and accuracy of the documents produced by petitioners; Third-party notice | No | IRS |
| *Collett, U.S. v.,* 2008 U.S. Dist. LEXIS 79137 (N.D. Ga. 2008), *approved by, adopted by* 2008 U.S. Dist. LEXIS 59688 (N.D. Ga. 2008) | *Powell* requirements satisfied | Yes | IRS |
| *Connemara Trading, LLC v. U.S.,* 2008 U.S. Dist. LEXIS 108731 (N.D. Fla. 2008) | *Powell* requirements satisfied; Court strikes down due process, separation of powers, freedom of speech, right to petition and abuse of process arguments | No | IRS |
| *EduCap Inc. v. IRS,* 103 A.F.T.R.2d (RIA) 955 (D.D.C. 2009) | Third party contacts – Compliance with 7602(c) not related to FOIA request; Petitioner sought contacts exempt from disclosure under FOIA | No | IRS |
| *Good Karma Trading, LLC v. U.S., et al.*, 102 A.F.T.R.2d (RIA) 6593 (D. Colo. 2008) | *Powell* requirements satisfied; Summons not overly broad | No | IRS |
| *Guardian Trust Co., U.S. v.,* 103 A.F.T.R.2d (RIA) 1514 (S.D. Fla. 2009) | Untimely objection to motion for summary enforcement; motion to quash summons denied as moot | Yes | IRS |
| *Guardian Trust Co., U.S. v.,* 103 A.F.T.R.2d (RIA) 593 (S.D. Fla. 2009) | Untimely objection to motion for summary enforcement; motion to quash summons denied as moot | Yes | IRS |
| *Howa Trading, LLC, et al. v. U.S., et al.*, 101 A.F.T.R.2d (RIA) 2504 (W.D.N.C. 2008), *objection overruled by, adopted by, petition denied by, motion granted by, stay denied by* 102 A.F.T.R.2d (RIA) 6967 (W.D.N.C. 2008) | *Powell* requirements satisfied; Court denies taxpayers' petition to quash summons; Court rejects abuse of process argument; IRS sought documents in connection with "DAD" tax shelters | No | IRS |

Table 2: Summons Enforcement Under IRC §§ 7602, 7604, and 7609

| Case Citation | Issue(s) | *Pro Se* | Decision |
|---|---|---|---|
| *Ishii, U.S. v.,* 103 A.F.T.R.2d (RIA) 718 (D. Haw. 2008), *adopted by* 103 A.F.T.R.2d (RIA) 719 (D. Haw. 2008) | *Powell* requirements satisfied | Yes | IRS |
| *Living Word Christian Center, U.S. v.,* 2008 U.S. Dist. LEXIS 106639 (D. Minn. 2008), *adopted by, objection overruled by, petition denied by, dismissed by* 2009 U.S. Dist. LEXIS 6902 (D. Minn. 2009) | Magistrate concluded that the IRS failed to meet the test for the judicial enforcement of the summons because an "appropriate high-level Treasury official" had not made the necessary "reasonable belief" determination required by Congress before a church tax inquiry and examination of a church's records could occur (special requirements with ax-exempt entities); *Skidmore* deference | No | TP |
| *Russian Recovery Fund, Ltd. v. U.S.,* 103 A.F.T.R.2d (RIA) 681 (D. Mass. 2009) | *Powell* requirements satisfied; FPAA did not determine partnership items of income with such finality that a summons whose return date fell on or after the issuance of an FPAA was illegitimate or irrelevant | No | IRS |
| *Smith Barney, U.S. v.,* 101 A.F.T.R.2d (RIA) 2669 (W.D. Pa. 2008) | *Powell* requirements satisfied, but Smith Barney established that it did not have original documents – Court held IRS abused judicial process and would not enforce summons | No | TP |
| *Starn O'Toole Marcus & Fisher, et al., v. U.S.*, 102 A.F.T.R.2d (RIA) 5143 (D. Haw. 2008), *reconsideration denied by* 103 A.F.T.R.2d (RIA) 1240 (D. Haw. 2009) | Attorney-Client Privilege and Work Product – In Camera Review; some documents protected by privileges; others were not – waiver by disclosure to third-party | No | Split |
| *Superior Trading, LLC v. U.S., et al.*, 102 A.F.T.R.2d (RIA) 7276 (M.D. Pa. 2008) | *Powell* requirements satisfied; Summons of "DAD" Tax Shelter investor in investigation of petitioner-promoter; Court rejects 5th Amendment and Due Process arguments | No | IRS |
| *Textron, Inc., U.S. v.*, 577 F.3d 21 (1st Cir. 2009), *rev'g* 507 F. Supp. 2d 138 (D.R.I. 2007), *vacated and rehearing granted by* 560 F.3d 513 (1st Cir. 2009). | First Circuit initially upheld the District Court's finding that the taxpayer's accrual workpapers were protected by the work-product doctrine and remanded the case with respect to the waiver issue. Shortly thereafter, however, the court vacated this decision en banc and remanded | No | None |
| *Thompson v. U.S.,* 103 A.F.T.R.2d (RIA) 592 (E.D. Ark 2009) | Jurisdiction – IRS did not commence enforcement proceedings; Court dismissed motion to quash | No | IRS |
| *Valero Energy Corp. v. U.S.,* 102 A.F.T.R.2d (RIA) 5916 (N.D. Ill. 2008), *motion granted by, in part, motion denied by, in part* 102 A.F.T.R.2d 5929 (N.D. Ill. 2008) aff'd by 2009-1 U.S.T.C. (CCH) ¶50,445 (7th Cir. 2009) | Tax Practitioner Privilege – Tax Shelter exception | No | IRS |
| *Waage, U.S. v.,* 102 A.F.T.R.2d (RIA) 6406 (S.D. Cal. 2008) | *Powell* requirements satisfied; Attorney Client Privilege (Identity of Clients) | No | IRS |
| *Zugerese Trading, L.L.C., et al. v. IRS*, 579 F. Supp. 2d 781 (E.D. La. 2008), *aff'd by* 2009-1 U.S.T.C. (CCH) ¶50,453 (5th Cir. 2009) | *Powell* requirements satisfied; Court rejects Attorney Client Privilege, Constitution and Abuse of Process arguments | No | IRS |

**Table 3**

## Trade or Business Expenses Under Internal Revenue Code § 162 and Related Sections

| Case Citation | Issue(s) | *Pro Se* | Decision |
|---|---|---|---|
| **Individual Taxpayer (But Not Sole Proprietorships)** | | | |
| *Alami v. Comm'r,* T.C. Memo. 2009-42 | Deductions denied for travel expenses because TP not away from home; deductions denied for union dues, computer, cell phone, internet, and other expenses not substantiated; deductions allowed for tools under *Cohan* rule | Yes | Split |
| *Atizol v. Comm'r,* T.C. Summ. Op. 2009-46 | Deductions denied for expenses that were properly deductible in previous years; deductions denied for expenses not substantiated | Yes | IRS |
| *Blackmon v. Comm'r,* T.C. Summ. Op. 2009-84 | Deduction denied for personal commuting expenses; deductions denied for mileage and work clothes expenses not substantiated | Yes | IRS |
| *Burley v. Comm'r,* T.C. Summ. Op. 2009-65 | Deductions denied for travel and living expenses because TP not away from home; deduction denied for computer equipment and office supplies because not ordinary and necessary expenses; deduction allowed for safety shoes, tools and books which were ordinary and necessary expenses | Yes | Split |
| *Cottrell v. Comm'r,* T.C. Summ. Op. 2008-101 | Deductions denied for expenses not substantiated or personal; deduction allowed for union dues and uniform cleaning under *Cohan* rule; deduction allowed for tax preparation fees | Yes | Split |
| *DeVito v. Comm'r,* T.C. Summ. Op. 2009-5 | Deductions denied for travel expenses not substantiated; Deductions allowed for uniforms, association, and journal expenses | Yes | Split |
| *Durand v. Comm'r,* T.C. Summ. Op. 2009-72 | Deductions denied for vehicle, cell phone, and internet expenses not substantiated | Yes | IRS |
| *Elsayed v. Comm'r,* T.C. Summ. Op. 2009-81 | Deduction allowed for meal expenses while TP was away from home; deductions denied because cell phone use, hometown meals, and supplies expenses were not properly substantiated under 274(d) | No | Split |
| *Farina v. Comm'r,* T.C. Summ. Op. 2009-23 | Deductions denied for meal and travel expenses not substantiated | Yes | IRS |
| *Garcia v. Comm'r,* T.C. Summ. Op. 2008-134 | Deductions allowed for substantiated mileage expenses; deductions denied for other mileage expenses because TP was entitled to seek reimbursement from employer; deductions denied for travel, parking, and toll expenses not substantiated | Yes | Split |
| *Green v. Comm'r,* T.C. Summ. Op. 2008-80 | Deduction denied for personal commuting expenses | Yes | IRS |
| *Kent v. Comm'r,* T.C. Summ. Op. 2009-40 | Deduction denied for unreimbursed employee education expenses which were not ordinary and necessary for TP's trade or business | Yes | IRS |
| *Koepke v. Comm'r,* T.C. Summ. Op. 2008-151 | Deductions denied for travel and meal expenses because TP not away from home; deductions allowed for internet service and work-related items estimated under *Cohan* rule | Yes | Split |
| *Lamb v. Comm'r,* T.C. Summ. Op. 2008-153 | Deductions denied for travel, meal, and lodging expenses because TP not away from home; deductions denied for expenses not substantiated | Yes | IRS |
| *Niyitegyeka v. Comm'r,* T.C. Summ. Op. 2008-129 | Deductions denied for mileage, travel, and meal expenses not substantiated | Yes | IRS |
| *Osorio v. Comm'r,* T.C. Summ. Op. 2009-57 | Deductions denied for expenses not substantiated; deductions allowed for certain substantiated items under *Cohan* rule but standard deduction was more beneficial to TP than itemized deductions | Yes | Split |
| Powers v. Comm'r, T.C. Summ. Op. 2009-43 | Deductions denied for unreimbursed employee expenses not substantiated | Yes | IRS |
| Ray v. Comm'r, T.C. Summ. Op. 2009-71 | Deduction allowed for education expenses incurred for improving skills and not for qualification | Yes | TP |
| Riley v. Comm'r, T.C. Summ. Op. 2008-142 | Deductions denied for rental expenses not substantiated | Yes | IRS |

Appendix Three

Table 3: Trade or Business Expenses Under IRC § 162 and Related Sections

| Case Citation | Issue(s) | *Pro Se* | Decision |
|---|---|---|---|
| *Ruiz v. Comm'r,* T.C. Summ. Op. 2009-1 | Deductions denied for expenses not substantiated; deductions allowed for certain substantiated expenses that were ordinary and necessary | Yes | Split |
| *Skore v. Comm'r,* T.C. Summ. Op. 2009-22 | Trust beneficiaries not permitted to claim deductions not taken by trust; deductions denied for gambling expenses not substantiated | No | IRS |
| *Stockton v. Comm'r,* T.C. Summ. Op. 2009-74 | Deductions denied for unreimbursed employee business expenses | Yes | IRS |
| *Tucker v. Comm'r,* T.C. Summ. Op. 2008-78 | Deductions denied for travel, housing, and meal expenses because TP not away from home | Yes | IRS |
| *Villanueva v. Comm'r,* T.C. Summ. Op. 2009-66 | Deductions denied for expenses not substantiated | Yes | IRS |
| *Wilbert v. Comm'r,* 553 F.3d 544 (7th Cir. 2009), aff'g T.C. Memo. 2007-152 | Deductions denied for travel expenses because TP not away from home | Yes | IRS |
| **Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships - Schedule C, E, F)** | | | |
| *Ackerman v. Comm'r,* T.C. Memo. 2009-80 | Deductions denied for business expenses because TP failed to establish carrying on a trade or business; deductions denied for claimed protection of business reputation because TP failed to establish entitlement | No | IRS |
| *Alemasov v. Comm'r,* 2009 WL 689296 (9th Cir. 2009), aff'g T.C. Memo. 2007-130 | Deductions denied for expenses not substantiated | No | IRS |
| *Allen v. Comm'r,* T.C. Memo. 2009-102 | Deductions denied for travel expenses because TP not away from home; deductions denied for expenses not substantiated | Yes | IRS |
| *Aref v. Comm'r,* T.C. Memo. 2009-118 | Deductions denied for expenses not substantiated but allowed for substantiated expenses | Yes | Split |
| *Arnold v. Comm'r,* T.C. Memo. 2008-228 | Deductions denied for material and supply expenses not substantiated | No | IRS |
| *Babaturk v. Comm'r,* T.C. Summ. Op. 2008-105 | Deductions denied for expenses not substantiated | Yes | IRS |
| *Barrett v. Comm'r,* T.C. Summ. Op. 2008-88 | Deductions denied for expenses not substantiated | Yes | IRS |
| *Barrow v. Comm'r,* T.C. Memo. 2008-264 | Deduction allowed for business use of airplane because IRS lost TP's substantiation records; deductions denied for other expenses | No | Split |
| *Basalyk v. Comm'r,* T.C. Memo. 2009-100 | Deductions denied for Schedule E and expenses not substantiated | No | IRS |
| *Bascos v. Comm'r,* T.C. Memo. 2008-294 | Deduction denied for payroll taxes improperly taken in an earlier tax year | Yes | IRS |
| *Beasley v. Comm'r,* T.C. Summ. Op. 2008-159 | Deductions denied for day care food expenses not substantiated; Deduction allowed for employee labor expense; Deduction denied for motor vehicle expenses not substantiated | Yes | Split |
| *Black v. Comm'r,* T.C. Summ. Op. 2008-75 | Deductions denied for day care food expenses not substantiated; Deduction allowed for employee labor expense; Deduction denied for motor vehicle expenses not substantiated | Yes | Split |
| *Broady v. Comm'r,* T.C. Summ. Op. 2008-63 | Deductions denied for expenses not substantiated and that could not be estimated under *Cohan* rule | Yes | IRS |
| *Campbell v. Comm'r,* T.C. Summ. Op. 2008-154 | Deduction denied for unsubstantiated contract labor expenses; deduction allowed for rent; Deductions denied for legal fees unrelated to business while deductions allowed for legal expenses relating to business; Deductions denied for unsubstantiated automobile, meals, entertainment, travel, and business gift expenses. | Yes | Split |
| *Cartier v. Comm'r,* T.C. Memo. 2009-10 | Deductions denied for expenses not substantiated | Yes | IRS |
| *Chaney v. Comm'r,* T.C. Memo. 2009-55 | Deductions allowed for substantiated expenses; deductions denied for personal expenses; deductions denied for rent and related expenses which lacked economic substance | No | Split |
| *Choe v. Comm'r,* T.C. Summ. Op. 2008-90 | Deductions allowed for substantiated computer, professional and legal expenses; Deduction denied for automobile expenses not substantiated | Yes | Split |
| *Cook v. Comm'r,* T.C. Memo. 2008-182, *appeal docketed,* No. 09-1501 (4th. Cir. Apr. 28, 2009) | Deductions denied for telephone expenses which were neither ordinary and necessary nor substantiated; deduction denied for personal legal expenses | Yes | IRS |

Table 3: Trade or Business Expenses Under IRC § 162 and Related Sections

| Case Citation | Issue(s) | *Pro Se* | Decision |
|---|---|---|---|
| *Culberson v. Comm'r*, T.C. Summ. Op. 2009-8 | Deductions denied for expenses not substantiated and TP was not away from home; deductions denied for fishing activity expenses because no profit objective and therefore not a trade or business | Yes | IRS |
| *Davis v. Comm'r*, T.C. Summ. Op. 2009-25 | Deductions denied for expenses not substantiated | No | IRS |
| *Doherty v. Comm'r*, T.C. Memo. 2009-99, *appeal docketed*, No. 09-2407 (8th Cir. June 10, 2009) | Deductions denied for depreciation, legal, and professional expenses because TP failed to establish carrying on a trade or business | Yes | IRS |
| *Doyle v. Comm'r*, T.C. Summ. Op. 2008-107 | Deductions denied for leasing and trucking expenses because TP failed to establish carrying on a trade or business | Yes | IRS |
| *Fadeley v. Comm'r*, T.C. Memo. 2008-235 | Deductions denied for farm expenses because TP failed to establish carrying on a trade or business; deductions denied for expenses not substantiated | Yes | IRS |
| *Fay v. Comm'r*, T.C. Summ. Op. 2008-152 | Deductions allowed for substantiated legal and professional expenses; deductions allowed for supplies under the *Cohan* rule; deductions denied for other business expenses not substantiated | No | Split |
| *Franco v. Comm'r*, T.C. Summ. Op. 2008-136 | Deductions allowed for substantiated business expenses; deductions denied for expenses not substantiated | Yes | Split |
| *Frazier v. Comm'r*, T.C. Summ. Op. 2009-9 | Deductions denied for expenses not substantiated | Yes | IRS |
| *Freese v. Comm'r*, T.C. Summ. Op. 2008-161 | Deductions denied for gambling expenses because TPs failed to establish carrying on a trade or business | Yes | Split |
| *Fuentes v. Comm'r*, T.C. Summ. Op. 2009-39 | Deductions denied for expenses not substantiated | Yes | IRS |
| *Garrin v. Comm'r*, T.C. Summ. Op. 2009-50 | Deductions denied for expenses not substantiated | Yes | IRS |
| *Garrison v. Comm'r*, T.C. Memo. 2009-32 | Deductions denied for contract labor expenses not substantiated | Yes | IRS |
| *Gonzalez v. Comm'r*, T.C. Summ. Op. 2008-132 | Deductions denied for expenses not substantiated | Yes | IRS |
| *Good v. Comm'r*, T.C. Memo. 2008-245 | Deductions denied for expenses not substantiated | Yes | IRS |
| *Griggs v. Comm'r*, T.C. Memo. 2008-234 | Deductions denied for vehicle, depreciation, legal or professional, rent, office, and supplies expenses not substantiated; Deductions allowed for cost of goods sold because profit motive existed; deductions allowed for substantiated food and entertainment expenses | Yes | Split |
| *Grover v. Comm'r*, T.C. Summ. Op. 2006-64 | Deductions allowed for bank overdraft charges and travel expenses to the extent they were substantiated; Deduction denied for research on a book because taxpayer had not completed or published the book | Yes | Split |
| *Haber v. Comm'r*, T.C. Summ. Op. 2009-12 | Deductions allowed for substantiated cost of goods sold; Deductions for bank charges, office supplies, rent, and utilities estimated under *Cohan* rule; deductions denied for property taxes, and telephone expenses not substantiated; deductions allowed in full for substantiated bank charges, rent, and property taxes. | Yes | Split |
| *Hastings v. Comm'r*, T.C. Memo. 2009-69 | Deductions denied for gambling expenses because TPs failed to establish carrying on a trade or business | No | IRS |
| *Holsinger v. Comm'r*, T.C. Memo. 2008-191 | Deductions denied for trading expenses because TPs failed to establish carrying on a trade or business | No | IRS |
| *Hopkins Partners v. Comm'r*, T.C. Memo. 2009-107 | Deductions allowed for lease improvements which were substitutes for rent | No | TP |
| *Horvath v. Comm'r*, T.C. Summ. Op. 2008-138 | Deductions allowed for substantiated vehicle expenses where documentation was lost but TPs testified credibly; deductions denied for supplies expenses not substantiated | Yes | Split |
| *Huang v. Comm'r*, T.C. Summ. Op. 2009-3 | Deductions denied on all issues except as to taxpayer's deduction for additional tax and licensing expenses | Yes | Split |
| *Hughes v. Comm'r*, T.C. Memo. 2008-249 | Deductions denied for expenses not substantiated | Yes | IRS |
| *Ioane v. Comm'r*, T.C. Memo. 2009-68 | Deductions denied for expenses not substantiated | Yes | IRS |

Appendix Three

Table 3: Trade or Business Expenses Under IRC § 162 and Related Sections

| Case Citation | Issue(s) | *Pro Se* | Decision |
|---|---|---|---|
| *Jarrett v. Comm'r,* T.C. Summ. Op. 2008-94 | Deductions for payments denied because they lacked economic substance and were used to avoid self-employment taxes; deductions denied for storage and vehicle expenses not substantiated | Yes | IRS |
| *Kinney v. Comm'r,* T.C. Memo. 2008-287 | Deductions denied for business activity expenses because no profit objective and therefore not a trade or business; deductions allowed for substantiated tax, rent, and other expenses while deductions denied for expenses not substantiated | Yes | Split |
| *Kourouma v. Comm'r,* T.C. Summ. Op. 2008-120 | Deductions denied for business activity expenses because no profit objective and therefore not a trade or business | Yes | IRS |
| *Kroff v. Comm'r,* T.C. Summ. Op. 2008-130 | Deductions denied for expenses not substantiated; deductions allowed for substantiated expenses, some being estimated under *Cohan* rule | Yes | Split |
| *Langer v. Comm'r,* T.C. Memo. 2008-255 | Deductions denied for expenses not substantiated and personal expenses | Yes | IRS |
| *Larson v. Comm'r,* T.C. Memo. 2008-187 | Deductions allowed for substantiated mileage expenses; deductions denied for other expenses not substantiated | Yes | Split |
| *Load,* Inc. v. Comm'r, 559 F.3d 909 (9th Cir. 2009), *aff'g* T.C. Memo. 2007-51 | Deductions denied for expenses associated with the sale of manufactured homes because they should have been capitalized as inventory costs under 263A | No | IRS |
| *Lorreta v. Comm'r,* T.C. Memo. 2008-254 | Deductions denied for expenses not substantiated and that could not be estimated under *Cohan* rule | Yes | IRS |
| *Loup v. Comm'r,* T.C. Memo. 2009-23 | Deductions denied for acting and comedy expenses because TPs failed to establish carrying on a trade or business | Yes | IRS |
| *Loveland v. Comm'r,* T.C. Memo. 2009-98 | Deductions denied for pay phone expenses because no profit objective and therefore not a trade or business | Yes | IRS |
| *Maimon v. Comm'r,* T.C. Summ. Op. 2009-53 | Deductions denied for expenses because TP was common law employee and could not deduct business expenses on Schedule C | No | IRS |
| *Marquette v. Comm'r,* T.C. Summ. Op. 2008-146 | Deductions denied for expenses not substantiated | Yes | IRS |
| *Maxfield v. Comm'r,* T.C. Summ. Op. 2008-62 | Deductions denied for construction and other expenses because TPs failed to establish carrying on a trade or business; deductions denied for expenses not substantiated | Yes | IRS |
| *McAfee v. Comm'r,* T.C. Summ. Op. 2009-69 | Deduction denied for commission expense not substantiated | Yes | IRS |
| *McNeill v. Comm'r,* T.C. Summ. Op. 2008-89 | Deductions allowed for substantiated insurance and ladder rental expenses; deductions denied for expenses not substantiated and that could not be estimated under *Cohan* rule | Yes | Split |
| *Menard,* Inc. v. Comm'r, 560 F.3d 620 (7th Cir. 2009), *rev'g* T.C. Memo. 2004-207 | Deduction allowed for bonus payment which was salary and not concealed dividend | No | TP |
| *Merkin v. Comm'r,* T.C. Memo. 2008-146 | Deductions denied for gambling expenses because TPs failed to establish carrying on a trade or business | No | IRS |
| *Miller v. Comm'r,* T.C. Memo. 2008-224 | Deductions allowed for horse-breeding activity expenses because profit objective and therefore a trade or business | No | TP |
| *Napoliello v. Comm'r,* T.C. Memo. 2009-104, *appeal filed* (9th Cir. July 23, 2009) | Deductions denied for tax shelter transaction costs because no profit objective and no economic substance | No | IRS |
| *Njenge v. Comm'r,* T.C. Summ. Op. 2008-84 | Deductions denied for vehicle and construction expenses not substantiated; deductions denied for expenses because TPs failed to establish carrying on a trade or business; deductions also denied because expenses were personal | Yes | IRS |
| *Oliver v. Comm'r,* T.C. Summ. Op. 2008-124 | Deductions denied for cable television and other personal expenses; deductions denied for expenses not substantiated; deductions denied for gambling losses since TP did not itemize deductions | Yes | IRS |

Table 3: Trade or Business Expenses Under IRC § 162 and Related Sections

| Case Citation | Issue(s) | *Pro Se* | Decision |
|---|---|---|---|
| *Pate v. Comm'r*, T.C. Memo. 2008-272, *appeal docketed*, No. 09-60375 (5th Cir. May 14, 2009) | Deductions denied for cattle activity expenses because TPs failed to establish carrying on a trade or business and expenses not substantiated | Yes | IRS |
| *Patel v. Comm'r*, T.C. Memo. 2008-223 | Deductions denied for expenses not substantiated and that could not be estimated under *Cohan* rule | No | IRS |
| *Ralston Purina Co. and Subsidiaries v. Comm'r*, 131 T.C. No. 4 (2008), 2008 WL 4159698 (U.S. Tax Ct. Sept. 10, 2008) | Deductions denied for payments made to employee stock ownership plan because they were made in connection with a redemption of stock | No | IRS |
| *Reece v. Comm'r*, T.C. Summ. Op. 2009-59 | Deductions denied for expenses not substantiated or personal | Yes | IRS |
| *Robinson Knife Mfg. Co., Inc. v. Comm'r*, T.C. Memo. 2009-9, *appeal filed* (2nd Cir. Apr. 7, 2009) | Deductions denied for royalty expenses that should have been capitalized under 263A | No | IRS |
| *Rodriguez v. Comm'r*, T.C. Memo. 2009-22 | Deductions denied for expenses not substantiated; deductions allowed for substantiated advertising and other expenses, some being estimated under *Cohan* rule | No | Split |
| *Rogers v. Comm'r*, T.C. Summ. Op. 2008-99 | Deductions denied for expenses not substantiated; deduction allowed for transportation industry employee meals | Yes | Split |
| *Rosenblatt v. Comm'r*, T.C. Summ. Op. 2008-137 | Deductions denied for aircraft activity expenses because no profit objective and therefore not a trade or business | No | IRS |
| *Rowden v. Comm'r*, T.C. Memo. 2009-41 | Deductions denied for aircraft maintenance activity expenses because TP failed to establish carrying on a trade or business; deductions allowed under 183(b) for substantiated expenses to the extent of gross income generated from the activity | No | Split |
| *Santa Fe Pacific Gold Co. and Subsidiaries v. Comm'r*, 132 T.C. No. 12 (2009), 2009 WL 1119371 (U.S. Tax Ct. Apr. 27, 2009) | Deduction allowed for termination fee expense in hostile takeover scenario | No | TP |
| *Schenker v. Comm'r*, T.C. Summ. Op. 2009-17 | Deductions denied under 162 for mortgage brokerage and fundraising expenses because TPs failed to establish carrying on a trade or business; deductions allowed under 212 for substantiated expenses | Yes | Split |
| *Shafrir v. Comm'r*, T.C. Memo. 2008-280 | Deductions denied for telephone and travel expenses not substantiated | Yes | IRS |
| *Singh v. Comm'r*, T.C. Memo. 2009-36 | Deduction denied for SUV expense not substantiated | Yes | IRS |
| *Snyder v. Comm'r*, T.C. Memo. 2009-97 | Deductions denied for pay phone depreciation expenses because no profit objective and therefore not a trade or business | Yes | IRS |
| *Spivey v. Comm'r*, T.C. Summ. Op. 2008-143 | Deductions allowed for substantiated computer and other expenses, some estimated under *Cohan* rule; deductions denied for meal expenses because TP not away from home; deductions denied for expense not or personal | Yes | Split |
| *Swanson v. Comm'r*, T.C. Memo. 2008-265 | Deduction denied for expenses not substantiated or personal | No | IRS |
| *Tolleson v. Comm'r*, T.C. Summ. Op. 2008-109 | Deductions denied for independent architect expenses because TPs failed to establish carrying on a trade or business | Yes | IRS |
| *Vasquez v. Comm'r*, T.C. Memo. 2008-296 | Deductions denied for expenses not substantiated | No | IRS |
| *Wellpoint v. Comm'r*, T.C. Memo. 2008-236, *appeal docketed*, No. 09-3163 (7th Cir. Aug. 21, 2009) | Deductions denied for settlement payments, legal, and professional expenses that should have been capitalized | No | IRS |
| *West Covina Motors, Inc. v. Comm'r*, T.C. Memo. 2008-237 | Deductions denied for legal expenses that should have been capitalized | No | IRS |
| *Whitecavage v. Comm'r*, T.C. Memo. 2008-203 | Deductions denied for greyhound activity expenses because no profit objective and therefore no trade or business | Yes | IRS |
| *Woody v. Comm'r*, T.C. Memo. 2009-93, *appeal filed* (D.C. Cir. June 30, 2009) | Deductions denied for real estate activity expenses because TP failed to establish carrying on a trade or business | No | IRS |
| *Yang v. Comm'r*, T.C. Summ. Op. 2009-4 | Deductions denied for expenses not substantiated | Yes | IRS |
| *Yearout Mechanical & Engineering, Inc. v. Comm'r*, T.C. Memo. 2008-217 | Deductions allowed for rental expenses incurred with valid business reasons | No | TP |

Appendix Three

**Table 4**

## Gross Income Under Internal Revenue Code § 61 and Related Sections

| Case Citation | Issue(s) | *Pro Se* | Decision |
|---|---|---|---|
| **Individual Taxpayers (But Not Sole Proprietorships)** | | | |
| *Aref v. Comm'r,* T.C. Memo. 2009-118 | Unreported income | Yes | TP |
| *Bachmann v. Comm'r,* T.C. Memo. 2009-51 | Settlement proceeds from breach of service employment contract | No | IRS |
| *Bailey v. Comm'r,* 103 A.F.T.R.2d (RIA) 2365 (9th Cir. 2009), *aff'g unpublished decision*, Tax Ct. Docket No. 3910-07 (Dec. 14, 2007) | Unreported retirement plan distribution | Yes | IRS |
| *Baker v. Comm'r,* T.C. Memo. 2008-247 | Unreported wage and interest income | No | IRS |
| *Banister v. Comm'r,* T.C. Memo. 2008-201, *appeal docketed*, No. 09-70775 (9th Cir. Mar. 11, 2009) | Unreported interest income and retirement plan distributions | Yes | IRS |
| *Barrett v. U.S.,* 561 F.3d 1140 (10th Cir. 2009), *aff'g* 100 A.F.T.R.2d (RIA) 6934 (W.D. Okla. 2007) | Income earned from tribal trust fund | No | IRS |
| *Bates v. Comm'r,* T.C. Memo. 2008-152, *appeal docketed*, No. 08-74807 (9th Cir. Nov. 19, 2008) | Unreported Social Security income | Yes | IRS |
| *Beckley v. Comm'r,* 130 T.C. 325 (2008) | Unreported constructive corporate distributions | No | TP |
| *Bibb-Merritt v. Comm'r,* T.C. Summ. Op. 2009-78 | Unreported cancellation of indebtedness income | Yes | IRS |
| *Black v. Comm'r,* T.C. Summ. Op. 2008-75 | Unreported self-employment income | Yes | IRS |
| *Brennan v. Comm'r,* T.C. Memo. 2009-77 | Unreported income | Yes | IRS |
| *Briseno v. Comm'r,* T.C. Memo. 2009-67 | Unreported gambling income | Yes | IRS |
| *Brunet v,* Comm'r, T.C. Summ. Op. 2008-96 | Unreported income not excludible as foreign earned income under IRC 911 | No | IRS |
| *Burns v. Comm'r,* 103 A.F.T.R.2d (RIA) 2335 (9th Cir. 2009), *aff'g* T.C. Memo. 2007-271 | Unreported installment of a qui tam reward | No | IRS |
| *Callahan v. Comm'r,* 103 A.F.T.R.2d 2400 (7th Cir. 2009), *aff'g* T.C. Memo. 2007-301 | Unreported wage income | Yes | IRS |
| *Cameron v. MTA,* 317 Fed. Appx. 93 (2d Cir. 2009), *aff'g unpublished decision* (E.D.N.Y.) | Refund suit over whether wages are income | Yes | IRS |
| *Carione v. Comm'r,* T.C. Memo. 2008-262, *appeal docketed* (2d Cir. Feb. 27, 2009), *amended appeal docketed* (2d Cir. Mar. 11, 2009) | Unreported capital gain income from court-ordered criminal forfeiture sale of assets | No | IRS |
| *Carranza v. Comm'r,* T.C. Summ. Op. 2009-28 | Unreported Social Security income and unreported settlement proceeds | Yes | IRS |
| *Chambers v. Comm'r,* T.C. Summ. Op. 2009-63 | Unreported life insurance policy income | Yes | IRS |
| *Colquitt v. Comm'r,* T.C. Summ. Op. 2009-27 | Settlement proceeds under IRC 104(a)(2) | Yes | IRS |
| *Cobin v. Comm'r,* T.C. Memo. 2009-88 | Unreported income | Yes | IRS |
| *Cromley v. Comm'r,* T.C. Memo. 2008-176 | Unreported gambling income and unreported interest income | Yes | IRS |
| *Custer v. Comm'r,* T.C. Memo. 2008-266 | Unreported wage income, capital gains income, and dividend income | Yes | IRS |
| *Davis v. Comm'r,* T.C. Summ. Op. 2009-25 | Unreported self-employment income | No | IRS |
| *Decker,* U.S. v., 103 A.F.T.R.2d (RIA) 2341 (W.D. Wash. 2009) | Unreported income | Yes | IRS |
| *Doherty v. Comm'r,* T.C. Memo. 2009-99, *appeal docketed* (8th Cir. June 10, 2009) | Unreported income | Yes | IRS |
| *Doyle v. Comm'r,* T.C. Summ. Op. 2008-131 | Unreported Social Security income and unreported interest income | Yes | IRS |
| *Fay v. Comm'r,* T.C. Summ. Op. 2008-152 | Unreported Schedule C income and unreported gambling income | No | IRS |
| *Fisher v. U.S.,* 82 Fed. Cl. 780 (2008) | Proceeds of stock sale | No | TP |
| *Fletcher,* U.S. v., 562 F.3d 839 (7th Cir. 2009), *aff'g* 101 A.F.T.R.2d (RIA) 588 (N.D. Ill. 2008) | Erroneous refund suit to recover amount of tax attributable to unreported shareholder income | No | IRS |

Table 4: Gross Income Under IRC § 61 and Related Sections

| Case Citation | Issue(s) | *Pro Se* | Decision |
|---|---|---|---|
| *Green v. Comm'r,* 103 A.F.T.R.2d (RIA) 1901 (5th Cir. 2009), *aff'g* T.C. Memo. 2008-130 | Unreported disability income | No | IRS |
| *Hansen v. Comm'r,* T.C. Memo. 2009-87 | Settlement proceeds under IRC 104(a)(2) | No | IRS |
| *Hawkins v. Comm'r,* T.C. Memo. 2008-168 | Unreported wage income, gambling income, and other income | Yes | IRS |
| *Hill v. Comm'r,* T.C. Memo. 2009-101 | Unreported cancellation of indebtedness income | Yes | IRS |
| *Hodsdon v. Comm'r,* T.C. Summ. Op. 2008-85 | Unreported income | Yes | IRS |
| *Hughes v. Comm'r,* T.C. Memo. 2008-249 | Unreported retirement plan distribution income | Yes | IRS |
| *Ioane v. Comm'r,* T.C. Memo. 2009-68 | Unreported self-employment income, trust distribution income, and dividend income | Yes | IRS |
| *Jankelovits v. Comm'r,* T.C. Memo. 2008-285 | Unreported distribution from retirement plan | Yes | IRS |
| *Jellen v. Comm'r,* T.C. Summ. Op. 2008-164 | Unreported Social Security Disability income under IRC 86(a) | Yes | IRS |
| *Johanson v. Comm'r,* 541 F.3d 973 (9th Cir. 2008), *aff'g* T.C. Memo. 2006-105 | Unreported alimony income | No | IRS |
| *Johnson v. Comm'r,* T.C. Summ. Op. 2009-64 | Unreported wage income, Social Security income, unemployment income, and interest income | Yes | IRS |
| *Jung v. Comm'r,* T.C. Memo. 2009-34 | Unreported trust distribution income, gift income, and wage income | No | IRS |
| *Kadillak v. Comm'r,* 534 F. 3d 1197 (9th Cir. 2008), *aff'g* 127 T.C. 184 (2006) | Taxpayers held to IRC 83(b) filing of incentive stock options | No | IRS |
| *Katz v. Comm'r,* T.C. Memo. 2008-269 | Unreported capital gain income | No | TP |
| *Leon v. Comm'r,* T.C. Summ. Op. 2008-86 | Unreported distribution of 401(k) income | Yes | IRS |
| *Martin,* Estate of v. Comm'r, T.C. Memo. 2008-208, *appeal docketed*, No. 09-71517 (9th Cir. May 13, 2009) | Settlement proceeds in year of receipt under IRC 451(a) | No | IRS |
| *Maxfield v. Comm'r,* T.C. Summ. Op. 2008-62 | Unreported income claimed as Schedule C and other deductions | Yes | IRS |
| *McHan v. Comm'r,* 558 F.3d 326 (4th Cir. 2009), *aff'g* T.C. Memo. 2006-84 | Unreported illegal income | No | IRS |
| *Middleton v. Comm'r,* T.C. Memo. 2008-150 | Unreported income claimed as employer-furnished housing under IRC 119(a) and cost-of-living allowances under IRC 912 | No | IRS |
| *Mitchell v. Comm'r,* 131 T.C. No. 15 (2008), 2008 WL 5211036 (U.S. Tax Ct. Dec. 15, 2008) | Unreported QDRO distribution from military retirement pay | Yes | IRS |
| *Moulton v. Comm'r,* T.C. Memo. 2009-38 | Settlement proceeds under IRC 104(a)(2) | Yes | IRS |
| *Negron v. U.S.*, 553 F.3d 1013 (6th Cir. 2009), *rev'g and remanding* 502 F. Supp. 2d 682 (N.D. Ohio 2007) | Unreported lottery winnings | No | IRS |
| *Oliver v. Comm'r,* T.C. Summ. Op. 2008-124 | Unreported gambling income | Yes | IRS |
| *O'Rourke v. Comm'r,* T.C. Summ. Op. 2009-26 | Unreported income earned at the U.S. Embassy in Mexico City not excludible under IRC 911 | Yes | IRS |
| *Plotinsky v. Comm'r,* T.C. Memo. 2008-244 | Unreported cancellation of indebtedness income | Yes | IRS |
| *Reid v. Comm'r,* T.C. Memo. 2008-177 | Unreported alimony income under IRC 71(a) | Yes | IRS |
| *Reinert v. Comm'r,* T.C. Summ. Op. 2008-163 | Unreported income from termination of life insurance policy under IRC 72 | Yes | IRS |
| *Rhodes v. Comm'r,* T.C. Memo. 2008-225 | Unreported wage income and retirement plan distribution | Yes | IRS |
| *Rodriguez v. Comm'r,* T.C. Memo. 2009-92 | Unreported wage income and interest income | Yes | IRS |
| *Rogers v. Comm'r,* T.C. Memo. 2009-111 | Unreported income not excludible as foreign earned income under IRC 911 | Yes | IRS |
| *Roytburd v. Comm'r,* T.C. Memo. 2008-198 | Unreported income | Yes | IRS |
| *Sanford v. Comm'r,* T.C. Memo. 2008-158 | Settlement proceeds under IRC 104(a)(2) | No | IRS |
| Seidel v. Comm'r, 103 A.F.T.R.2d (RIA) 1788 (9th Cir. 2009), *aff'g* T.C. Memo. 2007-45 | Unreported settlement income | Yes | IRS |

Appendix Three

Table 4: Gross Income Under IRC § 61 and Related Sections

| Case Citation | Issue(s) | *Pro Se* | Decision |
|---|---|---|---|
| *Seo v. Comm'r*, T.C. Memo. 2009-106 | Unreported interest income and other income | Yes | IRS |
| *Shelton v. Comm'r*, T.C. Memo. 2009-116 | Settlement proceeds under IRC 104(a)(2) | Yes | IRS |
| *Sjoberg v. Comm'r*, T.C. Summ. Op. 2008-162 | Unreported gambling income | Yes | IRS |
| *Smith v. Comm'r*, T.C. Summ. Op. 2009-52 | Unreported wage income and unemployment income | Yes | IRS |
| *Snyder v. Comm'r*, T.C. Memo. 2009-97 | Unreported income | Yes | IRS |
| *Stadnyk v. Comm'r*, T.C. Memo. 2008-289, *appeal docketed* (6th Cir. Apr. 10, 2009) | Settlement proceeds under IRC 104(a)(2) | No | IRS |
| *Steele v. Comm'r*, T.C. Summ. Op. 2009-77 | Unreported state income tax refund and IRA distributions | Yes | IRS |
| *Stevens v. Comm'r*, T.C. Summ. Op. 2008-61 | Unreported cancellation of indebtedness income | Yes | IRS |
| *Suder v. Comm'r*, T.C. Summ. Op. 2008-97 | Settlement proceeds under IRC 104(a)(2) | No | IRS |
| *Swanson v. Comm'r*, T.C. Memo. 2008-265 | Unreported income | No | IRS |
| *Tavella v. Comm'r*, T.C. Summ. Op. 2009-76 | Unreported self-employment income | Yes | IRS |
| *Thorne v. Comm'r*, T.C. Summ. Op. 2008-71 | Unreported wage income | Yes | IRS |
| *Tilley v. Comm'r*, T.C. Memo. 2009-83 | Unreported income | Yes | IRS |
| *Voccola v. Comm'r*, T.C. Memo. 2009-11 | Unreported income | Yes | IRS |
| *Voccola v. Comm'r*, T.C. Memo. 2009-12 | Unreported income | Yes | IRS |
| *Voccola v. Comm'r*, T.C. Memo. 2009-13 | Unreported income | Yes | IRS |
| *Wagenknecht v. Comm'r*, T.C. Memo. 2008-288, *appeal docketed* (6th Cir. Mar. 17, 2009) | Unreported wage income, interest income, pension income, other income | Yes | IRS |
| *Walter v. Comm'r*, 286 Fed. Appx. 445 (9th Cir. 2008), *aff'g* T.C. Memo. 2007-2 | Unreported stock option income | No | IRS |
| *Watts v. Comm'r*, T.C. Memo. 2009-103 | Unreported Social Security income and unreported settlement proceeds | No | Split |
| *Wheeler v. Comm'r*, 528 F.3d 773 (10th Cir. 2009), *aff'g* T.C. Memo 2006-109 | Unreported income | Yes | IRS |
| *Williams v. Comm'r*, T.C. Summ. Op. 2008-70 | Unreported pension income | Yes | IRS |
| *Winn v. Comm'r*, T.C. Memo. 2008-172 | Unreported cancellation of indebtedness income | Yes | IRS |
| *Yang v. Comm'r*, T.C. Summ. Op. 2008-156 | Unreported gift income | No | TP |
| **Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedules C, E, F)** | | | |
| *Abbott Laboratories v. U.S.*, 84 Fed. Cl. 96 (2008) | Unreported business income | No | IRS |
| *Barrow v. Comm'r*, T.C. Memo. 2008-264 | Unreported wage income | No | IRS |
| *Bassing v. U.S.*, 563 F.3d 1280 (Fed. Cir. 2009), *aff'g* 80 Fed. Cl. 710 (Fed.Cl. 2008) | Unreported partnership income | No | IRS |
| *Detroit Medical Ctr.*, U.S. v., 557 F.3d 412 (6th Cir. 2009), *aff'g in part and vacating in part* 98 A.F.T.R.2d (RIA) 7995 (E.D. Mich. 2006) | Stipends paid to residents are not excluded from gross income | No | IRS |
| *Franco v. Comm'r*, T.C. Summ. Op. 2008-136 | Unreported Schedule C income | Yes | IRS |
| *Garrin v. Comm'r*, T.C. Summ. Op. 2009-50 | Unreported business income | Yes | IRS |
| *Haber v. Comm'r*, T.C. Summ. Op. 2009-12 | Unreported business income | Yes | IRS |
| *Hicks v. Comm'r*, T.C. Summ. Op. 2009-68 | Unreported Social Security income and unreported shareholder income under IRC 702(a) | Yes | IRS |
| *Horvath v. Comm'r*, T.C. Summ. Op. 2008-138 | Unreported business income | Yes | IRS |
| *Jarrett v. Comm'r*, T.C. Summ. Op. 2008-94 | Unreported self-employment income | Yes | IRS |
| *Kosa v. Comm'r*, T.C. Summ. Op. 2008-67 | Unreported Schedule C income | Yes | IRS |

Table 4: Gross Income Under IRC § 61 and Related Sections

| Case Citation | Issue(s) | *Pro Se* | Decision |
|---|---|---|---|
| *Lorreta v. Comm'r*, T.C. Memo. 2008-254 | Unreported Social Security income, unreported self-employment income, claim of Schedule C income overstatement | Yes | IRS |
| *Missall v. Comm'r*, T.C. Memo. 2008-258 | Unreported self-employment income | Yes | IRS |
| *MMC Corp. v. Comm'r*, 551 F.3d 1218 (10th Cir. 2009), *aff'g* T.C. Memo. 2007-354 | Unreported built-in gain income | No | IRS |
| *Olsen v. Comm'r*, T.C. Memo. 2008-275 | Unreported self-employment income under IRC 1402(a) | No | IRS |
| *Pate v. Comm'r*, T.C. Memo. 2008-272, *appeal docketed*, No. 09-60375 (5th Cir. May 14, 2009) | Unreported self-employment income | Yes | IRS |
| *Patel v. Comm'r*, T.C. Memo. 2008-223 | Unreported business income | No | IRS |
| *Ratnikov v. Comm'r*, T.C. Summ. Op. 2009-48 | Unreported wage income | Yes | IRS |
| *Robertson v. Comm'r*, T.C. Memo. 2009-91 | Unreported long-term capital gain income | Yes | IRS |
| *Robleto v. Comm'r*, T.C. Memo. 2008-195, *appeal docketed*, No. 09-71831 (9th Cir. June 9, 2009) | Unreported business income | Yes | IRS |
| *Skalko v. Comm'r*, T.C. Summ. Op. 2008-68 | Unreported business income | Yes | IRS |
| *Squier v. Comm'r*, T.C. Summ. Op. 2009-47 | Unreported business income and Schedule C income | Yes | IRS |
| *Wilson v. Comm'r*, T.C. Summ. Op. 2008-114 | Unreported self-employment income | Yes | IRS |

Appendix Three

**Table 5**

## Accuracy-Related Penalty Under Internal Revenue Code § 6662

| Case Citation | Issue(s) | *Pro Se* | Decision |
|---|---|---|---|
| **Individual Taxpayer (But Not Sole Proprietorships)** | | | |
| *Akers v. Comm'r,* 326 Fed. Appx. 593 (2d Cir. 2009), *aff'g* T.C. Memo. 2007-296 | 6662(b)(1) & (2) - TP failed to keep adequate records and took unsubstantiated deductions | Yes | IRS |
| *Bachmann v. Comm'r,* T.C. Memo. 2009-51 | 6662(b)(2) - TPs (H&W) failed to report arbitration award | No | IRS |
| *Barrett v. U.S.,* 561 F.3d 1140 (10th Cir. 2009), *aff'g* 100 A.F.T.R.2d (RIA) 6934 (W.D. Okla. 2007) | 6662(b)(1) - TPs (H&W) failed to report salary paid from their Indian tribe's trust fund as taxable income and relied on their own analysis of the law. No reasonable cause | No | IRS |
| *Bates v. Comm'r,* T.C. Memo. 2008-152, *appeal filed* (9th Cir. Oct. 19, 2009) | 6662(b)(1) - TPs (H&W) failed to report Social Security benefits and took an unsubstantiated partnership deduction. No reasonable cause | Yes | IRS |
| *Bruzewicz v. U.S.,* 604 F. Supp. 2d 1197 (N.D. Ill. 2009) | 6662(b)(2) - TPs (H&W) failed to comply with the requirements for taking a preservation easement deduction | No | IRS |
| *Carranza v. Comm'r,* T.C. Summ. Op. 2009-28 | 6662(b)(2) - TPs (H&W) reasonably relied on their paid preparer | Yes | TP |
| *Coleman v. Comm'r,* T.C. Summ. Op. 2009-16 | 6662(b)(1) - TP failed to substantiate deductions | Yes | IRS |
| *Davis v. Comm'r,* T.C. Summ. Op. 2009-25 | 6662(b)(1) - TPs (H&W) failed to report income and claimed improper deductions | No | IRS |
| *Fields v. Comm'r,* T.C. Memo. 2008-207, *appeal docketed*, No. 08-2329 (4th Cir. Nov. 24, 2008) | 6662(b)(2) - TPs (H&W) claimed an improper alimony deduction | No | IRS |
| *Green v. Comm'r,* 312 Fed. Appx. 929 (9th Cir. 2009), *aff'g and remanding* T.C. Memo. 2007-39 | 6662(b)(2) - Remanded to determine if TP's reliance on tax professional was reasonable. | No | Remanded |
| *Greif v. Comm'r,* T.C. Summ. Op. 2009-18 | 6662(b)(1)&(2) - TPs claimed improper casualty loss deductions | No | IRS |
| *Hough v. Comm'r,* T.C. Summ. Op. 2009-14 | 6662(b)(2) - TPs (H&W) failed to report income | Yes | IRS |
| *Hurford,* Estate of v. Comm'r, T.C. Memo. 2008-278 | 6662(b)(1) - Estate reasonably relied on tax professionals | No | TP |
| *Kierstead v. Comm'r,* 103 A.F.T.R.2d (RIA) 2119 (9th Cir. 2009), *aff'g* T.C. Memo. 2007-158 | 6662(b)(1) - TPs (H&W) failed to demonstrate reasonable reliance on competent tax professional | No | IRS |
| *Lee, Estate of v. Comm'r,* T.C. Memo. 2009-84 | 6662(b)(1)&(2) - Estate reasonably relied on tax professional | No | TP |
| *Leon v. Comm'r,* T.C. Summ. Op. 2008-86 | 6662(b)(1) - TPs (H&W) failed to report 401(k) distributions. No reasonable reliance on a tax professional | Yes | IRS |
| *Moulton v. Comm'r,* T.C. Memo. 2009-38 | 6662(b)(2) - TP failed to report settlement payment | Yes | IRS |
| *Qi v. Comm'r,* T.C. Memo. 2008-200 | 6662(b)(1) - TP failed to report gambling winnings and did not establish reasonable cause and good faith reliance on a tax professional | No | IRS |
| *Reid v. Comm'r,* T.C. Memo. 2008-177 | 6662(b)(1) - TP failed to report monthly payments from former spouse | Yes | IRS |
| *Reinert v. Comm'r,* T.C. Summ. Op. 2008-163 | 6662(b)(2) - TP failed to report loan proceeds from the termination of a life insurance policy | Yes | IRS |
| *Ruch Suder v. Comm'r,* T.C. Summ. Op. 2008-97 | 6662(b)(1)&(2) - TPs (H&W) failed to report settlement payment | No | IRS |
| *Sanderlin v. Comm'r,* T.C. Memo. 2008-209 | 6662(b)(1) - TP failed to substantiate deductions | Yes | IRS |
| *Sanford v. Comm'r,* T.C. Memo. 2008-158 | 6662(b)(1) - TP failed to report settlement payment and did not act with reasonable cause and in good faith in relying on tax preparer | No | IRS |
| *Shelton v. Comm'r,* T.C. Memo. 2009-116 | 6662(b)(1) - TPs (H&W) acted with reasonable cause and in good faith even though they failed to report settlement proceeds | Yes | TP |
| *Sjoberg v. Comm'r,* T.C. Summ. Op. 2008-162 | 6662(b) - TPs (H&W) failed to report gambling winnings and Social Security benefits | Yes | IRS |
| *Skore v. Comm'r,* T.C. Summ. Op. 2009-22 | 6662(b)(1) - TPs (H&W) failed to report gambling winnings and share of capital gain from trust | No | IRS |

Table 5: Accuracy-Related Penalty Under IRC § 6662

| Case Citation | Issue(s) | *Pro Se* | Decision |
|---|---|---|---|
| *Smith v. Comm'r,* T.C. Summ. Op. 2009-52 | 6662(b)(1) - TPs (H&W) failed to report income and asserted frivolous and groundless arguments | Yes | IRS |
| *Stadnyk v. Comm'r,* T.C. Memo. 2008-289, *appeal filed* (6th Cir. Apr. 10, 2009) | 6662(b)(2) - TPs (H&W) acted with reasonable cause and in good faith even though they failed to report settlement proceeds | No | TP |
| *Stedman v. Comm'r,* T.C. Memo. 2008-239 | 6662(b)(1) - TP claimed improper alimony deduction for court-ordered payments of attorney's fees | Yes | IRS |
| *Stevens v. Comm'r,* T.C. Summ. Op. 2008-61 | 6662(b)(2) - TP failed to report cancellation of mortgage debt as income | Yes | IRS |
| *Thompson v. Comm'r,* 312 Fed. Appx. 831 (8th Cir. 2009), *aff'g* T.C. Memo. 2007-327 | 6662(b)(2) - TP failed to report distribution from retirement account as income | Yes | IRS |
| *Tucker v. Comm'r,* T.C. Summ. Op. 2008-78 | 6662(b)(1) - TPs (H&W) were not liable for penalty because IRS did not meet burden of production | Yes | TP |
| *Wilson v. Comm'r,* T.C. Summ. Op. 2008-91 | 6662(b)(1) - TPs (H&W) failed to report Social Security benefits | No | IRS |
| *Yang v. Comm'r,* T.C. Summ. Op. 2008-156 | 6662(b)(1) - TP failed to report income | No | IRS |
| *Ytshaky v. Comm'r,* T.C. Summ. Op. 2008-157 | 6662(b)(1) - TP was not liable for the penalty because he reasonably and in good faith relied on a tax professional | Yes | TP |
| **Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships - Schedule C, E, F)** | | | |
| *Ackerman v. Comm'r,* T.C. Memo. 2009-80 | 6662(b)(2) - TPs (H&W) claimed improper Schedule C deductions and did not act with reasonable cause and in good faith | No | IRS |
| *Agarwal v. Comm'r,* T.C. Summ. Op. 2009-29 | 6662(b)(1) - TPs (H&W) claimed improper Schedule E deductions | Yes | IRS |
| *Aref v. Comm'r,* T.C. Memo. 2009-118 | 6662(b)(2) - TP maintained business records to substantiate expenses and acted with reasonable cause and in good faith | Yes | TP |
| *Babaturk v. Comm'r,* T.C. Summ. Op. 2008-105 | 6662(b)(2) - TP failed to substantiate deductions | Yes | IRS |
| *Barrett v. Comm'r,* T.C. Summ. Op. 2008-88 | 6662(b)(1) - TPs (H&W) failed to substantiate deductions. No reasonable cause | Yes | IRS |
| *Bergquist v. Comm'r,* 131 T.C. 8 (2008) | 6662(b)(1) - TPs were negligent in the valuation of deductions taken for stock donated to charity and were liable for a 20% penalty to the extent that a 40% gross valuation misstatement penalty did not apply | No | IRS |
| *Black v. Comm'r,* T.C. Summ. Op. 2008-75 | 6662(b)(2) - TP failed to report income | Yes | IRS |
| *Campbell v. Comm'r,* T.C. Summ. Op. 2008-154 | 6662(b)(1)&(2) - TP, a C.P.A., claimed improper deductions. | Yes | IRS |
| *Chaney v. Comm'r,* T.C. Memo. 2009-55 | 6662(b)(1)&(2) - TPs (H&W) failed to report income and claimed improper deductions | No | IRS |
| *Choe v. Comm'r,* T.C. Summ. Op. 2008-90 | 6662(b)(1)&(2) - TP not entitled to claimed automobile expenses | Yes | IRS |
| *Doyle v. Comm'r,* T.C. Summ. Op. 2008-107 | 6662(b)(1) - TPs (H&W) claimed improper deductions | Yes | IRS |
| *Fuentes v. Comm'r,* T.C. Summ. Op. 2009-39 | 6662(b)(1) - TP failed to substantiate deductions | Yes | IRS |
| *Garfield v. Comm'r,* 290 Fed. Appx. 392 (2d Cir. 2008), *aff'g* T.C. Memo. 2006-267 | 6662(b)(2) - TPs (H&W) improperly treated patent royalty payments as long-term capital gain | No | IRS |
| *Garrin v. Comm'r,* T.C. Summ. Op. 2009-50 | 6662(b)(1)&(2) - TP failed to report income and claimed unsubstantiated deductions | Yes | IRS |
| *Garrison v. Comm'r,* T.C. Memo. 2009-32 | 6662(b)(1) - TPs (H&W) failed to substantiate deductions | Yes | IRS |
| *Gonzalez v. Comm'r,* T.C. Summ. Op. 2008-132 | 6662(b)(1) - TP failed to substantiate deductions and did not keep adequate books and records | Yes | IRS |
| *Good v. Comm'r,* T.C. Memo. 2008-245 | 6662(b)(2) - TPs (H&W) claimed improper Schedule C deductions and disabled access tax credits | Yes | IRS |
| *Griggs v. Comm'r,* T.C. Memo. 2008-234 | 6662(b)(1) - TP failed to substantiate deductions and did not keep adequate books and records | Yes | IRS |

Appendix Three

Table 5: Accuracy-Related Penalty Under IRC § 6662

| Case Citation | Issue(s) | *Pro Se* | Decision |
|---|---|---|---|
| *Haber v. Comm'r,* T.C. Summ. Op. 2009-12 | 6662(b)(1)&(2) - TP failed to report income and did not keep adequate books and records | Yes | IRS |
| *Hastings v. Comm'r,* T.C. Memo. 2009-69 | 6662(b)(2) - TPs (H&W) improperly claimed gambling expenses as trade or business deductions | No | IRS |
| *Hicks v. Comm'r,* T.C. Summ. Op. 2009-68 | 6662(b)(2) - TP failed to report distributive share of LLC as income | Yes | IRS |
| *Horvath v. Comm'r,* T.C. Summ. Op. 2008-138 | 6662(b)(1) - TPs (H&W) acted with reasonable cause and in good faith | Yes | TP |
| *Huang v. Comm'r,* T.C. Summ. Op. 2009-3 | 6662(b)(1)&(2) - TP failed to substantiate deductions, did not keep adequate books and records, and claimed deductions for nondeductible personal items | Yes | IRS |
| *Hughes v. Comm'r,* T.C. Memo. 2008-249 | 6662(b)(1)&(2) - TP failed to substantiate deductions and did not keep adequate books and records | Yes | IRS |
| *Ioane v. Comm'r,* T.C. Memo. 2009-68 | 6662(b)(1)&(2) - TPs (H&W) obscured their true income and improperly claimed a substantial NOL | Yes | IRS |
| *January Transport, Inc. v. Comm'r,* T.C. Memo. 2008-268 | 6662(b)(1)&(2) - TP did not act in good faith on improperly claimed bonus depreciation, failed to provide tax professional with necessary and accurate information for adjustments related to time-share condominium, but reasonably relied on tax professional in regards to miscalculated gain on sale and other depreciation related adjustments | No | Split |
| *Jarrett v. Comm'r,* T.C. Summ. Op. 2008-94 | 6662(b)(1) - TPs claimed improper deductions | Yes | IRS |
| *Kinney v. Comm'r,* T.C. Memo. 2008-287 | 6662(b)(1)&(2) - TPs (H&W) were not engaged in a trade or business and failed to substantiate deductions | Yes | IRS |
| *Klaas v. Comm'r,* T.C. Memo. 2009-90, *appeal docketed*, No. 09-9012 (10th Cir. July 31, 2009) | 6662(b)(1) - TPs (H&W) failed to report income from the sale of a property and did not act with reasonable cause and in good faith | No | IRS |
| *Klamath Strategic Investment Fund v. U.S.,* 568 F.3d 537 (5th Cir. 2009), *aff'g* 472 F. Supp. 2d 885 (E.D. Tex. 2007) | 6662(b)(1)&(2) - TP acted with reasonable cause and in good faith in relying on qualified tax professionals | No | TP |
| *Kosa v. Comm'r,* T.C. Summ. Op. 2008-67 | 6662(b)(1)&(2) - TPs (H&W) failed to report income and claimed unsubstantiated deductions | Yes | IRS |
| *Kourouma v. Comm'r,* T.C. Summ. Op. 2008-120 | 6662(b)(2) - TP claimed improper trade or business deductions and did not act with reasonable cause and in good faith | Yes | IRS |
| *Kroff v. Comm'r,* T.C. Summ. Op. 2008-130 | 6662(b)(1)&(2) - TPs (H&W) improperly claimed worthless debt deductions but did so reasonably and in good faith | Yes | TP |
| *Langer v. Comm'r,* T.C. Memo. 2008-255, *appeal docketed*, No. 09-3593 (8th Cir. Oct. 27, 2009) | 6662(b)(1) - TPs (H&W) claimed improper Schedule C deductions and did not keep adequate books and records | Yes | IRS |
| *Larson v. Comm'r,* T.C. Memo. 2008-187 | 6662(b)(1) - TPs claimed improper deductions and incorrectly reported income but did reasonably and in good faith attempt to substantiate mileage rate expenses | Yes | Split |
| *Lorreta v. Comm'r,* T.C. Memo. 2008-254 | 6662(b)(1) - TPs (H&W) failed to substantiate deductions | Yes | IRS |
| *Lovlie, U.S. v.,* 2008 U.S. Dist. LEXIS (D. Minn. 2008) | 6662 - TPs (H&W) claimed business deductions for personal expenses | No | IRS |
| *Lowe v. Comm'r,* T.C. Memo. 2008-298 | 6662(b)(1)&(2) - TPs (H&W) claimed improper passive activity loss deductions | No | IRS |
| *Marquette v. Comm'r,* T.C. Summ. Op. 2008-146 | 6662(b)(1) - TPs (H&W) failed to substantiate deductions | Yes | IRS |
| *Martin, Estate of v. Comm'r,* T.C. Memo. 2008-208, *appeal docketed*, No. 09-71517 (9th Cir. May 13, 2009) | 6662(b)(1)&(2) - TPs (H&W) failed to report arbitration award, failed to substantiate deductions, and disregarded passive activity loss rules | No | IRS |
| *Maxfield v. Comm'r,* T.C. Summ. Op. 2008-62 | 6662(b)(1) - TPs (H&W) claimed business deductions for personal expenses | Yes | IRS |
| *McDonough v. Comm'r,* 312 Fed. Appx. 921 (9th Cir. 2009), *aff'g in part, rev'g in part and remanding* T.C. Memo. 2007-101 | 6662(b)(1) - TP ignored warning signs about investment in a tax shelter. | No | IRS |

Table 5: Accuracy-Related Penalty Under IRC § 6662

| Case Citation | Issue(s) | *Pro Se* | Decision |
|---|---|---|---|
| *New Phoenix Sunrise Corp. v. Comm'r,* 132 T.C. No. 9 (Apr. 9, 2009), 2009 WL 960213 (U.S. Tax Ct. Apr. 9, 2009), *appeal filed* (6th Cir. Oct. 19, 2009) | 6662(b)(1) & (2) - TP lacked substantial authority and did not seek independent advice for positions taken in tax shelter case. Reliance on tax professional was not reasonable because the professional promoted the tax shelter | No | IRS |
| *Ocmulgee Fields, Inc. v. Comm'r,* 132 T.C. No. 6 (2009), WL 884535 (U.S. Tax Ct. Mar. 31, 2009), *appeal filed* (11th Cir. June 29, 2009) | 6662(b)(1)&(2) - TP had reasonable cause and acted in good faith in relying upon tax professional and failing to report gain recognized on a like-kind property exchange | No | TP |
| *Oliver v. Comm'r,* T.C. Summ. Op. 2008-124 | 6662(b)(2) - TP claimed improper Schedule C deductions and failed to report gambling winnings | Yes | IRS |
| *Pate v. Comm'r,* T.C. Memo. 2008-272, *appeal docketed*, No. 09-60375 (5th Cir. May 14, 2009) | 6662(b)(1) & (2) - TPs (H&W) failed to report self-employment tax due, failed to substantiate deductions, improperly claimed personal expenses as business deductions, and failed to keep proper books and records | Yes | IRS |
| *Reece v. Comm'r,* T.C. Summ. Op. 2009-59 | 6662(b)(1) - TPs (H&W) failed to substantiate deductions and did not keep adequate books and records | Yes | IRS |
| *Robertson v. Comm'r,* T.C. Memo. 2009-91 | 6662(b)(1)&(2) - TPs (H&W) had reasonable cause and acted in good faith in relying upon tax professional and failing to report their ownership of an LLC. However, TPs were liable for the penalty for failing to report interest and royalty income | Yes | Split |
| *Rogers v. Comm'r,* T.C. Summ. Op. 2008-99 | 6662(b)(1)&(2) - TPs (H&W) acted with reasonable cause and in good faith in relying on their tax preparer | Yes | TP |
| *Rosenblatt v. Comm'r,* T.C. Summ. Op. 2008-137 | 6662(b)(1) - TPs (H&W) failed to report airplane rental income but were not negligent because profit was not primary motive. TPs also improperly claimed losses on stocks and loans but tried to assess their value in good faith | No | TP |
| *Rowden v. Comm'r,* T.C. Memo. 2009-41 | 6662(b)(2) - TP was not engaged in a trade or business and claimed improper deductions | No | IRS |
| *Shafrir v. Comm'r,* T.C. Memo. 2008-280 | 6662(b)(1) - TPs (H&W) failed to keep adequate records and took unsubstantiated deductions | Yes | IRS |
| *Silver v. Comm'r,* T.C. Memo. 2008-252 | 6662(b)(1) - TP failed to keep adequate records and did not report income. | Yes | IRS |
| *Skalko v. Comm'r,* T.C. Summ. Op. 2008-68 | 6662(b)(1) - TPs (H&W) failed to keep adequate records and took unsubstantiated deductions | Yes | IRS |
| *Snyder v. Comm'r,* T.C. Memo. 2009-97, *appeal docketed* (8th Cir. Aug. 10, 2009) | 6662(b)(1)&(2) - TPs (H&W) claimed improper depreciation deductions and disabled access tax credits | Yes | IRS |
| *Stobie Creek Investments, LLC v. U.S.,* 82 Fed. Cl. 636 (2008) | 6662(b)(1) - TP did not act with reasonable cause and in good faith with respect to tax underpayments that arose from tax shelter transactions | No | IRS |
| *Stockton v. Comm'r,* T.C. Summ. Op. 2009-74 | 6662(b)(1) - TPs claimed improper itemized deductions for unreimbursed employee business expenses and charitable contributions | Yes | IRS |
| *Swanson v. Comm'r,* T.C. Memo. 2008-265 | 6662(b)(2) - TPs (H&W) used a sham trust to avoid paying taxes | No | IRS |
| *Vasquez v. Comm'r,* T.C. Memo. 2008-296 | 6662(b)(1) - TP failed to substantiate deductions | No | IRS |
| *Vincentini v. Comm'r,* T.C. Memo. 2008-271, *recon. denied by* T.C. Memo 2009-255 | 6662(b)(1)&(2) - TP did not act with reasonable cause and in good faith in claiming a theft loss deduction stemming from a failed investment | No | IRS |
| *Wadsworth v. Comm'r,* T.C. Memo. 2008-171, *appeal docketed*, No. 08-74956 (9th Cir. Nov. 26, 2008) | 6662(b)(2) - TPs (H&W) did not act with reasonable cause and in good faith in amending their return and claiming a contingent liability deduction | No | IRS |
| *West Covina Motors, Inc. v. Comm'r,* T.C. Memo. 2008-237 | 6662(b)(2) - TP claimed improper deductions, failed to substantiate inventory write-downs, and did not act with reasonable cause and in good faith | No | IRS |
| *Whitecavage v. Comm'r,* T.C. Memo. 2008-203, *appeal docketed*, No. 08-74917 (9th Cir. Nov. 24, 2008), *appeal dismissed* (June 15, 2009) | 6662(b)(2) - TP, an IRS auditor, claimed business expense deductions but was not engaged in greyhound breeding for profit | Yes | IRS |

Appendix Three

Table 5: Accuracy-Related Penalty Under IRC § 6662

| Case Citation | Issue(s) | *Pro Se* | Decision |
|---|---|---|---|
| *Wilcox v. Comm'r*, T.C. Memo. 2008-222 | 6662(b)(1) - TP did not keep adequate books and records and failed to demonstrate entitlement to foreign tax credits | No | IRS |
| *Wyatt v. Comm'r*, T.C. Memo. 2008-253 | 6662(b)(1)&(2) - TPs (H&W) did not act with reasonable cause and in good faith in claiming a theft loss deduction stemming from a failed investment | No | IRS |
| *Yang v. Comm'r*, T.C. Summ. Op. 2009-4 | 6662(b)(1) - TP failed to substantiate deductions | Yes | IRS |

**Table 6**

## Frivolous Issues Penalty Under Internal Revenue Code § 6673 and Related Appellate-Level Sanctions

| Case Citation | issue(s) | *Pro Se* | Decision | Amount |
|---|---|---|---|---|
| **Individual Taxpayers (But Not Sole Proprietorships)** | | | | |
| *Basalyk v. Comm'r*, T.C. Memo. 2009-100 | Taxpayers (H&W) petitioned for redetermination of deficiency and failed to prepare for trial, comply with pre-trial orders, and show up on time for trial | Yes | TP | |
| *Bates v. Comm'r*, T.C. Memo. 2008-152, *appeal docketed*, No. 08-74807 (9th Cir. Nov. 19, 2008) | Taxpayer petitioned for redetermination of deficiency and asserted the notice of deficiency was not signed by anyone with properly delegated authority to issue such notices | Yes | IRS | $1,000 |
| *Carothers v. Comm'r*, T.C. Memo. 2008-273, *withdrawn*, *Carothers v. Comm'r*, 2008 WL 5516471 (T.C. Dec. 15, 2008) | Taxpayer petitioned for redetermination of decision to proceed with collection activity and asserted that his tax liability was settled by a "bond" or "demand" he submitted to the Secretary of Treasury | Yes | IRS | $1,000 |
| *Cobin v. Comm'r*, T.C. Memo. 2009-88 | Taxpayer petitioned for redetermination of deficiency and asserted that because he was white, a sovereign citizen of Oregon, and a non-resident alien of the United States, any attempt to make him pay taxes was involuntary servitude | Yes | IRS | $15,000 |
| *Cummings v. Comm'r*, T.C. Memo. 2008-184, *appeal docketed*, No. 08-2472 (6th Cir. Oct. 8, 2008) | Taxpayer petitioned for redetermination of decision to proceed with collection activity and asserted the IRS violated his Fifth and Fourteenth Amendment rights | Yes | IRS | $2,500 |
| *Custer v. Comm'r*, T.C. Memo. 2008-266 | Taxpayer petitioned for redetermination of deficiency and argued he was not an employee and had no wages | Yes | IRS | $10,000 |
| *Hawkins v. Comm'r*, T.C. Memo. 2008-168 | Taxpayer petitioned for redetermination of deficiency and asserted that his accounts were closed | Yes | IRS | $8,000 |
| *Hodsdon v. Comm'r*, T.C. Summ. Op. 2008-85 | Taxpayer petitioned for redetermination of deficiency and asserted that private citizens are not liable to pay taxes | Yes | IRS | $2,000 |
| *Homza v. Comm'r*, T.C. Memo. 2008-174, *appeal docketed*, No. 08-2400 (6th Cir. Oct. 21, 2008) | Taxpayer petitioned for redetermination of decision to proceed with collection activity and asserted she is exempt from income taxes | Yes | IRS | $15,000 |
| *Klootwyk v. Comm'r*, T.C. Memo. 2008-214, *appeal docketed*, No. 09-70044 (9th Cir. Feb. 29, 2008), *appeal dismissed* (9th Cir. May 11, 2009) | Taxpayer petitioned for redetermination of decision to proceed with a levy and failed to prosecute his case | Yes | IRS | $5,000 |
| *Krol v. Comm'r*, T.C. Memo. 2008-242 | Taxpayer petitioned for redetermination of decision to proceed with collection activity and his attorney delayed the proceedings and was fined | No | IRS | $1,200 |
| *Marett v. Comm'r*, T.C. Memo. 2009-14, *appeal docketed*, No. 09-1463 (4th Cir. Apr. 15, 2009) | Taxpayer petitioned for redetermination of deficiency and asserted his rights were violated when he was not allowed to subpoena witnesses for his face-to-face hearing with the IRS Appeals officer | Yes | IRS | $5,000 |
| *Missall v. Comm'r*, T.C. Memo. 2008-258 | Taxpayer petitioned for redetermination of deficiency and asserted that he was a Utah Sole Corporation and thus exempt from federal income tax | Yes | IRS | $5,000 |
| *Rhodes v. Comm'r*, T.C. Memo. 2008-225 | Taxpayer petitioned for redetermination of deficiency and asserted he is not a taxpayer; the IRS has no jurisdiction over him; his wages did not constitute gross income; and the IRS lacks authority to assert income tax deficiencies | Yes | IRS | $25,000 |
| *Rodriguez v. Comm'r*, T.C. Memo. 2009-92 | Taxpayer petitioned for redetermination of deficiency and asserted that he owed no income tax because his income was not from foreign interest or foreign corporations | Yes | IRS | $50,000 |
| *Roytburd v. Comm'r*, T.C. Memo. 2008-198 | Taxpayer petitioned for redetermination of deficiency and asserted that he is not a Sovereign American Citizen, a citizen of the Sovereign Republic of Pennsylvania and not subject to income taxes | Yes | IRS | $5,000 |
| *Runquist v. Comm'r*, T.C. Memo. 2008-181 | Taxpayer petitioned for redetermination of deficiency and asserted that only government employees are subject to income taxes | Yes | IRS | $2,000 |

Table 6: Frivolous Issues Penalty Under IRC § 6673 and Related Appellate-Level Sanctions

| Case Citation | issue(s) | *Pro Se* | Decision | Amount |
|---|---|---|---|---|
| *Ryan v. Comm'r,* T.C. Memo. 2008-188 | Taxpayer petitioned for redetermination of decision to proceed with collection activity and argued that only federal government employees are subject to income taxes | Yes | IRS | $3,000 |
| *Samaniego v. Comm'r,* T.C. Memo. 2008-175 | Taxpayers (H&W) petitioned for redetermination of deficiency and altered and falsified documents provided to the court | Yes | IRS | $1,500 |
| *Schneller v. Comm'r,* T.C. Memo. 2008-196 | Taxpayer petitioned for redetermination of decision to proceed with collection activity and asserted that IRS notices violate the Paperwork Reduction Act | Yes | IRS | $10,000 |
| *Scott v. U.S.,* 103 A.F.T.R.2d (RIA) 2336 (D.D.C. 2009), *appeal docketed* No. 09-5182 (D.C. Cir. May 15, 2009) | Taxpayers (H&W) filed a complaint against the United States, alleging that income tax penalties are illegal and asserted that income taxes are voluntary | Yes | IRS | $3,000 |
| *Spain v. Comm'r,* T.C. Memo. 2009-82 | Taxpayer petitioned for redetermination of decision to proceed with collection activity and asserted frivolous arguments and delayed proceedings | Yes | IRS | $2,500 |
| *Swanson v. Comm'r,* T.C. Memo. 2008-265 | Taxpayers (H&W) petitioned for redetermination of deficiency and asserted frivolous arguments | No | IRS | $12,500 |
| *Vuckovich v. Comm'r,* T.C. Memo. 2009-7 | Taxpayer petitioned for redetermination of decision to proceed with collection activity and did not comply with administrative proceedings | Yes | IRS | $2,500 |
| *Wagenknecht v. Comm'r,* T.C. Memo. 2008-288, *appeal docketed*, No. 09-1355 (6th Cir. Mar. 24, 2009) | Taxpayer petitioned for redetermination of deficiency and argued that he had no wages, did not earn income from the United States, was not a United States person, the 16th Amendment did not make him liable for taxes, was a citizen of the compact state of Ohio, is a child of God, did not live in the District of Columbia so was not subject to income tax, and is not a person required to make return information available | Yes | IRS | $5,000 |
| *Williams v. Comm'r,* T.C. Memo. 2008-173 | Taxpayer petitioned for redetermination of decision to proceed with collection activity and delayed IRS proceedings through filing the instant action | Yes | TP | |
| *Wolcott v. Comm'r,* T.C. Memo. 2008-153 | Taxpayer petitioned for redetermination of deficiency and asserted the Paperwork Reduction Act relieved her of any duty to pay taxes | Yes | IRS | $1,000 |
| **Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedules C, E, F)** | | | | |
| *Allison, Estate of,* v. Comm'r, T.C. Memo. 2008-149, *appeal docketed*, No. 09-1372 (4th Cir. Mar. 18, 2009) | Attorney continually filed extensions for more than a decade, prolonging litigation and misrepresenting the status of the case | No | IRS | To be determined |
| *Ioane v. Comm'r,* T.C. Memo. 2009-68 | Taxpayers (H&W) petitioned for redetermination of deficiency and asserted frivolous arguments | Yes | IRS | $10,000 |
| *Kun v. Comm'r,* T.C. Memo. 2008-192, *appeal docketed*, No. 08-74702 (9th Cir. Nov. 7, 2008) | Taxpayer petitioned for redetermination of decision to proceed with collection activity and asserted frivolous arguments | Yes | IRS | $1,500 |
| **Section 6673 Penalty Not Requested or Imposed but Taxpayer Warned to Stop Asserting Frivolous Arguments** | | | | |
| *Maga v. Comm'r,* T.C. Memo. 2008-162 | Taxpayer petitioned for redetermination of deficiency and asserted frivolous arguments | Yes | | |
| *Smith v. Comm'r,* T.C. Summ. Op. 2009-52 | Taxpayers (H&W) petitioned for redetermination of deficiency and asserted that only income earned from the federal government was subject to income tax | Yes | | |
| *Taylor v. Comm'r,* T.C. Memo. 2008-151 | Taxpayer petitioned for redetermination of decision to proceed with collection activity and asserted frivolous arguments | Yes | | |
| *Tilley v. Comm'r,* T.C. Memo. 2009-83 | Taxpayers (H&W) petitioned for redetermination of deficiency and argued that they had no gross income, were not citizens within the meaning of the 14th Amendment, and did not earn any income connected with the United States | Yes | | |
| **U.S. Courts of Appeals' Decisions on Appeal of Section 6673 Penalties Imposed by US Tax Court** | | | | |

Table 6: Frivolous Issues Penalty Under IRC § 6673 and Related Appellate-Level Sanctions

| Case Citation | issue(s) | *Pro Se* | Decision | Amount |
|---|---|---|---|---|
| *Bachman v. Comm'r,* 283 Fed. Appx. 636 (10th Cir. 2008) | Penalty affirmed | Yes | IRS | $4,000 |
| *Bailey v. Comm'r,* 103 A.F.T.R.2d (RIA) 2365 (9th Cir. 2009) | Penalty affirmed | Yes | IRS | |
| *Callahan v. Comm'r,* 103 A.F.T.R.2d (RIA) 2400 (7th Cir. 2009), *aff'g* T.C. Memo. 2007-301 | Penalty affirmed | Yes | IRS | $1,500 |
| *Cote v. Comm'r,* 103 A.F.T.R.2d (RIA) 1617 (9th Cir. 2009), *aff'g* T.C. Memo. 2006-129 | Penalty affirmed | Yes | IRS | $1,000 |
| *Davis v. Comm'r,* 301 Fed. Appx. 398 (6th Cir. 2008), *aff'g* T.C. Memo. 2007-201 | Penalty affirmed | No | IRS | $15,000 |
| *Elmes v. Comm'r,* 103 A.F.T.R.2d (RIA) 1630 (11th Cir. 2009) | Penalty affirmed | No | IRS | $2,500 |
| *Faris v. Comm'r,* 295 Fed. Appx. 875 (9th Cir. 2008), *aff'g* T.C. Memo. 2006-254 | Penalty affirmed | Yes | IRS | $2,500 |
| *Gillespie v. Comm'r,* 292 Fed. Appx. 517 (7th Cir. 2008), *aff'g* T.C. Memo. 2007-202 | Penalty affirmed | No | IRS | $15,000 |
| *Lacy v. Comm'r,* 309 Fed. Appx. 73 (8th Cir. 2009) | Penalty affirmed | Yes | IRS | $7,500 |
| *Moore v. Comm'r,* 296 Fed. Appx. 821 (11th Cir. 2008), *aff'g* T.C. Memo. 2007-200 | Penalty affirmed | No | IRS | $25,000 |
| *Sanford v. Comm'r,* 283 Fed. Appx. 780 (11th Cir. 2008) | Penalty affirmed | Yes | IRS | $2,500 |
| *Schlosser v. Comm'r,* 287 Fed. Appx. 169 (3rd Cir. 2008), *aff'g* T.C. Memo. 2007-297 and T.C. Memo. 2007-298 | Penalty affirmed | Yes | IRS | $2,000 |
| *Vence v. Comm'r,* 297 Fed. Appx. 827 (11th Cir. 2008) | Penalty affirmed | Yes | IRS | |
| *Wheeler v. Comm'r,* 528 F.3d 773 (10th Cir. 2008), *aff'g* T.C. Memo. 2006-109 | Penalty affirmed | Yes | IRS | $3,000 |
| *Willett v. Comm'r,* 2009 WL 839016 (8th Cir. 2009) | Penalty affirmed | Yes | IRS | $10,000 |
| **U.S. Courts of Appeals' Decisions on Sanctions Under Section 7482 (c)(4), FRAP Rule 38, or Other Authority** | | | | |
| *Bachman v. Comm'r,* 283 Fed. Appx. 636 (10th Cir. 2008) | Taxpayer petitioned for redetermination of deficiency, reconsideration of her motion for summary judgment, reconsideration of the grant of summary judgment to the IRS, reconsideration of the Tax Court's imposition of Section § penalty, reconsideration of the denial of her request for discover, and asserted the Commissioner has no authority to asses tax deficiencies | Yes | TP | |
| *Blackham v. Comm'r,* 288 Fed. Appx. 399 (9th Cir. 2008) | Taxpayer petitioned for redetermination of deficiency | Yes | IRS | Undetermined |
| *Brown v. U.S.,* 298 Fed. Appx. 350 (5th Cir. 2008) | Taxpayer petitioned for redetermination of decision to proceed with collection activity and asserted frivolous arguments | Yes | IRS | $8,000 |
| *Callahan v. Comm'r,* 103 A.F.T.R.2d (RIA) 2400 (7th Cir. 2009), *aff'g* T.C. Memo. 2007-301 | Taxpayers (H&W) petitioned for redetermination of deficiency and argued that IRS forms lack valid Office of Management and Budget control numbers which violate the Paperwork Reduction Act and that they have no gross income | Yes | IRS | $4,000 |
| *Cuartero v. Comm'r,* 295 Fed. Appx. 378 (2d Cir. 2008), *aff'g* 99 A.F.T.R.2d (RIA) 485 (D. Conn. 2007) | Taxpayer petitioned to have a tax lien removed from his property and argued that he is a non-resident alien and that wages are not subject to income tax | Yes | IRS | $8,000 |
| *Faris v. Comm'r,* 295 Fed. Appx. 875 (9th Cir. 2008), *aff'g* T.C. Memo. 2006-254 | Taxpayers (H&W) petitioned for redetermination of collection activity and asserted frivolous arguments | Yes | TP | |
| *Ford v. Pryor,* 552 F.3d 1174 (10th Cir. 2008), *aff'g U.S. v. Ford*, 514 F.3d 1047 (D.N.M. 2007) | Taxpayer filed suit against IRS agent Pryor to enjoin him from collection and assessment of taxes and argued that income taxes do not apply to him, he is not required to file tax returns on Form 1040, he is not required to comply with an IRS form that is obsolete and lacks an OMB number, defendant Pryor issued administrative summonses without delegated authority, and he is not subject to the income tax because he is a "non resident alien to the political jurisdiction of the United States | Yes | IRS | $8,000 |

Appendix Three

Table 6: Frivolous Issues Penalty Under IRC § 6673 and Related Appellate-Level Sanctions

| Case Citation | issue(s) | *Pro Se* | Decision | Amount |
|---|---|---|---|---|
| *Morse, U.S. v.,* 532 F.3d 1130 (11th Cir. 2008), *aff'g* 2007 U.S. Dist. LEXIS 84124 (D. Fla. 2007), *reh'g en banc denied*, 285 Fed. Appx. 745 (11th Cir. 2008 | Taxpayer appealed decision of district court to enforce IRS summons and argued the IRS can only issue a summons when a taxpayer failed to file a return | Yes | IRS | Undetermined |
| *Schlosser v. Comm'r,* 287 Fed. Appx. 169 (3rd Cir. 2008), *aff'g* T.C. Memo. 2007-297 and T.C. Memo 2007-298 | Taxpayers (H&W) petitioned for redetermination of decision to proceed with collection actions and alleged that they were not required to file federal income tax returns, that they had no income, and that they were not subject to the jurisdiction of the United States | Yes | IRS | $1,000 |
| *Smith v. U.S.,* 102 A.F.T.R.2d (RIA) 7122 (5th Cir. 2008), *aff'g* 2008 U.S. Dist. LEXIS 106664 (N.D. Tex. 2008) | Taxpayer petitioned for redetermination of deficiency and argued that as a resident of Texas, he is not subject to federal income taxes and that federal taxes are voluntary | Yes | IRS | $8,000 |
| *Wheeler v. Comm'r,* 528 F.3d 773 (10th Cir. 2008), *aff'g* T.C. Memo. 2006-109 | Taxpayer petitioned for redetermination of deficiency and argued that he is not liable for income taxes | Yes | IRS | $4,000 |
| *Wolcott v. Comm'r,* 103 A.F.T.R.2d (RIA) 1300 (6th Cir. 2008) | Taxpayer petitioned for redetermination of deficiency and argued that the Form 1040 did not comply with the Paperwork Reduction Act | Yes | IRS | $4,000 |
| **Section 7482 (c)(4), FRAP Rule 38, or Other Authority Penalty Not Requested or Imposed but Taxpayer Warned to Stop Asserting Frivolous Arguments** | | | | |
| *Clampitt, U.S. v.,* 281 Fed. Appx. 337 (5th Cir. 2008) | Taxpayers (H&W) petitioned for redetermination of deficiency and delayed proceedings | Yes | | |

**Table 7**

## Civil Actions to Enforce Federal Tax Liens or to Subject Property to Payment of Tax Under Internal Revenue Code § 7403

| Case Citation | Issue(S) | *Pro Se* | Decision |
|---|---|---|---|
| **Individual v. Business Status Unclear from Court Opinion** | | | |
| *Barr, U.S. v.*, 102 A.F.T.R.2d (RIA) 6078 (E.D. Mich. 2008), *appeal docketed*, No. 09-1710 (6th Cir. June 2, 2009) | Federal tax liens foreclosed against the TPs' (H&W) real property | No | IRS |
| *Beauchamp, U.S. v.*, 611 F. Supp. 2d 194 (D.R.I. 2009), *appeal voluntarily dismissed*, No. 09-1917 (1st Cir. Sept. 22, 2009) | Lien enforcement denied; lien discharged by operation of IRC 7425(b) | No | TP |
| *Black, U.S. v.*, 103 A.F.T.R.2d (RIA) 323 (E.D. Wash. 2009) | TP's motion to dismiss the suit to foreclose federal tax liens against the TP's property denied | Yes | IRS |
| *Brown, U.S. v.*, 102 A.F.T.R.2d (RIA) 5175 (D. Haw. 2008), *adopting* 102 A.F.T.R.2d (RIA) 5173 (D. Haw. 2008) | Federal tax liens foreclosed against the TP's real property | No | IRS |
| *Bruner, U.S. v.*, 102 A.F.T.R.2d (RIA) 7246 (W.D. Ark. 2008), *appeal docketed*, No. 09-1677 (8th Cir. Mar. 26, 2009) | Federal tax liens foreclosed against the TP's real property | Yes | IRS |
| *Butler, U.S. v.*, 103 A.F.T.R.2d (RIA) 1636 (W.D. Tex. 2009), *appeal dismissed*, No. 09-50291 (5th Cir. June 26, 2009) | Federal tax liens not foreclosed on undistributed assets held by trustee | No | TP |
| *Callanan, U.S. v.*, 103 A.F.T.R.2d (RIA) 1937 (S.D. Fla. 2008), *adopted in part, rejected in part*, 103 A.F.T.R.2d (RIA) 1719 (S.D. Fla. 2009) | Foreclosure of federal tax liens and forced sale of marital property not appropriate to collect the federal tax liabilities of the former husband where the innocent former wife would likely have been prejudiced; parties reached settlement as to release of the federal tax liens in exchange of wife's payment of husband's tax liability | No | Split |
| *Coleman, U.S. v.*, 103 A.F.T.R.2d (RIA) 2340 (E.D. Mich. 2009), *summary judgment granted by* 103 A.F.T.R.2d (RIA) 2345 (E.D. Mich. 2009) | Federal tax liens valid and enforceable | No | IRS |
| *Dix, U.S. v.*, 103 A.F.T.R.2d (RIA) 1448 (E.D. Wis. 2009), *judgment entered by* 2009 U.S. Dist. LEXIS 82709 (E.D. Wis. 2009) | Federal tax liens foreclosed against the TPs' (H&W) real property | Yes | IRS |
| *Elsberg, U.S. v.*, 2009 WL 1609399 (D. Colo. 2009) | Foreclosure of federal tax liens against the TP's real property denied; foreclosure of federal tax lien not automatic | Yes | TP |
| *Francis, U.S. v.*, 103 A.F.T.R.2d (RIA) 2148 (C.D. Cal. 2006), *summary judgment granted by* 2009 U.S. Dist. LEXIS 49712 (C.D. Cal. 2009) | Federal tax liens foreclosed against the TP's property | No | IRS |
| *Gomes, U.S. v.*, 292 Fed. Appx. 570 (9th Cir. 2008), *aff'g*, No. CV-06-00161-ECR/VPC (D. Nev. May 17, 2007) | Foreclosure of federal tax liens against the TP's property affirmed | Yes | IRS |
| *Guthery, U.S. v.*, 103 A.F.T.R.2d (RIA) 1708 (M.D. Fla. 2009) | Federal tax liens foreclosed against the TPs' (H&W) real property | Yes | IRS |
| *Henchen, U.S. v.*, 102 A.F.T.R.2d (RIA) 5036 (D. Minn. 2008), *adopted by* 102 A.F.T.R.2d (RIA) 5036 (D. Minn. 2008) | Federal tax liens foreclosed against the TP's real property | Yes | IRS |
| *Hoklin, U.S. v.*, 102 A.F.T.R.2d (RIA) 5071 (D. Minn. 2008) | Federal tax liens foreclosed against the TPs' (H&W) real property with regard to the last four tax years; lien enforcement denied with regard to the first two tax years as to which the government did not establish that the collection period did not expire | Yes | Split |
| *U.S. v. Johnson*, 103 A.F.T.R.2d (RIA) 834 (N.D. Ga. 2008) | Federal tax liens foreclosed against the TP's real property | No | IRS |
| *Kennedy, U.S. v.*, 102 A.F.T.R.2d (RIA) 6136 (S.D. Tex. 2008), *appeal dismissed*, No. 08-20635 (5th Cir. Dec. 9, 2008) | Federal tax liens foreclosed against the TP's real property | Yes | IRS |
| *Little, U.S. v.*, 2008 U.S. Dist. LEXIS 93467 (E.D. Cal. 2008), *appeal dismissed*, No. 07-15879 (9th Cir. Dec. 30, 2008) | Federal tax liens foreclosed against the TPs' (H&W) water rights | Yes | IRS |
| *Mohamed, U.S. v.*, 2008 U.S. Dist. LEXIS 64515 (N.D. Cal. 2008) | Federal tax liens foreclosed against the TPs' (H&W) real property | No | IRS |
| *Norem v. Norem*, 101 A.F.T.R.2d (RIA) 2511 (N.D. Tex. 2008) | Federal tax liens foreclosed against the TPs' property transferred into receivership according to divorce decree | No | IRS |

Appendix Three

Table 7: Civil Actions to Enforce Federal Tax Liens or to Subject Property to Payment of Tax Under IRC § 7403

| Case Citation | Issue(S) | *Pro Se* | Decision |
|---|---|---|---|
| *Navolio, U.S. v.*, 101 A.F.T.R.2d (RIA) 2600 (M.D. Fla. 2008), *aff'd*, No. 08-16746 (11th Cir. Aug. 4, 2009) | Federal tax liens foreclosed against the TPs' (H&W) real property | Yes | IRS |
| *Offiler, U.S. v.*, 102 A.F.T.R.2d (RIA) 7374 (M.D. Fla. 2008), *aff'd*, 2009 U.S. App. LEXIS 15205 (11th Cir. 2009) | Federal tax liens foreclosed against the TP's real property | Yes | IRS |
| *Palhang, U.S. v.*, 102 A.F.T.R.2d (RIA) 6662 (S.D. Miss. 2008), *recons. denied by* 102 A.F.T.R.2d (RIA) 6924 (S.D. Miss. 2008) | Federal tax liens foreclosed against the TPs' (H&W) real property | Yes | IRS |
| *Paul, U.S. v.*, 102 A.F.T.R.2d (RIA) 6987 (E.D. Ky. 2008), *appeal filed*, No. 6:07-cv-00036-KKC (6th Cir. Dec. 10, 2008) | Federal tax liens foreclosed against the TP's real property | Yes | IRS |
| *Pflum v. U.S., 103 A.F.T.R.2d (RIA) 1276 (D. Kan. 2009)* | TP's suit to remove federal tax liens dismissed for the lack of subject matter jurisdiction | Yes | IRS |
| *Ramirez, U.S. v.*, 103 A.F.T.R.2d (RIA) 2116 (S.D. W. Va. 2009), *judgment entered by* 2009 U.S. Dist. LEXIS 51535 (S.D. W. Va. 2009) | Valid and subsisting federal tax liens foreclosed against the TPs' (H&W) real property | No | IRS |
| *Richie, U.S. v.*, 2009 U.S. Dist. LEXIS 34347 (N.D. Tex. 2009), *adopting* 103 A.F.T.R.2d (RIA) 2091 (N.D. Tex. 2009) | Federal tax liens foreclosed against the TPs' (H&W) real property | No | IRS |
| *Ruetz, U.S. v.*, 102 A.F.T.R.2d (RIA) 6175 (M.D. Fla. 2008), *adopted by* 102 A.F.T.R.2d (RIA) 6173 (M.D. Fla. 2008), *aff'd*, 2009 U.S. App. LEXIS 13938 (11th Cir. 2009) | Federal tax liens foreclosed against the TP's real property | Yes | IRS |
| *Salisbury, U.S. v.*, 103 A.F.T.R.2d (RIA) 1382 (C.D. Cal. 2009) | Federal tax liens foreclosed against the TPs' (H&W) property | Yes | IRS |
| *Schaudt, U.S. v.*, 102 A.F.T.R.2d (RIA) 6627 (N.D. Ill 2008), *recons. denied by* 103 A.F.T.R.2d (RIA) 2069 (N.D. Ill. 2009), *judgment entered by* 2009 U.S. Dist. LEXIS 91181 (N.D. Ill. Sept. 29, 2009) | Federal tax liens foreclosed against the TP's real property transferred to ex-wife in divorce for the taxes accrued prior to the transfer | No | Split |
| *Smith, U.S. v.*, 102 A.F.T.R.2d (RIA) 7047 (S.D. Ohio 2008) | Federal tax liens foreclosed against the TP's real property | No | IRS |
| *Vidia, U. S. v.*, 2008 U.S. Dist. LEXIS 50450 (M.D. Fla. 2008) | Federal tax liens foreclosed against the TP's real property | Yes | IRS |
| *Vogt, U.S. v.*, 102 A.F.T.R.2d (RIA) 6224 (N.D. Ind. 2008), *recons. denied by* 102 A.F.T.R.2d (RIA) 6655 (N.D. Ind. 2008), *vacated by* 2009 U.S. Dist. LEXIS 38972 (N.D. Ind. 2009) | Foreclosure of federal tax liens against the TP's interest in the jointly owned real property denied; material factual dispute existed whether the government would be prejudiced and whether the joint tenant (wife) would be harmed | Yes | TP |
| *Walton, U.S. v.*, 102 A.F.T.R.2d (RIA) 5207 (E.D. Mo. 2008), *motion denied by, summary judgment denied by, motion granted by* 103 A.F.T.R.2d (RIA) 1998 (E.D. Mo. 2009) | Federal tax liens foreclosed against the TP's real property; unpaid balance of federal tax assessments reduced to judgment | No | IRS |
| *Webb, U.S. v.*, 102 A.F.T.R.2d (RIA) 7396 (D. Haw. 2008), *adopted by* 102 A.F.T.R.2d (RIA) 7402 (D. Haw. 2008), *summary judgment granted by* 102 A.F.T.R.2d (RIA) 6757 (D. Haw. 2008) | Federal tax liens foreclosed on the TPs' (H&W) real property | Yes | IRS |
| *Zurn, U.S. v.*, 2009 U.S. Dist. LEXIS 27920 (C.D. Cal. 2009), *appeal docketed*, No. 09-55807 (9th Cir. May 28, 2009) | Federal tax liens foreclosed against the TP's real property | Yes | IRS |
| **Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships - Schedules C, E, F)** | | | |
| *Bretthauer, U.S. v.*, 102 A.F.T.R.2d (RIA) 6216 (D. Nev. 2008), *appeal docketed*, No. 08-17284 (9th Cir. Oct. 23, 2008), *stay granted by* 103 A.F.T.R.2d (RIA) 760 (D. Nev. 2009) | Valid federal tax liens foreclosed against the TP's real property | No | IRS |
| *Cochran, U.S. v.*, 102 A.F.T.R.2d (RIA) 5239 (S.D. Ind. 2008), *motion to dismiss denied by*, 2008 U.S. Dist. LEXIS 100346 (S.D. Ind. 2008) | Lien enforcement denied; material factual dispute existed as to the precise amount of the taxpayers' liability | No | TP |
| *Fields, U.S. v.*, 103 A.F.T.R.2d (RIA) 1271 (S.D. Miss. 2009), *recons. denied*, No. 3:06-cv-00697-DPJ-JCS (S.D. Miss. Apr. 1, 2009) | Federal tax liens foreclosed against the TP's real property held by nominee | Yes | IRS |
| *Hirko v. U.S.*, 103 A.F.T.R.2d (RIA) 1326 (E.D. N.Y. 2009) | Federal tax liens valid and subsisting on all TP property and rights to property; federal tax liens resulting from TP trust fund recovery penalty liability foreclosed against the stock belonging to the TP | No | IRS |
| *In re Marine Energy Sys. Corp.*, 2009 Bankr. LEXIS 1273 (D.S.C. 2009), *aff'd*, No. 2:09-cv-00079-MBS (D.S.C. Sept. 25, 2009) | Federal tax liens valid and enforceable against the TP's interest in settlement proceeds in Chapter 7 Bankruptcy | No | IRS |

Table 7: Civil Actions to Enforce Federal Tax Liens or to Subject Property to Payment of Tax Under IRC § 7403

| Case Citation | Issue(S) | *Pro Se* | Decision |
|---|---|---|---|
| *Key Bank Nat. Ass'n v. Van Noy,* 2008 WL 4646045 (D. Or. 2008) | Valid federal tax liens may be foreclosed against the TP's real property titled into the nominee's name | Yes | IRS |
| *Kish v. Rogers,* 101 AFTR.2d (RIA) 2635 (S.D. Tex. 2008), *motion to set aside judgment denied*, 102 A.F.T.R.2d (RIA) 7309 (S.D. Tex. 2008) | Receiver appointed to enforce a valid tax lien against the TP's interest in a royalty contract under IRC § 7403(d) | Yes | IRS |
| *Lang, U.S. v.,* 102 A.F.T.R.2d (RIA) 5367 (S.D. Cal. 2008), *recons. denied by* 103 A.F.T.R.2d (RIA) 2153 (S.D. Cal. 2008) | Federal tax liens foreclosed against the TPs' (H&W) real property held by nominee trust | Yes | IRS |
| *Langkand, U.S. v.,* 102 A.F.T.R.2d (RIA) 5873 (D. Minn. 2008) | Valid tax liens foreclosed against the TP's real property | No | IRS |
| *Lena, U.S. v.,* 101 A.F.T.R.2d (RIA) 2593 (S.D. Fla. 2008), *summary judgment granted by* 103 A.F.T.R.2d (RIA) 2488 (S.D. Fla. 2009), *appeal docketed*, No. 09-14699DD (11th Cir. Sept. 18, 2009) | Federal tax liens valid and foreclosed against the TPs' (H&W) real property held in the name of a nominee trust | Yes | IRS |
| *Ligas, U.S. v.,* 549 F.3d 497 (7th Cir. 2008), rev'g 98 A.F.T.R.2d (RIA) 7155 (N.D. Ill. 2006) | Federal tax liens legally unenforceable and time barred; lower court's decision reversed and remanded with instructions to dismiss the lien foreclosure action for lack of personal service | No | TP |
| *Lovlie, U.S. v.,* 2008-2 U.S. Tax Cas. (CCH) P50,503 (D. Minn. 2008) | Federal tax liens foreclosed against the TPs' (H&W) real property | No | IRS |
| *Mann, U.S. v.,* 103 A.F.T.R.2d (RIA) 651 (W.D. Mich. 2009) | Federal tax liens foreclosed against the TP's real property | Yes | IRS |
| *Marlatt, U.S. v.,* 102 A.F.T.R.2d (RIA) 5699 (D. Or. 2008) | Valid federal tax liens foreclosed against the TPs' (H&W) real property | No | IRS |
| *McMahan, U.S. v.,* 102 A.F.T.R.2d (RIA) 7183 (S.D. Tex. 2008), *recons. denied by* 102 A.F.T.R.2d (RIA) 7393 (S.D. Tex. 2008), *mot. for stay denied by* 2009 U.S. Dist. LEXIS 5813 (S.D. Tex. 2009) and 103 A.F.T.R.2d (RIA) 690 (S.D. Tex. 2009), *appeal dismissed*, No. 09-40021 (5th Cir. June 16, 2009) | Valid federal tax lien foreclosed against the TPs' (H&W) real property | Yes | IRS |
| *Michael, U.S. v.,* 2008 U.S. Dist. LEXIS 108807 (M.D. Fla. 2008) | Federal tax liens foreclosed against the TP's real property | Yes | IRS |
| *Neal, U.S. v.,* 255 F.R.D. 638 (W.D. Ark. 2008), *appeal docketed*, No. 09-2045 (8th Cir. May 5, 2009) | Federal tax liens foreclosed against the TPs' (H&W) real property | Yes | IRS |
| *Porter, U.S. v.,* 569 F. Supp. 2d 862 (S.D. Iowa 2008), *judgment entered by* 104 A.F.T.R.2d (RIA) 6234 (S.D. Iowa 2009) | Federal tax liens correctly executed and foreclosed against the TP's real property | No | IRS |
| *Reed, U.S. v.,* 103 A.F.T.R.2d (RIA) 1390 (N.D. Iowa 2009), *granting summary judgment*, 102 A.F.T.R.2d (RIA) 6784 (N.D. Iowa 2008), *appeal docketed*, No. 09-1832 (8th Cir. Apr. 17, 2009) | Valid federal tax liens foreclosed against the TP's real and personal property held by nominee | Yes | IRS |
| *Rupe, U.S. v.,* 308 Fed. Appx. 777 (5th Cir. 2009) | Foreclosure of federal tax liens against the TPs' (H&W) property affirmed | Yes | IRS |
| *Scheppele, U.S. v.,* 2009 U.S. Dist. LEXIS 24038 (N.D. Iowa 2009) | Federal tax liens foreclosed against the TP's real property | Yes | IRS |
| *Tanchak, U.S. v.,* 103 A.F.T.R.2d (RIA) 779 (D.N.J. 2009), *appeal docketed*, No. 09-1967 (3d Cir. Apr. 7, 2009) | Federal tax liens valid and attached to the TP's interest in real property owned in the entirety; tax lien foreclosure against the TP's real property denied; TP is ordered to pay one-half of the rental value of the property monthly to satisfy the tax liability | Yes | Split |
| *Uptergrove, U.S. v.,* 102 A.F.T.R.2d (RIA) 6523 (E.D. Cal. 2008), *adopting* 2008 U.S. Dist. LEXIS 73489 (E.D. Cal. 2008), *motion denied by* 2008 U.S. Dist. LEXIS 101952 (E.D. Cal. 2008), *recons. denied by* 2009 U.S. Dist. LEXIS 25031 (E.D. Cal. 2009), *appeal dismissed*, No. 08-17668 (9th Cir. Sept. 18, 2009) | Federal tax liens foreclosed against TPs' (H&W) property; default judgment entered | Yes | IRS |
| *Williams, U.S. v.,* 103 A.F.T.R.2d (RIA) 1885 (E.D. Tex. 2008), *supplemented by* 103 A.F.T.R.2d (RIA) 1895 (E.D. Tex. 2008), *adopted by* 103 A.F.T.R.2d (RIA) 1898 (E.D. Tex. 2008) | Federal tax liens foreclosed against the TPs' (H&W) real property held by nominee | Yes | IRS |
| *Zinkon, U.S. v.,* 103 A.F.T.R.2d (RIA) 455 (S.D. W. Va. 2009) | Federal tax liens foreclosed against the TP's real property | No | IRS |

Appendix Three

**Table 8**

## Failure to File Penalty Under Internal Revenue Code § 6651(A)(1) and Estimated Tax Penalty Under Internal Revenue Code § 6654

| Case Citation | Issue(s) | *Pro Se* | Decision |
|---|---|---|---|
| **Individual Taxpayers (But Not Sole Proprietorships)** | | | |
| *Baccei v. U.S.,* 102 A.F.T.R.2d (RIA) 5801 (N.D. Cal. 2008), *modifying* 101 A.F.T.R.2d (RIA) 2717 (N.D. Cal. 2008) | 6651(a)(1); Untimely filed estate tax return; Penalty properly imposed because CPA did not request an extension of time to pay | No | IRS |
| *Bachman v. Comm'r,* 102 A.F.T.R.2d (RIA) 5033 (10th Cir. 2008) | 6651(a)(1); No evidence of reasonable cause presented | Yes | IRS |
| *Baker v. Comm'r,* T.C. Memo. 2008-247 | 6651(a)(1); No evidence of reasonable cause presented | No | IRS |
| *Banister v. Comm'r,* T.C. Memo. 2008-201, *appeal filed*, No. 09-70775 (9th Cir. Mar. 10, 2009) | 6651(a)(1); 6654; Nonfiler; No evidence of reasonable cause presented; IRS failed to meet burden of production with respect to 6654 penalty | Yes | Split (IRS 6651(a)(1); TP 6654) |
| *In re Berg,* 2009 Bankr. Lexis 946 (Bankr. E.D. Pa. 2009), *objection denied by, claim allowed by* 2009 Bankr. Lexis 945 (Bankr. E.D. Pa., 2009) | 6651(a)(1); No evidence of reasonable cause presented | No | IRS |
| *Black v. Comm'r,* T.C. Summ. Op. 2008-75 | 6651(a)(1); No evidence of reasonable cause presented | Yes | IRS |
| *Brennan v. Comm'r,* T.C. Memo. 2009-77 | 6654; Nonfiler; No evidence of exception presented | Yes | IRS |
| *Briseno v. Comm'r,* T.C. Memo. 2009-67 | 6651(a)(1); 6654; Nonfiler; No evidence of reasonable cause or exception presented | Yes | IRS |
| *Cobaugh v. Comm'r,* T.C. Memo. 2008-199 | 6651(a)(1); 6654; Reliance on tax preparer lacking professional credentials as evidence of reasonable cause or exception | Yes | IRS |
| *Cobin v. Comm'r,* T.C. Memo. 2009-88 | 6651(a)(1); 6654; No evidence of reasonable cause or exception presented | Yes | IRS |
| *Cwiklo v. Comm'r,* T.C. Summ. Op. 2008-149 | 6651(a)(1); No evidence of reasonable cause presented | Yes | IRS |
| *Dart v. Comm'r,* T.C. Summ. Op. 2008-158 | 6651(a)(1); No evidence of reasonable cause presented | Yes | IRS |
| *Devito v. Comm'r,* T.C. Summ. Op. 2009-5 | 6651(a)(1); No evidence of reasonable cause presented | Yes | IRS |
| *Dodge v. Comm'r,* 317 Fed. Appx. 581 (8th Cir. 2009), *aff'g* T.C. Memo. 2007-236 | 6651(a)(1); 6654; Nonfiler; No evidence of reasonable cause presented | Yes | IRS |
| *Fay v. Comm'r,* T.C. Summ. Op. 2008-152 | 6651(a)(1); 6654; Nonfiler; Reliance on agent to timely file as reasonable cause; No evidence of exception presented | No | IRS |
| *Francis, U.S. v.,* 103 A.F.T.R.2d (RIA) 2148 (C.D. Cal. 2009) | 6654; No evidence of exception presented | No | IRS |
| *Garrin v. Comm'r,* T.C. Summ. Op. 2009-50 | 6651(a)(1); No evidence of reasonable cause presented | Yes | IRS |
| *Gross v. Comm'r,* T.C. Memo. 2008-218 | 6654; No evidence of exception presented; Court grants IRS' motion to dismiss for lack of prosecution | Yes | IRS |
| *Grover v. Comm'r,* T.C. Summ. Op. 2008-64 | 6651(a)(1); 6654; Nonfiler; Wife's illness as reasonable cause; No exception presented | Yes | IRS |
| *Guterman v. Comm'r,* T.C. Memo. 2008-283 | 6651(a)(1); Reliance on C.P.A. as reasonable cause | Yes | IRS |
| *Halbin v. Comm'r,* T.C. Memo. 2009-18 | 6651(a)(1); No evidence of reasonable cause presented | Yes | IRS |
| *Harper v. Comm'r,* T.C. Summ. Op. 2008-104 | 6654; IRS failed to meet burden of production. | Yes | TP |
| *Hawkins v. Comm'r,* T.C. Memo. 2008-168 | 6651(a)(1); 6654; No evidence of reasonable cause or exception presented | Yes | IRS |
| *Hodsdon v. Comm'r,* T.C. Summ. Op. 2008-85 | 6651(a)(1); Taxpayer reported all "zeros" on return. No evidence of reasonable cause presented | Yes | IRS |
| *Hughes v. Comm'r,* T.C. Memo. 2008-249 | 6651(a)(1); No evidence of reasonable cause presented | Yes | IRS |
| *Jarrett v. Comm'r,* T.C. Summ. Op. 2008-94 | 6651(a)(1); No evidence of reasonable cause presented | Yes | IRS |
| *Kantor v. Comm'r,* T.C. Memo. 2008-297 | 6651(a)(1); No evidence of reasonable cause presented | Yes | IRS |

Table 8: Failure to File Penalty Under IRC § 6651(A)(1) and Estimated Tax Penalty Under IRC § 6654

| Case Citation | Issue(s) | *Pro Se* | Decision |
|---|---|---|---|
| *Kennedy v. Comm'r,* T.C. Memo. 2009-57, *appeal docketed*, No. 09-15037 (11th Cir. Sept. 30, 2009) | 6651(a)(1); No evidence of reasonable cause presented | No | IRS |
| *Kohn v. Comm'r,* T.C. Memo. 2009-117, *appeal filed* (8th Cir. Aug. 27, 2009) | 6651(a)(1); Criminal investigation and incarceration of TP, a tax attorney, as reasonable cause | Yes | IRS |
| *Kowsh v. Comm'r,* T.C. Memo. 2008-204 | 6651(a)(1); 6654; No evidence of reasonable cause presented; IRS failed to meet burden of production with respect to 6654 penalty | Yes | Split (IRS 6651(a)(1); TP 6654) |
| *Lee, Estate of v. Comm'r,* T.C. Memo. 2009-84 | 6651(a)(1); Reliance on estate planning attorney's advice as reasonable cause | No | TP |
| *McAfee v. Comm'r,* T.C. Summ. Op. 2009-69 | 6651(a)(1); No evidence of reasonable cause presented | Yes | IRS |
| *McNeill v. Comm'r,* T.C. Summ. Op. 2008-89 | 6651(a)(1); 6654; No evidence of reasonable cause presented; IRS failed to meet burden of production with respect to 6654 penalty | Yes | Split (IRS 6651(a)(1); TP 6654) |
| *McWhorter v. Comm'r,* T.C. Memo. 2008-263 | 6651(a)(1); 6654; No evidence of reasonable cause or exception presented | Yes | IRS |
| *Missall v. Comm'r,* T.C. Memo. 2008-258 | 6651(a)(1); 6654; Nonfiler; No evidence of reasonable cause or exception presented | Yes | IRS |
| *Ohrman v. Comm'r,* T.C. Summ. Op. 2008-123 | 6651(a)(1); IRS failed to meet burden of production | No | TP |
| *Rhodes v. Comm'r,* T.C. Memo. 2008-225 | 6651(a)(1); 6654; Nonfiler; No evidence of reasonable cause or exception presented | Yes | IRS |
| *Rice v. Comm'r,* 103 A.F.T.R.2d (RIA) 602 (11th Cir. 2009) | 6651(a)(1); 6654; No evidence of reasonable cause or exception presented | Yes | IRS |
| *Riley v. Comm'r,* T.C. Summ. Op. 2008-142 | 6651(a)(1); Severe health problems while acting as caregiver to five grandchildren as reasonable cause | Yes | TP |
| *Robertson v. Comm'r,* T.C. Memo. 2009-91 | 6651(a)(1); hurricanes as reasonable cause | Yes | IRS |
| *Robleto v. Comm'r,* T.C. Memo. 2008-195, *appeal docketed*, No. 09-71831 (9th Cir. June 9, 2009) | 6651(a)(1); 6654; No evidence of reasonable cause or exception presented | Yes | IRS |
| *Rodriguez v. Comm'r,* T.C. Memo. 2009-92 | 6651(a)(1); 6654; Nonfiler; No evidence of reasonable cause or exception presented. | Yes | IRS |
| *Rodriguez v. Comm'r,* T.C. Memo. 2009-22 | 6651(a)(1); 6654; Nonfiler; No evidence of reasonable cause or exception presented | No | IRS |
| *Ruggeri v. Comm'r,* T.C. Memo. 2008-300 | 6651(a)(1); TP able to carry on business affairs despite wife's illness; No evidence of reasonable cause presented | Yes | IRS |
| *Schroer v. U.S.,* 594 F. Supp. 2d 1257 (D. Colo. 2008), *adopted by, summary judgment granted by* 594 F. Supp. 2d 1257 (D. Colo. 2009) | 6651(a)(1); No evidence of reasonable cause presented | No | IRS |
| *Seo v. Comm'r,* T.C. Memo. 2009-106 | 6651(a)(1); 6654; No evidence of reasonable cause or exception presented | Yes | IRS |
| *Shafrir v. Comm'r,* T.C. Memo. 2008-280 | 6651(a)(1); No evidence of reasonable cause presented | Yes | IRS |
| *Smith v. Comm'r,* T.C. Summ. Op. 2009-52 | 6651(a)(1); Taxpayer reported all "zeros" on return; No evidence of reasonable cause presented | Yes | IRS |
| *Thorne v. Comm'r,* T.C. Summ. Op. 2008-71 | 6651(a)(1); Nonfiler; No evidence of reasonable cause presented | Yes | IRS |
| *Tilley v. Comm'r,* T.C. Memo. 2009-83 | 6654; IRS failed to meet burden of production for 2000 tax year; No exception presented for 2001 tax year | Yes | Split (TP for 2000, IRS for 2001) |
| *Voccola v. Comm'r,* T.C. Memo. 2009-12 | 6651(a)(1); No evidence of reasonable cause presented | Yes | IRS |
| *Wagenknecht v. Comm'r,* T.C. Memo. 2008-288, *appeal docketed*, No. 09-1355 (6th Cir. Mar. 24, 2009) | 6651(a)(1); Nonfiler; No evidence of reasonable cause presented | Yes | IRS |
| *Watts v. Comm'r,* T.C. Memo. 2009-103 | 6651(a)(1); Nonfiler; No evidence of reasonable cause presented | No | IRS |
| *Wheeler v. Comm'r,* 528 F.3d 773 (10th Cir. 2008), *aff'g* T.C. Memo. 2006-109 | 6651(a)(1); 6654; Nonfiler; No evidence of reasonable cause or exception presented | Yes | IRS |

Table 8: Failure to File Penalty Under IRC § 6651(A)(1) and Estimated Tax Penalty Under IRC § 6654

| Case Citation | Issue(s) | *Pro Se* | Decision |
|---|---|---|---|
| *Willis v. Comm'r,* T.C. Memo. 2008-233, *appeal docketed*, No. 09-60334 (5th Cir. Apr. 29, 2009) | 6651(a)(1); TP admits failing to file but challenges the assessment of tax and penalty due to IRS's alleged violation of Paperwork Reduction Act | Yes | IRS |
| *Wyatt v. Comm'r,* T.C. Memo. 2008-253 | 6651(a)(1); Reliance on tax professional as reasonable cause when the professional falsely informed TPs (H &W) that she had requested an extension of time to file | No | IRS |
| **Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedules C, E, F)** | | | |
| *Bessemer City Board of Education v. U.S.,* 576 F. Supp. 2d 1249 (N.D. Ala. 2009) | 6651(a)(1); Imposition of penalties applies to state agency | No | IRS |
| *Ioane v. Comm'r,* T.C. Memo. 2009-68 | 6651(a)(1); No evidence of reasonable cause presented | Yes | IRS |
| *Linmar Property Management Trust v. Comm'r,* T.C. Memo. 2008-219 | 6651(a)(1); 6654; Nonfiler; Reliance on tax professional as reasonable cause; TP filed return for 2000 tax year showing no tax due, resulting in no estimated tax due for 2001; No exception presented for other tax years | Yes | Split (IRS 6651(a)(1); IRS 6654 for 1999, 2002, 2003; TP 6654 for 2001) |
| *St. Paul Cathedral School v. U.S.,* 102 A.F.T.R.2d (RIA) 7212 (E.D. Wash. 2008) | 6651(a)(1); Undue hardship as a result of theft from school as reasonable cause | No | IRS |

**Table 9**

## Family Status Issues Under Internal Revenue Code §§ 2, 24, 32, and 151

| Case Citation | Issue(S) | *Pro Se* | Decision |
|---|---|---|---|
| **Individual Taxpayers** | | | |
| *Aref v. Comm'r*, T.C. Memo. 2009-118 | Filing Status | Yes | TP |
| *Babaturk v. Comm'r*, T.C. Summ. Op 2008-105 | Dependency Exemption | Yes | TP |
| *Barrett v. Comm'r*, T.C. Memo 2008-284 | CTC, Dependency Exemption | Yes | IRS |
| *Bivieca v. Comm'r*, T.C. Summ. Op. 2008-116 | CTC, Dependency Exemption, EITC, Filing Status | Yes | IRS |
| *Briseno v. Comm'r. T.C. Memo. 2009-67* | CTC, Dependency Exemption, Filing Status | Yes | Split |
| *Broady v. Comm'r*, T.C. Summ. Op. 2008-63 | CTC, EITC | Yes | TP |
| *Brockington v. Comm'r*, T.C. Summ. Op. 2009-70 | Dependency Exemption, EITC, Filing Status, CTC | Yes | IRS |
| *Campos v. Comm'r*, T.C. Memo. 2008-159 | CTC, Dependency Exemption | Yes | IRS |
| *Contreras v. Comm'r*, T.C. Summ. Op. 2009-55 | CTC, Dependency Exemption, Filing Status | Yes | IRS |
| *Daniels v. Comm'r*, T.C. Memo. 2008-160 | CTC, Dependency Exemption, Filing Status | Yes | IRS |
| *Drago v. Comm'r*, T.C. Summ. Op. 2008-72 | CTC, Dependency Exemption, Filing Status | No | IRS |
| *Espinoza v. Comm'r*, T.C. Summ. Op. 2008-112 | Dependency Exemption, Filing Status | Yes | IRS |
| *Eubanks v. Comm'r*, T.C. Summ. Op. 2009-36 | CTC, Dependency Exemption, EITC, and Filing Status | Yes | IRS |
| *Fuentes v. Comm'r*, T.C. Summ. Op. 2009-39 | Dependency Exemption | Yes | IRS |
| *Giannantonio v. Comm'r*, T.C. Summ. Op. 2009-42 | CTC, Dependency Exemption, Filing Status | Yes | IRS |
| *Godby v. Comm'r*, T.C. Memo 2008-154 | EITC, Filing Status | Yes | IRS |
| *Gordon v. Comm'r*, T.C. Memo. 2009-56 | CTC, Dependency Exemption, EITC, Filing Status | Yes | IRS |
| *Hahn v. Comm'r*, T.C. Summ. Op. 2009-41 | CTC, Dependency Exemption | Yes | IRS |
| *Halbin v. Comm'r*, T.C. Memo. 2009-18 | Dependency Exemption | Yes | TP |
| *Hoffman v. Comm'r*, T.C. Summ. Op. 2008-113 | CTC, Dependency Exemption, Filing Status | Yes | IRS |
| *Horsely v. Comm'r*, T.C. Memo. 2009-47 | CTC, Dependency Exemption, EITC, Filing Status | Yes | IRS |
| *Ingram v. Comm'r*, T.C. Summ. Op. 2008-145 | CTC, Dependency Exemption, EITC | Yes | IRS |
| *Irions v. Comm'r*, T.C. Memo. 2009-96 | CTC, Dependency Exemption, EITC, Filing Status | Yes | IRS |
| *Johnson v. Comm'r*, T.C. Summ. Op. 2009-58 | CTC, Dependency Exemption, EITC | Yes | IRS |
| *Lease v. Comm'r*, T.C. Summ. Op. 2008-73 | CTC, Dependency Exemption | Yes | IRS |
| *Leonard v. Comm'r*, T.C. Summ. Op. 2008-141 | CTC, Dependency Exemption, EITC | Yes | Split |
| *Lynn v. Comm'r*, T.C. Summ. Op. 2009-2 | CTC, Dependency Exemption, EITC, Filing Status | Yes | IRS |
| *McLain v. Comm'r*, T.C. Summ. Op. 2008-122 | CTC, Dependency Exemption, EITC, Filing Status | Yes | IRS |
| *Olivio v. Comm'r*, T.C. Summ. Op. 2008-115 | CTC, Dependency Exemption, EITC, | Yes | Split |
| *Pavia v. Comm'r*, T.C. Memo. 2008-270 | CTC, Dependency Exemption, EITC, Filing Status | Yes | TP |
| *Powers v. Comm'r*, T.C. Summ. Op. 2009-43 | CTC, Dependency Exemption, Filing Status | Yes | IRS |
| *Redmond v. Comm'r*, T.C. Memo. 2008-274 | EITC | No | IRS |
| *Rice v. Comm'r*, T.C. Summ. Op. 2009-83 | CTC, EITC | Yes | IRS |
| *Scott v. Comm'r*, T.C. Summ. Op. 2008-135 | CTC, Dependency Exemption | Yes | IRS |
| *Shafrir v. Comm'r*, T.C. Memo 2008-280 | Dependency Exemption | Yes | IRS |
| *Skalko v. Comm'r*, T.C. Summ. Op. 2008-68 | Dependency Exemption | Yes | IRS |

Appendix Three

Table 9: Family Status Issues Under IRC §§ 2, 24, 32, and 151

| Case Citation | Issue(S) | *Pro Se* | Decision |
|---|---|---|---|
| *Smith v. Comm'r*, T.C. Summ. Op. 2008-125 | CTC, Dependency Exemption | Yes | IRS |
| *Smith v. Comm'r*, T.C. Memo. 2008-229 | Dependency Exemption, EITC, Filing Status | Yes | IRS |
| *Steele v. Comm'r*, T.C. Summ. Op. 2009-77 | Dependency Exemption | Yes | IRS |
| *Suiter v. Comm'r*, T.C. Summ. Op. 2009-44 | CTC, Dependency Exemption | Yes | IRS |
| *Swafford v. Comm'r*, T.C. Summ. Op. 2009-82 | CTC, Dependency Exemption | Yes | IRS |
| *Trussell v. Comm'r*, T.C. Summ. Op. 2009-73 | Dependency Exemption, EITC | Yes | IRS |
| *Velazquez v. Comm'r*, T.C. Summ. Op. 2008-144 | CTC, Dependency Exemption, Filing Status | Yes | TP |
| *Villasenor v. Comm'r*, T.C. Summ. Op. 2009-20 | Dependency Exemption, Filing Status | Yes | IRS |
| *Walker v. Comm'r*, T.C. Memo. 2008-194 | CTC, Dependency Exemption | Yes | IRS |
| *Watts v. Comm'r*, T.C. Memo. 2009-103 | Dependency Exemption | No | IRS |
| *Willoughby v. Comm'r*, T.C. Memo. 2009-58 | CTC, EITC, Filing Status | Yes | IRS |
| *Yang v. Comm'r*, T.C. Summ. Op. 2009-4 | Dependency Exemption | Yes | IRS |

**Table 10**

## Relief from Joint and Several Liability Under Internal Revenue Code § 6015

| Case Citation | Issue(S) | *Pro Se* | Intervenor | Decision |
|---|---|---|---|---|
| *Adkison v. Comm'r,* 129 T.C. 97 (2007), *appeal docketed*, No. 08-70485 (9th Cir. Feb. 6, 2008) | 6015(c); jurisdiction due to partnership proceeding in district court | No | No | IRS |
| *Alioto v. Comm'r,* T.C. Memo. 2008-185 | 6015(f) (underpayment) | No | No | TP |
| *Barnes v. Comm'r,* 130 T.C. 248 (2008) | 6015(f) (underpayment); no timely petition | No | No | IRS |
| *Brown v. Comm'r,* T.C. Summ. Op. 2008-121 | 6015(f) (underpayment) | No | No | TP |
| *Courtney v. Comm'r,* T.C. Summ. Op. 2008-100 | 6015(b),(c), (f) (underpayment) | Yes | No | IRS |
| *Fretty v. Comm'r,* T.C. Summ. Op. 2008-76 | 6015 (c) & (f) (underpayment) | Yes | Yes | TP |
| *Golden v. Comm'r,* 548 F.3d 487 (6th Cir. 2008), *aff'g* T.C. Memo. 2007-299, *cert. denied*, 129 S. Ct. 1647 (2009) | 6015(b), (c), (f) (underpayment) | Yes | No | IRS |
| *Gray v. U.S.,* 553 F.3d 410 (5th Cir. 2008), *aff'g* No. H-05-3530, 2007 WL 1300464 (S.D. Tex. May 3, 2007) | Calculation of nonliable spouse's portion of overpayments in community property state | No | No | IRS |
| *Greer v. Comm'r,* T.C. Memo. 2009-20, *appeal docketed*, No. 09-1420 (6th Cir. Apr. 3, 2009) | 6015(b) & (f) (understatement) | No | No | IRS |
| *Gronbeck v. Comm'r,* T.C. Memo. 2009-53 | 6015(f) (underpayment); capital gain from nonrequesting spouse's tax shelter attributable to TP | No | No | IRS |
| *Hardin v. Comm'r,* T.C. Memo. 2009-115 | 6015(f) (underpayment) | Yes | No | IRS |
| *Harris v. Comm'r,* T.C. Memo. 2009-26 | 6015(f) (underpayment) | Yes | Yes | IRS |
| *Jennings v. Comm'r,* T.C. Summ. Op. 2008-133 | 6015(b),(c), (f) (underpayment) | Yes | No | IRS |
| *Karp v. Comm'r,* T.C. Memo. 2009-40 | Section 6015 does not preempt community property law so as to allow for the refund of payments made from community property, even if entitled to relief under 6015 | No | Yes | IRS |
| *Kollar v. Comm'r,* 131 T.C. No. 12 (2008), 2008 WL 5000107 (U.S. Tax Ct. Nov. 25, 2008) | 6015(f) (underpayment); "taxes" includes interest; interest unpaid as of TRHCA effective date conferred jurisdiction. | No | No | TP |
| *Lantz v. Comm'r,* 132 T.C. No. 8 (2009), 2009 WL 928241 (U.S. Tax Ct. Apr. 7, 2009), *appeal docketed*, No. 09-3345 (7th Cir. Sept. 21, 2009) | 6015 (f) (underpayment); Treas. Reg. 1.6015-5(b)(1)'s application of a two-year rule to claims for relief under section 6015(f) is an invalid interpretation of section 6015(f). | No | No | TP |
| *Mannella v. Comm'r,* 132 T.C. No. 10 (2009), 2009 WL 981710 (U.S. Tax Ct. Apr. 13, 2009) | 6015(b), (c), (f) (underpayment); actual receipt of notice of intent to levy or of notice of right to request relief not required to begin 2-year period under 6015(b), (c); 6015(f) claim permitted under Lantz. | Yes | No | TP |
| *Marquez v. Comm'r,* T.C. Summ. Op. 2009-67 | 6015(f) (underpayment) | Yes | No | IRS |
| *Martinez v. Comm'r,* T.C. Summ. Op. 2008-165 | 6015(f) (underpayment) | Yes | No | Split |
| *Martino v. Comm'r,* T.C. Memo. 2009-43 | 6015(f) (underpayment) | Yes | No | IRS |
| *Neal,* Comm'r v., 557 F.3d 1262 (11th Cir. 2009), *aff'g* T.C. Memo. 2005-201 | 6015(f) (underpayment); Tax Court not limited to administrative record | No | No | TP |
| *O'Meara v. Comm'r,* T.C. Memo. 2009-71 | 6015(f) (underpayment) | No | No | IRS |
| *Ordlock v. Comm'r,* 533 F.3d 1136 (9th Cir. 2008), *aff'g* 126 T.C. 47 (2006) | Section 6015 does not preempt community property law so as to allow for the refund of payments made from community property, even if entitled to relief under 6015 | No | No | IRS |
| *Pollock v. Comm'r,* 132 T.C. No. 3 (2009), 2009 WL 349743 (U.S. Tax Ct. Feb. 12, 2009), *appeal docketed*, No. 09-12610 (11th Cir. May 21, 2009) | 6015(e) & (f) (underpayment); petition filed more than 90 days after notice of determination untimely even though Tax Court acquired jurisdiction in the interim | No | No | IRS |

Appendix Three

Table 10: Relief from Joint and Several Liability Under IRC § 6015

| Case Citation | Issue(S) | *Pro Se* | Intervenor | Decision |
|---|---|---|---|---|
| *Porter v. Comm'r,* 132 T.C. No. 11 (2009), 2009 WL 1098488 (U.S. Tax Ct. Apr. 23, 2009) | 6015(f) (underpayment); Tax Court applies a de novo standard of review rather than an abuse of discretion standard of review to denials of relief under any part of 6015 | Yes | No | TP |
| *Rice v. Comm'r,* T.C. Summ. Op. 2008-69 | 6015(f) (underpayment), (g) | No | No | IRS |
| *Schwind v. Comm'r,* T.C. Summ. Op. 2008-119 | 6015(f) (underpayment), (g) | Yes | No | Split |
| *Seamons v. Comm'r,* T.C. Summ. Op. 2008-92 | 6015(b) | Yes | Yes | TP* |
| *Simmons v. Comm'r,* T.C. Summ. Op. 2009-6 | 6015(b), (c), (g) | Yes | No | TP |
| *U.S. v. Standring,* No. 1:06-CV-261, 2008 WL 755280 (S.D. Ohio Mar. 21, 2008), *adopting* 2008 WL 4416448 (S.D. Ohio Feb. 26, 2008) | 6015(b), (c), (f) (underpayment), 66; no joint return, not a community property state. | Yes | No | IRS |
| *Stanwyck v. Comm'r,* T.C. Memo. 2009-73 | Bankruptcy stay effective as to both TP and intervening spouse. | Yes | Yes | IRS |
| *Stergios v. Comm'r,* T.C. Memo. 2009-15 | 6015(c) | No | Yes | TP* |
| *Stolkin v. Comm'r,* T.C. Memo. 2008-211 | 6015(f) (underpayment) | Yes | No | IRS |
| *Strinz v. Comm'r,* T.C. Summ. Op. 2008-108 | 6015(b), (c), (f) (underpayment) | Yes | No | IRS |
| *Sunleaf v. Comm'r,* T.C. Memo. 2009-52 | 6015(f) (underpayment); Tax Court not limited to administrative record | No | No | TP |
| *Taylor v. Comm'r,* T.C. Memo. 2008-193, *appeal docketed*, No. 09- 71253 (9th Cir. Apr. 28, 2009) | 6015(b), (c), (f) (understatement) | Yes | No | IRS |
| *Toppi v. Comm'r,* T.C. Memo. 2008-156 | 6015(f) (underpayment) | Yes | No | IRS |
| *Villela-Wilcox v. Comm'r,* T.C. Summ. Op. 2009-75 | 6015(c) | Yes | Yes | TP* |
| *Virgilio v. Comm'r,* T.C. Summ. Op. 2009-56 | 6015(b), (c), (f) (underpayment) | Yes | Yes | Split |
| *Wiener v. Comm'r,* T.C. Memo. 2008-230, *vacated by* Order, Dec. 5, 2008 | 6015(b), (f) (underpayment); *de novo* review because notice of determination did not explain basis for denial | No | No | TP |
| *Williams v. Comm'r,* T.C. Summ. Op. 2009-19 | 6015(f) (underpayment) | Yes | Yes | TP |
| *Yakubik v. Comm'r,* T.C. Summ. Op. 2008-74 | 6015(b), (c), (f) (underpayment) | Yes | Yes | TP |

*The IRS agreed that the TP was entitled to relief; only the intervenor was opposed.

# Acronym Glossary - Annual Report to Congress 2009



| Acronym | Definition |
|---|---|
| AARS | Appeals Account Resolution Specialist |
| ABA | American Bar Association |
| ACDS | Appeals Centralized Database System |
| ACH | Automated Clearing House |
| ACS | Automated Collection System |
| ACTC | Advance Child Tax Credit |
| ADA | Americans With Disabilities Act |
| ADR | Alternative Dispute Resolution or Address Research System |
| AGI | Adjusted Gross Income |
| AICPA | American Institute of Certified Public Accountants |
| AIS | Automated Insolvency System |
| AJCA | American Jobs Creation Act of 2004 |
| AIMS | Audit Information Management System |
| ALE | Allowable Living Expenses |
| ALS | Automated Lien System |
| AM | Accounts Management |
| AMT | Alternative Minimum Tax |
| ANMF | Automated Non Master File |
| ANPR | Advance Notice of Proposed Rulemaking |
| AOIC | Automated Offer In Compromise |
| APA | Advance Pricing Agreement |
| APO | Army Post Office |
| ARC | Annual Report to Congress |
| AQMS | Appeals Quality Measurement System |
| ARRA | America Recovery and Reinvestment Act |
| ASA | Average Speed of Answer |
| ASED | Assessment Statute Expiration Date |
| ASFR | Automated Substitute for Return |
| ATAO | Application for Taxpayer Assistance Order |
| ATAT | Abusive Tax Avoidance Transaction Collection Program |
| ATFRS | Automated Trust Fund Recovery System |
| ATIN | Adoption Taxpayer Identification Number |
| ATO | Australian Taxation Office |
| ATP | Abusive Transaction Program |
| AUR | Automated Underreporter |
| AUSPC | Austin Submission Processing Center |
| AWSS | Agency-Wide Shared Services |
| BMF | Business Master File |

Appendix Four

| Acronym | Definition |
|---|---|
| BNA | Bureau of National Affairs |
| BPR | Business Performance Review |
| BSA | Bank Secrecy Act |
| BSV | Billing Support Voucher |
| CACI | Corporate Approach to Collection Inventory |
| CADE | Customer Account Data Engine |
| CAF | Centralized Authorization File |
| CARE | Customer Assistance, Relationships & Education |
| CAS | Customer Account Services |
| CAWR | Combined Annual Wage Reporting |
| CBO | Congressional Budget Office |
| CBPP | Center on Budget & Policy Priorities |
| CBRS | Currency & Banking Retrieval System |
| CCISO | Cincinatti Campus Innocent Spouse Operations |
| CCP-LU | Centralized Case Processing Lien Unit |
| CCR | Central Contractor Registration |
| CDA | Consolidated Decision Analytics |
| CDP | Collection Due Process |
| CDE | Compliance Data Environment |
| CDW | Compliance Data Warehouse |
| CE&O | Customer Education & Outreach |
| CES | Cost Effectiveness Study |
| CEX | Consumer Expenditure Survey |
| CFf | Collection Field Function |
| CI | Criminal Investigation |
| CIDS | Centralized Inventory Distribution System |
| CIP | Compliance Initiative Project |
| CIS | Correspondence Imaging System |
| CLD | Communications, Liaison and Disclosure |
| CNC | Currently Not Collectible |
| COBRA | Consolidated Omnibus Budget Reconciliation Act |
| CODI | Cancellation Of Debt Income |
| COIC | Centralized Offer in Compromise |
| COTR | Contract Officer Technical Representative |
| CONOPS | Concept of Operations |
| CPE | Continuing Professional Education |
| CPSC | Cincinatti Submission Processing Center |
| CQMS | Collection Quality Management System |
| CRIS | Compliance Research Information System |
| CSED | Collection Statute Expiration Date |
| CSI | Campus Specialization Initiative |

| Acronym | Definition |
|---|---|
| CSR | Customer Service Representative |
| CTC | Child Tax Credit |
| DA | Disclosure Authorization |
| DAC | Disability Access Credit |
| DART | Disaster Assistance Review Team |
| DATC | Doubt As To Collectibility |
| DATL | Doubt As To Liability |
| DCA | Department of Consumer Affairs (New York City) |
| DDb | Dependent Database |
| DDP | Daily Delinquency Penalty |
| DI | Desktop Integration or Debt Indicator |
| DIF | Discriminant Index Function |
| DOD | Department of Defense |
| DOJ | Department of Justice |
| DPT | Dynamic Project Team |
| DRG | Desk Reference Guide |
| EAR | Electronic Account Resolution |
| EBT | Electronic Benefits Transfer |
| EGTRRA | Economic Growth and Tax Relief Reconciliation Act (of 2001) |
| EFTPS | Electronic Federal Tax Payment System |
| EIN | Employer Identification Number |
| EITC | Earned Income Tax Credit |
| ELS | Electronic Lodgment Service |
| EO | Exempt Organization |
| EP | Employee Plans |
| EQRS | Embedded Quality Review System |
| ERIS | Enforcement Revenue Information System |
| ERO | Electronic Return Originator |
| ERISA | Employee Retirement Income Security Act |
| ERSA | Employee Retirement Savings Account |
| ES | Estimated Tax Payments |
| ESL | English as a Second Language |
| ESOP | Employee Stock Ownership |
| ESP | Economic Stimulus Payment |
| ETA | Effective Tax Administration |
| ETA | (Office of) Electronic Tax Administration and Refundable Credits |
| ETACC | Electronic Tax Administration Advisory Committee |
| ETLA | Electronic Tax Law Assistance |
| FA | Field Assistance |
| FAFSA | Free Application for Financial Student Aid |
| FBAR | Foreign Bank Account Report |

Appendix Four

| Acronym | Definition |
|---|---|
| FCRA | Fair Credit Reporting Act |
| FDCPA | Fair Debt Collection Practices Act |
| FEMA | Federal Emergency Management Agency |
| FICA | Federal Insurance Contribution Act |
| FINRA | Financial Industry Regulatory Authority |
| FMIS | Financial Management Information System |
| FMS | Financial Management Service |
| FMV | Fair Market Value |
| FPAA | Final Partnership Administrative Adjustment |
| FOIA | Freedom Of Information Act |
| FPLP | Federal Payment Levy Program |
| FPO | Fleet Post Office |
| FRA | Federal Records Act |
| FSLA | Fair Labor Standards Act |
| FSRP | Facilitated Self-Assistance Research Project |
| FTC | Federal Trade Commission or Foreign Tax Credit |
| FTD | Federal Tax Deposit or Failure To Deposit |
| FTE | Full Time Equivalent |
| FTF | Failure To File |
| FTI | Federal Tax Information |
| FTL | Federal Tax Lien |
| FTP | Failure To Pay |
| FTS | Fast Track Settlement |
| FUTA | Federal Unemployment Tax |
| FY | Fiscal Year |
| GCM | General Counsel Memorandum |
| GLD | Governmental Liaison and Disclosure |
| GO | Government Entities |
| GAO | Government Accountability Office or General Accounting Office |
| GPMO | Government Project Management Office |
| HCSR | Home Care Service Recipient |
| HCSW | Home Care Service Worker |
| HMRC | Her Majesty's Revenue and Customs |
| IA | Installment Agreement |
| ICAS | Internet Customer Account Services |
| ICP | Integrated Case Processing |
| ICS | Integrated Collection System |
| IDAP | IDRS Decision Assisting Program |
| IDRM | Information Return and Document Matching |
| IDFP | IRS Directory for Practitioners |
| IDRS | Integrated Data Retrieval System |

| Acronym | Definition |
|---|---|
| IDS | Inventory Delivery System |
| IMF | Individual Master File |
| IMRS | Issue Management Resolution System |
| IPM | Integrated Production Model |
| IOAA | Independent Offices Appropriation Act |
| IPSU | Identity Protection Specialized Unit |
| IRC | Internal Revenue Code |
| IRDM | Information Reporting and Document Matching |
| IRM | Internal Revenue Manual |
| IRMF | Information Returns Master File |
| IRP | Information Returns Processing |
| IRS | Internal Revenue Service |
| IRSAC | Internal Revenue Service Advisory Council |
| IRSN | Internal Revenue Service Number |
| ITIN | Individual Taxpayer Identification Number |
| JCT | Joint Committee on Taxation |
| JGTRA | Jobs and Growth Tax Relief Reconciliation Act (of 2003) |
| JOC | Joint Operations Center |
| LEM | Law Enforcement Manual |
| LEP | Limited English Proficiency |
| LITC | Low Income Taxpayer Clinic |
| LLC | Limited Liability Company |
| LMSB | Large & Mid-Sized Business Operating Division |
| LOS | Level of Service |
| LTA | Local Taxpayer Advocate |
| MAGI | Modified Adjusted Gross Income |
| MFDRA | Mortgage Forgiveness Debt Relief Act |
| MFT | Master File Tax |
| MIRSA | My IRS Account Application |
| MITS | Modernization and Information Technology Services |
| MLI | Multilingual Initiative or Most Litigated Issue |
| MV&S | Modernization Vision & Strategy Process |
| NAEA | National Association of Enrolled Agents |
| NFIB | National Federation of Independent Businesses |
| NFTL | Notice of Federal Tax Lien |
| NMF | Non-Master File |
| NOD | Notice of Deficiency |
| NQRS | National Quality Review System |
| NRP | National Research Program |
| NTA | National Taxpayer Advocate |
| OAR | Operations Assistance Request |

Appendix Four

| Acronym | Definition |
|---|---|
| OD | Operating Division |
| OIC | Offer in Compromise |
| OECD | Organisation for Economic Co-Operation and Development |
| OMB | Office of Management and Budget |
| OPERA | Office of Program Evaluation, Research, & Analysis |
| OPI | Office of Penalty and Interest Administration or Over the Phone Interpreter |
| OPR | Office of Professional Responsibilitly |
| OTBR | Office of Taxpayer Burden Reduction |
| PCA | Private Collection Agency |
| PCAOB | Public Company Accounting Oversight Board |
| PCI | Potentially Collectible Inventory |
| PDC | Private Debt Collection |
| PIPDS | Privacy, Information and Data Security |
| POA | Power Of Attorney |
| POP | Phone Optimization Project |
| PPIA | Partial Payment Installment Agreement |
| PPS | Practitioner Priority Service |
| PRA | Paperwork Reduction Act |
| PREA | Premature Referral and Acceptance |
| PRPO | Pre-Refund Program Office |
| PSC | Philadelphia Service Center |
| PSP | Payroll Service Provider |
| PTIN | Preparer Tax Identification Number |
| QETP | Questionable Employment Tax Practices |
| QRP | Questionable Refund Program |
| RACS | Revenue Accounting Control System |
| RAIVS | Return and Income Verification Service |
| RAL | Refund Anticipation Loan |
| RCP | Reasonable Collection Potential |
| REIT | Real Economic Impact Tour |
| RFQ | Request For Quotations |
| RGS | Report Generating Software |
| ROFT | Record of Federal Tax Liability |
| RRA 98 | (Internal Revenue Service) Restructuring and Reform Act of 1998 |
| RPC | Return Preparer Coordinator |
| RPS | Revenue Protection Strategy |
| RPP | Return Preparer Program |
| RSED | Refund Statute Expiration Date |
| RST | Retail Sales Tax |
| SAMS | Systemic Advocacy Management System |
| SAR | Strategic Assessment Report |

| Acronym | Definition |
|---|---|
| SARP | State Audit Report Program |
| SB/SE | Small Business/Self Employed Operating Division |
| SBJPA | Small Business Job Protection Act |
| SEC | Securities and Exchange Commission |
| SEP | Special Enforcement Program |
| SERP | Servicewide Electronic Research Program |
| SFR | Substitute for Return |
| SL | Stakeholder Liaison |
| SNOD | Statutory Notice of Deficiency |
| SOI | Statistics of Income |
| SPC | Submission Processing Center(s) |
| SPDER | Office of Servicewide Policy, Directives, and Electronic Research |
| SPEC | Stakeholder Partnership, Education & Communication |
| SPOC | Single Point of Contact |
| SRFMI | State Reverse File Matching Initiative |
| SRO | Self-Regulating Organization |
| SSA | Social Security Administration |
| SSI | Supplemental Security Income |
| SSN | Social Security Number |
| SSTP | Streamlined Sales and Use Tax Project |
| SSUTA | Streamlined Sales and Use Tax Agreement |
| STC | Student Tax Clinic |
| SVC | Stored Value Card |
| SWETRS | Servicewide Employment Tax Research System |
| TAB | Taxpayer Assistance Blueprint |
| TAC | Taxpayer Assistance Center |
| TACT | Taxpayer Communications Taskgroup |
| TAMIS | Taxpayer Advocate Management Information System |
| TANF | Temporary Assistance to Needy Families |
| TAP | Taxpayer Advocacy Panel |
| TAS | Taxpayer Advocate Service |
| TCE | Tax Counseling for the Elderly |
| TDA | Taxpayer Delinquent Account |
| TDRA | Tip Rate Determination Agreement |
| TDI | Taxpayer Delinquent Investigation |
| TE | Tax Examiner or Tax Exempt |
| TEFRA | Tax Equity and Fiscal Responsibility Act of 1982 |
| TEC | Taxpayer Education and Communication |
| TE/GE | Tax Exempt & Government Entities Operating Division |
| TEI | Tax Executives Institute |
| TFRP | Trust Fund Recovery Penalty |

Appendix Four

| Acronym | Definition |
|---|---|
| TIGTA | Treasury Inspector General for Tax Administration |
| TIN | Taxpayer Identification Number |
| TIPRA | Tax Increase Prevention and Reconciliation Act (of 2005) |
| TOP | Treasury Offset Program |
| TOS | Terms of Service |
| TPP | Third Party Payer |
| TPPA | Third Party Payroll Agent |
| TRA 97 | Taxpayer Relief Act of 1997 |
| TRHCA | Tax Relief and Health Care Act (of 2006) |
| TY | Tax Year |
| UAL | Uniform Acknowledgement Letter |
| UDOC | Uniform Definition of a Child |
| VAT | Value Added Tax |
| VITA | Volunteer Income Tax Assistance |
| VTO | Virtual Translation Office |
| W&I | Wage and Investment Operating Division |
| WFTRA | Working Families Tax Relief Act |

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Appendix Five

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Appendix Five

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