

Top 25 Case Advocacy Issues for FY 2007 by TAMIS Receipts

Core Issue Code	Description	Total
71X	Levies	18,665
330	Processing Amended Returns	16,267
63X - 640	Earned Income Tax Credit (EITC)	16,081
620	Reconsideration of Substitute for Return under IRC ¹ § 6020(b) and Audits	12,331
95X	Criminal Investigation	11,846
020	Expedite Refund Request	9,627
310	Processing Original Return	9,290
670	Closed automated underreporter	9,125
610	Open Audit	8,729
340	Injured Spouse Claim	8,295
675	CAWR/FUTA	7,123
150	Copies of Returns/Transcripts/Reports/FOIA	6,056
72X	Liens	5,309
75X	Installment Agreements	5,197
040	Returned/Stopped Refunds	5,117
520	FTF/FTP Penalties	5,076
210	Missing/Incorrect Payments	4,861
060	IRS Offset	4,836
540	Civil Penalties Other Than TFRP	4,705
660	Open automated underreporter	4,645
090	Other Refund Inquiries/Issues	4,631
790	790 Other Collection Issues	4,444
760	TDI - SFR/6020B (Excludes Issue 065)	3,981
450	Form W-7/ITIN/ATIN	3,975
390	Other Document Processing Issues	3,782
Total: Top 25 Cases		193,994
Total: All FY 2007 TAS Cases		247,839

¹ IRC § 6020(b): If any person fails to make any return required by any internal revenue law or regulation made there under at the time prescribed therefore, or makes, willfully or otherwise, a false or fraudulent return, the Secretary shall make such return from his own knowledge and from such information as he can obtain through testimony or otherwise.

Portfolio Advisor Assignments

Issue Name	Portfolio Owner	Loc	Phone Number
Allowable Living Expenses	Spisak, J	NY MAN	212-436-1010
Appeals: Nondocketed Inventory	Logan, A	WY	307-633-0800
Audit Reconsiderations (Audit Recon/ ASFR/ 6020B (620))	Carey, W	GA ATC	770-936-4500
AUR Exam	Boucher, D	ME	207-622-8528
Backup Withholding	Adams, M	KS	316-352-7506
Bankruptcy Processing Issues	Mettlen, A	PA PITT	412-395-5987
Campus Consistency	Wess, D	TN MSC	901-395-1900
Cancellation of Debt	Finnesand, M	SD	605-377-1600
Cancellation of Debt	Mings, L	KSC	816-291-9001
Carryback/Carryforward Claims	Sherwood, T	CO	303-446-1012
Centralized Lien Filing and Releases	Diehl, M	KY CSC	859-669-5405
Criminal Investigation (CI)/CI Freezes	Wess, D	TN MSC	901-395-1900
CSEDs	Sherwood, T	CO	303-446-1012
Examination Strategy	Revel-Addis, B	FL JACK	904-665-1000
Excise Tax	Diehl, M	KY CSC	859-669-5405
Frontline Leader Readiness Program (FLRP)	Kitson, A	NY BKLN	718-488-2080
Government Entities: Tribal Government Issues	Wirth, B	NY BUF	716-686-4850
Injured Spouse	Post, T	WV	304-420-8695
Installment Agreements: Allowable Expenses (Low Cost)	Washington, J	MS	601-292-4800
Installment Agreements: Processing	Tam, J	CA OAK	510-637-2703
Interest Computations: Abatement of Interest	Romano, F	CT	860-756-4555
IRS Training on Taxpayers Rights	Hickey, M	NE	402-221-4181
ITIN Outreach	Blount, P	MI	313-628-3670
Levy (710) [Hardship determination linked to release of levy]	Polson, R	IA	515-564-6888
Lien Release, Lien Withdrawal, Lien Subordination, Lien Discharge	Lauterbach, L	NJ SPRG	973-921-4043
LITC	Lewis, C	LA	504-558-3001
Mixed and Scrambled TINs (Multiple/Mixed TINs (410))	Murphy, M	AZ	602-207-8240
Nonfiler Strategy	Warren, J	MN	253-428-3554
OIC (Field, ETA, COIC)	Sonnack, B	TX HOU	713-209-3660
Outreach and Marketing to Low income TPs	Grant, D	NV	702-868-5179
Penalties: e.g. failure to pay, abatements, adjustments, est tax	Keating, J	OR	503-326-7816
Position Management	Wirth, B	NY BUF	716-686-4850
Schedule K-1 Matching	Sheely, K	IN	317-685-7840
Seizure and Sale (730)	Fallacaro, B	MA	617-316-2690
TACs - Rural	Foard, L	ND	701-239-5400
TIGTA/GAO	Thompson, T	MT	406-441-1022
Tip Reporting	Grant, D	NV	702-868-5179
Transcript Delivery System (returns, transcripts, reports, FOI)	Cooper-Aquilar, S	UT	801-799-6958
Trust Fund Recovery Penalty	Campbell, M	VA	804-916-3501

TABLE 1 **Appeals From Collection Due Process (CDP) Hearings
Under IRC §§ 6320 and 6330**

Case Citation	Lien or Levy	Issue	Pro Se	Decision
Individual Taxpayers				
<i>Abelein v. Comm'r</i> , T.C. Memo. 2007-24, <i>appeal docketed</i> , No. 07-72004 (9th Cir. May 14, 2007)	Levy	Offer in compromise (Hoyt partnership)	No	IRS
<i>Alexander v. Poele</i> , 98 A.F.T.R.2d (RIA) 7746 (D.S.C. 2006), <i>aff'g</i> 98 A.F.T.R.2d (RIA) 7590 (D.S.C. 2006)	Levy	No jurisdiction for district court to review	Yes	IRS
<i>Andre v. Comm'r</i> , 127 T.C. 68 (2006)	Lien; Levy	No Tax Court jurisdiction - premature CDP hearing request	No	IRS
<i>Andrews, Estate of, v. Comm'r</i> , T.C. Memo. 2007-30, <i>appeal docketed</i> , No. 07-72093 (9th Cir. May 14, 2007)	Levy	Offer in compromise (Hoyt partnership)	No	IRS
<i>Atkinson, Estate of, v. Comm'r</i> , T.C. Memo. 2007-89, <i>appeal docketed</i> , No. 07-13217 (11th Cir. July 11, 2007)	Levy	Inability to challenge underlying liability	No	IRS
<i>Austin v. Comm'r</i> , T.C. Summ. Op. 2007-23	Lien	Underlying liability cannot be challenged because not challenged at administrative hearing	Yes	IRS
<i>Avula v. Comm'r</i> , 221 Fed. Appx. 468 (8th Cir. 2007)	Unclear	Inability to challenge underlying liability	Yes	IRS
<i>Ball v. Comm'r</i> , T.C. Memo. 2006-141	Levy	Face to face hearing; frivolous issues; section 6673 penalty imposed	Yes	IRS
<i>Barnes v. Comm'r</i> , T.C. Memo. 2006-150, <i>appeal docketed</i> , No. 07-72114 (9th Cir. May 18, 2007)	Levy	Offer in compromise (Hoyt partnership)	No	IRS
<i>Barry v. U.S.</i> , 215 Fed. Appx. 933 (11th Cir. 2007), <i>aff'g</i> 97 A.F.T.R.2d (RIA) 2174 (M.D. Fla. 2006), <i>reconsideration denied</i> , 97 A.F.T.R.2d (RIA) 2472 (M.D. Fla. 2006)	Unclear	No jurisdiction for district court to review	Yes	IRS
<i>Baxter v. U.S.</i> , 99 A.F.T.R.2d (RIA) 792 (N.D. Ga. 2006)	Lien; Levy	No jurisdiction for district court to review	Yes	IRS
<i>Belmont v. Comm'r</i> , T.C. Memo. 2007-55	Lien	Frivolous issues	Yes	IRS
<i>Bird v. Comm'r</i> , T.C. Memo. 2007-18	Levy	Frivolous issues; section 6673 penalty imposed	Yes	IRS
<i>Black v. Comm'r</i> , 206 Fed. Appx. 606 (8th Cir. 2006)	Lien; Levy	Refusal to accept delivery of notice of deficiency did not invalidate notice	Yes	IRS
<i>Blondheim v. Comm'r</i> , T.C. Memo. 2006-216, <i>appeal docketed</i> , No. 07-72654 (9th Cir. June 26, 2007)	Levy	Offer in compromise (Hoyt partnership)	No	IRS
<i>Bowman v. Comm'r</i> , T.C. Memo. 2007-114, <i>appeal docketed</i> , No. 07-2789 (8th Cir. July 25, 2007)	Levy	Notice of deficiency and Form 4340 could be considered even though not mentioned in the determination; section 6673 penalty discussed but not imposed	Yes	IRS
<i>Boyd v. Comm'r</i> , 451 F.3d 8 (1st Cir. 2006), <i>aff'g</i> 124 T.C. 296 (2005)	Levy	Offset of refund did not create collection due process rights	No	IRS
<i>Browder v. Ota</i> , 99 A.F.T.R.2d (RIA) 1499 (D. Md. 2007)	Levy	No jurisdiction for district court to review.	Yes	IRS
<i>Brumback v. Comm'r</i> , T.C. Memo. 2007-71	Lien	Frivolous arguments; section 6673 penalty imposed	Yes	IRS
<i>Buffano v. Comm'r</i> , T.C. Memo. 2007-32	Levy	No jurisdiction - final notice of intent to levy invalid because not sent to last known address	Yes	TP
<i>Bujosa v. Comm'r</i> , T.C. Summ. Op. 2007-64	Levy	Underlying liability; offer in compromise	Yes	IRS
<i>Bullock v. Comm'r</i> , 206 Fed. Appx. 164 (3d Cir. 2006), <i>aff'g</i> T.C. Memo. 2006-6	Levy	Moot - liability satisfied	Yes	IRS
<i>Burnett v. Comm'r</i> , 99 A.F.T.R.2d (RIA) 2058 (5th Cir. 2007)	Levy	Frivolous issues; section 6673 penalty imposed	Yes	IRS
<i>Calafati v. Comm'r</i> , 127 T.C. 219 (2006)	Levy	Not entitled to record a telephonic hearing; section 6673 penalty imposed	No	Split
<i>Carnick v. U.S.</i> , 459 F. Supp. 2d 602 (E.D. Mich. 2006)	Levy	Offer in compromise	No	IRS

Table 1: Appeals From Collection Due Process (CDP) Hearings Under IRC §§ 6320 and 6330

Case Citation	Lien or Levy	Issue	Pro Se	Decision
<i>Carter v. Comm’r</i> , T.C. Memo. 2007-25, <i>appeal docketed</i> , No. 07-72003 (9th Cir. May 14, 2007)	Levy	Offer in compromise (Hoyt partnership)	No	IRS
<i>Caruso v. Comm’r</i> , T.C. Summ. Op. 2006-117	Levy	Underlying liability; penalties; interest abatement	Yes	IRS
<i>Catlow v. Comm’r</i> , T.C. Memo. 2007-47, <i>appeal docketed</i> , No. 07-72139 (9th Cir. May 31, 2007)	Levy	Offer in compromise (Hoyt partnership)	No	IRS
<i>Chang v. Comm’r</i> , T.C. Memo. 2007-100	Lien	Inability to challenge underlying liability; frivolous issues	Yes	IRS
<i>Chou v. Comm’r</i> , T.C. Memo. 2007-102, <i>appeal docketed</i> , No. 07-72917 (9th Cir. July 17, 2007)	Lien; Levy	Moot- liability satisfied; spousal relief	No	IRS
<i>Christopher v. Comm’r</i> , T.C. Summ. Op. 2006-173	Lien	Installment agreement; remanded to consider change in financial condition	Yes	IRS
<i>Clampitt v. Comm’r</i> , T.C. Memo. 2006-161, <i>appeal docketed</i> , No. 06-61038 (5th Cir. Sept. 25, 2006)	Levy	Frivolous issues; section 6673 penalties imposed	Yes	IRS
<i>Clarke v. Comm’r</i> , T.C. Summ. Op. 2007-52	Levy	Installment agreement; remanded to consider whether subsequent refund should have been applied to satisfied liability at issue	Yes	TP
<i>Clayton v. Comm’r</i> , T.C. Memo. 2006-188, <i>appeal docketed</i> , No. 07-72655 (9th Cir. June 25, 2007)	Levy	Offer in compromise (Hoyt partnership)	No	IRS
<i>Clough v. Comm’r</i> , T.C. Memo. 2007-106	Levy	Abused discretion with respect to tax year where failed to verify statutory notice issued; frivolous issues; section 6673 penalty imposed even though taxpayer prevailed for one year	Yes	Split
<i>Clouse v. Comm’r</i> , T.C. Memo. 2007-118	Levy	Frivolous issues; section 6673 penalty	Yes	IRS
<i>Conner v. Comm’r</i> , T.C. Summ. Op. 2007-1	Levy	Collection alternatives rejected due to failure to file tax returns or provide financial information.	Yes	IRS
<i>Cowan v. Comm’r</i> , T.C. Memo. 2006-255, <i>appeal docketed</i> , No. 07-70473 (9th Cir. Jan. 29, 2007)	Unclear	No jurisdiction - hearing request untimely	Yes	IRS
<i>Cowley v. Comm’r</i> , T.C. Summ. Op. 2007-67	Lien	Application of payments	Yes	IRS
<i>Crisan v. Comm’r</i> , T.C. Memo. 2007-67	Lien	Withdrawal of Notice of Federal Tax Lien	Yes	IRS
<i>Cuartero v. U.S. Attorney General</i> , 99 A.F.T.R.2d (RIA) 485 (D. Conn. 2007), <i>appeal docketed</i> , No. 07-0835 (2nd Cir. Mar. 5, 2007)	Lien	Underlying liability; frivolous return penalty	Yes	IRS
<i>Dehring v. Comm’r</i> , T.C. Memo. 2007-96	Levy	Inability to challenge underlying liability	Yes	IRS
<i>Del’Giudice v. Comm’r</i> , T.C. Summ. Op. 2006-112	Levy	Offer in compromise	Yes	IRS
<i>Deutsch v. Comm’r</i> , 478 F.3d 450 (2nd Cir. 2007); <i>aff’g</i> T.C. Memo. 2006-27, <i>appeal docketed</i> , No. 07-158 (U.S. Aug. 8, 2007)	Levy	Inability to challenge underlying liability	No	IRS
<i>Deyo v. U.S.</i> , 98 A.F.T.R.2d (RIA) 6864 (D. Conn. 2006)	Levy	Frivolous issues	Yes	IRS
<i>Dibble v. U.S.</i> , 98 A.F.T.R.2d (RIA) 5037 (W.D. Mich. 2006)	Levy	Frivolous issues; frivolous return penalty	Yes	IRS
<i>Dicindio v. Comm’r</i> , T.C. Memo. 2007-77, <i>appeal docketed</i> , (3rd Cir. Aug. 13, 2007)	Levy	Offer in compromise	Yes	IRS
<i>Drake v. Comm’r</i> , T.C. Memo. 2006-151, <i>supplementing</i> , 125 T.C. 201 (2005), <i>appeal docketed</i> , (1st Cir. Oct. 25, 2006)	Levy	Offer in compromise; enforcement of settlement; litigation costs	No	IRS
<i>Dunbar v. Comm’r</i> , T.C. Memo. 2006-184	Levy	Frivolous issues; section 6673 penalty imposed	Yes	IRS
<i>Edward v. Comm’r</i> , T.C. Summ. Op. 2007-32	Lien	Offer in compromise	Yes	IRS
<i>Elliot v. U.S.</i> , 2006 U.S. Dist. LEXIS 88450 (S.D. Tex. 2006)	Levy	Failure to explain grounds for determination; pending bankruptcy petition; collection alternatives	No	IRS
<i>Elmore, U.S. v.</i> , 97 A.F.T.R.2d (RIA) 2871 (W.D. Wash. 2006)	Lien	Summary judgment; valid lien; foreclosure	Yes	IRS
<i>Ertz v. Comm’r</i> , T.C. Memo. 2007-15, <i>appeal docketed</i> , No. 07-71719 (9th Cir. Apr. 23, 2007)	Levy	Offer in compromise (Hoyt partnership); challenge to underlying liability as it relates to section 6621(c) interest	No	IRS
<i>Evangelista v. Comm’r</i> , T.C. Memo. 2007-9	Lien	Inability to challenge underlying liability	Yes	IRS

Most Litigated Issues — Tables

Appendix #3

Table 1: Appeals From Collection Due Process (CDP) Hearings Under IRC §§ 6320 and 6330

Case Citation	Lien or Levy	Issue	Pro Se	Decision
<i>Faris v. Comm’r</i> , T.C. Memo. 2006-254, <i>appeal docketed</i> , No. 07-70889 (9th Cir. Feb. 28, 2007)	Levy	Face to face hearing; frivolous issues; section 6673 penalty imposed	Yes	IRS
<i>Fitzgerald v. Comm’r</i> , T.C. Summ. Op. 2007-55	Lien	No jurisdiction to review years not covered in determination	Yes	IRS
<i>Flathers v. Comm’r</i> , 99 A.F.T.R.2d (RIA) 2965 (9th Cir. 2007)	Lien	Underlying liability	Yes	IRS
<i>Fong v. Comm’r</i> , T.C. Memo. 2007-137, <i>appeal docketed</i> , No. 07-73625 (9th Cir. Sept. 4, 2007)	Levy	No jurisdiction - hearing request untimely	Yes	IRS
<i>Fournier v. Comm’r</i> , 468 F. Supp.2d 931 (W.D. Tex. 2006), <i>appeal docketed</i> , No. 07-50192 (5th Cir. Feb. 13, 2007)	Lien	Inability to contest underlying liability	No	IRS
<i>Freeman v. Comm’r</i> , T.C. Memo. 2007-28, <i>appeal docketed</i> , No. 07-72073 (9th Cir. May 14, 2007)	Levy	Offer in compromise (Hoyt partnership)	No	IRS
<i>Freme v. Comm’r</i> , T.C. Summ. Op. 2007-70	Lien	Underlying liability; penalties; abatement of interest	Yes	Split
<i>Gardner v. Peters</i> , 98 A.F.T.R.2d (RIA) 5647 (D. Ariz. 2006)	Levy	No jurisdiction - hearing request untimely	No	IRS
<i>Gibbs v. Comm’r</i> , T.C. Memo. 2006-149	Levy	Frivolous arguments	Yes	IRS
<i>Golditch v. Comm’r</i> , T.C. Memo. 2006-237	Levy	No jurisdiction to consider untimely motion to vacate	Yes	IRS
<i>Goodman v. Comm’r</i> , T.C. Memo. 2006-220, <i>appeal docketed</i> , No. 07-0403 (2nd Cir. Jan. 26, 2007)	Levy	Res judicata; inability to challenge underlying liability	No	IRS
<i>Guadagno v. Comm’r</i> , T.C. Memo. 2007-64	Levy	Inability to challenge underlying liability	Yes	IRS
<i>Haag v. U.S.</i> , 485 F.3d 1 (1st Cir. 2007)	Lien	Inability to challenge underlying liability; automatic stay in bankruptcy does not apply to actions brought by debtors.	No	IRS
<i>Hansen v. Comm’r</i> , T.C. Memo. 2007-56, <i>appeal docketed</i> , No. 07-72737 (9th Cir. Jun. 25, 2007)	Levy	Offer in compromise (Hoyt partnership)	No	IRS
<i>Harp v. Comm’r</i> , T.C. Memo. 2007-83	Lien; Levy	Frivolous issues; section 6673 penalty imposed	Yes	IRS
<i>Harrington v. Comm’r</i> , T.C. Summ. Op. 2007-71	Lien	Frivolous issues; section 6673 penalty imposed	Yes	IRS
<i>Harris v. Comm’r</i> , T.C. Memo. 2006-186	Lien	Offer in compromise	Yes	TP (H&W)
<i>Hassell v. Comm’r</i> , T.C. Memo. 2006-196, <i>appeal docketed</i> , No. 07-60065 (5th Cir. Jan. 17, 2007)	Lien	Inability to challenge underlying liability; frivolous issues; section 6673 penalty imposed	Yes	IRS
<i>Headley v. Comm’r</i> , T.C. Memo. 2007-7	Levy	No jurisdiction - petition untimely	Yes	IRS
<i>Hillecke v. U.S.</i> , 99 A.F.T.R.2d (RIA) 2420 (D. Or. 2007), <i>adopting</i> 99 A.F.T.R.2d (RIA) 2303 (D. Or. 2007)	Levy	No jurisdiction for district court to review income tax liability	Yes	IRS
<i>Hinman v. Grzesiowski</i> , 192 Fed. Appx. 537 (7th Cir. 2006), <i>aff’g as modified</i> 96 A.F.T.R.2d (RIA) 6788 (N.D. Ind. 2005)	Levy	Face to face hearing	Yes	IRS
<i>Hoffman v. Comm’r</i> , T.C. Memo. 2006-249, <i>appeal docketed</i> , No. 07-71176 (9th Cir. Mar. 22, 2007)	Levy	Denied petitioner’s motion for leave to file a motion to vacate	Yes	IRS
<i>Hovind v. Comm’r</i> , 100 A.F.T.R. 2d (RIA) 5067 (11th Cir. 2007), <i>aff’g</i> T.C. Memo. 2006-143	Levy	Inability to challenge underlying liability	No	IRS
<i>Hubbard v. Comm’r</i> , T.C. Summ. Op. 2006-193	Levy	Inability to challenge underlying liability; frivolous issues	Yes	IRS
<i>Hubbart v. Comm’r</i> , T.C. Memo. 2007-26, <i>appeal docketed</i> , No. 07-72001 (9th Cir. May 15, 2007)	Lien	Offer in compromise (Hoyt partnership)	No	IRS
<i>Humphrey v. Comm’r</i> , T.C. Memo. 2006-242	Lien	Underlying liability	No	IRS
<i>Hunter v. Comm’r</i> , T.C. Memo. 2007-23	Lien	Underlying liability; frivolous issues; section 6673 penalty discussed but not imposed	Yes	IRS
<i>Ishler v. IRS</i> , 99 A.F.T.R.2d (RIA) 1446 (11th Cir. 2007), <i>aff’g</i> 442 F. Supp.2d 1189 (S.D. Ala. 2006)	Unclear	No jurisdiction for district court to review	Yes	IRS
<i>Johnson v. Comm’r</i> , T.C. Memo. 2007-29, <i>appeal docketed</i> , No. 07-72101 (9th Cir. May 15, 2007)	Levy	Offer in compromise (Hoyt partnership)	No	IRS

Most Litigated Issues — Tables

Appendix #3

Table 1: Appeals From Collection Due Process (CDP) Hearings Under IRC §§ 6320 and 6330

Case Citation	Lien or Levy	Issue	Pro Se	Decision
<i>Kadillak v. Comm'r</i> , 127 T.C. 184 (2006), <i>appeal docketed</i> , No. 07-70600 (9th Cir. Feb. 5, 2007)	Lien; Levy	Underlying liability; treatment of incentive stock options	No	IRS
<i>Kaldi v. Comm'r</i> , T.C. Summ. Op. 2007-45	Levy	Underlying liability; penalties	Yes	IRS
<i>Kansky v. Comm'r</i> , T.C. Memo. 2007-40	Lien	Inability to challenge underlying liability; res judicata; application of payments; offer in compromise; interest abatement	Yes	IRS
<i>Karnaze v. Comm'r</i> , T.C. Summ. Op. 2007-18	Lien	Challenge to underlying liability; penalties	Yes	Split
<i>Keenan v. Comm'r</i> , T.C. Memo. 2006-260, <i>appeal docketed</i> , No. 07-1101 (9th Cir. Mar. 14, 2007)	Levy	Frivolous issues; section 6673 penalties imposed	Yes	IRS
<i>Keller v. Comm'r</i> , T.C. Memo. 2006-166, <i>appeal docketed</i> , No. 06-75466 (9th Cir. Nov. 21, 2006)	Levy	Offer in compromise (Hoyt partnership)	No	IRS
<i>Kerr v. Comm'r</i> , T.C. Memo. 2007-43	Levy	Offer in compromise	No	IRS
<i>Kessler v. Comm'r</i> , 98 A.F.T.R.2d (RIA) 7898 (E.D. Pa. 2006)	Unclear	No jurisdiction for district court to review	Yes	IRS
<i>Kindred v. Comm'r</i> , 454 F.3d 688 (7th Cir. 2006)	Lien	Challenge to timeliness of assessment constitutes challenge to the underlying liability; spousal defense; offer in compromise	No	IRS
<i>Kinslow v. Comm'r</i> , T.C. Summ. Op. 2006-137	Levy	Frivolous issues; section 6673 penalty imposed	Yes	IRS
<i>Kozikowski v. Comm'r</i> , 98 A.F.T.R.2d (RIA) 7333 (E.D. Mich. 2006), <i>adopting</i> , 98 A.F.T.R.2d (RIA) 7329 (E.D. Mich. 2006), <i>appeal docketed</i> , No. 07-2000 (6th Cir. Aug. 16, 2007)	Lien; Levy	No jurisdiction for district court to review income tax liability; frivolous return penalty	Yes	Split
<i>Kupcho v. Green</i> , 98 A.F.T.R.2d (RIA) 8220 (D. N.J. 2006)	Levy	No jurisdiction for district court to review	Yes	IRS
<i>Landers, Estate of, v. Comm'r</i> , T.C. Memo. 2006-230	Lien; Levy	Underlying liabilities; penalties	No	IRS
<i>Laszloffy v. Comm'r</i> , T.C. Memo. 2007-31, <i>appeal docketed</i> , No. 07-71447 (9th Cir. Apr. 10, 2007)	Levy	Inability to challenge underlying liability; frivolous issues	Yes	IRS
<i>Leggett v. Comm'r</i> , T.C. Memo. 2006-277	Levy	Frivolous issues; section 6673 penalty imposed	Yes	IRS
<i>Lewis v. Comm'r</i> , 128 T.C. 48 (2007)	Levy	Inability to challenge underlying liability	Yes	IRS
<i>Lindley v. Comm'r</i> , T.C. Memo. 2006-229, <i>appeal docketed</i> , No. 07-71715 (9th Cir. Apr. 30, 2007)	Levy	Offer in compromise (Hoyt partnership)	No	IRS
<i>Lynn v. Comm'r</i> , T.C. Memo. 2006-127	Levy	Application of payments	Yes	IRS
<i>Martin v. Rivers</i> , 99 A.F.T.R.2d (RIA) 2273 (W.D. N.Y. 2007)	Levy	No jurisdiction for district court to review	Yes	IRS
<i>Martin v. U.S.</i> , 205 Fed. Appx. 94 (3rd Cir. 2006), <i>aff'g Martin v. Logan</i> , 97 A.F.T.R.2d (RIA) 953 (D.N.J. 2006)	Levy	Face to face hearing	Yes	IRS
<i>Mathia v. Comm'r</i> , T.C. Memo. 2007-4	Lien; Levy	Respondent's motion for from stipulations denied	No	TP (H&W)
<i>Maxfield v. Comm'r</i> , T.C. Summ. Op. 2007-79	Levy	Underlying liability; timeliness of assessment	Yes	Split
<i>Maxton v. Comm'r</i> , T.C. Memo. 2007-95	Lien	Frivolous issues; section 6673 penalty discussed but not imposed	Yes	IRS
<i>Mays v. Comm'r</i> , T.C. Memo. 2006-197	Lien; Levy	No jurisdiction - hearing request untimely	Yes	IRS
<i>McDonough v. Comm'r</i> , T.C. Memo. 2006-234, <i>appeal docketed</i> , No. 07-70644 (9th Cir. Feb. 9, 2007)	Levy	Offer in compromise (Hoyt partnership)	No	IRS
<i>McKinley v. Comm'r</i> , 99 A.F.T.R.2d (RIA) 2968 (W.D. Tex. 2007)	Levy	No jurisdiction for district court to review	Yes	IRS
<i>McMaster v. Comm'r</i> , T.C. Memo. 2006-251	Levy	Denied petitioner's motion for leave to file a motion to vacate	Yes	IRS
<i>Middleton v. Comm'r</i> , T.C. Memo. 2007-120	Levy	Inability to challenge underlying liability	Yes	IRS
<i>Miller v. Comm'r</i> , T.C. Memo. 2007-35	Lien	Inability to challenge to underlying liability	Yes	IRS
<i>Mitchell v. Comm'r</i> , T.C. Memo. 2006-238, <i>appeal docketed</i> , No. 07-9002 (10th Cir. Mar. 12, 2007)	Levy	Face to face hearing	Yes	IRS
<i>Moore v. Comm'r</i> , T.C. Memo. 2006-171	Lien	Ex-parte communications	No	TP

Most Litigated Issues — Tables

Appendix #3

Table 1: Appeals From Collection Due Process (CDP) Hearings Under IRC §§ 6320 and 6330

Case Citation	Lien or Levy	Issue	Pro Se	Decision
<i>Murphy v. Comm’r</i> , 469 F.3d 27 (1st Cir. 2006), <i>aff’g</i> , 125 T.C. 301 (2005)	Levy	Administrative record; offer in compromise	No	IRS
<i>Nehrlich v. Comm’r</i> , T.C. Memo. 2007-88, <i>appeal docketed</i> , No. 07-72903 (9th Cir. July 13, 2007)	Lien	Challenge to underlying liability	No	IRS
<i>Newsome v. Comm’r</i> , T.C. Memo. 2007-111, <i>appeal docketed</i> , No. 07-3529 (2nd Cir. Aug. 6, 2007)	Lien	Hearing request timely; inability to challenge underlying liability	Yes	IRS
<i>Ng v. Comm’r</i> , T.C. Memo. 2007-8	Lien; Levy	No abuse of discretion in determining offer in compromise breached and not granting installment agreement request	No	IRS
<i>Nichols v. Comm’r</i> , T.C. Memo. 2007-5	Lien	Waived right to challenge underlying tax liability in Tax Court by signing Form 870; abatement of interest	No	IRS
<i>Ochsner v. U.S.</i> , 98 A.F.T.R.2d (RIA) 5952 (D.N.J. 2006)	Levy	No jurisdiction for district court to review	Yes	IRS
<i>Oman v. Comm’r</i> , T.C. Memo. 2006-231	Lien	Offer in compromise	Yes	IRS
<i>O’Meara v. Waters</i> , 464 F. Supp. 2d 474 (D. Md. 2006)	Levy	Face to face hearing	Yes	IRS
<i>Ostrom v. Comm’r</i> , T.C. Summ. Op. 2007-66	Levy	Refund time barred; penalties; abatement of interest	Yes	IRS
<i>Owens v. Comm’r</i> , T.C. Summ. Op. 2006-129	Levy	Underlying liability	Yes	IRS
<i>Ozaki v. Comm’r</i> , T.C. Memo. 2007-36	Lien	Inability to challenge underlying liability	Yes	IRS
<i>Parker v. Comm’r</i> , T.C. Memo. 2006-117	Lien	Denied motion for reconsideration- assessment did not violate automatic stay	Yes	IRS
<i>Pate v. Comm’r</i> , T.C. Memo. 2007-132, <i>appeal docketed</i> , No. 07-60731 (5th Cir. Sept. 4, 2007)	Levy	Frivolous issues; section 6673 penalty	Yes	IRS
<i>Patridge v. IRS</i> , 205 Fed. Appx. 459 (7th Cir. 2006), <i>aff’g</i> 97 A.F.T.R.2d (RIA) 434 (C.D. Ill. 2005)	Levy	No jurisdiction for district court to review	No	IRS
<i>Pennington v. U.S.</i> , 98 A.F.T.R.2d (RIA) 5313 (S.D. Tex. 2006)	Levy	Due process requirements; offer in compromise	Yes	IRS
<i>Perkel v. Comm’r</i> , T.C. Summ. Op. 2007-33	Lien	Offer in compromise	Yes	IRS
<i>Pool v. Comm’r</i> , T.C. Memo. 2007-20	Levy	Frivolous issues; section 6673 penalty imposed	Yes	IRS
<i>Priest v. IRS</i> , 2006 U.S. Dist. LEXIS 48050 (C.D. Ill. 2006)	Levy	Underlying liability; frivolous return penalty	Yes	IRS
<i>Rabinowitz v. Comm’r</i> , T.C. Summ. Op. 2006-186	Lien	Withdrawal of Notice of Federal Tax Lien	Yes	IRS
<i>Redeker-Barry v. U.S.</i> , 476 F.3d 1189 (11th Cir. 2007), <i>aff’g</i> 2006 U.S. Dist. LEXIS 38547 (M.D. Fla.)	Lien	No jurisdiction for district court to review	Yes	IRS
<i>Reynolds v. Comm’r</i> , T.C. Memo. 2006-192	Levy	Frivolous issues; section 6673 penalty imposed	Yes	IRS
<i>Rice v. Comm’r</i> , T.C. Memo. 2006-236	Levy	Denied petitioner’s motion for leave to file a motion to vacate	Yes	IRS
<i>Rodriguez v. Comm’r</i> , T.C. Summ. Op. 2006-178	Levy	Failure to appear at hearing resulted in determination based on the case file	Yes	IRS
<i>Rodriguez v. U.S.</i> , 98 A.F.T.R.2d (RIA) 5069 (D. Ariz. 2006)	Levy	Frivolous return penalty; subject matter jurisdiction	Yes	IRS
<i>Rosen v. Comm’r</i> , T.C. Memo. 2006-170	Lien	Underlying liability	No	IRS
<i>Sblendorio, Estate of, v. Comm’r</i> , T.C. Memo. 2007-94	Lien	Inability to challenge underlying liability	No	IRS
<i>Schwartz v. Comm’r</i> , 128 T.C. 6 (2007)	Levy	Removal of “S” case designation; small tax procedures available only if total unpaid liability is under \$50,000	Yes	Neither
<i>Schwersensky v. Comm’r</i> , T.C. Memo. 2006-178	Levy	Audio taping of hearing; frivolous issues; section 6673 penalty imposed	Yes	IRS
<i>Scott v. Comm’r</i> , T.C. Memo. 2007-91, <i>appeal docketed</i> , No. 07-60573 (5th Cir. July 17, 2007)	Lien	Inability to challenge underlying liability; due process; conduct of appeals hearing; interest and penalties	Yes	IRS
<i>Sebastian v. Comm’r</i> , T.C. Memo. 2007-138	Levy	Error in zip code does not affect the last known address	Yes	IRS
<i>Shannon v. Comm’r</i> , T.C. Summ. Op. 2006-176	Levy	Underlying liability; penalties; interest abatement	Yes	IRS
<i>Shepherd v. DeSoto</i> , 2006 U.S. Dist. LEXIS 43306 (D. Ariz. 2006)		No jurisdiction for district court to review	Yes	IRS

Table 1: Appeals From Collection Due Process (CDP) Hearings Under IRC §§ 6320 and 6330

Case Citation	Lien or Levy	Issue	Pro Se	Decision
<i>Shrier v. Comm’r</i> , T.C. Memo. 2006-181	Levy	Offer in compromise	No	IRS
<i>Silver v. Comm’r</i> , 187 Fed. Appx. 63 (2d Cir. 2006)	Lien	Notice requirements; verification requirements	Yes	IRS
<i>Simien v. IRS</i> , 99 A.F.T.R.2d (RIA) 495 (W.D. La. 2007)	Levy	Recording telephone hearing	Yes	TP
<i>Simon v. Doe</i> , 463 F. Supp. 2d 466 (S.D.N.Y. 2006)	Levy	Moot - liability satisfied	Yes	IRS
<i>Skeriotis v. Comm’r</i> , T.C. Memo. 2007-52	Lien	Face to face hearing; frivolous issues; section 6673 penalty	Yes	IRS
<i>Smith v. Banks</i> , 2007 WL 173666 (E.D. Tex.), <i>adopting</i> , 2006 WL 4075203 (E.D. Tex.)	Unclear	Employment taxes	Yes	IRS
<i>Smith v. Comm’r</i> , T.C. Memo. 2007-73, <i>appeal docketed</i> , No. 07-73038 (9th Cir. July 23, 2007)	Levy	Offer in compromise (Hoyt partnership)	No	IRS
<i>Snyder v. Comm’r</i> , T.C. Summ. Op. 2006-115	Levy	Offer in compromise (Hoyt partnership); underlying tax liability	Yes	IRS
<i>Speltz v. Comm’r</i> , 454 F.3d 782 (8th Cir. 2006), <i>aff’g</i> 124 T.C. 165 (2005)	Lien	Offer in compromise	No	IRS
<i>Sprenger v. Comm’r</i> , T.C. Memo. 2006-248	Levy	Denied petitioner’s motion for leave to file a motion to vacate	Yes	IRS
<i>Springer v. IRS</i> , 99 A.F.T.R.2d (RIA) 2559 (10th Cir. 2007), <i>aff’g</i> 98 A.F.T.R.2d 6040 (W.D. Okla. 2006), 447 F. Supp.2d 1235 (N.D. Okla. 2006), and 96 A.F.T.R.2d (RIA) 6846 (W.D. Okla. 2005)	Levy	No jurisdiction for district court to review; frivolous issues; restricted taxpayer’s ability to file court proceedings	Yes	IRS
<i>Stein v. Comm’r</i> , T.C. Summ. Op. 2006-179	Lien	No abuse of discretion where petitioner notified of offer in compromise default prior to filing of notice of federal tax lien	Yes	IRS
<i>Steinberg v. Comm’r</i> , T.C. Memo. 2006-217	Levy	Offer in compromise; issues not raised at the hearing may not be raised during litigation	No	IRS
<i>Steiner v. IRS</i> , 98 A.F.T.R.2d (RIA) 6233 (N.D. Ohio 2006)	Lien	Failure to state a claim	Yes	TP
<i>Summers v. Comm’r</i> , T.C. Memo. 2006-219	Levy	Inability to challenge underlying liability; face to face hearing; frivolous issues; section 6673 penalty discussed but not imposed	Yes	IRS
<i>Sweeney v. Comm’r</i> , T.C. Memo 2006-213	Levy	Frivolous issues; section 6673 penalty imposed	Yes	IRS
<i>Szopa v. U.S.</i> , 453 F.3d 455 (7th Cir. 2006)	Levy	Frivolous issues; sanctions imposed	Yes	IRS
<i>Szopa v. U.S.</i> , 460 F.3d 884 (7th Cir. 2006)	Levy	Sanction amount increased to reflect cost of defending frivolous appeals	Yes	IRS
<i>Tashjian v. Comm’r</i> , T.C. Memo. 2007-59, <i>appeal docketed</i> , No. 07-72481 (9th Cir. June 13, 2007)	Levy	Inability to challenge underlying liability	No	IRS
<i>Thayer v. IRS</i> , 99 A.F.T.R.2d (RIA) 2457 (D.N.J. 2007)	Levy	Administrative record; no collection alternatives provided	Yes	IRS
<i>Thomason v. Comm’r</i> , T.C. Memo. 2006-257	Levy	Frivolous issues; instituted proceeding for delay; section 6673 penalties imposed	Yes	IRS
<i>Tracton v. Comm’r</i> , T.C. Summ. Op. 2007-75	Lien	Inability to challenge underlying liability	Yes	IRS
<i>Vincent v. Comm’r</i> , 2006 U.S. Dist. LEXIS 50406 (D.N.V. 2006)	Levy	Underlying liability; frivolous return penalty	Yes	IRS
<i>Vitale v. IRS</i> , 98 A.F.T.R.2d (RIA) 5561 (S.D. Iowa 2006)	Levy	Installment agreement	Yes	IRS
<i>Wai v. Comm’r</i> , T.C. Memo. 2006-179	Levy	Offer in compromise	No	IRS
<i>Walther v. Comm’r</i> , T.C. Memo. 2006-247	Levy	Denied petitioner’s motion for leave to file a motion to vacate	Yes	IRS
<i>Ward v. Comm’r</i> , T.C. Summ. Op. 2007-25	Lien	Inability to challenge underlying liability	Yes	IRS
<i>Waters v. Comm’r</i> , T.C. Memo. 2007-13	Lien	No issues for review	Yes	IRS
<i>Weber v. Comm’r</i> , T.C. Memo. 2006-126	Levy	No issues for review	Yes	IRS
<i>Weber v. U.S.</i> , 99 A.F.T.R.2d (RIA) 414 (W.D. Wisc. 2007), <i>motion to amend denied</i> , 2007 U.S. Dist. LEXIS 10429 (W.D. Wisc.)	Levy	No jurisdiction for district court to review	Yes	IRS
<i>Westcott v. Comm’r</i> , T.C. Memo. 2006-245	Levy	Underlying liability; equal protection	Yes	IRS
<i>White v. Comm’r</i> , T.C. Memo. 2006-252, <i>appeal docketed</i> , No. 07-3262 (8th Cir. Aug. 29, 2007)	Levy	Denied petitioner’s motion for leave to file a motion to vacate	Yes	IRS

Most Litigated Issues — Tables

Appendix #3

Table 1: Appeals From Collection Due Process (CDP) Hearings Under IRC §§ 6320 and 6330

Case Citation	Lien or Levy	Issue	Pro Se	Decision
<i>Williams v. Comm’r</i> , T.C. Summ. Op. 2006-133	Lien	Inability to challenge underlying liability	Yes	IRS
<i>Windover v. Comm’r</i> , T.C. Summ. Op. 2007-50	Levy	Application of payments; penalties	Yes	IRS
<i>Wolf v. Comm’r</i> , T.C. Memo. 2007-133, <i>appeal docketed</i> , No. 07-3748 (2nd Cir. Aug. 24, 2007)	Levy	No jurisdiction to review respondent’s determination regarding an informant reward	Yes	IRS
<i>Wood v. Comm’r</i> , T.C. Memo. 2006-203, <i>aff’d</i> , 100 A.F.T.R.2d (RIA) 5167 (11th Cir. 2007)	Levy	Frivolous issues; section 6673 penalty imposed	Yes	IRS
<i>Wright v. Comm’r</i> , T.C. Memo. 2006-273, <i>supplementing</i> T.C. Memo. 2002-312, <i>vacated and remanded</i> , 381 F.3d 41 (2d Cir. 2004), <i>appeal docketed</i> , No. 07-1462 (2nd Cir. Mar. 30, 2007)	Levy	Moot - liability satisfied; abatement of interest	Yes	Split
<i>Yuen v. Comm’r</i> , T.C. Memo. 2006-138	Levy	Audio recording of CDP hearing; frivolous issues; section 6673 penalty imposed	Yes	IRS
<i>Zisskind v. Comm’r</i> , T.C. Memo. 2007-69	Lien	Underlying liabilities; penalties; abatement of interest	No	IRS
Business Taxpayers				
<i>A.I.M. Security Services v. IRS</i> , 2006 U.S. Dist. LEXIS 61273 (N.D. Ga. 2006)	Levy	Jurisdiction; untimely complaint	No	IRS
<i>Apperson Utility Contracting, Inc. v. U.S.</i> , 99 A.F.T.R.2d (RIA) 1320 (W.D. Mo. 2007)	Levy	Jurisdiction; untimely complaint	No	IRS
<i>A-Z Optics, Inc. v. Comm’r</i> , T.C. Memo. 2007-27	Levy	Inability to challenge underlying liability	No	IRS
<i>Blinstrub v. U.S.</i> , 99 A.F.T.R.2d (RIA) 2414 (E.D. Mich. 2007)	Levy	Inability to challenge underlying liability	No	IRS
<i>Burt, Inc. v. IRS</i> , 98 A.F.T.R.2d (RIA) 6929 (N.D. Ind. 2006)	Levy	Abatement of penalties	No	TP
<i>C & W Mechanical Contractors, Inc. v. U.S.</i> , 2007 U.S. Dist. LEXIS 23059 (N.D. Ga.)	Lien	Application of payments; impartial hearing	No	IRS
<i>Christopher Cross</i> , 461 F.3d 610 (5th Cir. 2006), <i>aff’g</i> 363 F. Supp. 2d 855 (E.D. La. 2004) and <i>reconsideration denied</i> , 95 A.F.T.R.2d (RIA) 1970 (E.D. La. 2005)	Levy	Administrative record; offer in compromise	No	IRS
<i>Desire Community Housing Corp. v. U.S.</i> , 99 A.F.T.R.2d (RIA) 1266 (E.D. La. 2007)	Lien	Inability to challenge underlying liability	No	IRS
<i>Emergystat of Sulligent, Inc. v. U.S.</i> , 2007 U.S. Dist. LEXIS 23244 (N.D. Ala.)	Levy	Collection alternatives	No	IRS
<i>Emergystat of Sulligent, Inc. v. U.S.</i> , 2007 U.S. Dist. LEXIS 30267 (N.D. Ala.)	Levy	Levy suspension lifted for good cause	No	IRS
<i>Enax v. U.S.</i> , 98 A.F.T.R.2d (RIA) 6872 (M.D. Fl. 2006)	Lien	No jurisdiction - untimely hearing request	Yes	IRS
<i>Gorospe v. Comm’r</i> , 451 F.3d 966 (9th Cir. 2006); <i>amending and superseding</i> 446 F.3d 1014 (9th Cir. 2006), <i>cert. denied</i> , 127 S. Ct. 987 (2007)	Levy	No jurisdiction for Tax Court to review trust fund recovery penalty	No	IRS
<i>Hudson Valley Bronzing & Hair Salon, Inc. v. U.S.</i> , 2006 U.S. Dist. LEXIS 38090 (S.D.N.Y. 2006)	Levy	Corporation must have counsel	Yes	IRS
<i>Industrial Investors v. Comm’r</i> , T.C. Memo. 2007-93	Levy	Ex-parte communications; hearing at closest appeals office; challenge to accuracy of assessment recording process	No	TP
<i>Littriello v. U.S.</i> , 484 F.3d 372 (6th Cir. 2007)	Levy	Underlying liability; the sole owner of an LLC personally liable for LLC’s employment taxes; upheld validity of “check the box” regulations	No	IRS
<i>Maplewood Custom Millwork, Inc. v. U.S.</i> , 99 A.F.T.R.2d (RIA) 736 (E.D. Mich. 2006), <i>reconsideration denied by</i> , 99 A.F.T.R.2d (RIA) 739 (E.D. Mich. 2007)	Lien	Installment agreement	No	IRS

Table 1: Appeals From Collection Due Process (CDP) Hearings Under IRC §§ 6320 and 6330

Case Citation	Lien or Levy	Issue	Pro Se	Decision
<i>McNamee v. Dept. of the Treasury</i> , 488 F.3d 100 (2nd Cir. 2007), <i>aff'g</i> 96 A.F.T.R.2d (RIA) 6746 (D.Conn. 2005)	Lien	Underlying liability; the sole owner of an LLC personally liable for LLC's employment taxes	Yes	IRS
<i>Mesa Oil, Inc. v. U.S.</i> , 467 F.3d 1252 (10th Cir. 2006)	Levy	No jurisdiction to review interlocutory order	No	IRS
<i>North Point Medical Center, P.C. v. U.S.</i> , 99 A.F.T.R.2d (RIA) 1046 (E.D. Mich. 2006)	Levy	Failure to appear at hearing resulted in dismissal	No	IRS
<i>Pain Relief Specialists Northwest, P.C. v. U.S.</i> , 98 A.F.T.R.2d (RIA) 7988 (D. Or. 2006)	Lien; Levy	Installment agreement	No	IRS
<i>Persley v. IRS</i> , 2006 U.S. Dist. LEXIS 54166 (S.D. Ohio 2006)	Lien	Underlying liability; abatement of interest and penalties; installment agreement; withdrawal of lien	Yes	IRS
<i>Planes v. U.S.</i> , 99 A.F.T.R.2d (RIA) 3037 (11th Cir. 2007), <i>aff'g</i> 98 A.F.T.R.2d (RIA) 7044 (M.D. Fla. 2006)	Lien	Underlying liability; trust fund recovery penalty	No	IRS
<i>Premier Painting v. U.S.</i> , 99 A.F.T.R.2d (RIA) 645 (D. Idaho 2007)	Unclear	Offer in compromise	Yes	IRS
<i>R&A Insurance Services, Inc. v. Comm'r</i> , 99 A.F.T.R.2d (RIA) 1630 (E.D. Mich. 2007)	Lien	Time for filing complaint; corporation must have counsel	Yes	TP
<i>Ruggiero v. U.S.</i> , 99 A.F.T.R.2d (RIA) 2264 (N.D. Ill. 2007)	Lien	Underlying liability; trust fund recovery penalty	No	IRS
<i>SFG LP v. Comm'r</i> , 98 A.F.T.R.2d (RIA) 5577 (D.N.M. 2006)	Levy	Collection alternatives	No	IRS
<i>Shelko v. U.S.</i> , 98 A.F.T.R.2d (RIA) 5660 (M.D. Ga. 2006)	Levy	Failure to provide information prohibited consideration of collection alternatives	No	IRS
<i>Staff It, Inc. v. U.S.</i> , 482 F.3d 792 (5th Cir. 2007), <i>aff'g</i> 97 A.F.T.R.2d 1039 (S.D. Tex. 2006)	Lien	Underlying liability; penalties	No	IRS
<i>Totten v. U.S.</i> , 99 A.F.T.R.2d (RIA) 2454 (W.D. Wash. 2007)	Levy	Underlying liability; trust fund recovery penalty	Yes	IRS
<i>Two Brothers Construction Corp. v. U.S.</i> , 99 A.F.T.R.2d (RIA) 1126 (D.N.J. 2007)	Lien	No claim made due to failure to provide information or collection alternatives; application of payments	No	IRS
<i>U.S. v. Rabinovici</i> , 99 A.F.T.R.2d (RIA) 1812 (E.D.N.Y. 2007)	Levy	Validity of trust fund recovery penalty assessment	No	IRS
<i>USA Financial Services, Inc. v. U.S.</i> , 459 F. Supp. 2d 440 (E.D. Va. 2006)	Levy	No jurisdiction of district court to review income taxes but could review employment tax and penalties; installment agreement	No	IRS

TABLE 2 **Gross Income Under IRC § 61 and Related Sections**

Case Citation	Issue(s)	Pro Se	Decision
Individual Taxpayers (But not Sole Proprietorships)			
<i>Adams v. Comm'r</i> , T.C. Memo. 2006-114	Unreported interest income, nonemployee compensation, and pension income	Yes	IRS
<i>Allen v. Comm'r</i> , 204 Fed. Appx. 564 (7th Cir. 2006) <i>aff'd</i> , T.C. Memo. 2006-11	Unreported compensation from American Indian Tribe	Yes	IRS
<i>Allman v. Comm'r</i> , T.C. Summ. Op. 2006-191	Unreported nonemployee compensation and interest income	Yes	Split
<i>Arnett v. Comm'r</i> , T.C. Memo. 2006-134, <i>aff'd</i> , 2007 U.S. App. LEXIS 15005 (10th Cir. 2007), <i>petition for reh'g en banc denied</i> (Aug. 22, 2007)	Unreported income	Yes	IRS
<i>Arnett v. Comm'r</i> , 473 F.3d 790 (7th Cir. 2007) <i>aff'g</i> 126 T.C. 89 (2006)	Unreported income earned in Antarctica excludable under IRC § 911	No	IRS
<i>Avery v. Comm'r</i> , T.C. Memo. 2007-60, <i>appeal docketed</i> , No. 07-72506 (9th Cir. June 22, 2007)	Unreported wage income	No	IRS
<i>Bell v. Comm'r</i> , 229 Fed. Appx. 464 (9th Cir. 2007), <i>aff'g</i> T.C. Docket No. 017910-04	Disability benefits includable under IRC § 105	Yes	IRS
<i>Belmont v. Comm'r</i> , T.C. Memo. 2007-68	Unreported wage income and distributions from retirement plan	Yes	IRS
<i>Bhattacharyya v. Comm'r</i> , T.C. Memo. 2007-19, <i>appeal docketed</i> , No. 07-73470 (9th Cir. Aug. 17, 2007)	Unreported distributions from retirement plans and exercise of non-qualified stock options	Yes	IRS
<i>Birkey v. Comm'r</i> , T.C. Summ. Op. 2007-72	Unreported interest income and distribution from retirement plan	Yes	IRS
<i>Brooks v. Comm'r</i> , T.C. Memo. 2007-80	Unreported interest and wage income	Yes	IRS
<i>Bullock v. Comm'r</i> , T.C. Memo. 2006-139	Unreported wage income	Yes	IRS
<i>Burns v. Comm'r</i> , T.C. Summ. Op. 2007-43	Payments from former spouse includible under IRC § 71(a)	Yes	TP
<i>Calvert v. Comm'r</i> , T.C. Summ. Op. 2007-7	Unreported Social Security benefits	Yes	IRS
<i>Campbell v. Comm'r</i> , T.C. Summ. Op. 2007-51	Settlement proceeds excludable under IRC § 104(a)(2)	Yes	IRS
<i>Charlton v. Comm'r</i> , T.C. Memo. 2007-122	Proceeds from sale of securities	Yes	IRS
<i>Chiarello v. IRS</i> , 98 A.F.T.R.2d (RIA) 8325 (N.D. Tex. 2006)	Unreported military retirement plan distribution	Yes	IRS
<i>Chook v. Comm'r</i> , T.C. Memo. 2007-17	Unreported nonemployee compensation	No	IRS
<i>Chow v. Comm'r</i> , T.C. Summ. Op. 2006-116	Unreported disability insurance payments	Yes	IRS
<i>Cirbo v. Comm'r</i> , T.C. Summ. Op. 2007-85	Unreported nonemployee compensation	Yes	TP
<i>Clayton v. U.S.</i> , 98 A.F.T.R.2d (RIA) 5839 (N.D. W. Va. 2006), <i>aff'd</i> , 2007 U.S. App. LEXIS 26456 (4th Cir. Nov. 13, 2007)	Settlement proceeds excludable under IRC §§ 102(a) or 104(a)(2)	No	IRS
<i>Combs v. Comm'r</i> , T.C. Summ. Op. 2006-132	Unreported nonemployee compensation, dividend income and capital gain income	Yes	IRS
<i>Connolly v. Comm'r</i> , T.C. Memo. 2007-98, <i>appeal docketed</i> , No. 07-3237 (2nd Cir. July 27, 2007)	Settlement proceeds excludable under IRC § 104(a)(2).	Yes	IRS
<i>Connors v. Comm'r</i> , T.C. Memo. 2006-239, <i>appeal docketed</i> , No. 07-2142 (2nd Cir. May 18, 2007)	Unreported interest income and disability payments excludable under IRC § 104 (a)(3)	No	IRS
<i>Cooper v. Comm'r</i> , T.C. Memo. 2006-241	Unreported wage and interest income	Yes	IRS
<i>Cote v. Comm'r</i> , T.C. Memo. 2006-129, <i>appeal docketed</i> , No. 07-71816 (9th Cir. May 8, 2007)	Unreported interest income, distributions from retirement plans, dividend income, capital gains and Social Security benefits	No	IRS
<i>Daniel v. Comm'r</i> , 213 Fed. Appx. 641 (9th Cir. 2006)	Unreported income	Yes	IRS
<i>Davenport v. Comm'r</i> , T.C. Memo. 2007-76	Unreported income	Yes	IRS
<i>Davenport v. Comm'r</i> , T.C. Memo. 2007-65	Unreported pension distributions	Yes	IRS
<i>Diem v. Comm'r</i> , T.C. Summ. Op. 2006-121	Payments from retirement plan excludable under IRC § 104(a)(1)	Yes	IRS

Table 2: Gross Income Under IRC § 61 and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
<i>Durley v. Comm'r</i> , T.C. Summ. Op. 2006-151	Unreported income from wages, interest, Social Security benefits, distribution from retirement plan, and state income tax refund	Yes	IRS
<i>Escandon v. Comm'r</i> , T.C. Memo. 2007-128, <i>appeal docketed</i> , No. 07-15516 (11th Cir. Nov. 23, 2007)	Unreported wage income and unemployment compensation	Yes	IRS
<i>France v. Comm'r</i> , T.C. Summ. Op. 2006-136	Payments from retirement plan excludable under IRC §§ 104 or 105	Yes	IRS
<i>Freedman, Estate of, v. Comm'r</i> , T.C. Memo. 2007-61	Unreported capital gain income	No	IRS
<i>Gale v. Comm'r</i> , T.C. Summ. Op. 2006-152	Discharge of indebtedness income	Yes	IRS
<i>Garfield v. Comm'r</i> , T.C. Memo. 2006-267, <i>appeal docketed</i> , No. 07-2474 (2nd Cir. June 6, 2007)	Unreported income	No	IRS
<i>Gene v. Comm'r</i> , T.C. Summ. Op. 2006-101	Unreported worker's compensation	Yes	IRS
<i>George v. Comm'r</i> , T.C. Memo. 2006-121	Unreported income	Yes	IRS
<i>Goldfarb v. Comm'r</i> , T.C. Summ. Op. 2007-41	Social Security disability benefits excludable under IRC § 104	Yes	IRS
<i>Green v. Comm'r</i> , T.C. Memo. 2007-39, <i>appeal docketed</i> , No. 07-73111 (9th Cir. Jul. 31, 2007)	Settlement proceeds excludable under IRC § 104(a)(2)	No	IRS
<i>Guntton v. Comm'r</i> , T.C. Memo. 2006-122, <i>appeal dismissed</i> , No. 06-4305 (2nd Cir. June 12, 2007)	Unreported wage income	Yes	IRS
<i>Harris v. Comm'r</i> , T.C. Memo. 2006-275	Unreported income	Yes	IRS
<i>Heers v. Comm'r</i> , T.C. Memo. 2007-10, <i>appeal docketed</i> , No. 07-14675 (11th Cir. Oct. 2, 2007), <i>appeal dismissed</i> (Nov. 1, 2007)	Unreported nonemployee compensation and distribution from retirement plan	No	IRS
<i>Hilton v. Comm'r</i> , T.C. Summ. Op. 2007-82	Unreported discharge of indebtedness income and distribution from retirement plan	Yes	IRS
<i>Jackson v. Comm'r</i> , T.C. Memo. 2007-116	Unreported wage income, distribution from retirement plan, state income tax refund, and payment from state employment security commission	Yes	IRS
<i>Jacobs v. Comm'r</i> , T.C. Summ. Op. 2006-181	Unreported Social Security income	Yes	IRS
<i>Kaldi v. Comm'r</i> , T.C. Summ. Op. 2007-45	Unreported distribution from retirement plan	Yes	IRS
<i>Kanter, Estate of, v. Comm'r</i> , T.C. Memo. 2007-21	Consolidated cases of several TPs involved in a fraudulent kickback scheme where kickback income was unreported through concealment in sham entities	No	IRS
<i>Keenan v. Comm'r</i> , 233 Fed. Appx. 719 (9th Cir. 2007), <i>aff'g</i> T.C. Memo. 2006-45	Unreported Social Security benefits	Yes	IRS
<i>Keene v. Comm'r</i> , T.C. Summ. Op. 2006-196	Unreported worker's compensation income	Yes	IRS
<i>Kim v. Comm'r</i> , T.C. Memo. 2007-14	Unreported capital gains income, unreported interest income, unreported income from exercising stock options	Yes	Split
<i>Kimberlin v. Comm'r</i> , 128 T.C. 163 (2007), <i>appeal docketed</i> , (2nd Cir. Sept. 25, 2007)	Unreported compensation income	No	TPs (H&W)
<i>Kivett v. Comm'r</i> , T.C. Summ. Op. 2006-114	Unreported income	Yes	IRS
<i>Klootwyk v. Comm'r</i> , T.C. Memo. 2006-130	Unreported wage income, nonemployee compensation, interest income, and dividend income	No	IRS
<i>Kocot v. Comm'r</i> , T.C. Summ. Op. 2006-124	Unreported Social Security benefits	Yes	IRS
<i>Leggett v. Comm'r</i> , T.C. Memo. 2006-253	Unreported nonemployee compensation and Social Security benefits	Yes	IRS
<i>Lenihan v. Comm'r</i> , T.C. Memo. 2006-259, <i>appeal docketed</i> , (2nd Cir. May 2, 2007)	Unreported capital gains income, distribution from retirement plan.	Yes	Split
<i>Lewis v. Comm'r</i> , T.C. Memo. 2007-44, <i>appeal docketed</i> , No. 07-9006 (10th Cir. Aug. 1, 2007)	Unreported distribution from retirement plan and dividend income	Yes	IRS
<i>Light v. Comm'r</i> , T.C. Summ. Op. 2006-130	Unreported alimony payments	Yes	IRS
<i>Link v. Comm'r</i> , T.C. Memo. 2006-146, <i>aff'd</i> , 211 Fed. Appx. 204 (4th Cir. 2006)	Unreported interest income and pension income.	Yes	IRS
<i>McCammon v. Comm'r</i> , T.C. Memo. 2007-3	Unreported wage income and capital gains income	Yes	IRS

Most Litigated Issues — Tables

Appendix #3

Table 2: Gross Income Under IRC § 61 and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
<i>McGowan v. Comm’r</i> , T.C. Memo. 2006-154	Unreported wage income and unemployment compensation	Yes	IRS
<i>Messina v. Comm’r</i> , 219 Fed. Appx. 328 (4th Cir. 2007) <i>aff’g</i> T.C. Memo. 2006-107, <i>withdrawn and superseded by</i> 232 Fed. Appx. 254 (4th Cir. 2007)	Unreported wage income, interest, and settlement proceeds	Yes	IRS
<i>Metallic v. Comm’r</i> , T.C. Memo. 2006-123, <i>aff’d</i> , 225 Fed. Appx. 1 (1st Cir. 2007)	Unreported income	Yes	IRS
<i>Moracen v. Comm’r</i> , T.C. Summ. Op. 2007-69	Unreported annuity proceeds and interest income	No	IRS
<i>Munoz v. Comm’r</i> , T.C. Summ. Op. 2006-107	Unreported nonemployee compensation	Yes	IRS
<i>Murphy v. IRS</i> , 460 F.3d 79 (D.C. Cir. 2006) <i>rev’g</i> 362 F. Supp. 2d 206 (D.D.C. 2005), <i>vacated</i> , 2007-1 U.S.T.C. (CCH) ¶ 50,228 (D.C. Cir. 2006), <i>case reheard</i> , 493 F.3d 170 (D.C. Cir. 2007), <i>aff’g</i> 362 F.Supp.2d 206 (D. D.C. 2005), <i>reh’g en banc denied</i> , 2007 U.S. App. LEXIS 22173 (D.C. Cir. Sept. 14, 2007)	Settlement proceeds excludable under IRC § 104(a)(2) and constitutionality of IRC § 104(a)(2)	No	TPs (H&W)
<i>Nahhas v. Comm’r</i> , T.C. Summ. Op. 2007-28	Unreported alimony and interest income	No	Split
<i>Nicholls v. Comm’r</i> , T.C. Memo. 2006-218	Unreported wage income, interest income, dividend income, nonemployee compensation, and capital gains	No	IRS
<i>Nielsen v. Comm’r</i> , T.C. Summ. Op. 2007-53	Value of lodging provided by employer excludable under IRC § 119	Yes	IRS
<i>O’Malley v. Comm’r</i> , T.C. Memo. 2007-79	Unreported income	No	Split
<i>Palahnuk v. U.S.</i> , 475 F.3d 1380 (Fed. Cir. 2007) <i>aff’g</i> 70 Fed. Cl. 87 (2006)	Unreported income from exercise of stock options	No	IRS
<i>Paterson v. Comm’r</i> , T.C. Memo. 2007-109	Unreported income	No	IRS
<i>Pimpton v. Comm’r</i> , T.C. Summ. Op. 2007-17	Unreported tip income	Yes	IRS
<i>Polone v. Comm’r</i> , 479 F.3d 1019 (9th Cir. 2007) <i>aff’g</i> , T.C. Memo. 2003-339, <i>withdrawn and reh’g en banc denied</i> , 2007 U.S. App. LEXIS 23802 (9th Cir. Oct. 11, 2007), <i>superseded by</i> 2007 U.S. App. LEXIS 23804 (9th Cir. Oct. 11, 2007)	Settlement proceeds excludable under IRC § 104(a)(2)	No	IRS
<i>Prebola v. Comm’r</i> , 482 F.3d 610 (2nd Cir. 2007) <i>aff’g</i> T.C. Memo. 2005-261	Lump sum payment of lottery winnings as capital gain or ordinary income	No	IRS
<i>Quartemont v. Comm’r</i> , T.C. Summ. Op. 2007-19	Discharge of indebtedness income	Yes	IRS
<i>Randall v. Comm’r</i> , T.C. Memo. 2007-1, <i>appeal docketed</i> , No. 07-9004 (10th Cir. June 11, 2007)	Unreported nonemployee compensation	Yes	IRS
<i>Rendall v. Comm’r</i> , T.C. Memo. 2006-174, <i>appeal docketed</i> , No. 06-9007 (10th Cir. Nov. 22, 2006)	Discharge of indebtedness income	No	IRS
<i>Robbins v. Comm’r</i> , T.C. Summ. Op. 2006-119	Discharge of indebtedness income	Yes	IRS
<i>Roderick v. Comm’r</i> , T.C. Summ. Op. 2007-6	Unreported nonemployee compensation	Yes	IRS
<i>Roiland v. Comm’r</i> , T.C. Summ. Op. 2007-22	Unreported wage income	Yes	IRS
<i>Schachner v. Comm’r</i> , T.C. Summ. Op. 2006-188	Discharge of indebtedness income	Yes	IRS
<i>Seay v. Comm’r</i> , T.C. Memo. 2006-208, <i>appeal dismissed</i> , No. 07-1058 (4th Cir. Apr. 13, 2007)	Unreported wage income, dividends, capital gains, interest, and nonemployee compensation	Yes	IRS
<i>Seidel v. Comm’r</i> , T.C. Memo. 2007-45, <i>appeal docketed</i> , No. 07-72754 (9th Cir. July 12, 2007)	Settlement proceeds excludable under IRC § 104(a)(2)	Yes	IRS
<i>Selgas v. Comm’r</i> , 475 F.3d 697 (5th Cir. 2007), <i>aff’g</i> T.C. Docket No. 23425-04, <i>cert. denied</i> , 2007 U.S. LEXIS 9165 (Oct. 1, 2007)	Unreported wage income, interest income, and dividends	No	IRS
<i>Siron v. Comm’r</i> , 203 Fed. Appx. 527 (4th Cir. 2006) <i>aff’g</i> T.C. Memo. 2006-64	Unreported wage income	Yes	IRS
<i>Smith v. Comm’r</i> , T.C. Memo. 2007-121	Unreported wage income, interest income, state income tax refund, and other income	Yes	IRS
<i>Spencer v. Comm’r</i> , T.C. Summ. Op. 2006-95	Unreported gambling income	Yes	IRS
<i>Storaasli v. Comm’r</i> , 201 Fed. Appx. 562 (9th Cir. 2006) <i>aff’g</i> T.C. Memo. 2005-59	Unreported capital gains	Yes	IRS
<i>Tinnerman v. Comm’r</i> , T.C. Memo. 2006-250	Unreported income	Yes	IRS
<i>Uscinski v. Comm’r</i> , T.C. Memo. 2006-200	Unreported income	Yes	IRS

Table 2: Gross Income Under IRC § 61 and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
<i>Wallace v. Comm'r</i> , 128 T.C. 132 (2007), <i>action on dec.</i> , 2007-5 (Oct. 18, 2007)	Compensation received from the Veteran's Administration work therapy program exempt from taxation by 38 USC § 5301(a)	No	TP
<i>Webster v. Comm'r</i> , T.C. Memo. 2006-144, <i>appeal docketed</i> , No. 06-74611 (9th Cir. Sept. 25, 2006)	Unreported nonemployee compensation and interest income	Yes	IRS
<i>Woehl v. Comm'r</i> , T.C. Summ. Op. 2007-87	Disability retirement plan distributions excludable under IRC § 104	No	IRS
<i>Womack v. Comm'r</i> , T.C. Memo. 2006-240, <i>appeal docketed</i> (11th Cir. Apr. 2, 2007)	Sale of future lottery payments as ordinary income or capital gains	No	IRS
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedules C, E, F)			
<i>Affiliated Foods, Inc. v. Comm'r</i> , 128 T.C. 62 (2007)	Defective patronage dividends	No	TP
<i>Broderick v. Comm'r</i> , T.C. Summ. Op. 2006-182	Unreported income	Yes	IRS
<i>Burke v. Comm'r</i> , 485 F.3d 171 (1st Cir. 2007) <i>aff'g</i> T.C. Memo. 2005-297	Distributive share of partnership income taxable in the year of distribution	Yes	IRS
<i>Chen v. Comm'r</i> , T.C. Memo. 2006-160	Unreported fraudulent insurance claim proceeds	No	IRS
<i>HJ Builders, Inc. v. Comm'r</i> , T.C. Memo. 2006-278	Unreported dividend income, unreported earnings	No	IRS
<i>Irving v. Comm'r</i> , T.C. Memo. 2006-169	Unreported gross receipts	Yes	IRS
<i>Lundgren v. Comm'r</i> , T.C. Memo. 2006-177	Unreported self-employment income and capital gains income	Yes	IRS
<i>Mabinuori v. Comm'r</i> , T.C. Summ. Op. 2006-109	Unreported self-employment income and unreported wage income	Yes	IRS
<i>Magallon v. Comm'r</i> , T.C. Summ. Op. 2007-15	Unreported self-employment income	Yes	IRS
<i>Miller v. Comm'r</i> , T.C. Memo. 2006-125	Discharge of indebtedness income	No	TPs (H&W)
<i>Olmos v. Comm'r</i> , T.C. Memo. 2007-82, <i>appeal docketed</i> , No. 07-2442 (6th Cir. Nov. 7, 2007)	Unreported self-employment income and interest income	No	Split
<i>Omnitec Corp. v. Comm'r</i> , T.C. Memo. 2006-202	Unreported income	No	IRS
<i>Payne v. Comm'r</i> , 211 Fed. Appx. 541 (8th Cir. 2007) <i>aff'g</i> T.C. Memo. 2005-130	Unreported income from partnership and S corporation	No	IRS
<i>Total Health Center Trust v. Comm'r</i> , T.C. Memo. 2006-226	Incorrect addition to cost of goods sold improperly reduced gross receipts of store	No	IRS
<i>Westpac Pac. Food v. Comm'r</i> , 451 F.3d 970 (9th Cir. 2006) <i>reversing</i> T.C. Memo. 2001-175	Cash paid in advance by wholesaler to retailer in exchange for volume commitment as gross income	No	TP
<i>Wright v. Comm'r</i> , T.C. Memo. 2007-50	Unreported distributions from S corporation	Yes	IRS

TABLE 3 **Summons Enforcement Under IRC §§ 7602, 7604, and 7609**

Case Citation	Issue(s)	Pro Se	Decision
Individual Taxpayers (But not Sole Proprietorships)			
<i>Abell v. Sothen</i> , 214 Fed. Appx. 743 (10th Cir. 2007)	No jurisdiction over petition to quash with respect to summoned parties that were not within the court's jurisdiction; <i>Powell</i> requirements satisfied with respect to summonses where jurisdiction was proper; frivolous arguments	Yes	IRS
<i>Adamowicz v. U.S.</i> , 98 A.F.T.R.2d (RIA) 6640 (E.D. N.Y. 2006), <i>appeal docketed</i> , No. 07-4723 (2nd Cir. Oct. 26, 2007)	The IRS established a <i>prima facie</i> case for the summonses	Yes	IRS
<i>Adams v. U.S.</i> , 98 A.F.T.R.2d (RIA) 8042 (W.D.N.C. 2006)	Enforcement of summons deferred because the Government failed to provide the investigating agent's affidavit	Yes	IRS
<i>Anderson v. U.S.</i> , 99 A.F.T.R.2d (RIA) 3027 (11th Cir. 2007), <i>aff'g</i> U.S. Dist. LEXIS 38786 (N.D. Ga. 2006)	<i>Powell</i> requirements satisfied; <i>de facto</i> officer doctrine	Yes	IRS
<i>Andrade v. U.S.</i> , 98 A.F.T.R.2d (RIA) 5692 (D. Nev. 2006)	No jurisdiction relating to summonses issued to three parties that reside out of state; with respect to remaining summons TP failed to file objection.	No	IRS
<i>Arizechi v. U.S.</i> , 2006 WL 1722591 (D.N.J. 2006)	Record keeper of a one-man corporation cannot assert a Fifth Amendment privilege with respect to the production of the records; <i>Powell</i> requirements satisfied	No	IRS
<i>Arrington v. U.S.</i> , 99 A.F.T.R.2d (RIA) 1322 (E.D. Cal. 2007), <i>adopted by</i> , 99 A.F.T.R.2d (RIA) 2999 (E.D. Cal. 2007)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Astrup</i> , 189 Fed. Appx. 11 (2nd Cir. 2006)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Badman v. IRS</i> , 2006 U.S. Dist. LEXIS 88333 (M.D. Pa. 2006)	Court had jurisdiction over summoned party even though party did not reside in district because party could be personally served in the district	Yes	TP
<i>Badman v. IRS</i> , 99 A.F.T.R.2d (RIA) 590 (M.D. Pa. 2007)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Barnes</i> , 2006 WL 2331114 (E.D. Cal. 2006)	<i>Powell</i> requirements satisfied	No	IRS
<i>Battle v. U.S.</i> , 213 Fed. Appx. 307 (5th Cir. 2007)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Bates v. Osborn</i> , 99 A.F.T.R.2d (RIA) 812 (E.D. Cal. 2007), <i>appeal docketed</i> , No. 07-17097 (9th Cir. Nov. 20, 2007)	No jurisdiction because petition to quash untimely	Yes	IRS
<i>Benoit v. U.S.</i> , 98 A.F.T.R.2d (RIA) 6328 (S.D. Cal. 2006), <i>appeal docketed</i> , No. 06-56457 (9th Cir. Oct. 23, 2006)	<i>Powell</i> requirement satisfied	Yes	IRS
<i>Borchert v. U.S.</i> , 232 Fed. Appx. 601 (7th Cir. 2007)	TP raised only frivolous arguments; sanctions imposed	Yes	IRS
<i>Boulware v. U.S.</i> , 203 Fed. Appx. 168 (9th Cir. 2006), <i>appeal docketed</i> , No. 06-1509 (U.S. May 15, 2007)	Not required to comply with John Doe summons requirements if summons seeks information from named and unnamed parties	No	IRS
<i>Boyer v. U.S.</i> , 98 A.F.T.R.2d (RIA) 5738 (W.D. Tenn. 2007), <i>adopting</i> , 2006 U.S. Dist. LEXIS 55201 (W.D. Tenn. 2006)	No jurisdiction over summons issued to non third party record keepers or when petition untimely or filed in the wrong judicial district	Yes	IRS
<i>Briney v. U.S.</i> , 99 A.F.T.R.2d (RIA) 2245 (D. Colo. 2007)	<i>Powell</i> requirement satisfied	No	IRS
<i>Burkholder v. U.S.</i> , 2006 WL 2850555 (W.D. Mo. 2006)	<i>Powell</i> requirement satisfied; Fourth, Fifth, and Ninth Amendments not violated.	Yes	IRS
<i>Carlin v. U.S.</i> , 98 A.F.T.R.2d (RIA) 6636 (E.D. Pa. 2006), <i>appeal docketed</i> , No. 06-4427 (3rd Cir. Oct. 17, 2006)	Fifth Amendment privilege applied to documents that TP created, but not to documents that were created by third parties	Yes	Split

Table 3: Summons Enforcement Under IRC §§ 7602, 7604, and 7609

Case Citation	Issue(s)	Pro Se	Decision
<i>Carlin v. U.S.</i> , 98 A.F.T.R.2d (RIA) 7698 (E.D. Pa. 2006), <i>appeal docketed</i> , No. 06-4798 (3rd Cir. Nov. 20, 2006)	TP not entitled to stay pending appeal challenging disclosure of summoned information because: Fifth Amendment privilege did not apply, no showing that TP would suffer irreparable injury, government would be harmed by stay, and public interest served by denying stay as it has a vital interest in timely assessment of taxes and enforcement of tax laws.	Yes	IRS
<i>Caswell v. U.S.</i> , 98 A.F.T.R.2d (RIA) 6163 (D.N.H. 2006), <i>adopted by</i> , 98 A.F.T.R.2d (RIA) 6162 (D.N.H. 2006)	<i>Powell</i> requirements satisfied; TP failed to appear	Yes	IRS
<i>Caton v. U.S.</i> , 100 A.F.T.R.2d (RIA) 5903 (M.D. Fla. 2007), <i>adopted by</i> , 100 A.F.T.R.2d (RIA) 5904 (M.D. Fla. 2007), <i>appeal docketed</i> , No. 07-13448 (11th Cir. July 27, 2007)	No jurisdiction to quash a summons issued to aid in collection of tax liability	Yes	IRS
<i>Cavage v. Papanastassion</i> , 2007 WL 433555 (D. Ariz. 2007)	No jurisdiction because petition to quash untimely	Yes	IRS
<i>Cayman Nat. Bank, Ltd v. U.S.</i> , 99 A.F.T.R.2d (RIA) 1285 (M.D. Fla. 2007), <i>appeal docketed</i> , No. 07-11787 (11th Cir. Apr. 20, 2007)	The court lacks jurisdiction over the petition because the summoned party does not reside and is not found within district	No	Third party
<i>Chapman v. Everson</i> , 98 A.F.T.R.2d (RIA) 7130 (M.D. Fla. 2006), <i>adopting v. Solar</i> , 98 A.F.T.R.2d (RIA) 6690 (M.D. Fla. 2006)	<i>Powell</i> requirements satisfied; TP did not allege any facts that would support a defense to enforcement of the summonses	Yes	IRS
<i>Christensen v. U.S.</i> , 98 A.F.T.R.2d (RIA) 5084 (W.D. Mich. 2006), <i>adopting T.R.2d</i> (RIA) 5053 (W.D. Mich. 2006)	TP failed to meet burden of proving abuse of process	Yes	IRS
<i>Cluff v. U.S.</i> , 99 A.F.T.R.2d (RIA) 3455 (D. Utah 2007), <i>adopting T.R.2d</i> (RIA) 3454 (D. Utah 2007)	<i>Powell</i> requirements satisfied; TP failed to show cause why he should not be compelled to obey the summons.	Yes	IRS
<i>Colorado Gas Compression, Inc. v. U.S.</i> , 98 A.F.T.R.2d (RIA) 7501 (D. Colo. 2007), <i>stay denied</i> , 2006 WL 3618236 (D. Colo. 2006), <i>appeal docketed</i> , No. 06-1512 (10th Cir. Nov. 28, 2006)	No jurisdiction to move to quash summons issued to TP as transferee of Colorado Gas	No	IRS
<i>Cooper v. U.S.</i> , 98 A.F.T.R.2d (RIA) 5358 (W.D.N.C. 2006)	<i>Powell</i> requirements satisfied; TP did not appear or respond to petition to enforce summons	Yes	IRS
<i>Cromar v. U.S.</i> , 98 A.F.T.R.2d (RIA) 6027 (D. Utah 2006), <i>adopting T.R.2d</i> (RIA) 5860 (D. Utah 2006)	TP failed to show cause why TP should not be compelled to comply with summons	Yes	IRS
<i>Csotty v. U.S.</i> , 99 A.F.T.R.2d (RIA) 1453 (E.D. Mich. 2007)	Motion for reconsideration of orders enforcing IRS summonses denied; <i>Powell</i> requirements satisfied; possibility that IRS might pursue criminal investigation did not establish bad faith; Fifth Amendment privilege did apply since summons issued to him in his capacity as an officer	No	IRS
<i>Dallas v. IRS</i> , 99 A.F.T.R.2d (RIA) 1650 (S.D. Fla. 2007), <i>adopted by</i> , 99 A.F.T.R.2d (RIA) 1649 (S.D. Fla. 2006)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Dirr v. U.S.</i> , 98 A.F.T.R.2d (RIA) 5209 (E.D. Tenn. 2006), <i>adopted by</i> , 99 A.F.T.R.2d (RIA) 1649 (S.D. Fla. 2006), <i>appeal docketed</i> , No. 06-5958 (6th Cir. July 20, 2006)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Dunn v. U.S.</i> , 99 A.F.T.R.2d (RIA) 2937 (D.N.H. 2007), <i>adopted by</i> , 99 A.F.T.R.2d (RIA) 2938 (D.N.H. 2007)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Edwards v. IRS</i> , 98 A.F.T.R.2d (RIA) 8106 (W.D.N.C. 2006)	<i>Powell</i> requirements satisfied; motion to quash untimely; attorney-client privilege does not apply	Yes	IRS
<i>Elmes v. U.S.</i> , 99 A.F.T.R.2d (RIA) 1655 (S.D. Fla. 2007), <i>adopted by</i> , 99 A.F.T.R.2d (RIA) 1659 (S.D. Fla. 2007), <i>appeal docketed</i> , No. 07-11029 (11th Cir. Mar. 8, 2007)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Felt v. U.S.</i> , 98 A.F.T.R.2d (RIA) 7237 (D. Utah 2006), <i>adopting T.R.2d</i> (RIA) 7236 (D. Utah 2006)	No jurisdiction to quash a summons issued to aid in collection of tax liability	Yes	IRS
<i>Ford v. U.S.</i> , 98 A.F.T.R.2d (RIA) 6397 (N.D. Ala. 2006)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Friel v. U.S.</i> , 98 A.F.T.R.2d (RIA) 7240 (D. Utah 2006), <i>adopting T.R.2d</i> (RIA) 7239 (D. Utah 2006)	TP failed to show cause why he should not be compelled to comply with the summons	Yes	IRS

Most Litigated Issues — Tables

Appendix #3

Table 3: Summons Enforcement Under IRC §§ 7602, 7604, and 7609

Case Citation	Issue(s)	Pro Se	Decision
<i>Gerber v. U.S.</i> , 99 A.F.T.R.2d (RIA) 3290 (D.D.C. 2007)	The court lacks jurisdiction over the petition with respect to summoned party that did not reside and cannot be found within district; with respect to other summons, government given time to file motion to enforce summons	No	Split
<i>Glenn v. U.S.</i> , 98 A.F.T.R.2d (RIA) 6494 (D. Colo. 2006)	No jurisdiction because petition to quash untimely	Yes	IRS
<i>Gibson v. U.S.</i> , 98 A.F.T.R.2d (RIA) 8057 (E.D. Cal. 2006), <i>adopted by</i> , 98 A.F.T.R.2d (RIA) 8059 (E.D. Cal. 2006)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Grant v. IRS</i> , 98 A.F.T.R.2d (RIA) 8196 (D. Ariz. 2006)	Because TP has an interest in the summoned records, she was not entitled to notice of the summons and has no standing to challenge it; improper service	Yes	IRS
<i>Gudenau v. U.S.</i> , 98 A.F.T.R.2d (RIA) 6745 (D. Haw. 2006), <i>appeal docketed</i> , No. 07-15187 (9th Cir. Feb. 5, 2007)	<i>Powell</i> requirements satisfied; TP failed to refute <i>prima facie</i> case	No	IRS
<i>Hasty v. U.S.</i> , 98 A.F.T.R.2d (RIA) 7626 (E.D. Cal. 2006), <i>adopted by</i> , 99 A.F.T.R.2d (RIA) 924 (E.D. Cal. 2007)	<i>Powell</i> requirement satisfied; TP failed to refute <i>prima facie</i> case	Yes	IRS
<i>Hellwig v. U.S.</i> , 99 A.F.T.R.2d (RIA) 2424 (D.N.H. 2007)	<i>Powell</i> requirement satisfied; TP failed to dispute <i>prima facie</i> case; costs awarded to government	Yes	IRS
<i>Henderson v. U.S.</i> , 209 Fed. Appx. 401 (5th Cir. 2006)	<i>Powell</i> requirements satisfied; Fifth Amendment rights not violated	Yes	IRS
<i>Hendrickson v. U.S.</i> , 98 A.F.T.R.2d (RIA) 7234 (D. Neb. 2006)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Henchen v. U.S.</i> , 98 A.F.T.R.2d (RIA) 8094 (D. Minn. 2006), <i>adopted by</i> , 98 A.F.T.R.2d (RIA) 8096 (D. Minn. 2006)	TP was not able to show cause as to why the summons should not be enforced.	Yes	IRS
<i>Hodges v. U.S.</i> , 99 A.F.T.R.2d (RIA) 673 (N.D. Ga. 2007), <i>adopting</i> T.R.2d (RIA) 672 (N.D. Ga. 2006), <i>aff'd</i> , 2007 U.S. App. LEXIS 27497 (11th Cir. Nov. 28, 2007)	TP could not show cause as to why he should not have to comply with the summons; frivolous arguments; government awarded attorney's fees and costs	Yes	IRS
<i>Ibrahim v. U.S.</i> , 98 A.F.T.R.2d (RIA) 6594 (W.D. Pa. 2006)	<i>Powell</i> requirements satisfied; TP's did not produce any evidence to dispute <i>prima facie</i> case	No	IRS
<i>Johnson v. U.S.</i> , 99 A.F.T.R.2d (RIA) 754 (S.D. Cal. 2007)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Joling v. U.S.</i> , 99 A.F.T.R.2d (RIA) 598 (E.D. Wash. 2007)	No jurisdiction because petition to quash untimely	Yes	IRS
<i>Kaiser v. U.S.</i> , 98 A.F.T.R.2d (RIA) 6713 (M.D. Pa. 2006)	Summons issued for a legitimate purpose; the motion to quash denied as moot as bank had already complied with the summonses	Yes	IRS
<i>King v. U.S.</i> , 98 A.F.T.R.2d (RIA) 5522 (N.D. Cal. 2006)	<i>Powell</i> requirements satisfied	No	IRS
<i>Kernan v. IRS</i> , 99 A.F.T.R.2d (RIA) 2532 (D. Haw. 2007), <i>adopting</i> T.R.2d (RIA) 1104 (D. Haw. 2007)	The IRS did not notify the TP of the summons within the statutory 23-day time period, but there was no substantial prejudice to the TP so the summons was enforced	Yes	IRS
<i>Kernan v. IRS</i> , 98 A.F.T.R.2d (RIA) 5678 (D. Ariz. 2006), <i>appeal docketed</i> , No. 07-15096 (9th Cir. Jan. 23, 2007)	<i>Powell</i> requirements satisfied; summons was valid even if it did not comply with the Right to Financial Privacy Act	Yes	IRS
<i>Krsulic v. Keene</i> , 99 A.F.T.R.2d (RIA) 1971 (E.D. Cal. 2007), <i>adopted by</i> , 2007 WL 1791985 (E.D. Cal. 2007)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Kuehne v. U.S.</i> , 98 A.F.T.R.2d (RIA) 7402 (D. Or. 2006)	<i>Powell</i> requirements satisfied; neither the Fifth Amendment nor the attorney/accountant-client privilege applied	No	IRS
<i>LeBeau v. C.I.R.</i> , 99 A.F.T.R.2d (RIA) 2166 (S.D. Cal. 2007)	Because TPs were not entitled to notice of the summons, they had no standing to challenge summons	Yes	IRS
<i>Ledford v. U.S.</i> , 98 A.F.T.R.2d (RIA) 6624 (D.S.C. 2006), <i>adopted by</i> , 98 A.F.T.R.2d (RIA) 6628 (D.S.C. 2006)	No jurisdiction with respect to petition to quash because it was untimely; <i>Powell</i> requirements satisfied	Yes	IRS
<i>Ligon v. U.S.</i> , 2006 WL 2849878 (W.D. Wash. 2006)	<i>Powell</i> requirements satisfied; TP raised no relevant issues	Yes	IRS
<i>Lindberg v. U.S.</i> , 99 A.F.T.R.2d (RIA) 3007 (D. Minn. 2007), <i>adopting</i> T.R.2d (RIA) 1993 (D. Minn. 2007)	<i>Powell</i> factors satisfied; an attested copy of the summons must only be served upon the third-party	Yes	IRS
<i>Maggert v. U.S.</i> , WL 656459 (M.D. Fla. 2007)	No jurisdiction because petition to quash untimely	Yes	IRS

Table 3: Summons Enforcement Under IRC §§ 7602, 7604, and 7609

Case Citation	Issue(s)	Pro Se	Decision
<i>Martin v. U.S.</i> , WL 2621637 (E.D. Cal. 2006)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Mengedoh v. U.S.</i> , 99 A.F.T.R.2d (RIA) 1137 (D. Neb. 2007)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Miller v. U.S.</i> , 99 A.F.T.R.2d (RIA) 674 (N.D. Ind. 2007)	<i>Powell</i> requirements satisfied; summonses were not too broad	Yes	IRS
<i>Miller v. U.S.</i> , 98 A.F.T.R.2d (RIA) 5050 (M.D. Fla. 2006)	<i>Powell</i> requirements satisfied; TP did not rebut the IRS's <i>prima facie</i> case	Yes	IRS
<i>Moeshlin v. U.S.</i> , 99 A.F.T.R.2d (RIA) 2440 (M.D. Fla. 2007), <i>adopted by</i> , 99 A.F.T.R.2d (RIA) 2424 (M.D. Fla. 2007)	The IRS issued a summons for 1992-1997; summonses were enforced for all the years except 1996 and 1997; <i>Powell</i> requirements satisfied; summons not overbroad; no Fifth Amendment privilege	Yes	IRS
<i>Mollison v. U.S.</i> , 481 F.3d 119 (2nd Cir. 2007), <i>aff'g</i> 97 A.F.T.R.2d (RIA) 1677 (S.D.N.Y. 2006)	Collateral proceeding (deficiency) did not deprive IRS authority to issue summonses; summons permitted by agreement between U.S. and Virgin Islands	No	IRS
<i>Neely v. U.S.</i> , 99 A.F.T.R.2d (RIA) 1990 (W.D. Tenn. 2007), <i>adopted by</i> , 99 A.F.T.R.2d 2007-2445 (W.D. Tenn. 2007)	No jurisdiction because petition to quash untimely	No	IRS
<i>Ohendalski v. U.S.</i> , 98 A.F.T.R.2d (RIA) 6379 (S.D. Tex. 2006)	<i>Powell</i> requirements satisfied; TP failed to refute <i>prima facie</i> case	Yes	IRS
<i>Pruett v. U.S.</i> , 98 A.F.T.R.2d (RIA) 5750 (C.D. Ill. 2006)	<i>Powell</i> requirements satisfied; IRS not required to establish that 419A(f)(6) plans are abusive in order to establish relevancy or good faith	No	IRS
<i>Racca v. U.S.</i> , 99 A.F.T.R.2d (RIA) 2040 (W.D. Wash. 2007), <i>appeal docketed</i> , No. 07-35569 (9th Cir. July 17, 2007)	The documents that the IRS requested were irrelevant to the matter being investigated, and the IRS already maintained the documents	No	TP
<i>Radcliffe v. U.S.</i> , 99 A.F.T.R.2d (RIA) 2171 (D. Colo. 2007), <i>adopted by</i> , 99 A.F.T.R.2d (RIA) 2176 (D. Colo. 2007)	No jurisdiction to quash a summons issued to aid in collection of tax liability	Yes	IRS
<i>Ramer v. IRS</i> , 99 A.F.T.R. 2d (RIA) 2614 (W.D. Ark. 2006)	The TP's motion to quash was denied; the arguments the TP raised were without merit	Yes	IRS
<i>Ramshaw v. U.S.</i> , 189 Fed. Appx. 575 (8th Cir. 2006)	Tax liability does not have to be determined before summons issued.	No	IRS
<i>U.S. v. Redhead</i> , 194 Fed. Appx. 234 (5th Cir. 2006)	<i>Powell</i> requirements satisfied; summons not overbroad; no Fifth Amendment privilege	Yes	IRS
<i>Robinson v. U.S.</i> , 224 Fed. Appx. 700 (9th Cir. 2007)	Frivolous arguments	Yes	IRS
<i>Sarnowski v. U.S.</i> , 99 A.F.T.R.2d (RIA) 2250 (E.D. Va. 2007)	<i>Powell</i> requirements satisfied; summons issued in good faith	Yes	IRS
<i>Sarnowski v. U.S.</i> , 98 A.F.T.R.2d (RIA) 5883 (W.D. Pa. 2006)	No jurisdiction because petition to quash untimely	Yes	IRS
<i>Schulz v. U.S.</i> , 98 A.F.T.R.2d (RIA) 5026 (D. Neb. 2006), <i>aff'd</i> , 240 Fed. Appx. 167 (8th Cir. 2007)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Serban v. Chynoweth</i> , 99 A.F.T.R.2d (RIA) 2182 (E.D. Cal. 2006), <i>adopted by</i> , 99 A.F.T.R.2d (RIA) 2181 (E.D. Cal. 2007)	No jurisdiction with respect to untimely petition to quash; <i>Powell</i> requirements satisfied; petition to enforce summons granted	No	IRS
<i>Skul v. U.S.</i> , 99 A.F.T.R.2d (RIA) 2248 (N.D. Ohio 2007)	No jurisdiction because petition to quash untimely	Yes	IRS
<i>Shaw v. U.S.</i> , 98 A.F.T.R.2d (RIA) 7439 (M.D. Fla. 2006), <i>adopted by</i> , 98 A.F.T.R.2d (RIA) 7442 (M.D. Fla. 2006)	Summons enforced; TPs (H&W) held in contempt for failure to appear	No	IRS
<i>Stanojevich v. U.S.</i> , 229 Fed. Appx. (10th Cir. 2007)	<i>Powell</i> requirements satisfied; frivolous arguments; sanctions imposed	Yes	IRS
<i>Stevenson v. U.S.</i> , 98 A.F.T.R.2d (RIA) 7963 (E.D. Pa. 2006)	No jurisdiction because petition to quash untimely	Yes	IRS
<i>Stoffels v. Hegarty</i> , 99 A.F.T.R.2d (RIA) 2088 (D. Colo. 2007), <i>appeal docketed</i> , No. 07-1225 (10th Cir. June 1, 2007)	<i>Powell</i> requirements satisfied; no evidence that a referral to the Department of Justice had been made or that the summons was issued in bad faith	Yes	IRS
<i>Taylor v. U.S.</i> , 228 Fed. Appx. 482 (5th Cir. 2007)	<i>Powell</i> requirements satisfied; frivolous arguments	Yes	IRS

Most Litigated Issues — Tables

Appendix #3

Table 3: Summons Enforcement Under IRC §§ 7602, 7604, and 7609

Case Citation	Issue(s)	Pro Se	Decision
<i>U.S. v. Taylor</i> , 99 A.F.T.R.2d (RIA) 1598 (D. Ariz. 2007)	No Fifth Amendment privilege; because no referral to the Department of Justice was made when the summons was issued or when summons enforcement proceeding was commenced, the subsequent referral to the Justice Department does not prevent enforcement of the summons	No	IRS
<i>Thayer v. U.S.</i> , 98 A.F.T.R.2d (RIA) 5182 (D. Utah 2006)	TP failed to show cause why he should not comply with summons	Yes	IRS
<i>Thompson v. U.S.</i> , 99 A.F.T.R.2d (RIA) 2707 (N.D. Tex. 2007), <i>adopted by</i> , 99 A.F.T.R.2d (RIA) 3460 (N.D. Tex. 2007)	Moot; summonses withdrawn	No	IRS
<i>Tilley v. U.S.</i> , 99 A.F.T.R.2d (RIA) 1839 (E.D.N.C. 2007)	<i>Powell</i> requirements satisfied; IRS has the authority to issue the summons	No	IRS
<i>Vento v. U.S.</i> , 98 A.F.T.R.2d (RIA) 7007 (D. Nev. 2006), <i>appeal docketed</i> , No. 07-16048 (9th Cir. June 14, 2007)	<i>Powell</i> requirements satisfied; summons permitted by agreement between U.S. and Virgin Islands	No	IRS
<i>Walden v. U.S.</i> , 98 A.F.T.R.2d (RIA) 6586 (N.D. Tex. 2006)	<i>Powell</i> requirements satisfied; TP did not appear or respond to petition to enforce summons	Yes	IRS
<i>Ward v. U.S.</i> , 98 A.F.T.R.2d (RIA) 6006 (E.D. Cal. 2006), <i>adopted by</i> , 2006 U.S. Dist. LEXIS 52141 (E.D. Cal. 2006)	<i>Powell</i> factors satisfied; TP did not rebut the <i>prima facie</i> case.	Yes	IRS
<i>Wheeler v. U.S.</i> , 459 F. Supp. 2d 399 (W.D. Pa. 2006)	<i>Powell</i> requirements satisfied; attestation requirement did not apply to service on TP	Yes	IRS
<i>Wilson v. U.S.</i> , 99 A.F.T.R.2d (RIA) 1916 (D.N.H. 2007), <i>adopted by</i> , 99 A.F.T.R.2d (RIA) 1919 (D.N.H. 2007)	<i>Powell</i> requirements satisfied; TP did not dispute the IRS's authority to enforce the summons	Yes	IRS
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedules C, E, F)			
<i>G.B. "Boots Smith" Corp. v. U.S.</i> , 98 A.F.T.R.2d (RIA) 6772 (S.D. Miss. 2006)	Where TP in bankruptcy, summonses issued to financial institutions seeking information to determine if officer of TP is liable for a § 6672 penalty did not violate the bankruptcy stay	No	IRS
<i>Ing v. U.S.</i> , 99 A.F.T.R.2d (RIA) 368 (E.D. Cal. 2006), <i>adopting</i> T.R.2d (RIA) 8062 (E.D. Cal. 2006)	<i>Powell</i> requirements satisfied; TP did not provide any evidence to dispute the IRS' <i>prima facie</i> case	Yes	IRS
<i>Investor Communications Intern, Inc. v. U.S.</i> , 98 A.F.T.R.2d (RIA) 5319 (W.D. Wash. 2006), <i>appeal docketed</i> , No. 06-35702 (9th Cir. Aug. 18, 2006)	<i>Powell</i> requirements satisfied	No	IRS
<i>Lee, Goddard & Duffy LLP v. U.S.</i> , 98 A.F.T.R.2d (RIA) 5509 (C.D. Cal. 2006)	<i>Powell</i> requirements satisfied; summonses were relevant to determining if the TP is liable for tax shelter penalties	No	IRS
<i>Reiserer v. U.S.</i> , 479 F.3d 1160 (9th Cir. 2007), <i>aff'g Estate of Reiserer v. U.S.</i> , 229 F.R.D. 172 (W.D. Wash. 2005)	Penalties under §§ 6700 and 6701 could be assessed after TP's death, thus summons issued to assist in penalty determination upheld; no attorney-client privilege.	No	IRS
<i>Rose v. U.S.</i> , 207 Fed. Appx. 859 (9th Cir. 2007)	Summons enforced because primary purpose was not to collect evidence for a criminal investigation	No	IRS
<i>Roxworthy v. U.S.</i> , 457 F.3d 590 (6th Cir. 2006), <i>action on dec.</i> , 2007-4 (Oct. 1, 2007)	The summonsed information was protected by the work product doctrine; it was reasonable to believe that the summonsed documents were created in anticipation of litigation	No	TP
<i>Slider v. U.S.</i> , 99 A.F.T.R.2d (RIA) 2616 (W.D. Mo. 2007)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Soloman Family Trust v. Chynoweth</i> , 2006 WL 2724277 (E.D. Cal. 2006)	No jurisdiction with respect to untimely petition to quash; trust cannot appear <i>pro se</i> ; <i>Powell</i> requirements satisfied; petition to enforce summons granted	Yes	IRS
<i>Trenk v. U.S.</i> , 99 A.F.T.R.2d (RIA) 319 (D.N.J. 2006), <i>vacated on reconsideration by</i> , <i>U.S. v. Trenk</i> , 99 A.F.T.R.2d (RIA) 843 (D.N.J. 2007), <i>appeal docketed</i> , No. 07-1033 (3rd Cir. Jan. 12, 2007)	On reconsideration, court reversed enforcement of summons and ordered hearing on whether TP has documents requested in the summons and also whether Fifth Amendment and attorney-client privilege apply	No	Split

TABLE 4 **Civil Damages For Certain Unauthorized Collection Actions Under IRC § 7433**

Case Citation	Issue(s)	Pro Se	Decision
Individual v. Business Status Unclear from Court Opinion			
<i>Anderton v. U.S.</i> , 98 A.F.T.R.2d (RIA) 7674 (D.D.C. 2006), <i>motion denied by, dismissed</i> , 98 A.F.T.R.2d (RIA) 8272 (D.D.C. 2006)	Dismissed for failure to exhaust administrative remedies; limited leave to amend complaint to include a challenge as to validity of regulation dismissed	Yes	IRS
<i>Armbruster v. U.S.</i> , 98 A.F.T.R.2d (RIA) 7959, 2006 WL 3832979 (D.D.C. 2006)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Arocho v. U.S.</i> , 455 F. Supp. 2d 15 (D.P.R. 2006)	Dismissed for failure to exhaust administrative remedies	No	IRS
<i>Bartrug v. U.S.</i> , 98 A.F.T.R.2d (RIA) 7957, 2006 U.S. Dist. LEXIS 95654, 2006 WL 3832975 (D.D.C. 2006)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Bennett v. U.S.</i> , 462 F. Supp. 2d 35 (D.D.C. 2006)	Dismissed for failure to exhaust administrative remedies; validity of regulation requiring exhaustion upheld	Yes	IRS
<i>Blair v. U.S.</i> , 99 A.F.T.R.2d (RIA) 1294, 2007 WL 1098158 (D. Nev. 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Brandt v. U.S.</i> , 98 A.F.T.R.2d (RIA) 5926, 2006 U.S. Dist. LEXIS 60649, 2006 WL 2567530 (D. D.C. 2006)	Dismissed for failure to exhaust administrative remedies; collateral estoppel barred action; identical action had been dismissed previously	Yes	IRS
<i>Bright v. U.S.</i> , 446 F. Supp. 2d 339 (D. Pa. 2006)	Dismissed claim either because untimely or meritless	Yes	IRS
<i>Broward v. U.S.</i> , 98 A.F.T.R.2d (RIA) 5234 (D.D.C. 2006)	Dismissed for failure to exhaust administrative remedies; validity of regulation requiring exhaustion upheld	Yes	IRS
<i>Buaiz v. U.S.</i> , 471 F. Supp. 2d 129 (D. D.C. 2007), <i>motion for leave to file a supplemental complaint denied</i> , 99 A.F.T.R.2d (RIA) 1319 (D.D.C. 2007); <i>inj. denied</i> , 99 A.F.T.R.2d (RIA) 1933 (D.D.C. 2007).	Dismissed claims that do not relate to the improper collection of tax; claims related to the improper collection of tax actionable	Yes	Split
<i>Burke v. Fitzgerald</i> , 98 A.F.T.R.2d (RIA) 6183 (D. Colo. 2006), <i>adopting</i> 98 A.F.T.R.2d (RIA) 6181, 2006 WL 2661910 (D. Colo. 2006)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Cain v. U.S.</i> , 98 A.F.T.R.2d (RIA) 5289 (D.D.C. 2006)	Dismissed for failure to exhaust administrative remedies; validity of regulation requiring exhaustion upheld	Yes	IRS
<i>Davenport v. U.S.</i> , 450 F. Supp. 2d 96 (D.D.C. 2006); <i>motion granted</i> , 2007 U.S. Dist. LEXIS 52872 (D.D.C. 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Davis v. U.S.</i> , 98 A.F.T.R.2d (RIA) 6670 (D.D.C. 2006)	Dismissed for failure to exhaust administrative remedies; validity of regulation requiring exhaustion upheld	Yes	IRS
<i>DeRyan v. U.S.</i> , 99 A.F.T.R.2d (RIA) 1619 (D.D.C. 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Dombroski v. Hannah</i> , 99 A.F.T.R.2d (RIA) 594, 2007 WL 1296783 (E.D. Pa. 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Dorn v. U.S.</i> , 99 A.F.T.R.2d (RIA) 1495 (M.D. Fla. 2007), <i>aff'd by Dorn v. U.S.</i> , 100 A.F.T.R.2d (RIA) 6165 (11th Cir. 2007); <i>appeal docketed</i> , No. 07-11115E (11th Cir. May 4, 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Enax v. U.S.</i> , 98 A.F.T.R.2d (RIA) 5198 (M.D. Fla. 2006), <i>reconsideration denied</i> , 98 A.F.T.R.2d (RIA) 6166, 2006 WL 2661151 (M.D. Fla. 2006), <i>aff'd</i> , 99 A.F.T.R.2d (RIA) 1356 (11th Cir. 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Erwin v. U.S.</i> , 98 A.F.T.R.2d (RIA) 6775 (D.D.C. 2006)	Dismissed for failure to exhaust administrative remedies; validity of regulation requiring exhaustion upheld	Yes	IRS
<i>Estes v. U.S.</i> , 2006-2 U.S. Tax Cas. (CCH) ¶50,506, 2006 U.S. Claims LEXIS 234 (Fed. Cl. 2006)	Dismissed for lack of jurisdiction because filed in wrong court; request for transfer to district court denied because of failure to exhaust administrative remedies	Yes	IRS
<i>Foley v. Comm'r</i> , 99 A.F.T.R.2d (RIA) 1625 (N.D. Cal. 2007)	TP's tort claims construed as § 7433 claim dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Fu v. U.S.</i> , 99 A.F.T.R.2d (RIA) 350 (D.D.C. 2006)	Dismissed for failure to exhaust administrative remedies	Yes	IRS

Most Litigated Issues — Tables

Appendix #3

Table 4: Civil Damages For Certain Unauthorized Collection Actions Under IRC § 7433

Case Citation	Issue(s)	Pro Se	Decision
<i>Gaines v. U.S.</i> , 434 F. Supp. 2d 1 (D.D.C. 2006), <i>motion for reconsideration of</i> 424 F. Supp. 2d 219 (D.D.C. 2006)	Motion for reconsideration of dismissal on grounds of failure to exhaust administrative remedies denied	Yes	IRS
<i>Gardner v. U.S.</i> , 98 A.F.T.R.2d (RIA) 6320 (D.N.M. 2006)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Gavigan v. Comm’r</i> , 99 A.F.T.R.2d (RIA) 2501 (D. Conn. 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Gross v. U.S.</i> , 98 A.F.T.R.2d (RIA) 6900 (D.D.C. 2006)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Guidetti v. U.S.</i> , 99 A.F.T.R.2d (RIA) 1133 (D.D.C. 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Haydel v. U.S.</i> , 98 A.F.T.R.2d (RIA) 7700 (D.D.C. 2006)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Hillecke v. U.S.</i> , 99 A.F.T.R.2d (RIA) 2303 (D. Or. 2007), <i>adopting</i> 2007 U.S. Dist. LEXIS 43463 (D. Or. 2007)	Dismissed for failure to exhaust administrative remedies; exhaustion requires either issuance of an administrative decision on the claim or the lapse of six months since the filing of the claim	Yes	IRS
<i>Holt v. Davidson</i> , 441 F. Supp. 2d 92 (D.D.C. 2006)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Jacobs v. IRS</i> , 99 A.F.T.R.2d (RIA) 2128 (D.S.C. 2007), <i>adopting</i> 99 A.F.T.R.2d (RIA) 152, 2007 U.S. Dist. LEXIS 25374 (D.S.C. 2007), <i>aff’d</i> , 100 A.F.T.R.2d (RIA) 5330 (4th Cir. 2007); <i>petition for certiorari filed</i> , No. 07-8078 (Oct. 25, 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Johnson v. Paul</i> , 225 Fed. Appx. 642 (9th Cir. 2007), <i>aff’g Johnson v. Paul</i> , 97 A.F.T.R.2d (RIA) 1872 (D. Wash. 2006)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Kerns v. Reilly</i> , 98 A.F.T.R.2d (RIA) 6723 (E.D. Pa. 2006)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Kim v. U.S.</i> , 461 F. Supp. 2d 34 (D.D.C. 2006)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Korman v. U.S.</i> , 99 A.F.T.R.2d (RIA) 915 (S.D. Fla. 2007)	Dismissed damage claim seeking to challenge improper assessment; § 7433 applies only to improper collection	Yes	IRS
<i>Kozikowski v. Comm’r</i> , 98 A.F.T.R.2d (RIA) 7329, 2006 WL 3298323 (E.D. Mich. 2006), <i>adopted</i> , 98 A.F.T.R.2d (RIA) 7333, 2006 WL 3298335 (E.D. Mich. 2006)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Kramer v. U.S.</i> , 460 F. Supp. 2d 108 (D.D.C. 2006)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Kuntz v. I.R.S.</i> , 99 A.F.T.R.2d (RIA) 1146 (W.D. Wis. 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Larue v. U.S.</i> , 99 A.F.T.R.2d (RIA) 1507 (D.D.C. 2006), <i>motion denied by, granted by, in part, dismissed by Larue v. U.S.</i> 100 A.F.T.R.2d (RIA) 5140 (D.D.C. 2007)	Dismissed for failure to exhaust administrative remedies; validity of regulation requiring exhaustion upheld	Yes	IRS
<i>Lendway v. U.S.</i> , 98 A.F.T.R.2d (RIA) 6202 (D.D.C. 2006)	TP directed to provide information establishing that administrative remedies were exhausted; no cause of action for refund under § 7433	Yes	Split
<i>Lindsey v. U.S.</i> , 448 F. Supp. 2d 37 (D.D.C. 2006), <i>dismissed with prejudice</i> , 100 A.F.T.R.2d (RIA) 5220 (D.D.C. 2007)	Dismissed for failure to exhaust administrative remedies; limited leave given to amend complaint to include a challenge to validity of regulation requiring exhaustion	Yes	IRS
<i>Lohmann v. U.S.</i> , 98 A.F.T.R.2d (RIA) 5230, 2006 WL 1826770 (D.D.C. 2006), <i>judgment entered by</i> 98 A.F.T.R.2d (RIA) 5805, 2006 WL 2527824 (D.D.C. 2006)	Dismissed for failure to exhaust administrative remedies; validity of regulation requiring exhaustion upheld	Yes	IRS
<i>Lykens v. U.S.</i> , 98 A.F.T.R.2d (RIA) 7919 (D.D.C. 2006)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Maki v. U.S.</i> , 99 A.F.T.R.2d (RIA) 337 (D.D.C. 2006)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Martin v. U.S.</i> , 98 A.F.T.R.2d (RIA) 6814 (D.D.C. 2006)	Dismissed for failure to exhaust administrative remedies; validity of regulations requiring exhaustion upheld	Yes	IRS
<i>Mast v. U.S.</i> , 99 A.F.T.R.2d (RIA) 1099 (D.D.C. 2007)	Dismissed for failure to exhaust administrative remedies; validity of regulation requiring exhaustion upheld	Yes	IRS
<i>McKinley v. Comm’r</i> , 99 A.F.T.R.2d (RIA) 2968 (W.D. Tex. 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>McReynolds v. U.S.</i> , 99 A.F.T.R.2d (RIA) 1135 (D.D.C. 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Morrow v. U.S.</i> , 471 F. Supp. 2d 19 (D.D.C. 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Murrell v. U.S.</i> , 99 A.F.T.R.2d (RIA) 2989 (M.D. Fla. 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>O’Connor v. U.S.</i> , 99 A.F.T.R.2d (RIA) 841 (D.D.C. 2007)	Dismissed for failure to exhaust administrative remedies; validity of regulation requiring exhaustion upheld	Yes	IRS
<i>Pallett v. Johnson</i> , 98 A.F.T.R.2d (RIA) 7324 (D. Neb. 2006)	Dismissed for failure to exhaust administrative remedies	Yes	IRS

Table 4: Civil Damages For Certain Unauthorized Collection Actions Under IRC § 7433

Case Citation	Issue(s)	Pro Se	Decision
<i>Petersheim v. U.S.</i> , 99 A.F.T.R.2d (RIA) 1621 (D.D.C. 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Petito v. Hill</i> , 2007 WL 1016890 (E.D.N.Y. 2007)	Dismissed for failure to allege IRS engaged in wrongful collection activity; claims also untimely	Yes	IRS
<i>Pettet v. U.S.</i> , 98 A.F.T.R.2d (RIA) 7588 (D.D.C. 2006)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Placke v. U.S.</i> , 99 A.F.T.R.2d (RIA) 1130 (D.D.C. 2007)	Dismissed for failure to exhaust administrative remedies; validity of regulation requiring exhaustion upheld	Yes	IRS
<i>Pragovich v. U.S.</i> , 99 A.F.T.R.2d (RIA) 1172 (D.D.C. 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Radcliffe v. U.S.</i> , 453 F. Supp. 2d 101 (D.D.C. 2006)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Ramos v. U.S.</i> , 229 Fed. Appx. 456 (9th Cir. 2007), <i>aff'g</i> D.C. No. CV-05- 00278-RS (N.D. Cal. 2005)	Dismissed because claim barred by sovereign immunity	Yes	IRS
<i>Reading v. U.S.</i> , 99 A.F.T.R.2d (RIA) 1547 (D.D.C. 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Reynolds v. Nelson</i> , 98 A.F.T.R.2d (RIA) 5516, 2006 WL 2404364 (D. Ariz. 2006)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Rippl v. U.S.</i> , 2006 U.S. Dist. LEXIS 48262, 2006-2 U.S.T.C. (CCH) ¶50,508 (D.D.C. 2006)	Dismissed for failure to exhaust administrative remedies; validity of regulation requiring exhaustion upheld	Yes	IRS
<i>Roberts v. IRS</i> , 468 F. Supp. 2d 644 (S.D.N.Y. 2006); <i>notice of appeal filed</i> (2nd Cir. Feb. 6, 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Rodriguez v. U.S.</i> , 98 A.F.T.R.2d (RIA) 5069 (D. Ariz. 2006)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Ross v. U.S.</i> , 460 F. Supp. 2d 139 (D.D.C. 2006)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Sanders v. U.S.</i> , 98 A.F.T.R.2d (RIA) 6894 (D.D.C. 2006)	Dismissed for failure to exhaust administrative remedies; validity of regulation requiring exhaustion upheld	Yes	IRS
<i>Scott v. U.S.</i> , 416 F. Supp. 2d 116 (D.D.C. 2006), <i>motion for relief from order of dismissal denied</i> , 99 A.F.T.R.2d (RIA) 2939, 2007 U.S. Dist. LEXIS 41867 (D. D.C. 2007); <i>motion for reconsideration denied</i> , 97 A.F.T.R.2d (RIA) 2403, 2006 U.S. Dist. LEXIS 27049 (D.D.C. 2006)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Shipley v. U.S.</i> , 99 A.F.T.R.2d (RIA) 678 (D. Kan. 2007)	Dismissed because issues previously litigated	Yes	IRS
<i>Shoemaker v. U.S.</i> , 99 A.F.T.R.2d (RIA) 1549, 2007 WL 1267447 (D.D.C. 2007), <i>subsequent determination following Shoemaker v. U.S.</i> , 99 A.F.T.R.2d (RIA) 1235, 2007 WL 1097874 (D.D.C. 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Silk v. Hurst</i> , 98 A.F.T.R.2d (RIA) 7464 (D. Minn. 2006)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Smith v. U.S.</i> , 475 F. Supp. 2d 1 (D.D.C. 2006)	Dismissed for failure to exhaust administrative remedies; validity of regulation requiring exhaustion upheld	Yes	IRS
<i>Snyder v. U.S.</i> , 99 A.F.T.R.2d (RIA) 2364 (W.D. Pa. 2007), <i>aff'd</i> , 2007 U.S. Dist. LEXIS 66945 (W.D. Pa. 2007); <i>notice of appeal filed</i> (3rd Cir. Oct 12, 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Speelman v. U.S.</i> , 461 F. Supp. 2d 71 (D.D.C. 2006)	Dismissed for failure to exhaust administrative remedies; punitive damage claim dismissed because § 7433 only provides relief for compensatory damages	Yes	IRS
<i>Spencer v. U.S.</i> , 98 A.F.T.R.2d (RIA) 7936 (N.D. Ga. 2006)	Claim untimely; must file action within two years of the filing of the notice of federal tax lien	Yes	IRS
<i>Stephens v. U.S.</i> , 437 F. Supp. 2d 106 (D.D.C. 2006)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Stewart v. U.S.</i> , 98 A.F.T.R.2d (RIA) 5063 (D.D.C. 2006), dismissed, 2006-2 U.S.T.C. (CCH) ¶50,562, 2006 U.S. Dist. LEXIS 61925 (D.D.C. 2006)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Stockwell v. U.S.</i> , 450 F. Supp. 2d 93 (D.D.C. 2006)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Tenpenny v. U.S.</i> , 490 F. Supp. 2d 852 (D. Ohio 2007)	Claim untimely; limitations period equitably tolled due to the fact that the court may have erred in dismissing the taxpayer's earlier damage action	Yes	Split
<i>Ting v. U.S.</i> , 98 A.F.T.R.2d (RIA) 5035, 2006-2 U.S.T.C. (CCH) ¶50,446 (D.D.C. 2006)	Dismissed for failure to exhaust her remedies; validity of regulation requiring exhaustion upheld	Yes	IRS

Most Litigated Issues — Tables

Appendix #3

Table 4: Civil Damages For Certain Unauthorized Collection Actions Under IRC § 7433

Case Citation	Issue(s)	Pro Se	Decision
<i>Thrasher v. U.S.</i> , 98 A.F.T.R.2d (RIA) 7954, 2006 U.S. Dist. LEXIS 95772, 2006 WL 3832860 (D.D.C. 2006)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Underwood v. U.S.</i> , 99 A.F.T.R.2d (RIA) 1047 (D.N.M. 2007); <i>vacated and remanded</i> , 2007 WL 4125722 (10th Cir. 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Waldmann v. U.S.</i> , 98 A.F.T.R.2d (RIA) 5912, 2006 WL 2567436 (Fed. Cl. 2006)	Dismissed for lack of jurisdiction because action filed in wrong court; jurisdiction over § 7433 claims lies exclusively with the district court	Yes	IRS
<i>Waller v. U.S.</i> , 2006-2 U.S. Tax Cas. (CCH) ¶50,551, 2006 U.S. Dist. LEXIS 55096 (D.D.C. 2006)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Welzel v. U.S.</i> , 99 A.F.T.R.2d (RIA) 2710 (D.D.C. 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Whittington v. U.S.</i> , 99 A.F.T.R.2d (RIA) 1485 (D.D.C. 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Young v. U.S.</i> , 99 A.F.T.R.2d (RIA) 1852, 2007 WL 1376348 (D.D.C. 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Zimmerly v. Comm’r</i> , 99 A.F.T.R.2d (RIA) 2236 (W.D.Tex. 2007), <i>motion for entry of default denied</i> , 99 A.F.T.R.2d (RIA) 2965 (W.D.Tex. 2007); <i>appeal docketed</i> , No. 07-50801 (5th Cir. Jul. 10, 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Zinda v. Johnson</i> , 463 F. Supp. 2d 45 (D.D.C. 2006)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Zook v. U.S.</i> , 98 A.F.T.R.2d (RIA) 5105 (D. D.C. 2006)	Dismissed for failure to exhaust administrative remedies; validity of regulation requiring exhaustion upheld	Yes	IRS

Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships - Schedules C, E, F)			
<i>Anderson v. U.S.</i> , 220 Fed. Appx. 479 (9th Cir. 2007), <i>aff’g</i> 2004 U.S. Dist. LEXIS 22021 (D. Cal. 2004); <i>petition for certiorari filed</i> , No. 07-7851 (Sept. 17, 2007)	Upheld dismissal of untimely complaint	Yes	IRS
<i>Bowers v. J & M Disc. Towing, LLC</i> , 472 F. Supp. 2d 1248 (D.N.M. 2006), <i>motion granted, dismissed, in part, dismissed without prejudice, in part, by Bowers v. J&M Disc. Towing</i> , 2007 U.S. Dist. LEXIS 34539 (D. N.M. 2007); <i>mot. denied, dismissed, judgment entered by Bowers v. J&M Disc. Towing, L.L.C.</i> , 99 A.F.T.R.2d (RIA) 1607 (D.N.M. 2007)	Dismissed state-law conversion claim construed as a § 7433 claim for failure to exhaust administrative remedies	Yes	IRS
<i>Bullard v. U.S.</i> , 486 F. Supp. 2d 512 (D. Md. 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>George v. IRS</i> , 99 A.F.T.R.2d (RIA) 1295 (N.D. Cal. 2006), <i>previously aff’d</i> , 180 Fed. Appx. 772 (9th Cir. 2006); <i>motion denied</i> , 2007-1 U.S.T.C. (CCH) ¶50315; <i>summ. judgment granted</i> , 99 A.F.T.R.2d (RIA) 2764 (N.D. Cal. 2007); <i>notice of appeal filed</i> (9th Cir. Aug. 28, 2007)	TP’s motion to amend complaint challenging the constitutionality of the damages provision of IRC 7433 denied	Yes	IRS
<i>Gessert v. U.S.</i> , 99 A.F.T.R.2d (RIA) 1968 (E.D. Wis. 2007), <i>reconsideration denied</i> , 100 A.F.T.R.2d (RIA) 5514 (E.D. Wis. 2007)	Claim timely because the statute of limitations for filing does not begin to run until the TP discovers alleged wrongful collection activity; individual TP lacked standing; must allege grounds for damage claim with specificity	No	Split
<i>Greer v. U.S.</i> , 98 A.F.T.R.2d (RIA) 6042 (E.D. Ky. 2006) <i>reconsidering Greer v. U.S.</i> , 94 A.F.T.R.2d (RIA) 5278 (E.D. Ky. 2004)	TP’s motion for reconsideration because § 7433 does not apply retroactively (before November 10, 1998)	No	IRS
<i>Greer v. U.S.</i> , 2007-2 U.S. Tax Cas. (CCH) ¶50,537, 99 A.F.T.R.2d (RIA) 2914 (E.D. Ky. 2007)	Dismissed without prejudice for failure to exhaust administrative remedies; TP may refile action after exhausting administrative remedies	No	IRS
<i>G.B. “Boots Smith” Corp. v. U.S.</i> , 98 A.F.T.R.2d (RIA) 6772 (S.D. Miss. 2006)	Action arising from the violation of the automatic stay provision dismissed because proper forum for this type of action is the bankruptcy court, rather than district court	No	IRS
<i>Ishler v. Comm’r</i> , 442 F. Supp. 2d 1189 (D. Ala. 2006), <i>aff’d</i> , 99 A.F.T.R.2d (RIA) 1446 (11th Cir. 2007)	Dismissed damage claim seeking to challenge improper assessment; § 7433 applies only to improper collection	No	IRS
<i>Major v. U.S.</i> , 201 Fed. Appx. 564 (9th Cir. 2006), <i>aff’g</i> 96 A.F.T.R.2d (RIA) 7027 (W.D. Wash. 2005), <i>cert. denied</i> , 127 S. Ct. 2115 (2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Shearin v. U.S.</i> , 193 Fed. Appx. 135 (3d Cir. 2006); <i>aff’g</i> , 95 A.F.T.R.2d (RIA) 1440 (D. Del. 2005), <i>summary judgment denied</i> , 93 A.F.T.R.2d (RIA) 731 (D. Del. 2004)	Claims for violating the Bankruptcy Court’s discharge and the automatic stay dismissed for failure to exhaust administrative remedies	Yes	IRS

TABLE 5

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

Case Citation	Issue(s)	Pro Se	Decision	Amount
Individual Taxpayers (But not Sole Proprietorships)				
<i>Adams v. Comm’r</i> , T.C. Memo. 2006-114	TPs petitioned for redetermination of tax deficiency and argued that their earnings did not constitute income	Yes	IRS	\$10,000
<i>Arnett v. Comm’r</i> , T.C. Memo. 2006-134, <i>aff’d</i> , 2007 U.S. App. LEXIS 15005 (10th Cir. 2007)	TP petitioned for redetermination of tax deficiency, argued that his earnings did not constitute income and that the notice of deficiency he received is not valid since it was not signed by the Secretary of Treasury	Yes	IRS	\$1,000
<i>Avery v. Comm’r</i> , T.C. Memo. 2007-60, <i>appeal docketed</i> , No. 07-72506 (9th Cir. June 19, 2007)	TP petitioned for redetermination of tax deficiency and argued that the deficiency was an excise tax and no section of the IRC makes him liable for paying tax	No	IRS	\$5,000
<i>Ball v. Comm’r</i> , T.C. Memo. 2006-141	TPs sought review of adverse CDP determination and argued that they had no income, were not liable for income taxes, and their notice of deficiency was not valid since it was not signed by the Secretary of Treasury	Yes	IRS	\$5,000
<i>Belmont v. Comm’r</i> , T.C. Memo. 2007-68	TP petitioned for redetermination of tax deficiency and asserted frivolous arguments, but had not been warned previously about possible imposition of sanctions	Yes	TP	Warning
<i>Bird v. Comm’r</i> , T.C. Memo. 2007-18	TP sought review of adverse CDP determination and asserted frivolous arguments	Yes	IRS	\$3,000
<i>Brumback v. Comm’r</i> , T.C. Memo. 2007-71	TP sought review of adverse CDP determination and asserted frivolous arguments.	Yes	IRS	\$5,000
<i>Bullock v. Comm’r</i> , T.C. Memo. 2006-139	TP petitioned for redetermination of deficiency and argued her earnings are not income, then filed motion to dismiss requesting withdrawal of petition and failed to appear at trial	Yes	IRS	\$7,500
<i>Cain v. Comm’r</i> , T.C. Memo. 2006-148	TP petitioned for redetermination of deficiency and asserted frivolous arguments	Yes	IRS	\$1,000
<i>Chook v. Comm’r</i> , T.C. Memo. 2007-17	TP petitioned for redetermination of deficiency and failed to cooperate with the IRS, thus requiring a trial that could have been avoided had he complied with IRS requests for information	No	IRS	\$1,000
<i>Clough v. Comm’r</i> , T.C. Memo. 2007-106	TP sought review of adverse CDP determination and argued that the notice of deficiency was not valid as it was not signed by the Commissioner and that the notice was simply a suggestion to pay taxes	Yes	IRS	\$6,000
<i>Cooper v. Comm’r</i> , T.C. Memo. 2006-241	TP petitioned for redetermination of deficiency and argued there was no statutory authority that made him liable for taxes	Yes	IRS	\$10,000
<i>Cote v. Comm’r</i> , T.C. Memo. 2006-129, <i>appeal docketed</i> , No. 07-71816 (9th Cir. May 8, 2007)	TP petitioned for redetermination of deficiency and failed to file briefs requested by the court nor appear at his trial and his counsel made no arguments or motions	No	IRS	\$1,000
<i>Davenport v. Comm’r</i> , T.C. Memo. 2007-65	TP petitioned for redetermination of deficiency and asserted frivolous arguments	Yes	IRS	\$5,000
<i>Dunbar v. Comm’r</i> , T.C. Memo. 2006-184	TP sought review of adverse CDP determination and argued that he has no income and no statutory authority makes him liable for taxes	Yes	IRS	\$1,000
<i>Faris v. Comm’r</i> , T.C. Memo. 2006-254, <i>appeal docketed</i> , No. 07-70880 (9th Cir. Mar. 6, 2007)	TPs sought review of adverse CDP determination and argued that they are not required to file a tax return without having been personally served notice of such requirement by the Secretary of Treasury, that there is no statutory authority that makes them liable for taxes and that tax applies only to Federal employees	Yes	IRS	\$2,500
<i>Hanloh v. Comm’r</i> , T.C. Memo. 2006-194	TP petitioned for redetermination of deficiency and argued that there is no statutory authority making him liable for taxes	Yes	IRS	\$25,000
<i>Harp v. Comm’r</i> , T.C. Memo. 2007-83	TP sought review of adverse CDP determination and argued that he had no income that qualified as gross income	Yes	IRS	\$5,000
<i>Harrington v. Comm’r</i> , T.C. Summ. Op. 2007-71	TP sought review of adverse CDP determination and asserted frivolous arguments	Yes	IRS	\$1,000
<i>Harris v. Comm’r</i> , T.C. Memo. 2006-275	TP petitioned for redetermination of deficiency and asserted frivolous arguments	Yes	IRS	\$5,000

Most Litigated Issues — Tables

Appendix #3

Table 5: Frivolous Issues Penalty and Related Appellate-Level Sanctions Under IRC § 6673

Case Citation	Issue(s)	Pro Se	Decision	Amount
<i>Hassell v. Comm’r</i> , T.C. Memo. 2006-196, <i>appeal docketed</i> , No. 07-60065 (5th Cir. Jan. 29, 2007), <i>appeal dismissed</i> , (5th Cir. Oct. 8, 2007)	TP sought review of adverse CDP determination and asserted frivolous arguments	Yes	IRS	\$10,000
<i>Keenan v. Comm’r</i> , T.C. Memo. 2006-260, <i>appeal docketed</i> , No. 07-71101 (9th Cir. Mar. 23, 2007)	TP sought review of adverse CDP determination and asserted frivolous arguments	Yes	IRS	\$15,000
<i>Kinslow v. Comm’r</i> , T.C. Summ. Op. 2006-137	TP sought review of adverse CDP determination and argued there was no statutory authority that made him liable for taxes	Yes	IRS	\$5,000
<i>Kloutwyk v. Comm’r</i> , T.C. Memo. 2006-130	TP petitioned for redetermination of deficiency and did not submit pretrial memo, did not appear at trial, and his counsel failed to introduce evidence at trial and failed to file opening brief following trial	No	IRS	\$1,000
<i>Leggett v. Comm’r</i> , T.C. Memo. 2006-253	TP petitioned for redetermination of deficiency and argued he had no taxable income, only the exchange of services for property	Yes	IRS	\$6,000
<i>Leggett v. Comm’r</i> , T.C. Memo. 2006-277	TP sought review of adverse CDP determination and argued he had no taxable income, only the exchange of intellectual/physical property for Federal Reserve Notes	Yes	IRS	\$2,500
<i>Lewis v. Comm’r</i> , T.C. Memo. 2007-44, <i>appeal docketed</i> , No. 07-9006 (10th Cir. Jul. 25, 2007)	TP petitioned for redetermination of deficiency and asserted frivolous arguments	Yes	IRS	\$2,000
<i>Link v. Comm’r</i> , T.C. Memo. 2006-146	TP petitioned for redetermination of deficiency and argued that filing tax returns was voluntary	Yes	IRS	\$1,500
<i>Maxton v. Comm’r</i> , T.C. Memo. 2007-95	TP sought review of adverse CDP determination and asserted frivolous arguments	Yes	TP	Warning
<i>McGowan v. Comm’r</i> , T.C. Memo. 2006-154	TP petitioned for redetermination of deficiency and argued that wages were not taxable income	Yes	IRS	\$5,000
<i>Nicholls v. Comm’r</i> , T.C. Memo. 2006-218	TP petitioned for redetermination of deficiency and asserted frivolous arguments	No	IRS	\$2,500
<i>Pate v. Comm’r</i> , T.C. Memo. 2007-132, <i>appeal docketed</i> , No. 07-60731 (5th Cir. Sept. 6, 2007)	TP sought review of adverse CDP determination and argued that the Form 1040 did not contain an OMB issued control number and therefore was invalid	Yes	TP	Warning
<i>Pool v. Comm’r</i> , T.C. Memo. 2007-20	TP sought review of adverse CDP determination and asserted frivolous arguments	Yes	IRS	\$2,500
<i>Reynolds v. Comm’r</i> , T.C. Memo. 2006-192	TP sought review of adverse CDP determination and argued that the notice of deficiency he received is not valid since it was not signed by the Secretary of Treasury	Yes	IRS	\$1,500
<i>Schwersensky v. Comm’r</i> , T.C. Memo. 2006-178	TP sought review of adverse CDP determination and asserted frivolous arguments	Yes	IRS	\$15,000
<i>Skeriotis v. Comm’r</i> , T.C. Memo. 2007-52	TP sought review of adverse CDP determination and argued that the deficiency notice did not contain an OMB issued control number and therefore was invalid	Yes	TP	Warning
<i>Smith v. Comm’r</i> , T.C. Memo. 2007-121	TP petitioned for redetermination of deficiency and asserted frivolous arguments, but had not been warned previously about possible imposition of sanctions	Yes	TP	Warning
<i>Sweeney v. Comm’r</i> , T.C. Memo. 2006-213, <i>appeal docketed</i> , No. 07-10225 (11th Cir. Jan. 18, 2007), <i>appeal dismissed</i> , <i>motion to set aside dismissal granted</i> , <i>motion to dismiss appeal as frivolous granted</i> , <i>motion for reconsideration denied</i> (July 9, 2007)	TP sought review of adverse CDP determination and asserted frivolous arguments	Yes	IRS	\$10,000
<i>Thomason v. Comm’r</i> , T.C. Memo. 2006-257	TP sought review of adverse CDP determination and failed to supply requested information, to comply with court orders, and to appear at scheduled proceedings	Yes	IRS	\$1,500
<i>Webster v. Comm’r</i> , T.C. Memo. 2006-144, <i>appeal docketed</i> , No. 06-74611 (9th Cir. Sept. 25, 2006)	TP petitioned for redetermination of deficiency and argued that his earnings do not constitute income and that there is no statutory authority that made him liable for taxes	Yes	IRS	\$2,500
<i>Wheeler v. Comm’r</i> , 127 T.C. 200 (2006), <i>appeal docketed</i> , No. 07-9005 (10th Cir. June 26, 2007)	TP petitioned for redetermination of deficiency and argued that his deficiency notice did not state a statutory section and was therefore not valid	Yes	IRS	\$1,500

Table 5: Frivolous Issues Penalty and Related Appellate-Level Sanctions Under IRC § 6673

Case Citation	Issue(s)	Pro Se	Decision	Amount
<i>Wood v. Comm’r</i> , T.C. Memo. 2006-203, <i>aff’d</i> , 2007 U.S. App. LEXIS 16407 (11th Cir. 2007)	TP sought review of adverse CDP determination and asserted frivolous arguments	Yes	IRS	\$1,000
<i>Yuen v. Comm’r</i> , T.C. Memo. 2006-138	TP sought review of adverse CDP determination and asserted frivolous arguments	Yes	IRS	\$5,000
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedules C, E, F)				
<i>Clampitt v. Comm’r</i> , T.C. Memo. 2006-161, <i>appeal docketed</i> , No. 06-61038 (5th Cir. Nov. 13, 2006), <i>appeal dismissed</i> (Mar. 7, 2007)	TP sought review of adverse CDP determination and asserted frivolous arguments	Yes	IRS	\$10,000
<i>Lundgren v. Comm’r</i> , T.C. Memo. 2006-177	TPs petitioned for redetermination of deficiency and asserted frivolous arguments	Yes	IRS	\$3,000
<i>Olmos v. Comm’r</i> , T.C. Memo. 2007-82, <i>appeal docketed</i> , No. 07-2442 (6th Cir. Nov. 7, 2007)	TP petitioned for redetermination of deficiency and did not cooperate in producing documents for trial and failed to appear at trial, but had not been warned previously about possible imposition of sanctions	No	TP	Warning
<i>Tinnerman v. Comm’r</i> , T.C. Memo. 2006-250	TP petitioned for redetermination of deficiency and asserted frivolous arguments	Yes	IRS	\$10,000
Section 6673 Penalty Not Requested or Imposed but Taxpayer Warned To Stop Asserting Frivolous Arguments				
<i>Bowman v. Comm’r</i> , T.C. Memo. 2007-114, <i>appeal docketed</i> , No. 07-2789 (8th Cir. Jul. 25, 2007)	TP sought review of adverse CDP determination and asserted frivolous arguments	Yes		
<i>Clouse v. Comm’r</i> , T.C. Memo. 2007-118	TP sought review of adverse CDP determination and asserted frivolous arguments	Yes		
<i>George v. Comm’r</i> , T.C. Memo. 2006-121	TP petitioned for redetermination of deficiency and argued that Native Americans do not have to pay taxes	Yes		
<i>Hunter v. Comm’r</i> , T.C. Memo. 2007-23, <i>appeal docketed</i> , No. 07-1361 (6th Cir. Mar. 14, 2007), <i>appeal dismissed</i> , (June 12, 2007)	TPs petitioned for redetermination of deficiency and TP (H only) sought review of adverse CDP determination, the cases were consolidated and TPs (H&W) asserted frivolous arguments	Yes		
<i>Jackson v. Comm’r</i> , T.C. Memo. 2007-116	TPs petitioned for redetermination of deficiency and argued that they don’t have enough income left after expenses to be liable for taxes	Yes		
<i>Karkabe v. Comm’r</i> , T.C. Memo. 2007-115	TP petitioned for redetermination of deficiency and argued that the Form 1040 did not contain an OMB issued control number and therefore was invalid	Yes		
<i>McCammon v. Comm’r</i> , T.C. Memo. 2007-3	TP petitioned for redetermination of deficiency and argued that she had no taxable income and was too busy to keep up with her tax obligations	Yes		
<i>Summers v. Comm’r</i> , T.C. Memo. 2006-219	TPs (H&W) sought review of adverse CDP determination and asserted frivolous arguments.	Yes		
<i>Weber v. Comm’r</i> , T.C. Memo. 2006-126	TP sought review of adverse CDP determination and asserted frivolous arguments	Yes		
<i>Zigmont v. Comm’r</i> , T.C. Memo. 2006-233	TP petitioned for redetermination of deficiency and asserted frivolous arguments, but heeded the TC’s warning and ceased making those arguments	No		
US Courts of Appeals’ Decisions on Appeal of Section 6673 Penalties Imposed by US Tax Court				
<i>Bascom v. Comm’r</i> , 183 Fed. Appx. 118 (2nd Cir. 2006)	Penalty affirmed	Yes	IRS	\$7,500
<i>Burnett v. Comm’r</i> , 227 Fed. Appx. 342 (5th Cir. 2007)	Penalty affirmed	Yes	IRS	Not Specified
<i>Call v. Comm’r</i> , 230 Fed. Appx. 758 (9th Cir. 2007)	Penalty affirmed	Yes	IRS	\$5,000
<i>Hattman v. Comm’r</i> , 98 A.F.T.R.2d (RIA) 5686 (3rd Cir. 2006)	Penalty affirmed	Yes	IRS	\$1,500
<i>Hattman v. Comm’r</i> , 202 Fed. Appx. 560 (3rd Cir. 2006)	Penalty affirmed	Yes	IRS	\$5,000
<i>Hattman v. Comm’r</i> , 98 A.F.T.R.2d (RIA) 6376 (3rd Cir. 2006)	Penalty affirmed	Yes	IRS	\$4,000
<i>Hilvety v. Comm’r</i> , 216 Fed. Appx. 582 (7th Cir. 2007), <i>reh’g denied</i> , 2007 U.S. App. LEXIS 14444 (7th Cir. 2007), <i>cert. denied</i> , 2007 U.S. LEXIS 12896 (U.S. Dec. 3, 2007)	Penalty affirmed	Yes	IRS	\$3,000

Most Litigated Issues — Tables

Appendix #3

Table 5: Frivolous Issues Penalty and Related Appellate-Level Sanctions Under IRC § 6673

Case Citation	Issue(s)	Pro Se	Decision	Amount
<i>Jenkins v. Comm'r</i> , 483 F.3d 90 (2nd Cir. 2007), <i>cert. denied</i> , 128 S. Ct. 129, 169 L. Ed. 2d 29 (Oct. 1, 2007).	Penalty affirmed	No	IRS	\$5,000
<i>Link v. Comm'r</i> , 211 Fed. Appx. 204 (4th Cir. 2006)	Penalty affirmed	Yes	IRS	\$1,500
<i>Little v. Comm'r</i> , 219 Fed. Appx. 329 (4th Cir. 2007)	Penalty affirmed	Yes	IRS	Not Specified
<i>Maynard v. Comm'r</i> , 99 A.F.T.R.2d (RIA) 2978 (9th Cir. 2007)	Penalty affirmed	Yes	IRS	Not Specified
<i>Meyer v. Comm'r</i> , 200 Fed. Appx. 676 (9th Cir. 2006)	Penalty affirmed	Yes	IRS	\$15,000
<i>Siron v. Comm'r</i> , 203 Fed. Appx. 527 (4th Cir. 2006)	Penalty affirmed	Yes	IRS	\$1,500

US Courts of Appeals' Decisions on Sanctions Under Section 7482 (c)(4), FRAP Rule 38, or Other Authority				
<i>Astrup, U.S. v.</i> , 189 Fed. Appx. 11 (2nd Cir. 2006)	TP argued that the government failed to meet its burden and failed to provide a hearing, but court found that such arguments were not the sort that were "completely frivolous" and declined to impose sanctions	Yes	TP	
<i>Borchert v. U.S.</i> , 232 Fed. Appx. 601 (7th Cir. 2007), <i>reh'g/en banc denied</i> , No. 06-4118 (7th Cir. Aug. 8, 2007), <i>petition for writ of cert. filed</i> , No. 07-718 (U.S. Nov. 2, 2007)	TP asserted that the IRS may only investigate its own personnel and that only income derived from federal sources is taxable	Yes	IRS	\$4,000
<i>Hattman v. Comm'r</i> , 98 A.F.T.R.2d (RIA) 5686 (3rd Cir. 2006)	TP asserted he was not subject to the IRC because he was a "sovereign man"	Yes	IRS	\$1,000
<i>Hattman v. Comm'r</i> , 202 Fed. Appx. 560 (3rd Cir. 2006)	TP asserted he was not subject to the IRC because he was a "sovereign man" living and working on private property not connected with the Government	Yes	IRS	\$3,000
<i>Hilvety v. Comm'r</i> , 216 Fed. Appx. 582 (7th Cir. 2007), <i>reh'g denied</i> , 2007 U.S. App. LEXIS 14444 (7th Cir. 2007), <i>cert. denied</i> , 2007 U.S. LEXIS 12896 (U.S. Dec. 3, 2007)	TP asserted forms used by IRS lacked valid OMB control numbers	Yes	IRS	\$8,000
<i>Israel v. IRS</i> , 210 Fed. Appx. 549 (8th Cir. 2006), <i>petition for reh'g filed</i> , No. 06-1429 (8th Cir. Feb. 12, 2007), <i>petition for reh'g denied</i> , <i>application for ext. of time to file petition for writ of cert. filed</i> , <i>ext. of time granted</i> (June 4, 2007)	TPs asserted frivolous arguments	Yes	IRS	\$5,000
<i>Little v. Comm'r</i> , 219 Fed. Appx. 329 (4th Cir. 2007)	TP asserted frivolous arguments	Yes	TP	
<i>Ramshaw v. U.S.</i> , 189 Fed. Appx. 575 (8th Cir. 2006), <i>reh'g denied</i> , 189 Fed. Appx. 575 (8th Cir. 2006)	TP argued that the IRS was required to show, and the district court was required to determine, TP's liability before the 3rd party summons could be enforced	Yes	TP	
<i>Schiff, U.S. v.</i> , 2006 U.S. App. LEXIS 23153 (9th Cir. 2006), <i>cert. denied</i> , 128 S. Ct. 321 (Oct. 1, 2007)	TP asserted wages do not constitute income	Yes	IRS	\$6,000
<i>Springer v. IRS</i> , 231 Fed. Appx. 793 (10th Cir. 2007)	TP argued tax on income violates 13th Amendment and 16th Amendment doesn't authorize Commissioner to collect taxes	Yes	IRS	\$8,000
<i>Stanojevich v. U.S.</i> , 229 Fed. Appx. 769 (10th Cir. 2007)	TP asserted he was not subject to the IRC because he was a "sovereign man," that the income tax violates 13th Amendment, and summons was invalid because it did not bear a number	Yes	IRS	\$4,000
<i>Storaasli v. Comm'r</i> , 201 Fed. Appx. 562 (9th Cir. 2006)	TP did not assert frivolous arguments	Yes	TP	
<i>Szopa v. U.S.</i> , 453 F.3d 455 (7th Cir. 2006)	TP argued that only corporations and foreign citizens need to pay taxes	Yes	IRS	\$5,400
<i>Szopa v. U.S.</i> , 460 F.3d 884 (7th Cir. 2006)	Decision in 453 F.3d 455 (7th Cir. 2006) was an interim sanction. U.S. filed justification for higher award, resulting in this opinion	Yes	IRS	\$8,000
<i>Wallis v. Comm'r</i> , 203 Fed. Appx. 591 (5th Cir. 2006)	TP alleges he is not a "fiduciary" and that the U.S. is a corporate entity	Yes	IRS	\$8,000
<i>Woofenden v. IRS</i> , 201 Fed. Appx. 785 (1st Cir. 2006)	TP asserted frivolous arguments	Yes	IRS	\$2,000

Section 7482 (c)(4), FRAP Rule 38, or Other Authority Penalty Not Requested or Imposed but Taxpayer Warned to Stop Asserting Frivolous Arguments				
<i>Allen v. Comm'r</i> , 204 Fed. Appx. 564 (7th Cir. 2006)	TP argued that income received from Intertribal Council is not taxable because the Council is tax-exempt	Yes		

TABLE 6 **Failure to File Penalty Under IRC § 6651(a)(1)
and Estimated Tax Penalty Under IRC § 6654**

Case Citation	Issue(s)	Pro Se	Decision
Individual Taxpayers (But not Sole Proprietorships)			
<i>Abdelhak v. Comm'r</i> , T.C. Memo. 2006-158	Relocation as reasonable cause	Yes	IRS
<i>Arnett v. Comm'r</i> , T.C. Memo. 2006-134, <i>aff'd</i> , 2007 U.S.App. LEXIS 15005 (10th Cir. 2007), <i>petition for reh'g en banc denied</i> (Aug. 22, 2007)	Nonfiler; zero return; 6654	Yes	IRS
<i>Avery v. Comm'r</i> , T.C. Memo. 2007-60, <i>appeal docketed</i> , No. 07-72506 (9th Cir. June 22, 2007)	Nonfiler; no evidence of reasonable cause presented; 6654	No	Split (6651(a)(1) IRS; 6654 TP)
<i>Belmont v. Comm'r</i> , T.C. Memo. 2007-68.	Nonfiler; no evidence of reasonable cause presented; 6654	Yes	IRS
<i>Bhattacharyya v. Comm'r</i> , T.C. Memo. 2007-19, <i>appeal docketed</i> , No. 07-73470 (9th Cir. Aug. 31, 2007)	Illness as reasonable cause	Yes	IRS
<i>Brooks v. Comm'r</i> , T.C. Memo. 2007-80	Nonfiler; no evidence of reasonable cause presented; 6654	Yes	Split (6651(a)(1) IRS; 6654 TP)
<i>Bullock v. Comm'r</i> , T.C. Memo. 2006-139	Nonfiler; TP failed to appear at trial; 6654	Yes	IRS
<i>Charlton v. Comm'r</i> , T.C. Memo. 2007-122	Nonfiler; no evidence of reasonable cause presented; 6654	Yes	IRS
<i>Christian v. U.S.</i> , 99 A.F.T.R.2d (RIA) 1183 (D.S.C. 2007), <i>aff'g</i> F. Supp. 2d 2006 WL 2348633 (D.S.C. 2006)	Nonfiler; frivolous return; 6654	Yes	IRS
<i>Combs v. Comm'r</i> , T.C. Summ. Op. 2006-132	Nonfiler; no evidence of reasonable cause presented; 6654	Yes	IRS
<i>Connors v. Comm'r</i> , T.C. Memo. 2006-239, <i>appeal docketed</i> , No. 07-2142 (2nd Cir. May 18, 2007)	Nonfiler; no evidence of reasonable cause presented	No	IRS
<i>Connolly v. Comm'r</i> , T.C. Memo. 2007-98, <i>appeal docketed</i> , No. 07-3237 (2nd Cir. July 27, 2007)	No evidence of reasonable cause presented	Yes	IRS
<i>Cooper v. Comm'r</i> , T.C. Memo. 2006-241	Nonfiler; no evidence of reasonable cause presented; 6654	Yes	IRS
<i>Cote v. Comm'r</i> , T.C. Memo. 2006-129, <i>appeal docketed</i> , No. 07-71816 (9th Cir. May 8, 2007)	Nonfiler; no evidence of reasonable cause presented	No	IRS
<i>Davenport v. Comm'r</i> , T.C. Memo. 2007-76	Nonfiler; no evidence of reasonable cause presented; 6654	Yes	Split (6651(a)(1) IRS; 6654 TP)
<i>Diem v. Comm'r</i> , T.C. Summ. Op. 2006-121	Nonfiler; no evidence of reasonable cause presented	Yes	IRS
<i>Erwin v. Comm'r</i> , T.C. Summ. Op. 2006-172	Nonfiler; lack of documentation as reasonable cause; 6654	Yes	IRS
<i>Escandon v. Comm'r</i> , T.C. Memo. 2007-128	No evidence of reasonable cause presented	Yes	IRS
<i>Garcia v. Comm'r</i> , T.C. Summ. Op. 2006-156	No evidence of reasonable cause presented	Yes	IRS
<i>George v. Comm'r</i> , T.C. Memo. 2006-121	Nonfiler; filing of return claiming zero liability; 6654	Yes	Split (6651(a)(1) TP; 6654 IRS)
<i>Guntton v. Comm'r</i> , T.C. Memo. 2006-122, <i>appeal dismissed</i> , No. 06-4305 (2nd Cir. June 12, 2007)	Nonfiler; no evidence of reasonable cause presented	Yes	IRS
<i>Harris v. Comm'r</i> , T.C. Memo. 2006-275	Nonfiler; motion to dismiss for failure to state a claim; 6654	Yes	IRS
<i>Heers v. Comm'r</i> , T.C. Memo. 2007-10, <i>appeal dismissed</i> , No. 07-14675 (11th Cir. Nov. 6, 2007)	Nonfiler; no evidence of reasonable cause presented; 6654	No	IRS
<i>Huntley v. Comm'r</i> , T.C. Summ. Op. 2006-166	Nonfiler; return lost by Postal Service	Yes	IRS
<i>Jackson, v. Comm'r</i> , T.C. Memo. 2007-116	Nonfiler in some years; no challenge to IRS addition to tax; 6654	Yes	IRS
<i>Jadro v. Comm'r</i> , T.C. Memo. 2006-206	Nonfiler; mistaken belief as to filing obligation	Yes	IRS
<i>Jones v. Comm'r</i> , T.C. Memo. 2006-176	Nonfiler; zero return; illness as reasonable cause; 6654	Yes	IRS

Most Litigated Issues — Tables

Appendix #3

Table 6: Failure to File Penalty Under IRC § 6651(a)(1) and Estimated Tax Penalty Under IRC § 6654

Case Citation	Issue(s)	Pro Se	Decision
<i>Kaldi v. Comm’r</i> , T.C. Summ. Op. 2007-45	Illness as reasonable cause	Yes	IRS
<i>Karnaze v. Comm’r</i> , T.C. Summ. Op. 2007-18	Complexity/unavailability of records as reasonable cause; 6654	Yes	Split (6651(a)(1) IRS; 6654 TP)
<i>Keenan v. Comm’r</i> , 99 A.F.T.R.2d (RIA) 2963 (9th Cir. 2007), <i>aff’g</i> T.C. Memo. 2006-45	Nonfiler; belief that Fifth Amendment protects TP from filing as reasonable cause; 6654	Yes	IRS
<i>Klootwyk v. Comm’r</i> , T.C. Memo. 2006-130	Nonfiler; No evidence of reasonable cause presented; 6654	No	IRS
<i>Landers, Estate of, v. Comm’r</i> , T.C. Memo. 2006-230	Illness as reasonable cause	No	IRS
<i>Leggett v. Comm’r</i> , T.C. Memo. 2006-253	Nonfiler; no evidence of reasonable cause presented; 6654	Yes	IRS
<i>Lewis v. Comm’r</i> , T.C. Memo. 2007-44, <i>appeal docketed</i> , No. 07-9006 (10th Cir. Aug. 1, 2007)	Nonfiler; no evidence of reasonable cause presented; 6654	Yes	IRS
<i>Link v. Comm’r</i> , T.C. Memo. 2006-146, <i>aff’d</i> , 211 Fed. Appx. 204 (4th Cir. 2006)	Nonfiler; mistaken belief as to filing obligation	Yes	IRS
<i>Little v. Comm’r</i> , T.C. Summ. Op. 2006-149	Nonfiler; disability as reasonable cause; 6654	Yes	IRS
<i>McGowan v. Comm’r</i> , T.C. Memo. 2006-154	Nonfiler; mistaken belief as to filing obligation; 6654	Yes	IRS
<i>Messina v. Comm’r</i> , 99 A.F.T.R.2d (RIA) 1201 (4th Cir. 2007), <i>aff’g</i> T.C. Memo. 2006-107, <i>withdrawn and superseded by</i> 100 A.F.T.R.2d 5194 (4th Cir. 2007)	Nonfiler; reliance on tax preparer as reasonable cause; 6654	Yes	IRS
<i>Metallic v. Comm’r</i> , T.C. Memo. 2006-123, <i>aff’d</i> , 225 Fed. Appx. 1 (1st Cir. 2007)	Nonfiler; no evidence of reasonable cause presented; 6654	Yes	IRS
<i>Miles v. IRS</i> , 2007 U.S. Dist. LEXIS 18164 (D.D.C. 2007)	Nonfiler; reliance on statement from IRS employee about when returns could be filed as reasonable cause	No	IRS
<i>Nicholls v. Comm’r</i> , T.C. Memo. 2006-218	Nonfiler; mistaken belief as to filing obligation; 6654	No	IRS
<i>Olmos v. Comm’r</i> , T.C. Memo. 2007-82, <i>appeal docketed</i> , No. 07-2442 (Nov. 16, 2007)	Nonfiler; no evidence of reasonable cause presented; 6654	No	IRS
<i>Ostrom v. Comm’r</i> , T.C. Summ. Op. 2007-66	No evidence of reasonable cause presented	Yes	IRS
<i>Pavich v. Comm’r</i> , T.C. Memo. 2006-167	No evidence of reasonable cause presented; 6654	Yes	IRS
<i>Prowse v. Comm’r</i> , T.C. Summ. Op. 2007-31	No evidence of reasonable cause presented	Yes	IRS
<i>Ridenour, Estate of v. U.S.</i> , 468 F. Supp. 2d 941 (S.D. Ohio 2006)	Reliance on counsel and unavailability of records as reasonable causes	No	IRS
<i>Roiland v. Comm’r</i> , T.C. Summ. Op. 2007-22	Nonfiler; unavailable records as reasonable cause	Yes	IRS
<i>Seay v. Comm’r</i> , T.C. Memo. 2006-208, <i>appeal dismissed</i> , No. 07-1058 (4th Cir. Apr. 13, 2007)	Nonfiler; no genuine issue of material fact; 6654	Yes	IRS
<i>Seidel v. Comm’r</i> , T.C. Memo. 2007-45, <i>appeal docketed</i> , No. 07-72754 (9th Cir. July 12, 2007)	IRS’s burden of production for 6654	Yes	TP
<i>Selgas v. Comm’r</i> , 475 F.3d 697 (5th Cir. 2007), <i>aff’g</i> T.C. Docket No. 23425-04, <i>cert denied</i> , 5785824-1 (Oct. 1, 2007)	Nonfiler; no evidence of reasonable cause presented	No	IRS
<i>Shannon v. Comm’r</i> , T.C. Summ. Op. 2006-176	No evidence of reasonable cause presented	Yes	IRS
<i>Siron v. Comm’r</i> , 203 Fed. Appx. 527 (4th Cir. 2006), <i>aff’g</i> T.C. Memo. 2006-64	No evidence of reasonable cause presented; 6654	Yes	IRS
<i>Smith v. Comm’r</i> , T.C. Memo. 2007-121	Nonfiler; no evidence of reasonable cause presented; 6654	Yes	Split (6651(a)(1) IRS; 6654 TP)
<i>Smoll v. Comm’r</i> , T.C. Memo. 2006-157, <i>appeal docketed</i> , No. 06-2633 (6th Cir. Dec. 18, 2006)	Nonfiler in some years; no evidence of reasonable cause presented; 6654	Yes	IRS
<i>Taylor v. Comm’r</i> , T.C. Summ. Op. 2007-78	Nonfiler; no evidence of reasonable cause presented	Yes	IRS
<i>Tinnerman v. Comm’r</i> , T.C. Memo. 2006-250	Nonfiler; no evidence of reasonable cause presented; 6654	Yes	IRS
<i>Webster v. Comm’r</i> , T.C. Memo. 2006-144, <i>appeal docketed</i> , No. 06-74611 (9th Cir. Sept. 25, 2006)	Nonfiler; no evidence of reasonable cause presented; 6654	Yes	IRS
<i>Wheeler v. Comm’r</i> , 127 T.C. 200 (2006) <i>appeal docketed</i> , No. 07-9005 (10th Cir. June 26, 2007)	Nonfiler; no evidence of reasonable cause presented; IRS’s burden of production for 6654	Yes	Split (6651(a)(1) IRS; 6654 TP)

Table 6: Failure to File Penalty Under IRC § 6651(a)(1) and Estimated Tax Penalty Under IRC § 6654

Case Citation	Issue(s)	Pro Se	Decision
<i>Wilson v. Comm'r</i> , T.C. Summ. Op. 2006-135	Reliance on tax preparer as reasonable cause	Yes	IRS
<i>Windover v. Comm'r</i> , T.C. Summ. Op. 2007-50	No evidence of reasonable cause presented	Yes	IRS
<i>Zigmont v. Comm'r</i> , T.C. Memo. 2006-233	Nonfiler; zero return filed; 6654	No	IRS
Business Taxpayers (Corporations, Partnerships, Trusts and Sole Proprietorships – Schedules C, E, F)			
<i>Alemasov v. Comm'r</i> , T.C. Memo. 2007-130, <i>appeal docketed</i> , No. 07-73968 (9th Cir. Oct. 10, 2007)	Unavailable records as reasonable cause	No	IRS
<i>Battle v. Comm'r</i> , T.C. Summ. Op. 2007-27	No evidence of reasonable cause presented	Yes	IRS
<i>Chow v. Comm'r</i> , T.C. Summ. Op. 2006-116	Illness as reasonable cause; 6654	Yes	IRS
<i>Fortius v. Comm'r</i> , T.C. Summ. Op. 2007-39	No evidence of reasonable cause presented	Yes	IRS
<i>Gregorian v. Comm'r</i> , T.C. Summ. Op. 2006-99	Return lost by IRS	Yes	TPs (H&W)
<i>Griggs v. Comm'r</i> , T.C. Summ. Op. 2006-159	Nonfiler; no evidence of reasonable cause presented; 6654	Yes	IRS
<i>Griggs v. Comm'r</i> , T.C. Summ. Op. 2007-3	Nonfiler; no evidence of reasonable cause presented	Yes	IRS
<i>Irving v. Comm'r</i> , T.C. Memo. 2006-169	Illness & unavailable records as reasonable causes	Yes	TPs (H&W)
<i>K & M La Botica Pharm., Inc. v. Comm'r</i> , T.C. Memo. 2006-214, <i>appeal docketed</i> , No. 06-75047 (9th Cir. Oct. 26, 2006)	No evidence of reasonable cause presented	No	IRS
<i>Lanco Inns, Inc. v. I.R.S.</i> , 98 A.F.T.R.2d (RIA) 5238 (N.D.N.Y. 2006)	Employee misconduct as reasonable cause	No	IRS
<i>Lenihan v. Comm'r</i> , T.C. Memo. 2006-259, <i>appeal docketed</i> , No. 07-1430 (2nd Cir. Apr. 6, 2007)	No evidence of reasonable cause presented; 6654	Yes	IRS
<i>Nahhas v. Comm'r</i> , T.C. Summ. Op. 2007-28	No evidence of reasonable cause presented	No	IRS
<i>Nguyen v. Comm'r</i> , T.C. Summ. Op. 2007-80	Nonfiler; inability to pay as reasonable cause; 6654	Yes	IRS
<i>Omnitec Corp. v. Comm'r</i> , T.C. Memo. 2006-202	Nonfiler; no evidence of reasonable cause presented	No	IRS
<i>Pond v. Comm'r</i> , 211 Fed. Appx. 749 (10th Cir. 2007), <i>aff'g</i> T.C. Memo. 2005-255	Nonfiler; mistaken belief as to filing obligation; 6654	Yes	IRS
<i>Regina Felton, PC v. Comm'r</i> , T.C. Summ. Op. 2006-153	Illness/disability as reasonable cause	Yes	IRS
<i>Sanders-Castro v. Comm'r</i> , T.C. Summ. Op. 2006-161	Illness/disability as reasonable cause	Yes	IRS
<i>Shinault v. Comm'r</i> , T.C. Memo. 2006-136	Mistaken belief as to filing obligation; 6654	Yes	IRS
<i>Staff It, Inc. v. U.S.</i> , 482 F.3d 792 (5th Cir. 2007), <i>aff'g</i> 2006 U.S. Dist. LEXIS 8793 (S.D. Tex. 2006), <i>cert denied</i> , 5834167 (Oct. 1, 2007)	Inability to pay as reasonable cause	No	IRS
<i>Wesley v. Comm'r</i> , T.C. Memo. 2007-78	No evidence of reasonable cause presented	Yes	IRS
<i>Wright v. Comm'r</i> , T.C. Memo. 2007-50	Illness as reasonable cause	Yes	IRS

TABLE 7 **Trade or Business Expenses Under IRC § 162 and Related Sections**

Case Citation	Issue(s)	Pro Se	Decision
Individual Taxpayers (But not Sole Proprietorships)			
<i>Allston v. Comm'r</i> , T.C. Summ. Op. 2007-37	Deductions denied for expenses not substantiated; some employee business deductions estimated under <i>Cohan</i> rule	Yes	Split
<i>Ayala v. Comm'r</i> , T.C. Summ. Op. 2007-60	No travel expense deductions because TPs (H&W) had no “tax home”	Yes	IRS
<i>Ayala v. Comm'r</i> , T.C. Summ. Op. 2007-59	No travel expense deductions because TP had no “tax home”	Yes	IRS
<i>Bissonnette v. Comm'r</i> , 127 T.C. 124 (2006)	Deductions allowed for travel expenses incurred while away from home; meals and incidental expense deductions reduced by 50% pursuant to IRC 247(n)	No	Split
<i>Gray v. Comm'r</i> , T.C. Summ. Op. 2006-167	No travel expense deductions because TP had no “tax home”	Yes	IRS
<i>Harrell v. Comm'r</i> , T.C. Summ. Op. 2006-165	Deductions allowed for expenses properly substantiated or for which there was a rational basis for an estimate under <i>Cohan</i> rule; deductions denied for unreimbursed employee and other miscellaneous expenses not substantiated and could not be estimated under <i>Cohan</i> rule	Yes	Split
<i>Marple v. Comm'r</i> , T.C. Summ. Op. 2007-76	Deductions denied for unreimbursed employee business expenses not substantiated; no deduction for commuting expenses personal in nature	Yes	IRS
<i>Nicely v. Comm'r</i> , T.C. Memo. 2006-172	Deductions denied for expenses not substantiated	Yes	IRS
<i>Prowse v. Comm'r</i> , T.C. Summ. Op. 2007-31	Deductions denied for unreimbursed employee expenses not substantiated	Yes	IRS
<i>Roderick v. Comm'r</i> , T.C. Summ. Op. 2007-6	Deductions allowed for properly substantiated unreimbursed employee business expenses; deductions denied for expenses personal in nature	Yes	Split
<i>Shoemaker v. Comm'r</i> , T.C. Summ. Op. 2006-183	Deductions denied for expenses while not away from home and expenses personal in nature; deductions denied for expenses not substantiated	Yes	IRS
<i>Soholt v. Comm'r</i> , T.C. Summ. Op. 2007-49	Deductions allowed for certain expenses estimated under <i>Cohan</i> rule; deductions allowed for properly substantiated expenses; deductions denied for expenses not substantiated; no deduction for personal expenses	Yes	Split
<i>Townsend v. Comm'r</i> , T.C. Summ. Op. 2006-147	Deductions denied for expenses not substantiated	Yes	IRS
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships - Schedules C, E, F)			
<i>Abdelhak v. Comm'r</i> , T.C. Memo. 2006-158	Deductions for rent, travel and entertainment expenses denied because they lacked business purpose	Yes	IRS
<i>Affiliated Foods, Inc. v. Comm'r</i> , 128 T.C. 62 (2007)	Amount of the rebate is not a business expense, potentially deductible under sec. 162, but, rather, a reduction of selling price that lessens the amount of gross income	No	IRS
<i>Alemasov v. Comm'r</i> , T.C. Memo. 2007-130, appeal docketed, No. 07-73968 (9th Cir. Sept. 25, 2007)	Deductions denied for expenses not substantiated; expenses personal in nature	No	IRS
<i>Alexander v. Comm'r</i> , T.C. Summ. Op. 2006-127	Deductions denied for compensation paid to children because payments were personal in nature and not properly substantiated	Yes	IRS
<i>Ataky v. Comm'r</i> , T.C. Memo. 2007-84	Deductions denied for expenses not substantiated	Yes	IRS
<i>Bailey v. Comm'r</i> , T.C. Summ. Op. 2007-54	Deductions denied for expenses not substantiated; deductions allowed for legal fees and marketing expenses properly substantiated	Yes	Split
<i>Battle v. Comm'r</i> , T.C. Summ. Op. 2007-27	Deductions denied for various personal and unsubstantiated expenses; deductions allowed for education expenses properly substantiated	Yes	Split
<i>Benson v. Comm'r</i> , T.C. Memo. 2007-113	Deductions denied for expenses not substantiated; legal fees incurred in a criminal case were expenses personal in nature; unreimbursed employee expenses (gifts to customers) denied when employee has right to reimbursement	Yes	IRS
<i>Broderick v. Comm'r</i> , T.C. Summ. Op. 2006-182	Deductions denied for expenses not substantiated	Yes	IRS
<i>Byer v. Comm'r</i> , T.C. Summ. Op. 2006-125	Deductions denied for expenses not substantiated	Yes	IRS

Table 7: Trade or Business Expenses Under IRC § 162 and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
<i>Californians Helping to Alleviate Med. Problems, Inc. v. Comm’r</i> , 128 T.C. 173 (2007)	Deductions allowed for caregiving services; deductions for providing medical marijuana barred by IRC 280E	No	Split
<i>Calvao v. Comm’r</i> , T.C. Memo. 2007-57	Deduction denied for gambling losses because TP not engaged in trade or business activity with continuity, regularity, and with the primary purpose of deriving income and profit	No	IRS
<i>Chaplin v. Comm’r</i> , T.C. Memo. 2007-58	Deductions denied for legal fees because the fees were not directly related to the TP’s trade or business	No	IRS
<i>Chow v. Comm’r</i> , T.C. Summ. Op. 2006-116	Deductions denied because TP’s stock trading activity was not regular, continuous, and frequent enough to be considered a trade or business	Yes	IRS
<i>Combs v. Comm’r</i> , T.C. Summ. Op. 2006-132	Deductions denied for transportation and computer expenses not substantiated	Yes	IRS
<i>Contreras v. Comm’r</i> , T.C. Memo. 2007-63	Deductions denied for expenses not substantiated; unreimbursed employee travel expenses denied when employee failed to submit claim for reimbursement; TP not engaged in trade or business activity with continuity, regularity, and with the primary purpose of deriving income and profit	Yes	IRS
<i>Damron v. Comm’r</i> , T.C. Summ. Op. 2007-24	Deductions denied for expenses not substantiated	Yes	IRS
<i>D’Avanzo v. U.S.</i> , 215 Fed. Appx. 996 (Fed. Cir. 2007), <i>aff’g</i> 67 Fed. Cl. 39 (2005), <i>request for reissuance as precedential opinion denied</i> (Apr. 16, 2007), <i>reh’g and reh’g en banc denied</i> (May 3, 2007)	Deductions denied for expenses not substantiated	Yes	IRS
<i>Davis v. Comm’r</i> , T.C. Memo. 2006-272	TPs (H&W) allowed some deductions by reasonable reconstruction of expenses when records were lost through no fault of their own; deductions estimated under Cohan rule; deductions denied for payments that were not ordinary and necessary; deductions denied for internet service expenses personal in nature	Yes	Split
<i>Deward v. Comm’r</i> , T.C. Summ. Op. 2007-62	Deductions denied for miscellaneous expenses because TP not engaged in trade or business with the primary purpose of deriving profit; start-up expenses must be capitalized under IRC § 195	Yes	IRS
<i>Dowdy v. Comm’r</i> , T.C. Summ. Op. 2006-111	Deductions denied for expenses not substantiated	Yes	IRS
<i>E. J. Harrison & Sons, Inc. v. Comm’r</i> , T.C. Memo. 2006-133, <i>on remand from</i> 138 Fed. Appx. 994 (9th Cir. 2005), <i>aff’g in part and rev’g in part</i> T.C. Memo. 2003-239, <i>appeal docketed</i> , No. 06-74316 (9th. Cir. Aug. 18, 2006)	Some deductions for reasonable compensation allowed	No	Split
<i>Ferguson v. Comm’r</i> , T.C. Summ. Op. 2007-30	Deductions for gambling losses denied because TP not engaged in gambling as a trade or business activity for profit	Yes	IRS
<i>Fortius v. Comm’r</i> , T.C. Summ. Op. 2007-39	Deductions allowed for business expenses estimated under Cohan rule	Yes	Split
<i>Francis v. Comm’r</i> , T.C. Memo. 2007-33	Deductions for health insurance premiums only 60% deductible under IRC § 162(l)	No	IRS
<i>Gay v. Comm’r</i> , T.C. Memo. 2007-87	Deductions denied for improvement expenses on the rental real properties, as they were capital expenditures under IRC § 263(a), rather than business expenses	Yes	IRS
<i>Gonzalez v. Comm’r</i> , T.C. Summ. Op. 2006-163	Deductions denied for export activity because TP’s (H&W) not engaged in trade or business activity for profit	No	IRS
<i>Goode v. Comm’r</i> , T.C. Summ. Op. 2007-73	Deductions denied for expenses not substantiated; deductions for vehicle insurance expenses estimated under Cohan rule; TP engaged in construction activity with profit motive	No	Split
<i>Grabowski v. Comm’r</i> , T.C. Summ. Op. 2007-74	Deductions denied for expenses not substantiated	No	IRS
<i>Gregorian v. Comm’r</i> , T.C. Summ. Op. 2006-99	Deductions denied for expenses not substantiated; rental and other miscellaneous expenses estimated under Cohan rule	Yes	Split
<i>Griggs v. Comm’r</i> , T.C. Summ. Op. 2006-159	Deductions denied for expenses personal in nature; deductions denied for expenses not substantiated; deductions allowed for activity engaged in for profit	Yes	Split
<i>Griggs v. Comm’r</i> , T.C. Summ. Op. 2007-3	Deductions allowed for legal and professional services proximately related to TP’s trade or business; deductions denied for expenses not substantiated; deductions allowed for the food and beverages sold in a bona fide transaction for adequate and full consideration in money or money’s worth; deductions denied for the write-off of old inventory because TP not engaged in trade or business	Yes	Split
<i>Hill v. Comm’r</i> , T.C. Summ. Op. 2006-120	Deductions denied because TP’s tournament bass fishing activity did not constitute trade or business activity entered into for profit	Yes	IRS

Most Litigated Issues — Tables

Appendix #3

Table 7: Trade or Business Expenses Under IRC § 162 and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
<i>Irving v. Comm’r</i> , T.C. Memo. 2006-169	Deductions denied for expenses not substantiated	Yes	IRS
<i>Jones v. Comm’r</i> , T.C. Summ. Op. 2007-21	Deductions denied because TP’s motorcycle activity did not constitute a trade or business entered into for profit	Yes	IRS
<i>Lam v. Comm’r</i> , T.C. Memo. 2006-265	Deductions denied for expenses not substantiated	No	IRS
<i>Lenihan v. Comm’r</i> , T.C. Memo. 2006-259, <i>appeal docketed</i> , No. 07-1430 (2nd Cir. Apr. 2, 2007)	Deductions denied for expenses not substantiated; deductions denied for expenses personal in nature; deductions for some substantiated expenses allowed	Yes	Split
<i>Load, Inc. v. Comm’r</i> , T.C. Memo. 2007-51, <i>appeal docketed</i> , No. 07-72564 (9th Cir. June 19, 2007)	Deductions denied for expenses relating to manufactured homes because they must be included under IRC § 263A as inventory costs	No	IRS
<i>Lunsmann-Nolting v. Comm’r</i> , T.C. Summ. Op. 2006-175	Deductions denied for expenses related to real estate rental activities when TP not engaged in rental activity with a profit motive and the expenses not ordinary and necessary	Yes	IRS
<i>Magallon v. Comm’r</i> , T.C. Summ. Op. 2007-15	Deductions denied for expenses not substantiated	Yes	IRS
<i>Major v. Comm’r</i> , 99 A.F.T.R.2d (RIA) 2962 (9th Cir. 2007), <i>aff’g</i> T.C. Memo. 2005-194, <i>cert. denied</i> , 128 S. Ct. 402 (2007)	Deductions denied for expenses not substantiated	Yes	IRS
<i>Millard v. Comm’r</i> , T.C. Summ. Op. 2007-86	Deductions allowed for travel, home office and miscellaneous expenses properly substantiated	No	TP
<i>Muhammad v. Comm’r</i> , T.C. Summ. Op. 2006-174	Deductions denied for legal, professional, and rental expenses not substantiated	Yes	IRS
<i>Nguyen v. Comm’r</i> , T.C. Summ. Op. 2007-80	Deductions denied for meals and entertainment expenses not substantiated; deductions denied for personal telephone expenses; deductions allowed for transportation expenses estimated under Cohan rule and for properly substantiated advertising expenses	Yes	Split
<i>Nielsen v. Comm’r</i> , T.C. Summ. Op. 2007-53	Deductions for lodging expenses denied when TP did not incur them; even if TP incurred such expense, denied as personal in nature; TP was not traveling while away from his tax home	Yes	IRS
<i>Nwankwo v. Comm’r</i> , T.C. Summ. Op. 2006-187	Deductions denied for expenses not substantiated; only deduction for \$105 traffic fine properly substantiated allowed	Yes	Split
<i>Pillay v. Comm’r</i> , T.C. Summ. Op. 2006-93	Deductions denied for expenses not ordinary and necessary, not substantiated or personal in nature; deductions denied for software development expenses that should be depreciated; deductions denied for rental expenses not reasonable	Yes	IRS
<i>Pinkney v. Comm’r</i> , T.C. Summ. Op. 2006-164	Deductions denied for expenses not substantiated; deductions denied for legal fees not ordinary and necessary	Yes	IRS
<i>Prowse v. Comm’r</i> , T.C. Memo. 2006-120, <i>appeal dismissed</i> , No. 06-5683 (2nd Cir. Sept. 28, 2007)	Deductions denied for unreimbursed employee expenses not substantiated	Yes	IRS
<i>Riley v. Comm’r</i> , T.C. Summ. Op. 2007-26	Deductions denied for lodging expenses not properly substantiated; deductions allowed for per diem meals and incidental expenses subject to 50% limitation of IRC § 274(n); deduction denied for transportation costs using the standard mileage rate; deduction allowed for substantiated fuel expenses	Yes	Split
<i>Sanders-Castro v. Comm’r</i> , T.C. Summ. Op. 2006-161	Deductions denied for horse showing and breeding activities that were not engaged in for profit	Yes	IRS
<i>Schnell v. Comm’r</i> , T.C. Memo. 2006-147	Deductions denied for advertising and office expenses not substantiated	Yes	IRS
<i>Settimo v. Comm’r</i> , T.C. Memo. 2006-261	Deductions denied for TP wife’s childcare expenses because they were not “directly related” to business; expenses not ordinary and necessary	No	IRS
<i>Snorek v. Comm’r</i> , T.C. Memo. 2007-34	Deductions denied for health insurance premiums not properly substantiated; deductions for health insurance premiums only 60% deductible under IRC § 162(l)	No	IRS
<i>Storer v. Comm’r</i> , T.C. Summ. Op. 2007-56	Deductions denied for photography-related expenses because the activity lacked a profit objective	Yes	IRS
<i>Stukes v. Comm’r</i> , T.C. Summ. Op. 2007-65	Deductions allowed for some farming expenses estimated under <i>Cohan</i> rule; deductions denied for expenses not substantiated, but allowed for substantiated expenses; deductions denied for legal fees incurred in connection with the sale of a capital asset that should be capitalized	Yes	Split
<i>Tigrett v. U.S.</i> , 99 A.F.T.R.2d (RIA) 501 (6th Cir. 2007), <i>aff’g</i> 96 A.F.T.R.2d (RIA) 5649 (W.D. Tenn. 2005)	Deductions denied for payments made to protect TP’s reputation, as such expenses were not ordinary and necessary, but rather, were nondeductible capital expenditures	No	IRS

Table 7: Trade or Business Expenses Under IRC § 162 and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
<i>Topping v. Comm'r</i> , T.C. Memo. 2007-92	Deductions allowed for expenses of the equestrian activities that were reasonable, ordinary and necessary, and not personal	No	TP
<i>Toth v. Comm'r</i> , 128 T.C. 1 (2007)	Deductions allowed for expenses attributable to the horse boarding and training activities engaged in for profit	No	TP
<i>Transp. Labor Contract/Leasing, Inc. v. Comm'r</i> , 461 F.3d 1030 (8th Cir. 2006), <i>rev'd and remanded</i> T.C. Memo. 2005-173 and 123 T.C. 154 (2004)	Deductions allowed for per diem driver travel expenses reimbursed to employees; per diem expenses not limited to 50% under IRC § 274(e)(3)(B) exception	No	TP
<i>Trimble-Gee v. Comm'r</i> , T.C. Summ. Op. 2007-68	Deductions denied for expenses not substantiated, not ordinary and necessary	Yes	IRS
<i>Wechsler & Co. v. Comm'r</i> , T.C. Memo. 2006-173	Deductions allowed for reasonable amount of salary and bonuses paid by an investment firm to three employees as compensation for personal services rendered; deductions denied for portions of compensation not reasonable	No	Split
<i>Wesley v. Comm'r</i> , T.C. Memo. 2007-78	Deductions denied for purchase and installation of home recording equipment because TP not engaged in trade or business for profit	Yes	IRS
<i>Xia v. Comm'r</i> , T.C. Summ. Op. 2007-10	Deductions denied because TP's research activity did not constitute a trade or business or an activity entered into for profit	Yes	IRS

TABLE 8 **Accuracy-Related Penalty Under IRC §§ 6662(b)(1) and (2)**

Case Citation	Issue(s)	Pro Se	Decision
Individual Taxpayers (But not Sole Proprietorships)			
<i>Abdelhak v. Comm’r</i> , T.C. Memo. 2006-158	6662(b) – TP’s plight (recent divorce and job loss) and complex law were reasonable cause	Yes	TP
<i>Adams v. Comm’r</i> , T.C. Memo. 2006-114	6662(b)(2) – No evidence of reasonable cause or substantial authority presented	Yes	IRS
<i>Ayala v. Comm’r</i> , T.C. Summ. Op. 2007-59	6662(b)(1) – TP acted in good faith: first job, complex law, tried to comply, and straightforward testimony	Yes	TP
<i>Ayala v. Comm’r</i> , T.C. Summ. Op. 2007-60	6662(b)(1) – TPs (H&W) acted in good faith: testimony was credible, and TPs were serious about tax responsibilities	Yes	TP
<i>Becnel v. Comm’r</i> , T.C. Summ. Op. 2007-35	6662(b)(2) – Insufficient effort to ascertain tax liability; TP knowingly omitted Form 1099 income	Yes	IRS
<i>Benton v. Comm’r</i> , T.C. Memo. 2006-198	6662(b) – Well established that Net Operating Loss carrybacks do not reduce or eliminate penalties	Yes	IRS
<i>Cirbo v. Comm’r</i> , T.C. Summ. Op. 2007-85	6662(b) – IRS failed to show that TP omitted income, so no understatement of tax existed	Yes	TP
<i>Connolly v. Comm’r</i> , T.C. Memo. 2007-98	6662(b)(2) – Failure to reveal Form 1099 income to tax professional	Yes	IRS
<i>Davenport, U.S. v.</i> , 2006-2 U.S.T.C. (CCH) ¶50,394 (W.D. Okla. 2006)	6662(b) – Failure to provide complete information to tax professional	No	IRS
<i>Forristal v. Comm’r</i> , T.C. Summ. Op. 2006-194	6662(b)(1) – No reasonable cause for omission of Form 1099 income, and failure to provide complete information to tax professional	Yes	IRS
<i>Gale v. Comm’r</i> , T.C. Summ. Op. 2006-152	6662(b) – Reasonable reliance on tax professional	Yes	TP
<i>Gee v. Comm’r</i> , 127 T.C. 1 (2006)	6662(b)(2) – Reasonable cause because issue was novel	No	TP
<i>Green v. Comm’r</i> , T.C. Memo. 2007-39	6662(b)(2) – No penalty on one component of deficiency because TP won substantive issue; no evidence to justify reliance on tax professional’s advice	No	Split
<i>Hansen v. Comm’r</i> , 471 F.3d 1021 (9th Cir. 2006), <i>aff’g</i> T.C. Memo. 2004-269	6662(b)(2) – Bad faith to not investigate “too good to be true” tax shelter; unreasonable to not consult independent tax professional	No	IRS
<i>Hargrove v. Comm’r</i> , T.C. Memo. 2006-159	6662(b)(2) – Failure to show competency of tax professional; no evidence of reasonable cause presented	No	IRS
<i>Hartsock v. Comm’r</i> , T.C. Memo. 2006-205	6662(b)(1) – Failure to maintain adequate records is <i>per se</i> negligence or intentional disregard	No	IRS
<i>Hilton v. Comm’r</i> , T.C. Summ. Op. 2007-82	6662(b)(2) – No evidence of reliance on competent tax professional	Yes	IRS
<i>Kivett v. Comm’r</i> , T.C. Summ. Op. 2006-114	6662(b) – No justification provided for not reporting income	Yes	IRS
<i>Lee v. Comm’r</i> , T.C. Memo. 2006-193	6662(b) – Bad faith for sophisticated TPs (H&W) to submit incredulous and changing records	No	IRS
<i>Lewis v. Comm’r</i> , T.C. Summ. Op. 2006-140	6662(b)(1) – Failure to maintain contemporaneous log or other substantiation	Yes	IRS
<i>Lundgren v. Comm’r</i> , T.C. Memo. 2006-177	6662(b)(2) – No evidence of reasonable cause or substantial authority presented	Yes	IRS
<i>Mabinuori v. Comm’r</i> , T.C. Summ. Op. 2006-109	6662(b)(1) – Reasonable to not report Form 1099 income when TPs (H&W) had received W-2 from same payor; no evidence of reasonable cause presented for failure to report state income tax refund	Yes	Split
<i>McCammon v. Comm’r</i> , T.C. Memo. 2007-3	6662(b)(1) – Zero income returns are <i>per se</i> negligent	Yes	IRS
<i>Montgomery v. Comm’r</i> , 127 T.C. 43 (2006)	6662(b)(2) – Reasonable to rely on a “Big 4” accounting firm’s assistance in preparing return	No	TP
<i>Moore v. Comm’r</i> , T.C. Memo. 2007-123	6662(b)(2) – Reasonable cause because issue was novel and TPs (H&W) relied on tax return preparer and counsel	No	TP
<i>Moracen v. Comm’r</i> , T.C. Summ. Op. 2007-69	6662(b)(1) – Reasonable cause because TP (W) was unsophisticated and relied on executor of estate	No	TP
<i>Muhammad v. Comm’r</i> , T.C. Summ. Op. 2006-144	6662(b)(1) – Lack of adequate records	Yes	IRS
<i>Nahhas v. Comm’r</i> , T.C. Summ. Op. 2007-28	6662(b)(1) – Failure to report income items; reliance on a divorce attorney is not reasonable reliance on a tax professional	No	IRS
<i>Ogunbade v. Comm’r</i> , T.C. Summ. Op. 2006-157	6662(b) – Lack of adequate records	Yes	IRS

Table 8: Accuracy-Related Penalty Under IRC §§ 6662(b)(1) and (2)

Case Citation	Issue(s)	Pro Se	Decision
<i>Olintz v. Comm’r</i> , T.C. Summ. Op. 2006-155	6662(b) – No penalty on main component of deficiency because TP won substantive issue; TP did not contest penalty on other items of unreported income	Yes	Split
<i>O’Malley v. Comm’r</i> , T.C. Memo. 2007-79	6662(b) – No substantial authority for not reporting one of two transactions, for which TPs (H&W) received a Form 1099; TPs failed to consult a tax professional	No	Split
<i>Racine v. Comm’r</i> , T.C. Memo. 2006-162, <i>aff’d on other grounds</i> , 493 F.3d 777 (7th Cir. 2007)	6662(b)(1) – Reasonable reliance on tax professional when TPs (H&W) unsophisticated and issue was novel	No	TP
<i>Randall v. Comm’r</i> , T.C. Memo. 2007-1	6662(b) – Unreasonable to report total tax of zero	Yes	IRS
<i>Spitz v. Comm’r</i> , T.C. Memo. 2006-168	6662(b)(2) – Reasonable to rely on tax professional when TP unsophisticated and issue complex	No	TP
<i>Stamoulis v. Comm’r</i> , T.C. Summ. Op. 2007-38	6662(b)(1) – No penalty for subjective fair market values of charitable contributions; no substantiation of other deductions	No	Split
<i>Svoboda v. Comm’r</i> , T.C. Memo. 2006-235	6662(b)(2) – Honest misunderstanding of complex issue was reasonable	Yes	TP
<i>Taylor v. Comm’r</i> , T.C. Summ. Op. 2006-108	6662(b)(1) – Reasonable cause for good faith, though mistaken, attempt to comply with tax law	No	TP
<i>Warfield v. Comm’r</i> , T.C. Summ. Op. 2006-145	6662(b)(1) – Lack of adequate records	Yes	IRS
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedules C, E, and F)			
<i>Bailey v. Comm’r</i> , T.C. Summ. Op. 2007-54	6662(b) – Bad faith to deduct personal items, and lack of adequate records	Yes	IRS
<i>Battle v. Comm’r</i> , T.C. Summ. Op. 2007-27	6662(b)(2) – Bad faith to deduct personal items, and lack of adequate records	Yes	IRS
<i>Benson v. Comm’r</i> , T.C. Memo. 2007-113	6662(b)(1) – Self-serving testimony and lack of adequate records	Yes	IRS
<i>Broderick v. Comm’r</i> , T.C. Summ. Op. 2006-182	6662(b) – Lack of substantiation; reliance on tax software not reasonable	Yes	IRS
<i>Byer v. Comm’r</i> , T.C. Summ. Op. 2006-125	6662(b) – Unreasonable for TPs (H&W) to misclassify employment status and to not substantiate expenses when H was a tax attorney	Yes	IRS
<i>Calvao v. Comm’r</i> , T.C. Memo. 2007-57	6662(b)(2) – No showing of good faith or reasonable cause; no evidence that tax professional was competent	No	IRS
<i>Chaplin v. Comm’r</i> , T.C. Memo. 2007-58	6662(b)(2) – No substantial authority; no evidence that tax professional was competent	No	IRS
<i>Chong v. Comm’r</i> , T.C. Memo. 2007-12	6662(b) – Reasonable cause on one issue because records lost when office ransacked; not reasonable on other issue because substantiation requirements widely known	Yes	Split
<i>Davis v. Comm’r</i> , T.C. Memo. 2006-272	6662(b) – Good faith reliance on tax professional for certain deductions, but not for deduction of personal expenses	No	Split
<i>Garfield v. Comm’r</i> , T.C. Memo. 2006-267	6662(b)(2) – Unreasonable to report ordinary income as a capital gain	No	IRS
<i>Gay v. Comm’r</i> , T.C. Memo. 2007-87	6662(b)(1) – No evidence of reasonable cause presented	Yes	IRS
<i>Geiger v. Comm’r</i> , T.C. Memo. 2006-271	6662(b)(2) – Failure to consult a competent tax professional	No	IRS
<i>Gleason v. Comm’r</i> , T.C. Memo. 2006-191	6662(b)(1) – Lack of adequate records, and failure to show competency of tax professional	Yes	IRS
<i>Gonzalez v. Comm’r</i> , T.C. Summ. Op. 2006-163	6662(b)(1) –Flagrant disregard of tax laws using a nonexistent entity	No	IRS
<i>Grabowski v. Comm’r</i> , T.C. Summ. Op. 2007-74	6662(b) – Reasonable cause for lack of substantiation: recordkeeper would not release records	No	TP
<i>Houchin v. Comm’r</i> , T.C. Memo. 2006-119	6662(b) – Good faith reliance on tax professional	No	TP
<i>Irving v. Comm’r</i> , T.C. Memo. 2006-169	6662(b)(2) – Good faith in utilizing a bookkeeper, maintaining records, and cooperating with IRS during audit	Yes	TP
<i>Jamie v. Comm’r</i> , T.C. Memo. 2007-22	6662(b)(2) – Failure to support tax position with substantial authority	Yes	IRS
<i>Jones v. Comm’r</i> , T.C. Summ. Op. 2007-21	6662(b)(1) – Failure to prove profit motive, and to prove tax professional relied upon was competent	Yes	IRS
<i>Karason v. Comm’r</i> , T.C. Memo. 2007-103	6662(b)(1) – Unreasonable and unsubstantiated tax claims for a sophisticated TP	No	IRS
<i>Keller v. Comm’r</i> , T.C. Memo. 2006-131	6662(b) – Unreasonable not to investigate “too good to be true” tax shelter; failure to seek advice outside of shelter’s promoter	No	IRS

Most Litigated Issues — Tables

Appendix #3

Table 8: Accuracy-Related Penalty Under IRC §§ 6662(b)(1) and (2)

Case Citation	Issue(s)	Pro Se	Decision
<i>Klamath Strategic Invest. Fund, LLC v. U.S.</i> , 472 F. Supp. 2d 885 (E.D. Tex. 2007), motion for recons. denied, 2007-1 U.S.T.C. (CCH) ¶50,410 (E.D. Tex. 2007)	6662(b) – Substantial authority and good faith reliance on tax professional	No	TP
<i>Lam v. Comm’r</i> , T.C. Memo. 2006-265	6662(b)(1) – Bad faith for sophisticated TPs (H&W) to omit income and to not substantiate deductions	No	IRS
<i>Lehrer v. Comm’r</i> , T.C. Memo. 2006-156	6662(b)(2) – Failure to investigate preparer’s credentials or large refunds	No	IRS
<i>Magallon v. Comm’r</i> , T.C. Summ. Op. 2007-15	6662(b)(2) – Bad faith to underreport cash sales	Yes	IRS
<i>Major v. Comm’r</i> , 236 Fed. Appx. 268 (9th Cir. 2007), cert. denied, 128 S. Ct. 402, 169 L.Ed.2d 265 (Oct. 9, 2007)	6662(b)(1) – Failure to substantiate deductions	Yes	IRS
<i>McDonough v. Comm’r</i> , T.C. Memo. 2007-101	6662(b)(1) – Bad faith to not investigate “too good to be true” tax shelter; wrong to not seek tax advice independent of promoter	No	IRS
<i>Mitchell v. Comm’r</i> , T.C. Memo. 2006-145	6662(b)(1) – Some years were unreasonable for sophisticated TPs (H&W) to report hobby losses	No	Split
<i>Murphy v. Comm’r</i> , T.C. Memo. 2006-243	6662(b)(2) – No penalty on main component of deficiency because TP won substantive issue; TP conceded other components of deficiency but not clear whether concessions produced substantial understatement	No	Unclear
<i>Nwanko v. Comm’r</i> , T.C. Summ. Op. 2006-187	6662(b)(1) – Lack of adequate records	Yes	IRS
<i>Pinkney v. Comm’r</i> , T.C. Summ. Op. 2006-164	6662(b)(1) – Lack of adequate records	Yes	IRS
<i>Riley v. Comm’r</i> , T.C. Summ. Op. 2007-26	6662(b)(1) – Lack of adequate records and failure to seek advice of a tax professional	Yes	IRS
<i>Schnell v. Comm’r</i> , T.C. Memo. 2006-147	6662(b)(1) – Unreasonable to take bogus deductions, and failure to seek advice of a tax professional	Yes	IRS
<i>Storer v. Comm’r</i> , T.C. Summ. Op. 2007-56	6662(b)(1) – Bad faith to claim personal deductions as a business expenses	Yes	IRS
<i>Thrane v. Comm’r</i> , T.C. Memo. 2006-269	6662(b)(2) – Reliance on tax professional as reasonable cause when issue was complex and TP had good compliance history	No	TP
<i>Trimble-Gee v. Comm’r</i> , T.C. Summ. Op. 2007-68	6662(b)(1) – Lack of adequate records, particularly given that TP was IRS employee	Yes	IRS
<i>Tschetschot v. Comm’r</i> , T.C. Memo. 2007-38	6662(b)(2) – No substantial authority; however, after adjustments, unclear whether a substantial understatement exists	Yes	Unclear

Table 9 **Relief From Joint and Several Liability Under IRC § 6015**

Case Citation	Issue(s)	Pro Se	Intervenor	Decision
<i>Alioto v. Comm’r</i> , T.C. Memo. 2006-199, <i>motions to vacate and reconsider pending</i>	6015(f); no jurisdiction due to lack of asserted deficiency	No	No	IRS*
<i>Bandaras v. Comm’r</i> , T.C. Memo. 2006-228, <i>order of dismissal vacated by court order</i> (Jan. 11, 2007)	6015(f); no jurisdiction due to lack of asserted deficiency	No	No	IRS*
<i>Bandaras v. Comm’r</i> , T.C. Memo. 2007-129	6015(f) (underpayment)	No	No	IRS
<i>Begic v. Comm’r</i> , T.C. Memo. 2007-126	6015(c)	No	Yes	TP
<i>Billings v. Comm’r</i> , 127 T.C. 7 (2006), <i>appeal docketed</i> , No. 06-9006 (10th Cir. Oct. 27, 2006), <i>appeal vacated and case remanded</i> (June 14, 2007), <i>ruling for taxpayer on remand</i> , T.C. Memo. 2007-234	6015(f); no jurisdiction due to lack of asserted deficiency	No	No	IRS*
<i>Bock v. Comm’r</i> , T.C. Memo. 2007-41	6015(f); No jurisdiction because amendment to 6015(e) did not apply	No	No	IRS
<i>Boynton, U.S. v.</i> , 99 A.F.T.R.2d (RIA) 920 (S.D. Cal. 2007)	District court improper forum for initial 6015 relief request	No	No	IRS
<i>Butner v. Comm’r</i> , T.C. Memo. 2007-136	6015(b), (c), (f) (underpayment)	Yes	No	IRS
<i>Capehart v. Comm’r</i> , 204 F.Appx. 618 (9th Cir. 2006), <i>aff’g</i> T.C. Memo 2004-268	6015(b), (c), (f) (understatement)	No	No	IRS
<i>Cawog, U.S. v.</i> , 97 A.F.T.R.2d (RIA) 3069 (W.D. Pa. 2006), <i>appeal dismissed</i> , (3rd Cir. July 5, 2007)	No jurisdiction	Yes	No	IRS
<i>Champagne v. Comm’r</i> , T.C. Summ. Op. 2006-195	6015(c)	Yes	Yes	TP
<i>Chen v. Comm’r</i> , T.C. Memo. 2006-160	6015 (b) and (f); fraudulent scheme	No	No	IRS
<i>Chou v. Comm’r</i> , T.C. Memo. 2007-102, <i>appeal docketed</i> , No. 07-75806 (9th Cir. July 25, 2007)	6015(f) (underpayment)	No	No	IRS
<i>Cummings v. Comm’r</i> , T.C. Summ. Op. 2007-77	6015(f) (underpayment)	Yes	No	TP
<i>Faircloth v. Comm’r</i> , T.C. Summ. Op. 2006-150	6015(c) and (g)	Yes	No	IRS
<i>Farmer v. Comm’r</i> , T.C. Memo. 2007-74	6015(f) (underpayment)	Yes	No	TP
<i>Forister v. Comm’r</i> , T.C. Summ. Op. 2006-190	6015(b), (c), (f) (understatement and underpayment)	Yes	No	IRS
<i>Garza v. Comm’r</i> , T.C. Summ. Op. 2007-29	6015(b), (c), (f) (understatement)	Yes	No	IRS
<i>Gilbert v. Comm’r</i> , T.C. Summ. Op. 2007-16	6015(f) (underpayment)	Yes	No	TP
<i>Glenn v. Comm’r</i> , T.C. Summ. Op. 2007-14	6015(e); no jurisdiction due to untimely petition	Yes	No	IRS
<i>Goode-Parker v. Comm’r</i> , T.C. Summ. Op. 2007-40	Failure to add the lines for income tax due and employment tax due did not constitute a math error, and thus, the liability was not an understatement or deficiency	Yes	No	IRS
<i>Hunter v. Comm’r</i> , T.C. Memo. 2006-227, <i>order of dismissal vacated by court order</i> , (Jan. 11, 2007)	6015(f); no jurisdiction due to lack of asserted deficiency	Yes	No	IRS*
<i>Huynh v. Comm’r</i> , T.C. Memo. 2006-180, <i>appeal docketed</i> , No. 06-9006 (9th Cir. Dec. 18, 2006)	6015(g)(2); petitioner not eligible for relief because petitioner “meaningfully participated” in a prior proceeding	Yes	No	IRS
<i>Korchak v. Comm’r</i> , T.C. Memo. 2006-185	6015(b) (understatement)	No	No	TP
<i>Kovitch v. Comm’r</i> , 128 T.C. 108 (2007)	Automatic stay provisions of § 362 of the Bankruptcy Code do not prohibit a debtor from intervening in spouse’s § 6015 case	Yes	Yes	TP
<i>Lincir v. Comm’r</i> , T.C. Memo. 2007-86	6015(g)(2); petitioner denied summary judgment on issue of whether res judicata barred current proceeding because of stipulated concession that she meaningfully participated in prior proceeding	No	No	IRS
<i>Lipton v. Comm’r</i> , T.C. Summ. Op. 2007-36	6015(f) (underpayment)	Yes	No	IRS
<i>Lucic v. Comm’r</i> , T.C. Memo. 2007-99	6015(f); intervenor dismissed for failure to prosecute	No	Yes	TP**

Most Litigated Issues — Tables

Appendix #3

Table 9: Relief From Joint and Several Liability Under IRC § 6015

Case Citation	Issue(s)	Pro Se	Intervenor	Decision
<i>Maggio v. Comm'r</i> , T.C. Summ. Op. 2006-171	6015(c); intervenor did not prove TP's knowledge	Yes	Yes	TP**
<i>McCausland v. Comm'r</i> , T.C. Memo. 2006-246, <i>order of dismissal vacated by court order</i> , (Jan. 11, 2007)	6015(f); no jurisdiction due to lack of asserted deficiency	Yes	No	IRS*
<i>McKnight v. Comm'r</i> , T.C. Memo. 2006-155	6015(c) and (f) (understatement and underpayment)	No	No	TP
<i>Meade v. Comm'r</i> , T.C. Memo. 2006-209, <i>superseded by statute</i> , Tax Relief and Health Care Act of 2006, Pub. L. No. 109-432, 120 Stat. 2922, 3061 (2006)	6015(f); no jurisdiction due to lack of asserted deficiency	Yes	Yes	IRS*
<i>Meadows v. Comm'r</i> , T.C. Summ. Op. 2007-42	6015(f) (underpayment)	Yes	No	IRS
<i>Phillipson v. Comm'r</i> , T.C. Summ. Op. 2006-148	6015(c) and (g); refunds unavailable under 6015(c)	Yes	No	IRS
<i>Schlachter v. Comm'r</i> , T.C. Memo. 2006-244, <i>order of dismissal vacated by court order</i> , (Jan. 11, 2007)	6015(f); no jurisdiction due to lack of asserted deficiency	Yes	No	IRS*
<i>Smith v. Comm'r</i> , T.C. Summ. Op. 2007-57	6015(f) (understatement and underpayment)	No	No	TP
<i>Smith v. Comm'r</i> , T.C. Memo. 2007-117	6015(f); no jurisdiction because amendment to 6015(e) did not apply	No	Yes	IRS
<i>Starbuck v. Comm'r</i> , T.C. Memo. 2006-210, <i>superseded by statute</i> , Tax Relief and Health Care Act of 2006, Pub. L. No. 109-432, 120 Stat. 2922, 3061 (2006)	6015(f); no jurisdiction due to lack of asserted deficiency	No	No	IRS*
<i>Startzman v. Comm'r</i> , T.C. Summ. Op. 2006-104	6015(b), (c), (f) (understatement)	Yes	Yes	IRS
<i>Stroud v. Comm'r</i> , T.C. Memo. 2006-175, <i>superseded by statute</i> , Tax Relief and Health Care Act of 2006, Pub. L. No. 109-432, 120 Stat. 2922, 3061 (2006)	6015(f); no jurisdiction due to lack of asserted deficiency	No	Yes	IRS*
<i>Swanson v. Comm'r</i> , T.C. Summ. Op. 2007-9	6015(b), (c), (f) (understatement)	Yes	Yes	IRS
<i>Tipton v. Comm'r</i> , 127 T.C. 214 (2006)	Intervenor dismissed for failure to prosecute	Yes	Yes	TP**
<i>Toppi v. Comm'r</i> , T.C. Memo. 2006-182, <i>superseded by statute</i> , Tax Relief and Health Care Act of 2006, Pub. L. No. 109-432, 120 Stat. 2922, 3061 (2006)	6015(f); no jurisdiction due to lack of asserted deficiency	Yes	No	IRS*
<i>Van Arsdalen v. Comm'r</i> , T.C. Memo. 2007-48	6015(f) (underpayment)	No	Yes	TP
<i>Ware v. Comm'r</i> , T.C. Memo. 2007-112	6015(f) (underpayment)	No	No	IRS
<i>Wilson v. Comm'r</i> , T.C. Memo. 2007-127	6015(c); intervenor did not prove TP's knowledge	No	Yes	TP**

*After the decision was rendered, the Tax Relief and Health Care Act of 2006, Pub. L. No. 109-432, 120 Stat. 2922, 3061 (2006), (Act) amended § 6015(e)(1) to provide that the Tax Court may review the IRS's denial of relief under § 6015(f) in stand-alone cases where no deficiency has been asserted. The amendment applies with respect to liability for taxes arising or remaining unpaid on or after December 20, 2006. The categorization of the Tax Court's decision as one for the IRS reflects only the pre-Act dismissal of the case for lack of jurisdiction and does not reflect the result of appeals or other case activity subsequent to the Act's passage.

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

TABLE 10 **Family Status Issues Under IRC §§ 2, 24, 32, and 151**

Case Citation	Issue(s)	Pro Se	Decision
<i>Anderson v. Comm'r</i> , T.C. Summ. Op. 2006-168	Dependency Exemption, Child Tax Credit	Yes	IRS
<i>Andrukov v. Comm'r</i> , T.C. Summ. Op. 2007-46	Dependency Exemption, EITC, Child Tax Credit	Yes	IRS
<i>Balumba v. Comm'r</i> , T.C. Summ. Op. 2007-11	Dependency Exemption, Filing Status, EITC, Child Tax Credit	Yes	IRS
<i>Brandon v. Comm'r</i> , T.C. Summ. Op. 2006-98	Dependency Exemption, Filing Status, EITC, Child Tax Credit	Yes	IRS
<i>Chavez v. Comm'r</i> , T.C. Summ. Op. 2007-88	Dependency Exemption, Filing Status, EITC, Child Tax Credit	Yes	IRS
<i>Colozza v. Comm'r</i> , T.C. Summ. Op. 2006-97	Dependency Exemption	Yes	IRS
<i>Connors v. Comm'r</i> , T.C. Memo. 2006-239, <i>appeal docketed</i> , No. 07-2142 (2nd Cir. May 18, 2007)	Dependency Exemption, Child Tax Credit	No	IRS
<i>Custis v. Comm'r</i> , T.C. Summ. Op. 2006-143	Dependency Exemption, Filing Status, EITC, Child Tax Credit	Yes	IRS
<i>Dazzel v. Comm'r</i> , T.C. Summ. Op. 2006-113	Dependency Exemption, Filing Status, EITC, Child Tax Credit	Yes	IRS
<i>Farrow v. Comm'r</i> , T.C. Summ. Op. 2006-197	EITC	Yes	IRS
<i>Ferko v. Comm'r</i> , T.C. Summ. Op. 2006-158	Filing Status, EITC	Yes	IRS
<i>Flanigan v. Comm'r</i> , T.C. Summ. Op. 2007-5	Dependency Exemption, Child Tax Credit	Yes	IRS
<i>Fortius v. Comm'r</i> , T.C. Summ. Op. 2007-39	Filing Status, EITC	Yes	Split
<i>Garcia v. Comm'r</i> , T.C. Summ. Op. 2006-156	Dependency Exemption, Filing Status, EITC, Child Tax Credit	Yes	IRS
<i>Gibson v. Comm'r</i> , T.C. Summ. Op. 2006-138	Dependency Exemption, Child Tax Credit	Yes	IRS
<i>Jarman v. IRS</i> , 459 F. Supp. 2d 433 (E.D. N.C. 2006)	EITC	Yes	IRS
<i>Jordan v. Comm'r</i> , 99 A.F.T.R.2d (RIA) 3389 (1st Cir. 2007), <i>aff'g</i> T.C. Memo. 2006-95	Dependency Exemption, Filing Status	Yes	IRS
<i>Jordan v. Comm'r</i> , T.C. Summ. Op. 2007-13	Dependency Exemption, Filing Status, EITC	Yes	IRS
<i>Kirkeby v. Comm'r</i> , T.C. Summ. Op. 2006-180	Dependency Exemption, Child Tax Credit	Yes	IRS
<i>LaShawn v. Comm'r</i> , T.C. Summ. Op. 2006-192	Dependency Exemption, Child Tax Credit	Yes	IRS
<i>Link v. Comm'r</i> , 98 A.F.T.R.2d (RIA) 8368 (4th Cir. 2006), <i>aff'g</i> T.C. Memo. 2006-146	Dependency Exemption	Yes	IRS
<i>Magallon v. Comm'r</i> , T.C. Summ. Op. 2007-15	Dependency Exemption	Yes	IRS
<i>Martin v. Comm'r</i> , T.C. Summ. Op. 2007-47	Dependency Exemption, Child Tax Credit	Yes	IRS
<i>McClain v. Comm'r</i> , T.C. Summ. Op. 2006-131	Dependency Exemption, Filing Status, EITC, Child Tax Credit	Yes	IRS
<i>Nguyen v. Comm'r</i> , T.C. Summ. Op. 2007-80	Dependency Exemption	Yes	IRS
<i>Nwankwo v. Comm'r</i> , T.C. Summ. Op. 2006-187	Dependency Exemption	Yes	Split
<i>Parker v. Comm'r</i> , T.C. Summ. Op. 2006-105	Dependency Exemption, EITC, Child Tax Credit	Yes	IRS
<i>Parks v. Comm'r</i> , T.C. Summ. Op. 2006-185	Dependency Exemption, EITC, Child Tax Credit	Yes	IRS
<i>Poehlein v. Comm'r</i> , T.C. Summ. Op. 2007-2	Dependency Exemption, Filing Status, EITC	Yes	IRS
<i>Ringgold v. Comm'r</i> , T.C. Summ. Op. 2007-20	Dependency Exemption	Yes	IRS
<i>Rowe v. Comm'r</i> , 128 T.C. 13 (2007)	EITC	Yes	TP
<i>Royster v. Comm'r</i> , T.C. Summ. Op. 2006-103	Dependency Exemption, Filing Status, EITC, Child Tax Credit	Yes	IRS
<i>Shinault v. Comm'r</i> , T.C. Memo. 2006-136	Dependency Exemption, EITC, Child Tax Credit	Yes	Split
<i>Smith v. Comm'r</i> , T.C. Memo. 2006-163	Dependency Exemption, EITC, Child Tax Credit	Yes	IRS
<i>Snelgrove, Sr. v. Comm'r</i> , T.C. Summ. Op. 2007-44	Dependency Exemption	Yes	IRS
<i>Tarikh v. Comm'r</i> , T.C. Summ. Op. 2007-12	Dependency Exemption, Filing Status, EITC, Child Tax Credit	Yes	TP
<i>Taylor v. Comm'r</i> , T.C. Summ. Op. 2006-108	Dependency Exemption, EITC, Child Tax Credit	No	IRS

Table 10: Family Status Issues Under IRC §§ 2, 24, 32, and 151

Case Citation	Issue(s)	Pro Se	Decision
<i>Taylor v. Comm’r</i> , T.C. Summ. Op. 2007-78	Dependency Exemption	Yes	IRS
<i>Wilder v. Comm’r</i> , T.C. Summ. Op. 2006-123	Dependency Exemption	Yes	IRS
<i>Wilson v. Comm’r</i> , T.C. Summ. Op. 2006-135	Dependency Exemption, Filing Status, ETC	Yes	IRS
<i>Zamani v. Comm’r</i> , T.C. Summ. Op. 2006-118	Dependency Exemption	Yes	IRS

Acronym Glossary - Annual Report to Congress 2007

Acronym	Definition
ABA	American Bar Association
ACDS	Appeals Centralized Database System
ACH	Automated Clearing House
ACS	Automated Collection System
ACTC	Advisory Committee on Tax-Exempt & Government Entities
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
AMC	Alternative Media Center
AMS	Accounts Management Services
AMT	Alternative Minimum Tax
ANMF	Automated Non Master File
ANPR	Advance Notice of Proposed Rulemaking
AOIC	Automated Offer In Compromise
ARC	Annual Report to Congress
AQMS	Appeals Quality Measurement System
ASA	Average Speed of Answer
ASED	Assessment Statute Expiration Date
ASFR	Automated Substitute for Return
ASL	American Sign Language
ATAO	Application for Taxpayer Assistance Order
ATFRS	Automated Trust Fund Recovery System
AUR	Automated Underreporter
AWSS	Agency Wide Shared Services
BFRBRP	Bona Fide Residence Based Return Position
BMF	Business Master File
BPR	Business Performance Review
BSV	Billing Support Voucher
CACI	Corporate Approach to Collection Inventory
CADE	Customer Account Data Engine

Acronym	Definition
CARE	Customer Assistance, Relationships & Education
CAS	Customer Account Services
CCISO	Cincinnati Campus Innocent Spouse Operations
CCP-LU	Centralized Case Processing Lien Unit
CCR	Central Contractor Registration
CDA	Consolidated Decision Analytics
CDP	Collection Due Process
CDPTS	Collection Due Process Tracking System
CES	Cost Effectiveness Study
CEX	Consumer Expenditure Survey
CFF	Collection Field Function
CERCA	Council for Electronic Revenue Communication Advancement
CID	Criminal Investigation Division
CIDS	Centralized Inventory Distribution System
CIP	Compliance Initiative Projects
CIS	Correspondence Imaging System
CLD	Communications, Liaison and Disclosure
CNC	Currently Not Collectible
COD	Cancellation Of Indebtedness
COIC	Centralized Offer In Compromise Program
COTR	Contract Officer Technical Representative
CONOPS	Concept of Operations
CPE	Continuing Professional Education
CPSC	Cincinnati Submission Processing Center
CQMS	Collection Quality Management System
CRIS	Compliance Research Information System
CRU	Centralized Audit Reconsideration Unit
CSED	Collection Statute Expiration Date
CSI	Campus Specialization Initiative
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
DDb	Dependent Data Base
DDP	Daily Delinquency Penalty
DFAS	Defense Finance and Accounting Service
DI	Desktop Integration or Debt Indicator

Acronym	Definition
DIF	Discriminant Inventory Function
DOD	Department of Defense
DOJ	Department of Justice
DPT	Dynamic Project Team
DRG	Desk Reference Guide
DTAPG	Disaster Tax Administration Policy Group
EAR	Electronic Account Resolution
EBT	Electronic Benefits Transfer
ECRU	External Civil Rights Unit
EDS	Exempt Determinations System
EGTRRA	Economic Growth and Tax Relief Reconciliation Act
EFIN	Electronic Filing Identification Number
EFDS	Electronic Fraud Detection System
E-FOIA	Electronic Freedom Of Information Act
EFTPS	Electronic Funds Transfer Payment System
EIN	Employer Identification Number
EITC	Earned Income Tax Credit
ELS	Electronic Lodgment Service
EO	Exempt Organization
EP	Employee Plans
EPRS	Emergency Preparedness and Response Directorate
EQRS	Embedded Quality Review System
ERCS	Examination Return Control System
ERIS	Enforcement Revenue Information System
ERO	Electronic Return Originator
ERSA	Employee Retirement Savings Account
ES	Estimated Tax Payments
ESA	Educational Savings Account
ESL	English as a Second Language
ESOP	Employee Stock Ownership
ETA	Effective Tax Administration
ETACC	Electronic Tax Administration Advisory Committee
ETLA	Electronic Tax Law Assistance
FA	Field Assistance
FCMS	Federal Mediation and Conciliation Service
FDC	Fraud Detection Center
FDCPA	Fair Debt Collection Practices Act
FEMA	Federal Emergency Management System
FICA	Federal Insurance Contribution Act
FMIS	Financial Management Information System

Acronym	Definition
FMS	Financial Management Service
FMV	Fair Market Value
FOIA	Freedom Of Information Act
FPDC	Federal Procurement Data Center
FPDS	Federal Procurement Data System
FPLP	Federal Payment Levy Program
FTC	Federal Trade Commission
FTD	Federal Tax Deposit or Failure To Deposit
FTE	Full Time Equivalent
FTF	Failure To File
FTI	Federal Tax Information
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
GRAT	Grantor Retained Annuity Trust
HCSR	Home Care Service Recipient
HCSW	Home Care Service Worker
IA	Installment Agreement
ICM	Intelligent Call Management
ICP	Integrated Case Processing
ICS	Integrated Collection System
IDAP	IDRS Decision Assisting Program
IDFP	IRS Directory for Practitioners
IDRS	Integrated Data Retrieval System
IDS	Inventory Delivery System
IMF	Individual Master File
IMRS	Issue Management Resolution System
IOAA	Independent Offices Appropriation Act
IRC	Internal Revenue Code
IRI	Incomplete Return Item
IRM	Internal Revenue Manual
IRPAC	Information Reporting Program Advisory Committee
IRS	Internal Revenue Service
IRSAC	Internal Revenue Service Advisory Council
ISATF	IRS-TAS Innocent Spouse Allocation Task Force

Acronym	Definition
ISP	Industry Specialization Program
ISRP	Integrated Submission and Remittance Processing
ISTS	Innocent Spouse Tracking System
ITIM	Identity Theft Incident Management
ITIN	Individual Taxpayer Identification Number
IVES	Income Verification Express Service
JOC	Joint Operations Center
LEP	Limited English Proficient
LITC	Low Income Taxpayer Clinic
LLC	Limited Liability Company
LMSB	Large & Mid-Sized Business Operating Division
LOS	Level of Service
LRF	Last Return Filed
LSA	Lifetime Savings Account
LTA	Local Taxpayer Advocate
MAGI	Modified Adjusted Gross Income
MFT	Master File Transaction Code
MITS	Modernization and Information Technology Services
MLI	Multilingual Initiative or Most Litigated Issue
NCOA	National Change of Address
NDNH	National Directory of New Hires
NEH	Non-Economic Hardship
NFTL	Notice of Federal Tax Lien
NMF	Non-Master File
NOD	Notice of Deficiency
NRP	National Research Program
NSG	Notice Support Group
NTA	National Taxpayer Advocate
NUMIDENT	Numeric Identification Database
OAR	Operations Assistance Request
OIC	Offer in Compromise
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 Responsibility
OTBR	Office of Taxpayer Burden Reduction
PAC	Program Action Case
PCA	Private Collection Agency
PCI	Potentially Collectible Inventory
PDC	Private Debt Collection

Acronym	Definition
PDF	Portable Document Format
PEO	Professional Employer Organization
PIPDS	Privacy, Information and Data Security
POA	Power Of Attorney
PPIA	Partial Payment Installment Agreement
PPS	Practitioner Priority Service
PRPO	Pre-Refund Program Office
PSP	Payroll Service Provider
PTIN	Preparer Tax Identification Number
QRP	Questionable Refund Program
RAC	Refund Anticipation Check
RACS	Revenue Accounting Control System
RAL	Refund Anticipation Loan
RCA	Reasonable Cause Assistant
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) Reform and Restructuring Act of 1998
RPC	Return Preparer Coordinator
RPS	Revenue Protection Strategy
RPP	Return Preparer Program
RSED	Refund Statute Expiration Date
SAMS	Systemic Advocacy Management System
SAR	Strategic Assessment Report
SB/SE	Small Business/Self Employed Operating Division
SBJPA	Small Business Job Protection Act
SCOD	Standing Committee on Disasters
SEC	Securities and Exchange Commission
SERP	Servicewide Electronic Research Program
SFR	Substitute for Return
SL	Stakeholder Liaison
SNOD	Statutory Notice of Deficiency
SOG RAT	Stock Option Grantor Retained Annuity Trust
SOI	Statistics of Income
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

Acronym	Definition
SSA	Social Security Administration
SSI	Supplemental Security Income
SSN	Social Security Number
STARS	Scheme Tracking and Reporting System
SWFT	Standard Workflow Tools
TAB	Taxpayer Assistance Blueprint
TAC	Taxpayer Assistance Center
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
TCMP	Tax Compliance Measurement Program
TCS	Tax Computation Specialist
TDA	Taxpayer Delinquent Account
TDRA	Tip Rate Determination Agreement
TDI	Taxpayer Delinquent Investigation
TDQAS	Training Development Quality Assurance System
TDS	Transcript Delivery System
TE	Tax Examiner or Tax Exempt
TEC	Taxpayer Education and Communication
TE/GE	Tax Exempt & Government Entities Operating Division
TEI	Tax Executives Institute
TFRP	Trust Fund Recovery Penalty
TIGTA	Treasury Inspector General for Tax Administration
TIN	Taxpayer Identification Number
TIPRA	Tax Increase Prevention and Reconciliation Act (of 2005)
TOP	Treasury Offset Program
TPDS	Third Party Data Store
TPI	Total Positive Income
TPPA	Third Party Payroll Agent
TRA 97	Taxpayer Relief Act of 1997
TRHCA	Tax Relief and Health Care Act of 2006
USPTO	U.S. Patent and Trademark Office
VITA	Volunteer Income Tax Assistance
VTO	Virtual Translation Office
W & I	Wage and Investment Operating Division
WFTRA	Working Families Tax Relief Act
WIC	Women, Infants and Children
XSF	Excess Collections File
XSFTG	Excess Collections File Task Group

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