

Appendix 1: Top 25 Case Advocacy Issues for Fiscal Year (FY) 2018 by TAMIS* Receipts

Rank	Issue Code	Description	FY 2018 Case Receipts
1	045	Pre-Refund Wage Verification Hold	66,048
2	630x - 640	Earned Income Tax Credit (EITC)	21,203
3	425	Identity Theft	13,787
4	330	Processing Amended Return	8,767
5	315	Unpostable and Reject	8,673
6	318	Taxpayer Protection Program Unpostables	7,947
7	090	Other Refund Inquiries and Issues	7,628
8	610	Open Audit, Not EITC	5,823
9	310	Processing Original Return	5,312
10	920	Health Insurance Premium Tax Credit for Individuals Under IRC § 36B	4,833
11	71x	Levies	3,801
12	620	Reconsideration of Audits and Substitute for Return Under IRC § 6020(b)	3,612
13	040	Returned and Stopped Refunds	3,398
14	340	Injured Spouse Claim	3,231
15	670	Closed Automated Underreporter	3,041
16	75x	Installment Agreements	2,873
17	060	IRS Offset	2,739
18	72x	Liens	2,558
19	790	Other Collection Issues	2,557
20	151	Transcript Requests	2,110
21	320	Math Error	1,994
22	520	Failure to File (FTF) Penalty and Failure to Pay (FTP) Penalty	1,933
23	010	Lost or Stolen Refunds	1,867
24	450	Form W-7, Individual Taxpayer Identification Number (ITIN), and Adoption Taxpayer Identification Number (ATIN)	1,745
25	91x	Appeals	1,743
Total Top 25 Receipts			189,223
Total TAS Receipts			216,792

* Taxpayer Advocate Management Information System (TAMIS).

Appendix 2: Glossary of Acronyms

Acronym	Definition
AAB	Aggregate Assessed Balance
AARP	American Association of Retired Persons
ABA	American Bar Association
AC	Action Code
ACA	Affordable Care Act
ACH	Automated Clearing House
ACIO	Associate Chief Information Officer
ACS	Automated Collection System
ACSS	Automated Collection System Support
ACTC	Additional Child Tax Credit
ADA	Anti-Deficiency Act
AES	Advanced Encryption Standard
AFR	Agency Financial Report
AFSP	Annual Filing Season Program
AGI	Adjusted Gross Income
AIA	Anti-Injunction Act
AICPA	American Institute of Certified Public Accountants
AIMS	Audit Information Management System
AJAC	Appeals Judicial Approach and Culture
AJCA	American Jobs Creation Act
AKPFD	Alaska Permanent Fund Dividend Levy Program
ALE	Allowable Living Expenses
ALERTS	Automated Labor and Employee Relations Tracking System
AM	Accounts Management
AMS	Accounts Management System
AMT	Alternative Minimum Tax
AO	Appeals Officer
AOD	Action on Decision
AOTC	American Opportunity Tax Credit
APA	Administrative Procedure Act
APTC	Advance Premium Tax Credit
ARC	Annual Report to Congress
ARDI	Accounts Receivable Dollar Inventory
ASA	Average Speed of Answer
ASFR	Automated Substitute for Return
ATAO	Application for Taxpayer Assistance Order
ATE	Appeals Technical Employee
ATIN	Adoption Taxpayer Identification Number

Acronym	Definition
ATO	Australian Taxation Office
AUR	Automated Underreporter
BBA	Bipartisan Budget Act
BFS	Bureau of Fiscal Services
BIR	Bureau of Internal Revenue
BLS	Bureau of Labor Statistics
BMF	Business Master File
BOD	Business Operating Division
BPR	Business Performance Review
BSA	Bank Secrecy Act
BSM	Business Systems Modernization
BTA	Board of Tax Appeals
CA	Correspondence Audit
CAA	Certified Acceptance Agent
CADE	Customer Account Data Engine
CAP	Collection Appeals Program
CAR	Collection Activity Report
CBO	Congressional Budget Office
CC	Command Code
CCA	Chief Counsel Advice
CCDM	Chief Counsel Directives Manual
CCE	Compliance Center Exam
CCH	Commerce Clearing House
CDDDB	Custodial Detail Database
CDP	Collection Due Process
CDW	Compliance Data Warehouse
CEO	Chief Executive Officer
Cff	Collection Field Function
CFR	Code of Federal Regulations
CHIP	Children's Health Insurance Program
CI	Criminal Investigation (Division)
CIC	Coordinated Industry Cases
CIP	Compliance Initiative Projects
CIS	Collection Information Statement
CNC	Currently Not Collectible
COD	Cancellation of Debt
COIC	Centralized Offer in Compromise
CP	Computer Paragraph
CPA	Certified Public Accountant
CPE	Continuing Professional Education

Acronym	Definition
CRS	Congresional Research Service or Common Reporting Standard
CSED	Collection Statute Expiration Date
CSO	Communication and Stakeholder Outreach
CSR	Customer Service Representative
CTC	Child Tax Credit
CX	Customer Experience
CY	Calendar Year
DAS	Discriminant Analysis System
DCI	Data Collection Instrument
DDb	Dependent Database
DDIA	Direct Debit Installment Agreement
DEFRA	Deficit Reduction Act of 1984
DI	Debt Indicator
DIF	Discriminant Function
DJA	Declaratory Judgement Act of 1934
DMDC	Defense Manpower Data Center
DOD	Department of Defense
DOJ	Department of Justice
DSP	Disability Severance Pay
EA	Enrolled Agent
EB	Economic Burden
ECC	Enterprise Computing Center
ECM	Enterprise Case Management
EDCA	Executive Director Case Advocacy
EDP	Economic Development Program
EDSA	Executive Director Systemic Advocacy
EFDS	Electronic Fraud Detection System
EFTPS	Electronic Federal Tax Payment System
EGTRRA	Economic Growth and Tax Reconciliation Act of 2001
EIC	Earned Income Credit
EIN	Employer Identification Number
EITC	Earned Income Tax Credit
EO	Exempt Organization
EPST	Exam Planning Scenario Tool
EQRS	Embedded Quality Review System
ERO	Electronic Return Originator
ERS	Error Resolution
ESL	English as a Second Language
ESOP	Employee Stock Ownership Plan
ETA	Effective Tax Administration
FA	Field Audit
FAFSA	Free Application for Federal Student Aid

Acronym	Definition
FAST	Fixing America's Surface Transportation Act
FATCA	Foreign Account Tax Compliance Act
FBAR	Report of Foreign Bank and Financial Accounts or Foreign Bank Account Report
FCA	Financial Conduct Authority
FCR	First Call Resolution; or Federal Case Registry
FFI	Free File, Inc.; or Foreign Financial Institution
FIPIT	Field Inventory Process Improvement Team
FMIS	Financial Management Information System
FOIA	Freedom of Information Act
FPL	Federal Poverty Level
FPLP	Federal Payment Levy Program
FPR	False Positive Rate
FRCP	Federal Rule of Civil Procedure
FS	Filing Season
FTC	Foreign Tax Credit
FTD	Federal Tax Deposit
FTF	Failure To File
FTL	Federal Tax Lien
FTP	Failure To Pay
FY	Fiscal Year
GAO	Government Accountability Office
GPS	Global Positioning System
GSA	General Services Administration
HCD	Human-Centered Design
HCERA	Health Care and Education Reconciliation Act
HCO	Human Capital Office
HHI	Household Income
HHS	Health and Human Services
HIV	Human Immunodeficiency Virus
HMRC	Her Majesty's Revenue and Customs
HOH	Head of Household
HUD	Housing and Urban Development
IA	Installment Agreement
IBFD	Independent Bureau of Fiscal Documentation
IBTF	In-Business-Trust-Fund
IC	Industry Cases
IDES	International Data Exchange System
IDR	Information Document Request
IDRS	Integrated Data Retrieval System
IDS	Inventory Delivery System
IDT	Identity Theft
IGA	Intergovernmental Agreements

Acronym	Definition
IGM	Interim Guidance Memorandum
IIC	International Individual Compliance Cases
IMD	Internal Management Document
IMF	Individual Master File
IOAA	Independent Offices Appropriations Act
IPERA	Improper Payments Elimination and Recovery Act of 2010
IPERIA	Improper Payments Elimination and Recovery Improvement Act of 2012
IPIA	Improper Payments Information Act of 2002
IP PIN	Identity Protection Personal Identification Number
IRA	Individual Retirement Account
IRB	Internal Revenue Bulletin
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRMF	Information Returns Master File
IRP	Information Return Program
IRS	Internal Revenue Service
IRSAC	Internal Revenue Service Advisory Council
IRTF	Individual Returns Transaction File
ISRP	Individual Shared Responsibility Payment
IT	Information Technology
ITA	Interactive Tax Assistant
ITIN	Individual Taxpayer Identification Number
IVO	Integrity and Verification Operation
JCT	Joint Committee on Taxation
JOC	Joint Operations Center
LB&I	Large Business and International Operating Division
LEP	Limited English Proficiency
LIF	Low Income Filter
LII	Low Income Indicator
LITC	Low Income Taxpayer Clinic
LLC	Limited Liability Company
LLP	Limited Liability Partnership
LOS	Level of Service
LM	Legal Memoranda
LR	Legislative Recommendation
LTA	Local Taxpayer Advocate
LUQ	Large, Unusual and Questionable Items
MANCOVA	Multivariate Analysis of Covariance
MAP	Monthly Assessment of Performance
MEA	Math Error Authority

Acronym	Definition
MFJ	Married Filing Joint
MFS	Married Filing Separately
MFT	Master File Transcript
MLI	Most Litigated Issue
MOU	Memorandum of Understanding
MSA	Metropolitan Statistical Area
MSP	Most Serious Problem
MTLP	Municipal Tax Levy Program
MVRA	Mandatory Victim's Restitution Act
NALT	North American Land Trust
NBER	National Bureau of Economic Research
NCLC	National Consumer Law Center
NDC	National Distribution Center
NDS	Notice Delivery System
NFTL	Notice of Federal Tax Lien
NIST	National Institute of Standards and Technology
NOL	Net Operating Loss
NPS	National Insurance and Pay-As-You-Earn Service
NQRS	National Quality Review System
NRP	National Research Program
NSA	National Society of Accountants
NTA	National Taxpayer Advocate
NTEU	National Treasury Employees Union
OA	Office Audit
OAR	Operations Assistance Request
OCC	Office of Chief Counsel
OD	Operating Division
OECD	Organisation for Economic Co-Operation and Development
OIC	Offer in Compromise
OLC	Office of Legal Counsel
OLS	Office of Online Services
OMB	Office of Management and Budget
OPA	Online Payment Agreement
OPI	Over the Phone Interpreter
OPR	Office of Professional Responsibility; or Operational Performance Rate
OS	Operations Support
OTC	Office of Taxpayer Correspondence
OUO	Official Use Only
OVD	Offshore Voluntary Disclosure
PAC	Program Action Case

Acronym	Definition
PACER	Public Access to Court Electronic Records
PATH	Protecting Americans from Tax Hikes
PAYE	Pay-As-You-Earn
PAYG	Pay-As-You-Go
PCA	Private Collection Agency
PCI	Potentially Collectible Inventory
PCIC	Primary Core Issue Code
PDC	Private Debt Collection
PII	Personally Identifiable Information
PIN	Personal Identification Number
PLR	Private Letter Ruling
PM	Program Manager
PMTA	Program Manager Technical Advice
POA	Power of Attorney
PPG	Policy and Procedure Guide
PPIA	Partial Payment Installment Agreement
PRVVH	Pre-Refund Wage Verification Hold
PSP	Payroll Service Provider
PTC	Premium Tax Credit
PTIN	Preparer Tax Identification Number
PTSD	Post-Traumatic Stress Disorder
PY	Processing Year
QBI	Qualified Business Income
QC	Qualifying Child
QTE	Qualified Tax Expert
RA	Revenue Agent
RAAS	Research, Analysis, and Statistics or Research, Applied Analytics, and Statistics
RAD	Research Analysis and Data
RAND	Research and Development
RAS	(Office of) Research, Analysis and Statistics
RCA	Reasonable Cause Assistant
RCEO	Refundable Credits Examination Operation
RCP	Reasonable Collection Potential
RD	Return Delinquency
RDC	Research Development Center
RDD	Return Due Date
RIA	Research Institute of America
RICS	Return Integrity and Correspondence Services
RIO	Return Integrity Operations
RO	Revenue Officer
RPC	Return Preparer Coordinator
RPM	Return Preparer Misconduct

Acronym	Definition
RPO	Return Preparer Office
RPP	Return Preparer Program
RRA 98	Internal Revenue Service Restructuring and Reform Act of 1998
RRP	Return Review Program
RUFI	Reduced User Fee Indicator
SAMS	Systemic Advocacy Management System
SBA	Small Business Administration
SB/SE	Small Business/Self-Employed Operating Division
SCIC	Secondary Core Issue Code
SCPP	Special Compliance Personnel Program
SERP	Servicewide Electronic Research Program
SFR	Substitute for Return
SIA	Streamlined Installment Agreement
SITLP	State Income Tax Levy Program
SL	Stakeholder Liaison
SLA	Service Level Agreement
SME	Small/Medium Enterprise
SMS	Short Messaging Service
SNAP	Supplemental Nutrition Assistance Program
SNOD	Statutory Notice of Deficiency
SO	Settlement Officer
SOI	Statistics of Income
SOL	Statute of Limitations
SP	Submission Processing
SPEC	Stakeholder Partnerships, Education & Communication
SPP	Service Priorities Project
SSA	Social Security Administration
SSDI	Social Security Disability Insurance or Income
SSF	Slippery Slope Framework
SSI	Supplemental Security Income
SSN	Social Security Number
TA	Taxpayer Advocate/Technical Assistance Memoranda
TAC	Taxpayer Assistance Center
TACT	Taxpayer Communications Taskgroup
TAD	Taxpayer Advocate Directive
TAMIS	Taxpayer Advocate Management Information System
TANF	Temporary Assistance to Needy Families
TAO	Taxpayer Assistance Order
TAP	Taxpayer Advocacy Panel
TAR	Tax Agency Reconciliations

Acronym	Definition
TARD	Taxpayer Advocate Received Date
TAS	Taxpayer Advocate Service
TASIS	Taxpayer Advocate Service Integrated System
TBD	To Be Determined
TBOR	Taxpayer Bill of Rights
TC	Transaction Code
TCE	Taxpayer Counseling for the Elderly
TCJA	Tax Cuts and Jobs Act
TCMP	Tax Compliance Measurement Program
TCO	Tax Compliance Officer
TDA	Taxpayer Delinquent Account
TDC	Taxpayer Digital Communication
TDI	Taxpayer Delinquent Investigation
TE	Tax Examiner
TEFRA	Tax Equity and Fiscal Responsibility Act
TE/GE	Tax Exempt & Government Entities Operating Division
TFRP	Trust Fund Recovery Penalty
TGR	Total Gross Receipts
TIA	Tax Injunction Act; or Tax Implementation Agreement
TIGTA	Treasury Inspector General for Tax Administration
TIN	Taxpayer Identification Number

Acronym	Definition
TIPRA	Tax Increase Prevention and Reconciliation Act
TLCATS	Tax Litigation Counsel Automated Tracking System
TP	Taxpayer
TPC	Tax Policy Center
TPI	Total Positive Income
TPNC	Taxpayer Notice Code
TPP	Taxpayer Protection Program
TRIO	Tax Reform Implementation Office
TY	Tax Year
UK	United Kingdom
UNAX	Unauthorized Access of Taxpayer Account
USPS	United States Postal Service
USVI	United States Virgin Islands
VAT	Value Added Tax
VBD	Voice Balance Due
VC	Voluntary Compliance
VITA	Volunteer Income Tax Assistance
VSD	Virtual Service Delivery
W&I	Wage and Investment Operating Division
WVP	Wage Verification Program
YTD	Year to Date

Appendix 3: Most Litigated Issues Tables

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

Case Citation	Issue(s)	Pro Se	Decision
Individual Taxpayers (But Not Sole Proprietorships)			
<i>Barrett v. Comm'r</i> , T.C. Memo. 2017-195	6662(b)(1), (2) - TPs (MFJ) did not keep adequate books and records; TPs substantially understated income tax; did not establish reasonable cause and good faith	No	IRS
<i>Beckey v. Comm'r</i> , T.C. Summ. Op. 2017-80	6662(b)(1), (2) - TPs (MFJ) substantially understated income tax and were negligent due to failure to keep adequate books and records	Yes	IRS
<i>Bell v. Comm'r</i> , T.C. Summ. Op. 2017-63	6662(b)(2) - TP substantially understated income tax; did not establish reasonable cause and good faith; no reasonable reliance on the advice of a tax professional	Yes	IRS
<i>Benjamin v. Comm'r</i> , T.C. Memo. 2018-70, <i>appeal docketed</i> , No. 18-72831 (9th Cir., Oct. 18, 2018)	6662(b)(2) - TPs (MFJ) substantially understated income tax; did not establish reasonable cause and good faith	Yes	IRS
<i>Boneparte v. Comm'r</i> , T.C. Memo. 2017-193, <i>appeal docketed</i> , No. 18-2264 (3d Cir., June 8, 2018)	6662(b)(1), (2) - TP was negligent; did not establish reasonable cause and good faith	Yes	IRS
<i>Bornet v. Comm'r</i> , T.C. Memo. 2017-201	6662(b)(2) - TP substantially understated income tax; did not establish reasonable cause	No	IRS
<i>Burke v. Comm'r</i> , T.C. Memo. 2018-18	6662(b)(2) - TPs (MFJ) substantially understated income tax; IRS did not meet burden of production by failing to present evidence that penalties were personally approved in writing by immediate supervisor before determination	No	TP
<i>Busch v. Comm'r</i> , T.C. Memo. 2017-169	6662(b)(1), (2) - TP substantially understated income tax; did not establish reasonable cause and good faith	No	IRS
<i>Cates v. Comm'r</i> , T.C. Memo. 2017-178, <i>appeal dismissed</i> , No. 18-10738 (11th Cir., Apr. 30, 2018)	6662(b)(2) - TPs (MFJ) substantially understated income tax; did not establish reasonable cause and good faith	Yes	IRS
<i>Christen v. Comm'r</i> , 698 F. App'x 450 (9th Cir. 2017), <i>aff'g</i> No. 16147-14 (T.C. 2016)	6662(b)(2) - TP substantially understated income tax	Yes	IRS
<i>Conrad v. Comm'r</i> , T.C. Memo. 2017-116	6662(b)(1), (2) - TP substantially understated income tax; did not establish reasonable cause; did not establish reasonable reliance on the advice of a tax professional	No	IRS
<i>Cortes v. Comm'r</i> , 691 F. App'x 899 (9th Cir. 2017), <i>aff'g</i> T.C. Memo. 2014-181, <i>reh'g en banc denied</i> , 121 A.F.T.R.2d 991 (9th Cir. 2018)	6662(b)(2) - TPs (MFJ) substantially understated income tax; did not establish reasonable cause and good faith; no reasonable reliance on advice of a tax professional	Yes	IRS
<i>Crissey v. Comm'r</i> , T.C. Summ. Op. 2017-44	6662(b)(1), (2) - TPs (MFJ) were negligent; did not establish reasonable cause and good faith; did not establish reasonable reliance on the advice of a tax professional	Yes	IRS
<i>Davidson v. Comm'r</i> , T.C. Memo. 2018-38	6662(b)(1), (2) - TPs (MFJ) established reasonable cause and good faith; reasonably relied on advice of a tax professional	Yes	TP
<i>Devine v. Comm'r</i> , T.C. Memo. 2017-111	6662(b)(1), (2) - TPs (MFJ) substantially understated income tax and were negligent; did not establish reasonable cause and good faith; no reasonable reliance on the advice of a tax professional	No	IRS
<i>Dulanto v. Comm'r</i> , 703 F. App'x 527 (9th Cir. 2017), <i>aff'g</i> T.C. Memo. 2016-34, <i>reh'g en banc denied</i> , 2018 U.S. App. LEXIS 7136 (9th Cir., Mar. 21, 2018)	6662(b)(2) - TPs (MFJ) did not establish reasonable cause and good faith; did not establish reasonable reliance on the advice of a tax professional	Yes	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Edwards v. Comm'r</i> , T.C. Summ. Op. 2017-52	6662(b)(2) - TP substantially understated income tax; established reasonable cause and good faith	No	TP
<i>Fann v. Comm'r</i> , T.C. Summ. Op. 2017-43	6662(b)(2) - TPs (MFJ) substantially understated income tax; TPs established reasonable cause	Yes	TP
<i>Fehr v. Comm'r</i> , T.C. Summ. Op. 2018-26	6662(b)(1), (2) - TP substantially understated income tax and was negligent due to failure to keep adequate books and records	Yes	IRS
<i>Fiscalini v. Comm'r</i> , T.C. Memo. 2017-163	6662(b)(1), (2) - TP was negligent; did not establish reasonable cause and good faith	Yes	IRS
<i>Ford v. Comm'r</i> , T.C. Memo. 2018-8, <i>aff'd</i> , 2018 U.S. App. LEXIS 31221 (6th Cir., Nov. 5, 2018)	6662(b)(1) - IRS did not meet burden of production by failing to present evidence that penalties were personally approved in writing by immediate supervisor before determination	No	TP
<i>Frias v. Comm'r</i> , T.C. Memo. 2017-139	6662(b)(2) - TPs (MFJ) established reasonable cause and good faith	No	TP
<i>Galloway v. Comm'r</i> , 2017 WL 4546791 (T.C. 2017)	6662(b)(2) - TPs (MFJ) substantially understated income tax; TPs failed to show substantial authority for TPs' position; failed to make an adequate disclosure and had no reasonable basis for position	No	IRS
<i>Gowen v. Comm'r</i> , T.C. Summ. Op. 2017-57	6662(b)(2) - TP substantially understated income tax; did not establish reasonable cause and good faith	No	IRS
<i>Graev v. Comm'r</i> , 2017 WL 6549899 (T.C. Dec. 20, 2017)	6662(b)(2) - TPs (MFJ) substantially understated income tax; IRS satisfied supervisory approval requirement of IRC § 6751(b)	No	IRS
<i>Hamilton v. Comm'r</i> , T.C. Memo. 2018-62	6662(b) - IRS did not meet burden of production by failing to present evidence that penalties were personally approved in writing by immediate supervisor before determination	No	TP
<i>Hexum v. Comm'r</i> , 721 F. App'x 512 (7th Cir. 2018), <i>reh'g denied</i> , 2018 U.S. App. LEXIS 6536 (7th Cir., Mar. 15, 2018), <i>aff'g</i> No. 13994-16 (T.C. Apr. 21, 2017)	6662(b)(1) - TP was negligent; did not establish reasonable reliance on the advice of a tax professional; did not establish reasonable cause and good faith	Yes	IRS
<i>Hickam v. Comm'r</i> , T.C. Summ. Op. 2017-66	6662(b)(1), (2) - TPs (MFJ) substantially understated income tax and were negligent; did not keep adequate books and records; the TPs established reasonable cause and good faith; TPs established reasonable reliance on the advice of a tax professional	Yes	TP
<i>Hudson v. Comm'r</i> , T.C. Memo. 2017-221	6662(b)(2) - TPs established reasonable cause and good faith based on reasonable reliance on the advice of a tax professional	No	TP
<i>Isaac v. Comm'r</i> , T.C. Summ. Op. 2017-55	6662(b)(2) - TP substantially understated income tax; did not establish reasonable cause and good faith	Yes	IRS
<i>Jagos v. Comm'r</i> , T.C. Memo. 2017-202, <i>aff'd</i> , 121 A.F.T.R.2d 2209 (6th Cir. 2018)	6662(b)(2) - TPs (MFJ) substantially understated income tax; did not establish reasonable cause and good faith	Yes	IRS
<i>Keefe v. Comm'r</i> , T.C. Memo. 2018-28, <i>appeal docketed</i> , No. 18-2357 (2d Cir., Aug. 10, 2018)	6662(b)(1), (2) - TPs (MFJ) substantially understated income tax and did not establish reasonable basis; TPs were negligent; did not establish reasonable cause and good faith	No	IRS
<i>Kohn v. Comm'r</i> , T.C. Memo. 2017-159	6662(b)(1) - TPs (MFJ) were negligent; did not establish reasonable cause	Yes	IRS
<i>Linde v. Comm'r</i> , T.C.M. (RIA) 2017-180 (T.C. 2017)	6662(b)(2) - TPs (MFJ) established reasonable cause and good faith; reasonable reliance on the advice of a tax professional	No	TP
<i>Logue v. Comm'r</i> , T.C. Memo. 2017-234	6662(b)(2) - TP substantially understated income tax; did not establish reasonable cause and good faith	No	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Lopez v. Comm'r</i> , T.C. Memo. 2017-171	6662(b)(1), (2) - TPs (MFJ) established reasonable cause and good faith; reasonable reliance on the advice of tax professional	Yes	TP
<i>Maciujec v. Comm'r</i> , T.C. Summ. Op. 2017-49	6662(b) - TP established reasonable cause and good faith; reasonable reliance on the advice of a tax professional	Yes	TP
<i>Marks v. Comm'r</i> , T.C. Memo. 2018-49	6662(b)(1), (2) - TP did not substantially understate income tax and was not negligent	No	TP
<i>McGuire v. Comm'r</i> , 2017 WL 3730620 (T.C. Aug. 28, 2017)	6662(b)(1), (2) - IRS did not meet burden of production with regards to negligence; TPs (MFJ) substantially understated income tax; TPs established reasonable cause and good faith	Yes	TP
<i>Mudrich v. Comm'r</i> , T.C. Memo. 2017-101	6662(b)(1), (2) - TP was negligent due to failed to show substantial authority for TPs' position; TPs had no reasonable basis for position; did not establish reasonable cause and good faith; no reasonable reliance on the advice of a tax professional	Yes	IRS
<i>Nicholson v. Comm'r</i> , T.C. Summ. Op. 2018-24	6662(b)(1), (2) - TP was negligent	Yes	IRS
<i>Ohde v. Comm'r</i> , T.C. Memo. 2017-137	6662(b)(1) - TPs (MFJ) were negligent and did not keep adequate books and records; did not establish reasonable cause	No	IRS
<i>Omoloh v. Comm'r</i> , T.C. Summ. Op. 2017-64	6662(b)(2) - TP substantially understated income tax; did not establish reasonable cause and good faith	Yes	IRS
<i>Partyka v. Comm'r</i> , T.C. Summ. Op. 2017-79	6662(b)(1), (2) - TPs (MFJ) were negligent; did not keep adequate books and records; did not establish reasonable cause and good faith	Yes	IRS
<i>Pexa v. United States</i> , 121 A.F.T.R.2d 1686 (E.D. Cal. 2018)	6662(b) - TPs (MFJ) substantially understated income tax; did not establish reasonable cause and good faith; no reasonable reliance on the advice of a tax professional	No	IRS
<i>Planty v. Comm'r</i> , T.C. Memo. 2017-240	6662(b)(2) - TPs (MFJ) substantially understated income tax; failed to show substantial authority for TPs' position; TPs had no reasonable basis for position	Yes	IRS
<i>Pourmirzaie v. Comm'r</i> , T.C. Memo. 2018-26	6662(b)(2) - TPs (MFJ) substantially understated income tax; did not establish reasonable cause and good faith; failed to show substantial authority for TPs' position	No	IRS
<i>Rademacher v. Comm'r</i> , T.C. Memo. 2018-43	6662(b)(1), (2) - TP was not liable for penalty; IRS did not meet burden of production by failing to present evidence that penalties were personally approved in writing by immediate supervisor before determination	No	TP
<i>Salloum v. Comm'r</i> , T.C. Memo. 2017-127	6662(b)(2) - TPs (MFJ) substantially understated income tax; did not establish reasonable cause and good faith; no reasonable reliance on advice of a tax professional	No	IRS
<i>Simonsen v. Comm'r</i> , 2018 WL 1320362 (T.C. Mar. 14, 2018)	6662(b)(2) - TPs (MFJ) established reasonable cause and good faith; IRS did not meet burden of production by failing to present evidence that penalties were personally approved in writing by immediate supervisor before determination	Yes	TP
<i>Tiller v. Comm'r</i> , T.C. Summ. Op. 2017-76	6662(b)(1), (2) - TP established reasonable cause and good faith with respect to a portion of the penalty; did not establish reasonable cause and good faith with respect to the other portion of the penalty	Yes	Split
<i>Turan v. Comm'r</i> , T.C. Memo. 2017-141	6662(b)(2) - TP did not establish reasonable cause	Yes	IRS
<i>Welemin v. Comm'r</i> , T.C. Summ. Op. 2017-54	6662(b)(2) - TP substantially understated income; did not establish reasonable cause	Yes	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Whitsett v. Comm'r</i> , T.C. Memo. 2017-100	6662(b)(1) - TP established reasonable cause and acted in good faith; TP had reasonable reliance on advice of a tax professional	No	TP
<i>Woolsey v. Comm'r</i> , T.C. Summ. Op. 2017-62	6662(b)(2) - TPs (MFJ) substantially understated income tax; established reasonable cause and good faith	No	TP
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedules C, E, F)			
<i>Avrahami v. Comm'r</i> , 2017 WL 3610601 (T.C. Aug. 21, 2017)	6662(b)(2) - TPs (MFJ) substantially understated income tax; TPs established reasonable cause and good faith with respect to a portion of the penalties; reasonably relied on the advice of a tax professional with respect to a portion of the penalties; did not establish reasonable cause and good faith with respect to the other portion of the penalties	No	Split
<i>Azam v. Comm'r</i> , T.C. Memo. 2018-72	6662(b)(1), (2) - TPs (MFJ) were not liable for penalty; IRS did not meet burden of production by failing to present evidence that penalties were personally approved in writing by immediate supervisor before determination	Yes	TP
<i>Baham v. Comm'r</i> , T.C. Summ. Op. 2017-85	6662(b)(2) - TPs (MFJ) substantially understated income tax; did not keep adequate books and records; did not establish reasonable cause and good faith	Yes	IRS
<i>Balyan v. Comm'r</i> , T.C. Memo. 2017-140	6662(b)(2) - TP substantially understated income tax; did not establish reasonable cause	Yes	IRS
<i>Barnhart Ranch Co. v. Comm'r</i> , 714 F. App'x 376 (5th Cir. 2017), <i>reh'g denied</i> , Docket No. 16-60834 (5th Cir., Feb. 16, 2018), <i>aff'g</i> , T.C. Memo. 2016-170	6662(b)(1), (2) - TPs (MFJ) failed to show substantial authority for their position; did not establish reasonable cause and good faith	No	IRS
<i>Besaw v. Comm'r</i> , 695 F. App'x 276 (9th Cir. 2017), <i>aff'g</i> T.C. Memo. 2015-233	6662(b)(2) - TP substantially understated income tax	Yes	IRS
<i>Brookes v. Comm'r</i> , T.C. Memo. 2017-146	6662(b)(1) - TPs (MFJ) were negligent due to failure to keep adequate books and records; did not establish reasonable cause and good faith	No	IRS
<i>Brumbaugh v. Comm'r</i> , T.C. Memo. 2018-40	6662(b)(1), (2) - TPs (MFJ) were negligent; did not establish reasonable cause and good faith	No	IRS
<i>Cai v. Comm'r</i> , T.C. Memo. 2018-52	6662(b)(1) - TP established reasonable cause and had reasonable reliance on the advice of a tax professional	Yes	TP
<i>Conner v. Comm'r</i> , T.C. Memo. 2018-6, <i>appeal docketed</i> , No. 18-12997 (11th Cir., July 17, 2018)	6662(b)(1), (2) - TPs (MFJ) established reasonable cause and good faith; reasonably relied on advice of a tax professional	No	TP
<i>Cooper v. Comm'r</i> , 877 F.3d 1086 (9th Cir. 2017), <i>reh'g denied</i> , <i>reh'g, en banc denied</i> , 2018 U.S. App. LEXIS 4735 (9th Cir., Feb. 26, 2018), <i>aff'g</i> 143 T.C. 194 (2014)	6662(b)(1), (2) - TPs (MFJ) were negligent and substantially understated income tax; did not establish reasonable cause and good faith; did not establish reliance on the advice of a tax professional	No	IRS
<i>Derringer Trading LLC v. Comm'r</i> , T.C. Memo. 2018-59	6662(b)(1) - TP was negligent due to failure to keep adequate books and records; did not establish reasonable cause	No	IRS
<i>Dimitrov v. Comm'r</i> , T.C. Summ. Op. 2018-21	6662(b)(1) - TP was negligent; did not establish reasonable cause and good faith	Yes	IRS
<i>Duket v. Comm'r</i> , T.C. Summ. Op. 2017-84	6662(b)(1) - TP was negligent; did not provide sufficient evidence to show IRS determination was incorrect	No	IRS
<i>Dulik v. Comm'r</i> , T.C. Summ. Op. 2017-51	6662(b)(1) - TPs (MFJ) were not liable for portion of the penalty due to keeping adequate books and records, and establishing reasonable cause and good faith; TPs were negligent with respect to the other portion of the penalty and did not establish reasonable cause and good faith	Yes	Split

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Dynamo Holdings Ltd. P'ship v. Comm'r</i> , T.C. Memo. 2018-61	6662(b)(1), (2) - TP was negligent and had no reasonable basis for position; TP substantially understated income tax; did not establish reasonable cause	No	IRS
<i>Ellison v. Comm'r</i> , T.C. Memo. 2017-134, appeal dismissed, No. 18-72262 (9th Cir., Nov. 8, 2018)	6662(b)(1), (2) - TPs (MFJ) were negligent due to failure to keep adequate books and records; did not establish reasonable cause	Yes	IRS
<i>Fiedziuszko v. Comm'r</i> , T.C. Memo. 2018-75	6662(b)(2) - TPs (MFJ) did not establish reasonable cause and good faith	Yes	IRS
<i>Fleming v. Comm'r</i> , T.C. Summ. Op. 2017-83	6662(b)(1) - TP was negligent; did not establish reasonable cause; no reasonable reliance on advice of a tax professional	No	IRS
<i>Full-Circle Staffing, LLC v. Comm'r</i> , T.C. Memo. 2018-66	6662(b)(2) - TP substantially understated income tax; not liable for penalty because TP established reasonable cause and had reasonable reliance on the advice of a tax professional	No	TP
<i>Grecian Magnesite Mining, Industr. & Shipping Co. v. Comm'r</i> , 149 T.C. No. 3 (2017), appeal docketed, No. 17-1268 (D.C. Cir., Dec. 18, 2017)	6662(b)(1), (2) - TP substantially understated income tax; TP established reasonable cause and good faith, and had reasonable reliance on the advice of a tax professional	No	TP
<i>Hatcher v. Comm'r</i> , 726 F. App'x 207 (5th Cir. 2018), aff'g T.C. Memo. 2016-188	6662(b)(2) - TPs (MFJ) substantially understated income tax; did not establish reasonable cause and good faith	No	IRS
<i>Howard v. Comm'r</i> , T.C. Summ. Op. 2017-65	6662(b)(1) - TP was negligent due to failure to keep adequate books and records; did not establish reasonable cause and good faith; no reasonable reliance on the advice of a tax professional	Yes	IRS
<i>Huzella v. Comm'r</i> , T.C. Memo. 2017-210	6662(b)(2) - TPs (MFJ) did not establish reasonable cause and good faith	Yes	IRS
<i>Hylton v. Comm'r</i> , 721 F. App'x 300 (4th Cir. 2018), reh'g and reh'g, en banc, denied, No. 17-1777 (4th Cir. Aug. 3, 2018), aff'g T.C. Memo. 2016-234	6662(b)(2) - TP substantially understated income tax	No	IRS
<i>Jabari v. Comm'r</i> , T.C. Memo. 2017-238	6662(b)(1), (2) - TPs (MFJ) were negligent; did not establish reasonable cause and good faith	Yes	IRS
<i>Justine v. Comm'r</i> , T.C. Memo. 2017-198	6662(b)(1), (2) - TPs (MFJ) were negligent and substantially understated income tax; did not establish reasonable cause and good faith	Yes	IRS
<i>Keenan v. Comm'r</i> , T.C. Memo. 2018-60	6662(b)(1), (2) - TP failed to show substantial authority for TPs' position; did not establish reasonable cause and good faith	No	IRS
<i>Knowles v. Comm'r</i> , T.C. Memo. 2017-152	6662(b)(1) - TP was negligent due to failure to keep adequate books and records; did not establish reasonable cause	No	IRS
<i>Larson v. Comm'r</i> , T.C. Memo. 2018-30	6662(b)(2) - TP substantially understated income tax; did not establish reasonable cause and good faith; no reasonable reliance on the advice of a tax professional	Yes	IRS
<i>Levine v. Comm'r</i> , T.C. Summ. Op. 2017-60	6662(b)(1) - TP was negligent due to failure to keep adequate books and records; did not establish reasonable cause	Yes	IRS
<i>Lewis v. Comm'r</i> , T.C. Memo. 2017-117	6662(b)(1) - TPs (MFJ) were negligent due to failure to keep adequate books and records; did not establish reasonable cause	Yes	IRS
<i>Losantiville Country Club v. Comm'r</i> , T.C. Memo. 2017-158, aff'd, 2018 U.S. App. LEXIS 28935 (6th Cir., Oct. 15, 2018)	6662(b)(1) - TP was negligent; did not establish reasonable cause and good faith; no reasonable reliance on the advice of a tax professional	No	IRS
<i>McNally v. Comm'r</i> , T.C. Memo 2017-93	6662(b)(2) - TPs (MFJ) did not establish reasonable cause	Yes	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Mileham v. Comm'r</i> , T.C. Memo. 2017-168	6662(b)(1), (2) - TP was negligent; did not keep adequate books and records; did not establish reasonable cause and good faith; no reasonable reliance on the advice of a tax professional	No	IRS
<i>Moore v. Comm'r</i> , T.C. Memo. 2018-58	6662(b)(1) - TPs (MFJ) were negligent and did not keep adequate books and records; did not establish reasonable cause and good faith	Yes	IRS
<i>Pemberton v. Comm'r</i> , T.C. Summ. Op. 2017-91	6662(b)(1), (2) - TP was not negligent and kept adequate books and records; established reasonable cause and good faith	Yes	TP
<i>Petersen v. Comm'r</i> , 2017 WL 2558852 (T.C. 2017), <i>appeal docketed</i> , No. 17-9003 (10th Cir., Aug. 8, 2017)	6662(b)(1), (2) - TPs (MFJ) established reasonable cause and good faith	No	TP
<i>Platts v. Comm'r</i> , T.C. Memo. 2018-31	6662(b) - IRS did not meet burden of production by failing to present evidence that penalties were personally approved in writing by immediate supervisor before determination	Yes	TP
<i>Pokawa v. Comm'r</i> , T.C. Memo. 2017-186	6662(b)(1), (2) - TPs (MFJ) were negligent due to failure to keep adequate books and records; did not establish reasonable cause and good faith	Yes	IRS
<i>Povolny Group, Inc. v. Comm'r</i> , T.C. Memo. 2018-37	6662(b)(2) - TPs (MFJ) substantially understated income tax; IRS did not meet burden of production with respect to individual TPs by failing to present evidence that penalties were personally approved in writing by immediate supervisor before determination; TP (C Corp) substantially understated income tax; TP (C Corp) did not establish reasonable cause and did not have reasonable reliance on the advice of a tax professional	No	Split
<i>Rodriguez v. Comm'r</i> , T.C. Memo. 2017-173	6662(b)(1), (2) - TPs (MFJ) were negligent due to failure to keep adequate books and records; did not establish reasonable cause and good faith	Yes	IRS
<i>Rutter v. Comm'r</i> , T.C. Memo. 2017-174, <i>appeal dismissed</i> , No. 17-73320 (9th Cir., Jan. 30, 2018)	6662(b)(2) - TP substantially understated income tax; did not establish reasonable cause and good faith; failed to show substantial authority for TPs' position; no reasonable reliance on the advice of a tax professional	No	IRS
<i>Samadi v. Comm'r</i> , T.C. Summ. Op. 2018-27	6662(b)(1), (2) - TPs (MFJ) substantially understated income tax and were negligent; did not establish reasonable cause and good faith	Yes	IRS
<i>Sarvak v. Comm'r</i> , T.C. Memo. 2018-68	6662(b)(1), (2) - TP did not establish reasonable cause and good faith; no reasonable reliance on the advice of a tax professional	No	IRS
<i>Simonelli v. Comm'r</i> , T.C. Memo. 2017-188, <i>appeal docketed</i> , No. 18-70664 (9th Cir., Mar. 9, 2018)	6662(b)(1) - TPs (MFJ) were negligent due to failure to keep adequate books and records; did not establish reasonable cause and good faith	Yes	IRS
<i>Smiling v. Comm'r</i> , T.C. Memo. 2017-196	6662(b)(2) - TPs (MFJ) substantially understated income tax; TP did not establish reasonable cause and good faith with respect to a portion of the underpayment; did not have reasonable reliance on the advice of a tax professional with respect to a portion of the underpayment; TPs did establish reasonable cause and good faith with respect to the other portion of the underpayment	No	Split
<i>Smith v. Comm'r</i> , T.C. Memo. 2017-218	6662(b)(2) - TPs (MFJ) substantially understated income tax; did not establish reasonable cause and good faith; did not establish reasonable reliance on the advice of a tax professional	No	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Stettner v. Comm'r</i> , T.C. Memo. 2017-113	6662(b)(2) - TP substantially understated income tax; did not establish reasonable cause	No	IRS
<i>Sun v. Comm'r</i> , 880 F.3d 173 (5th Cir. 2018), <i>aff'g</i> T.C. Memo. 2015-56	6662(b)(1) - TP was negligent; did not establish good faith; no reasonable reliance on the advice of a tax professional	No	IRS
<i>Syed v. Comm'r</i> , T.C. Memo. 2017-226	6662(b)(1), (2) - TPs were negligent; did not establish reasonable cause and good faith; no reasonable reliance on the advice of a tax professional	No	IRS
<i>Taylor v. Comm'r</i> , T.C. Memo. 2017-99	6662(b)(1) - TPs (MFJ) were negligent due to failure to keep adequate books and records; did not establish reasonable cause	Yes	IRS
<i>Transupport, Inc. v. Comm'r</i> , 882 F.3d 274 (1st Cir. 2018), <i>aff'g</i> T.C. Memo. 2015-179	6662(b)(2) - TP substantially understated income tax; did not establish reasonable cause and good faith; no reasonable reliance on the advice of a tax professional	No	IRS
<i>Triumph Mixed Use Inv. III, LLC v. Comm'r</i> , T.C. Memo. 2018-65	6662(b)(1), (2) - TP was negligent; did not establish reasonable cause and good faith	No	IRS
<i>Vallejo v. Comm'r</i> , T.C. Memo. 2018-39	6662(b)(1), (2) - TP was negligent due to failure to keep adequate books and records; did not establish reasonable cause and good faith	Yes	IRS
<i>Velez v. Comm'r</i> , T.C. Memo. 2018-46	6662(b)(1) - TP was negligent due to failure to keep adequate books and records; did not establish reasonable cause	Yes	IRS
<i>Watts v. Comm'r</i> , T.C. Memo. 2017-114, <i>appeal docketed</i> , No. 17-15282 (11th Cir., Nov. 29, 2017)	6662(b)(1), (2) - TPs (MFJ) established reasonable cause and good faith; reasonably relied on advice of a tax professional	No	TP
<i>Wax v. Comm'r</i> , T.C. Memo. 2018-63	6662(b)(2) - TPs (MFJ) substantially understated income tax; did not establish reasonable cause and good faith	Yes	IRS
<i>Wells v. Comm'r</i> , T.C. Memo. 2018-11, <i>appeal docketed</i> , No. 18-9007 (10th Cir., Aug. 15, 2018)	6662(b)(1), (2) - TP kept adequate books and records; TP established reasonable cause and good faith	No	TP
<i>Wendell Falls Dev. LLC v. Comm'r</i> , T.C. Memo. 2018-45	6662(b)(1) - TP established reasonable cause and good faith	No	TP
<i>Western Prop. Restoration, Inc. v. Comm'r</i> , T.C. Memo. 2017-190	6662(b)(1), (2) - TP substantially understated income tax and was negligent; did not establish reasonable cause; no reasonable reliance on the advice of a tax professional	No	IRS
<i>Williams v. Comm'r</i> , T.C. Memo. 2018-48	6662(b)(1), (2) - TP was negligent due to failure to keep adequate books and records; did not establish reasonable cause and good faith; did not establish reasonable reliance on the advice of a tax professional	No	IRS
<i>Wycoff v. Comm'r</i> , T.C. Memo. 2017-203	6662(b)(2) - TPs (MFJ) substantially understated income tax; did not establish reasonable cause and good faith; no reasonable reliance on advice of a tax professional	No	IRS
<i>Zia-Ahmadi v. Comm'r</i> , T.C. Summ. Op. 2017-39	6662(b)(1), (2) - TP (C Corp) was negligent and did not establish reasonable cause and good faith; TPs (MFJ) were negligent and did not establish reasonable cause and good faith	Yes	IRS
<i>Zudak v. Comm'r</i> , T.C. Summ. Op. 2017-41	6662(b)(2) - TP substantially understated income tax; did not establish reasonable cause, no reasonable reliance on the advice of a tax professional	Yes	IRS

TABLE 2: Trade or Business Expenses Under IRC § 162 and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
Individual Taxpayers (But Not Sole Proprietorships)			
<i>Baham v. Comm'r</i> , T.C. Summ. Op. 2017-85	Schedule C startup costs properly deducted under § 195(b); Schedule A unreimbursed employee business expenses relating to animals in the classroom, research and literature, and cell phone expenses disallowed and not related to a trade or business	Yes	Split
<i>Balyan v. Comm'r</i> , T.C. Memo. 2017-140	Schedule C vehicle expense deductions disallowed due to inability to meet the requirements of § 274(d)	Yes	IRS
<i>Beckey v. Comm'r</i> , T.C. Summ. Op. 2017-80	Unreimbursed employee business expenses disallowed and disallowed as personal under § 262(a)	Yes	IRS
<i>Benjamin v. Comm'r</i> , T.C. Memo. 2018-70, <i>appeal docketed</i> , No. 18-72831 (9th Cir. Oct 18, 2018)	TPs were not away from home within the meaning of § 162; Schedule A expenses relating to maintaining two residences or relating to travel between them disallowed	Yes	IRS
<i>Cates v. Comm'r</i> , T.C. Memo. 2017-178, <i>appeal dismissed</i> , (11th Cir. Apr. 30, 2018)	Unreimbursed employee business expenses disallowed	Yes	IRS
<i>Colliver v. Comm'r</i> , T.C. Summ. Op. 2017-93	TP's education expense deductions unsubstantiated; unreimbursed employee business expenses disallowed	Yes	IRS
<i>Edwards v. Comm'r</i> , T.C. Memo. 2018-44	Vehicle expenses disallowed under § 274(d); unreimbursed employee business expenses disallowed	Yes	IRS
<i>Fehr v. Comm'r</i> , T.C. Summ. Op. 2018-26	Unreimbursed employee business expenses, including deductions for vehicle, travel, meals, entertainment, and other miscellaneous expenses, disallowed under § 274(d)	Yes	IRS
<i>Havener v. Comm'r</i> , T.C. Summ. Op. 2018-17	Schedule C deductions related to house remodeling deferred as capital expenses under § 263(a)(1)	Yes	IRS
<i>Jahangirian v. Comm'r</i> , T.C. Summ. Op. 2018-14	Unreimbursed employee business expenses related to travel disallowed	Yes	IRS
<i>Keefe v. Comm'r</i> , T.C. Memo. 2018-28, <i>appeal docketed</i> , No. 18-2357 (2nd Cir. Aug. 10, 2018)	Real estate holding was a capital asset, not a rental property used in a trade or business; associated interest required to be capitalized under § 263A	No	IRS
<i>Kruse-Colbert v. Comm'r</i> , T.C. Summ. Op. 2018-7	Miscellaneous unreimbursed employee business expenses partially allowed under § 274(d) and as related to being engaged in a trade or business	Yes	Split
<i>Lewis v. Comm'r</i> , T.C. Memo. 2017-117	TPs earned no income and thus were ineligible for under § 183 most claimed deductions would have also failed the documentation requirements of § 274(d)	Yes	IRS
<i>Linde v. Comm'r</i> , 2017 WL 4158701 (T.C. Sept. 18, 2017)	Unreimbursed employee business expense deductions related to travel disallowed; miscellaneous non-travel unreimbursed employee business expenses disallowed under § 274(d)	No	IRS
<i>Martinez v. Comm'r</i> , T.C. Summ. Op. 2017-42	Business mileage expense deduction disallowed as not related to being engaged in a trade or business and lacking substantiation; deductions for vehicle expenses, travel, meals, and entertainment disallowed under § 274(d); unreimbursed employee business expense deductions partially allowed	Yes	Split
<i>Rademacher v. Comm'r</i> , T.C. Memo. 2018-43	Miscellaneous unreimbursed employee business expenses, including meal and entertainment expenses, disallowed under § 274(d); mileage expense deduction partially allowed under § 274(d)	No	Split
<i>Farolan v. Comm'r</i> , T.C. Summ. Op. 2018-28	Unreimbursed employee business expense deductions, including clothing costs, dry cleaning costs, and meal and entertainment expenses disallowed as personal under § 262; travel expenses partially substantiated	Yes	Split

TABLE 2: Trade or Business Expenses Under IRC § 162 and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
<i>Tiller v. Comm'r</i> , T.C. Summ. Op. 2017-76	Unreimbursed employee business expenses partially allowed under § 274(d)	Yes	Split
<i>Tucker v. Comm'r</i> , T.C. Memo. 2017-183, appeal docketed, No. 17-60833 (5th Cir. Dec. 19, 2018)	Loss deductions disallowed because related foreign transactions involving offsetting foreign currency options lacked economic substance	No	IRS
<i>Wooten v. Comm'r</i> , T.C. Summ. Op. 2017-58	Unreimbursed employee business expense deduction relating to commuting expenses disallowed; related meal expense deductions unsubstantiated	Yes	IRS
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedules C, E, F)			
<i>Avrahami v. Comm'r</i> , 2017 WL 3610601 (T.C. Aug. 21, 2017)	Deductions claimed by captive insurance company for premiums unsubstantiated under § 162	No	IRS
<i>Azam v. Comm'r</i> , T.C. Memo. 2018-72	Deductions for vehicle expenses, travel, meals, and entertainment disallowed under § 274(d); miscellaneous Schedule C deductions unsubstantiated	Yes	IRS
<i>Barker v. Comm'r</i> , T.C. Memo. 2018-67	TP was engaged in the trade or business of producing music; business deductions unsubstantiated; net operating loss deduction disallowed under § 172	No	IRS
<i>Barrett v. Comm'r</i> , T.C. Memo. 2017-195	TP was away from home under § 162(a); various deductible expenses disallowed as unsubstantiated; deductions for meals, lodging, and entertainment disallowed under § 274(d)	No	Split
<i>Bass v. Comm'r</i> , 738 Fed. Appx. 178 (4th Cir. 2018), <i>aff'g</i> T.C. Memo. 2018-19	Vehicle expenses on Schedule C disallowed under § 274(d); miscellaneous expenses disallowed as unsubstantiated	Yes	IRS
<i>Becker v. Comm'r</i> , T.C. Memo. 2018-69	Miscellaneous business expense deductions, such as for consulting, unsubstantiated; deductions for travel and meals disallowed under § 274(d); depreciation deduction disallowed under § 167	No	IRS
<i>Besaw v. Comm'r</i> , 695 F. App'x 276 (9th Cir. 2017), <i>aff'g</i> T.C. Memo. 2015-233	Schedule C deductions for wages, travel, and meals and entertainment business expenses unsubstantiated	Yes	IRS
<i>Boneparte v. Comm'r</i> , T.C. Memo. 2017-193, appeal docketed, No. 18-2264 (3d Cir. June 8, 2018)	Deduction for gambling losses disallowed under § 183	Yes	IRS
<i>Bradley v. Comm'r</i> , T.C. Summ. Op. 2018-13	Business deductions, including those for research expenditures, unsubstantiated	Yes	IRS
<i>Brookes v. Comm'r</i> , T.C. Memo. 2017-146	Deductions for travel, meals, and entertainment, and vehicle expenses disallowed under § 274(d); art business deductions allowed under <i>Cohan</i> ; medical expense deductions substantiated	No	Split
<i>Brown v. Comm'r</i> , T.C. Summ. Op. 2018-6	Claimed deductible repair costs recharacterized as § 263 depreciable capital expenditures	No	IRS
<i>Burke v. Comm'r</i> , T.C. Memo. 2018-18	Bad debt deductions disallowed under § 166 because the debt was not <i>bona fide</i>	No	IRS
<i>Cai v. Comm'r</i> , T.C. Memo. 2018-52	Deductions for travel, business gifts, vehicle expenses, depreciation, and commission fees disallowed under § 274(d); deduction for office supplies partially allowed under § 274(d); rent and lease expenses substantiated	Yes	Split
<i>Canna-Care, Inc. v. Comm'r</i> , 694 F. App'x 570 (9th Cir. 2017), <i>aff'g</i> T.C. Memo. 2015-206	Medical marijuana dispensary business expense deductions disallowed as illegal activity under § 280E	No	IRS
<i>Carrick v. Comm'r</i> , T.C. Summ. Op. 2017-56	TP not engaged in a trade or business; Schedule C research and development costs ineligible for § 195 deduction, as TP had already claimed § 195(b) deduction	Yes	IRS

TABLE 2: Trade or Business Expenses Under IRC § 162 and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
<i>Chen v. Comm'r</i> , T.C. Summ. Op. 2017-90	Schedule C additional deduction for real estate commission rebate disallowed as unsubstantiated	Yes	IRS
<i>Christopher C.L. Ng MD, Inc. v. Comm'r</i> , T.C. Memo. 2018-14	Deductions for rental expenses to corporation's sole shareholder unsubstantiated	Yes	IRS
<i>Conner v. Comm'r</i> , T.C. Memo. 2018-6, <i>appeal docketed</i> , No. 18-12997 (11th Cir. July 17, 2018)	Schedule C deductions disallowed because TPs were unable to prove that they were engaged in a trade or business; records were inadequate to establish net operating loss deduction under § 172	No	IRS
<i>Conrad v. Comm'r</i> , T.C. Memo. 2017-116	Deduction for net operating loss for partnership disallowed under § 172 as fictitious	No	IRS
<i>Crissey v. Comm'r</i> , T.C. Summ. Op. 2017-44	Expenses related to consulting business disallowed as they did not relate to being engaged in a trade or business; unreimbursed employee business expenses for job as outside salesman allowed; TP was engaged in a trade or business relating to day trading; home office deduction disallowed under § 280A	Yes	Split
<i>Cristo v. Comm'r</i> , T.C. Memo. 2017-239, <i>appeal docketed</i> , No. 18-71788 (9th Cir. June 19, 2018)	Meals and lodging expenses disallowed under § 274(d); miscellaneous travel expenses partially disallowed under § 274(d); Schedule C training expense deduction unsubstantiated	Yes	Split
<i>Curtis Inv. Co. v. Comm'r</i> , T.C. Memo. 2017-150, <i>appeal docketed</i> , No. 17-14573 (11th Cir. Oct. 12, 2018)	Deductions for losses and fees disallowed, as the transactions in question lacked economic substance and a business purpose	No	IRS
<i>Davis v. Comm'r</i> , T.C. Memo. 2018-56	Unreimbursed employee business expense deductions, including for mileage, travel, and meals and entertainment, disallowed under § 274(d)	Yes	IRS
<i>Derringer Trading, LLC v. Comm'r</i> , T.C. Memo. 2018-59	Business bad debt deductions for two partnerships disallowed under § 166 as abusive tax shelter-related activities; amortization of expenses related to the debt transactions unsubstantiated	No	IRS
<i>Dimitrov v. Comm'r</i> , T.C. Summ. Op. 2018-21	Schedule C mileage and vehicle expense deductions disallowed under § 274(d)	Yes	IRS
<i>Drah v. Comm'r</i> , T.C. Memo. 2017-149	Deductions for contract labor expenses and vehicle repair costs unsubstantiated; vehicle depreciation deduction disallowed under § 179, as taxpayer did not own the vehicle	No	IRS
<i>Duket v. Comm'r</i> , T.C. Summ. Op. 2017-84	Deductions for labor costs substantiated; miscellaneous expenses unsubstantiated; car and truck expenses disallowed under § 274(d)	No	Split
<i>Dulik v. Comm'r</i> , T.C. Summ. Op. 2017-51	Legal fees unsubstantiated because they did not result from being engaged in a trade or business	Yes	IRS
<i>Eaton Corp. v. Comm'r</i> , T.C. Memo. 2017-147	Deductions for employee compensation in the form of bonus payments substantiated	No	TP
<i>Ellison v. Comm'r</i> , T.C. Memo. 2017-134, <i>appeal dismissed</i> , No. 18-72262 (9th Cir. Nov. 8, 2018)	Deductions claimed under § 280A disallowed due to lack of testimony	Yes	IRS
<i>Enis v. Comm'r</i> , T.C. Memo. 2017-222	Net operating loss deductions under § 172 disallowed	No	IRS
<i>Feinberg v. Comm'r</i> , T.C. Memo. 2017-211, <i>appeal docketed</i> , No. 18-9005 (10th Cir. June 4, 2018)	Business expenses unsubstantiated	No	IRS
<i>Fiedziuszko v. Comm'r</i> , T.C. Memo. 2018-75	Travel, meals, and lodging expenses disallowed under § 274(d)	Yes	IRS

TABLE 2: Trade or Business Expenses Under IRC § 162 and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
<i>Fleming v. Comm'r</i> , T.C. Summ. Op. 2017-83	Schedule C deductions disallowed as unsubstantiated and inestimable under <i>Cohan</i>	No	IRS
<i>Ford v. Comm'r</i> , 2018 WL 5794470 (6th Cir. Nov. 5, 2018), <i>aff'g</i> T.C. Memo. 2018-8	Deductions for § 172 net operating losses disallowed under § 183	No	IRS
<i>Geneser v. Comm'r</i> , T.C. Memo. 2017-110	Deduction for loan interest repayment disallowed under § 163; deduction for loan service fees unsubstantiated	No	IRS
<i>Gollnick v. Comm'r</i> , T.C. Summ. Op. 2017-94	Vehicle expenses disallowed under § 274(d); miscellaneous business expenses partially substantiated under <i>Cohan</i>	Yes	Split
<i>Grago v. Comm'r</i> , T.C. Summ. Op. 2017-67	TP's law enforcement badge database was not a trade or business under § 183, as he did not maintain adequate records and showed no profit motive	Yes	IRS
<i>Hatcher v. Comm'r</i> , 726 F. App'x 207 (5th Cir. 2018), <i>aff'g</i> T.C. Memo. 2016-188	Bad debt deduction disallowed under § 166 because the debt, part of which was recovered, did not become worthless during the year in question; deduction for net operating loss under § 172 disallowed	No	IRS
<i>Howard v. Comm'r</i> , T.C. Summ. Op. 2017-65	Unreimbursed employee business expense deductions disallowed; depreciation and amortization disallowed under § 167; Schedule C deductions disallowed under § 274(d)	Yes	IRS
<i>Hylton v. Comm'r</i> , 721 F. App'x 300 (4th Cir. 2018), <i>aff'g</i> T.C. Memo. 2016-234, <i>reh'g and reh'g, en banc, denied</i> , No. 17-1777 (4th Cir. Aug. 3, 2018)	Schedule F horse breeding, training, showing, and sales activity disallowed as not engaged in for profit under § 183 and related losses therefore disallowed	No	IRS
<i>Jacobs v. Comm'r</i> , 2017 WL 2733795 (T.C. 2017)	Deductions for meals and snacks allowed under § 274(n)	No	TP
<i>Justine v. Comm'r</i> , T.C. Memo. 2017-198	Schedule A and Schedule C deductions unsubstantiated	Yes	IRS
<i>Knowles v. Comm'r</i> , T.C. Memo. 2017-152	Schedule C business expense deductions unsubstantiated; TP's horse farm activities disallowed under § 183; deductions related to grill cleaning business unsubstantiated; unreimbursed employee business expenses disallowed	No	IRS
<i>Kohn v. Comm'r</i> , T.C. Memo. 2017-159	Deduction attributed to settlement unsubstantiated	Yes	IRS
<i>Lender Mgmt. v. Comm'r</i> , T.C. Memo. 2017-246	TP, an investment management services provider, was engaged in a trade or business	No	TP
<i>Levine v. Comm'r</i> , T.C. Summ. Op. 2017-60	Deduction for advertising expenses substantiated; vehicle expense deduction disallowed under § 274(d); TP was unable to prove claims of lost records or to reconstruct vehicle use; deduction for office supplies partially substantiated; utility expenses unsubstantiated	Yes	Split
<i>Main v. Comm'r</i> , 719 F. App'x 699 (9th Cir. 2018) <i>aff'g</i> T.C. Memo. 2016-127	9th Circuit affirmed without opinion Tax Court decision disallowing deductions for listed property under § 280F and miscellaneous unsubstantiated deductions; allowing depreciation deductions under § 167 and deductions for unsubstantiated expenses under § 162	Yes	IRS
<i>McMillan v. Comm'r</i> , 697 F. App'x 489 (9th Cir. 2017), <i>aff'g</i> T.C. Memo. 2013-40, <i>cert. denied</i> , 138 S.Ct. 1010 (2018)	TP was not engaged in horse trading for profit under § 183	Yes	IRS
<i>Meruelo v. Comm'r</i> , T.C. Memo. 2018-16, <i>appeal docketed</i> , No. 18-11909 (11th Cir. May 7, 2018)	Net operating loss deductions disallowed under § 172	No	IRS
<i>Moore v. Comm'r</i> , T.C. Memo. 2018-58	Meals and entertainment deductions unsubstantiated; vehicle expenses disallowed under § 274(d); miscellaneous Schedule C deductions unsubstantiated	Yes	IRS

TABLE 2: Trade or Business Expenses Under IRC § 162 and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
<i>Nicholson v. Comm'r</i> , T.C. Summ. Op. 2018-24	Schedule C deductions partially substantiated and partially ruled as § 262 personal expenditures	Yes	Split
<i>Owens v. Comm'r</i> , T.C. Memo. 2017-157	TP was engaged in a trade or business of lending money; the bad debt was a <i>bona fide</i> debt and allowed under § 166	No	TP
<i>Pemberton v. Comm'r</i> , T.C. Summ. Op. 2017-91	Education expenses unsubstantiated as not ordinary and necessary and as relating to a new business, not TP's current business	Yes	IRS
<i>Pokawa v. Comm'r</i> , T.C. Memo. 2017-186	Schedule C deductions partially allowed under <i>Cohan</i> ; unreimbursed employee business expenses disallowed	Yes	Split
<i>Polovny Group, Inc., v. Comm'r</i> , T.C. Memo. 2018-37	Business bad debt deduction disallowed under § 166 because the debt was not <i>bona fide</i>	No	IRS
<i>Riggins v. Comm'r</i> , 122 A.F.T.R. 2d 5831 (11th Cir. 2018), <i>aff'g</i> T.C. Memo. 2017-106	Schedule C business deductions from law practice unsubstantiated	Yes	IRS
<i>RJ Channels, Inc. v. Comm'r</i> , T.C. Memo. 2018-27	Client expense deductions unsubstantiated; lawsuit deduction unsubstantiated; miscellaneous deductions unsubstantiated	No	IRS
<i>Rodriguez v. Comm'r</i> , T.C. Memo. 2017-173	Vehicle expenses, travel expenses, and meals and entertainment expenses disallowed under § 274(d); Schedule C utility expense disallowed as unsubstantiated	Yes	IRS
<i>Rogers v. Comm'r</i> , T.C. Memo. 2018-53	Bad debt deductions disallowed under § 166; deductions related to business use of home disallowed under § 280A; miscellaneous Schedule C deductions, including interest and insurance, unsubstantiated; business gift deductions partially substantiated; travel, meals, and entertainment unsubstantiated; vehicle expenses disallowed under § 274(d) and § 280F; legal and professional fees partially substantiated; deductions related to real estate holdings deferred as capital expenses under § 263A; miscellaneous deductions relating to TPs' (MFJ) business unsubstantiated under § 162 or disallowed under § 274(d); travel expenses disallowed under § 274(d); medical expenses deduction unsubstantiated	Yes	Split
<i>Rutter v. Comm'r</i> , T.C. Memo. 2017-174, <i>appeal dismissed</i> , No. 17-73320 (9th Cir. Jan. 30, 2018)	Business bad debt deduction disallowed under § 166, as transactions lacked economic substance and TP was not engaged in the trade or business of lending money or promoting companies	No	IRS
<i>Salloum v. Comm'r</i> , T.C. Memo. 2017-127	Schedule C deductions for repayment of funds unsubstantiated	No	IRS
<i>Samadi v. Comm'r</i> , T.C. Summ. Op. 2018-27	House flipping activity was not a trade or business under § 162 and thus related deductions disallowed	Yes	IRS
<i>Sarvak v. Comm'r</i> , T.C. Memo. 2018-68	Business bad debt deductions disallowed under § 166	No	IRS
<i>Simonelli v. Comm'r</i> , T.C. Memo. 2017-188, <i>appeal docketed</i> , No. 18-70664 (9th Cir. March 9, 2018)	Schedule C deductions disallowed under § 183	Yes	IRS
<i>Singh v. Comm'r</i> , 121 A.F.T.R.2d 5109 (9th Cir. 2018), <i>reh'g and reh'g en banc denied</i> , No. 17-71020 (9th Cir. July 2, 2018), <i>aff'g</i> No. 11063-09 (Feb. 1, 2017)	Business deductions unsubstantiated	Yes	IRS
<i>Smiling v. Comm'r</i> , T.C. Memo. 2017-196	Business expenses unsubstantiated; legal fees reported on Schedule C unsubstantiated	No	IRS
<i>Smith v. Comm'r</i> , T.C. Memo. 2017-218	Short term capital loss deductions disallowed, as S corporation's dissolution lacked economic substance	No	IRS

TABLE 2: Trade or Business Expenses Under IRC § 162 and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
<i>Stettner v. Comm'r</i> , T.C. Memo. 2017-113	Car racing activity was not a trade or business under § 183	No	IRS
<i>Taylor v. Comm'r</i> , T.C. Memo. 2017-99	Vehicle expenses disallowed under § 274(d)	Yes	IRS
<i>Thompson v. Comm'r</i> , T.C. Summ. Op. 2018-11	Vehicle expenses disallowed under § 274(d); travel expenses partially substantiated; miscellaneous Schedule C expenses partially substantiated	Yes	Split
<i>Triumph Mixed Use Invs. III, LLC v. Comm'r</i> , T.C. Memo. 2018-65	Business bad debt deduction allowed under § 166	No	TP
<i>Vallejo v. Comm'r</i> , T.C. Memo. 2018-39	Schedule C expenses unsubstantiated under § 162 and disallowed under § 274(d)	Yes	IRS
<i>Velez v. Comm'r</i> , T.C. Memo. 2018-46	Vehicle expense disallowed under § 274(d)	Yes	IRS
<i>Venuto v. Comm'r</i> , T.C. Memo. 2017-123	Travel, meals, entertainment, car rental, and gasoline expenses partially allowed under § 274(d), partially disallowed as unevicenced or lacking business purpose; graphic design and website expenses substantiated; computer and computer maintenance expenses partially substantiated; miscellaneous expenses partially substantiated and related to being engaged in a trade or business; debt deductions disallowed under § 163	Yes	Split
<i>Vest v. Comm'r</i> , 690 F. App'x 210 (5th Cir. 2017), <i>aff'g</i> T.C. Memo. 2016-187	Expenses related to investigation of TP's parent's death properly disallowed under § 183	Yes	IRS
<i>VHC, Inc., v. Comm'r</i> , T.C. Memo. 2017-220	Bad debt deductions disallowed under § 166 because the debt was not <i>bona fide</i> ; deducted advances disallowed as unsubstantiated	No	IRS
<i>Wages v. Comm'r</i> , T.C. Memo. 2017-103	Business expense deductions for bail bonding and towing businesses unsubstantiated under <i>Cohan</i>	No	IRS
<i>Wax v. Comm'r</i> , T.C. Memo. 2018-63	Vehicle expenses, travel expenses, and meal and entertainment expenses disallowed under § 274(d); miscellaneous Schedule C deductions, including living expenses of TP's adult children, unsubstantiated and reclassified as personal	Yes	IRS
<i>Welch v. Comm'r</i> , T.C. Memo. 2017-229	Ranch activity was a single activity engaged in for profit under § 183	No	TP
<i>Wells v. Comm'r</i> , T.C. Memo. 2018-11, <i>appeal docketed</i> , No. 18-9007 (10th Cir. Aug. 27, 2018)	Deductions for expenditures relating to farm improvements had to be capitalized under § 263	No	IRS
<i>Williams v. Comm'r</i> , T.C. Memo. 2018-48	Schedule F ranch activity was not a trade or business under § 183; related deductions limited to the extent of income derived from the activity under § 183	No	IRS
<i>Wycoff v. Comm'r</i> , T.C. Memo. 2017-203	Management fees deduction partially disallowed for failure to substantiate reasonableness	No	IRS
<i>Zia-Ahmadi v. Comm'r</i> , T.C. Summ. Op. 2017-39	Deduction for vehicle depreciation disallowed under § 167(a); interest deductions for personal vehicles disallowed as unrelated to being engaged in a trade or business	Yes	IRS
<i>Zollinger v. Comm'r</i> , T.C. Summ. Op. 2017-81	Schedule C deductions unsubstantiated because loan repayments are nondeductible expenditures	Yes	IRS
<i>Zudak v. Comm'r</i> , T.C. Summ. Op. 2017-41	Film festival activity disallowed under § 183	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>Aguirre, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 925 (W.D. Tex. 2018)	Summons enforced	Yes	IRS
<i>Ali, U.S. v.</i> , 874 F.3d 825 (4th Cir. 2017), <i>aff'g</i> 119 A.F.T.R.2d (RIA) 1145 (D. Md. 2016)	Lower court's contempt finding affirmed	No	IRS
<i>Arver, U.S. v.</i> , 120 A.F.T.R.2d (RIA) 5999 (W.D. Mich. 2017), <i>adopting</i> 120 A.F.T.R.2d (RIA) 5999 (W.D. Mich. 2017)	Summons enforced	Yes	IRS
<i>Barela, U.S. v.</i> , 120 A.F.T.R.2d (RIA) 6494 (E.D. Cal. 2017)	TP held in contempt; Arrest warrant issued	Yes	IRS
<i>Berber, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 991 (C.D. Cal. 2018)	Summons enforced	Yes	IRS
<i>Beverly v. U.S.</i> , 121 A.F.T.R.2d (RIA) 1657 (C.D. Cal. 2018)	TPs' petition to quash summons denied for lack of jurisdiction	Yes	IRS
<i>Briseno, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 527 (E.D. Cal. 2018), <i>adopting</i> 120 A.F.T.R.2d (RIA) 6757 (E.D. Cal. 2017)	Summons enforced	Yes	IRS
<i>Briseno, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 1540 (E.D. Cal. 2018)	TP held in contempt; Arrest warrant issued	Yes	IRS
<i>Caamano, U.S. v.</i> , 2018 U.S. Dist. LEXIS 28887 (C.D. Cal. 2018)	Summons enforced	Yes	IRS
<i>Canepa, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 768 (E.D. Cal. 2018), <i>adopting</i> 120 A.F.T.R.2d (RIA) 6621 (E.D. Cal. 2017)	Summons enforced	Yes	IRS
<i>Cavins, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 2220 (S.D. Ill. 2018)	Summons enforced	Yes	IRS
<i>Chavez, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 1513 (C.D. Cal. 2017)	Summons enforced	Yes	IRS
<i>Chavez, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 1512 (C.D. Cal. 2017)	Summons enforced	Yes	IRS
<i>Chrobak, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 1824 (E.D.N.Y. 2018)	TP's petition to quash third-party summons denied	Yes	IRS
<i>Clement, U.S. v.</i> , 120 A.F.T.R.2d (RIA) 6323 (M.D. Fla. 2017), <i>adopting</i> 120 A.F.T.R.2d (RIA) 6322 (M.D. Fla. 2017)	Summons enforced	Yes	IRS
<i>Conner, U.S. v.</i> , 120 A.F.T.R.2d (RIA) 6244 (N.D. Tex. 2017), <i>adopting</i> 120 A.F.T.R.2d (RIA) 6241 (N.D. Tex. 2017), <i>appeal docketed</i> , No. 17-11417 (5th Cir., Dec. 1, 2017)	TP still held in contempt; TP's motion to vacate contempt order denied	No	IRS
<i>Connors, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 930 (S.D. Cal. 2018)	Summons enforced	No	IRS
<i>Connors, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 769 (S.D. Cal. 2018)	Summons enforced	No	IRS
<i>Cunamay, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 1395 (S.D. Cal. 2018)	Summons enforced	Yes	IRS
<i>Davidson v. U.S.</i> , 121 A.F.T.R.2d (RIA) 782 (S.D. Tex. 2018), <i>adopting</i> 121 A.F.T.R.2d (RIA) 779 (S.D. Tex. 2018)	Summons enforced; TP's petition to quash third-party summons denied	No	IRS
<i>Elridge, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 1341 (E.D. Ark. 2018)	Summons enforced	Yes	IRS
<i>Fink, U.S. v.</i> , 2017 U.S. Dist. LEXIS 95087 (S.D. Cal. 2017)	Summons enforced	Yes	IRS
<i>Fleishman, U.S. v.</i> , 120 A.F.T.R.2d (RIA) 6168 (E.D. Tenn. 2017), <i>adopting</i> 120 A.F.T.R.2d (RIA) 6166 (E.D. Tenn. 2017)	Summons enforced	Yes	IRS
<i>Freitas, U.S. v.</i> , 120 A.F.T.R.2d (RIA) 5002 (E.D. Cal. 2017)	Summons enforced	Yes	IRS
<i>Givens-Schultz, U.S. v.</i> , 121 A.F.T.R.2d 365 (W.D. Wis. 2018)	Summons enforced	Yes	IRS
<i>Gonzales, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 896 (M.D. Fla. 2018), <i>adopting</i> 121 A.F.T.R.2d (RIA) 895 (M.D. Fla. 2018)	Summons enforced	Yes	IRS
<i>Grote, U.S. v.</i> , 2018 U.S. Dist. LEXIS 47896 (N.D. Iowa 2018), <i>adopting</i> 2018 U.S. Dist. LEXIS 48378 (N.D. Iowa. 2018)	Summons enforced	Yes	IRS
<i>Hanse v. U.S.</i> , 121 A.F.T.R.2d (RIA) 949 (N.D. Ill. 2018)	Summons enforced; TP's petition to quash third-party summons denied	No	IRS
<i>Hoff, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 1306 (W.D. Wis. 2018)	Summons enforced	No	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Hoff, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 1296 (W.D. Wis. 2018)	Summons enforced	No	IRS
<i>Hsu v. U.S.</i> , 121 A.F.T.R.2d (RIA) 1789 (N.D. Cal. 2018)	TPs' petition to quash third-party summons granted in part and denied in part	No	Split
<i>Ifill, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 762 (D.N.J. 2017)	Summons enforced	Yes	IRS
<i>Jones, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 1238 (S.D. Fla. 2018)	Summons enforced	Yes	IRS
<i>Jones v. U.S.</i> , 120 A.F.T.R.2d (RIA) 5887 (D. Utah 2017), adopting 120 A.F.T.R.2d (RIA) 5884 (D. Utah 2017)	TP's petition to quash third-party summons denied; lack of subject matter jurisdiction	Yes	IRS
<i>Kenny-Greenwood, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 799 (D. Mont. 2018)	Summons enforced	Yes	IRS
<i>Knutson, U.S. v.</i> , 120 A.F.T.R.2d (RIA) 6756 (E.D. Cal. 2017), adopting 120 A.F.T.R.2d (RIA) 6588 (E.D. Cal. 2017)	Summons enforced	Yes	IRS
<i>Konate, U.S. v.</i> , 2017 U.S. Dist. LEXIS 194220 (M.D.N.C. 2017), adopting 2017 U.S. Dist. LEXIS 195010 (M.D.N.C. 2017)	Summons enforced	Yes	IRS
<i>Lui, U.S. v.</i> , 120 A.F.T.R.2d (RIA) 5332 (N.D. Cal. 2017)	Summons for documents and testimony enforced in part; TP not required to produce documents not in his possession	No	Split
<i>Lui, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 1537 (N.D. Cal. 2018)	Government's motion for contempt denied as TP complied with court's order	No	TP
<i>Medina, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 1239 (C.D. Cal. 2018)	Summons enforced	Yes	IRS
<i>Mellon, U.S. v.</i> , 719 F. App'x 74 (2d Cir. 2018), <i>aff'g</i> 121 A.F.T.R.2d (RIA) 453 (S.D.N.Y. 2017)	Summons enforced	No	IRS
<i>Mesa, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 1849 (S.D. Fla. 2018)	Summons enforced	No	IRS
<i>Morton, U.S. v.</i> , 2017 U.S. App. LEXIS 20409 (6th Cir. 2017), <i>reh'g denied</i> , 2017 U.S. App. LEXIS 22757 (6th Cir. 2017), <i>aff'g</i> 119 A.F.T.R.2d (RIA) 362 (W.D. Mich. 2016)	Summons enforced	Yes	IRS
<i>Nevius v. U.S.</i> , 257 F. Supp. 3d 9 (D.D.C. 2017)	Summons enforced; TP's petition to quash third-party summons denied	Yes	IRS
<i>Pappace, U.S. v.</i> , 120 A.F.T.R.2d (RIA) 5804 (E.D. Cal. 2017), adopting 119 A.F.T.R.2d (RIA) 2361 (E.D. Cal. 2017)	Summons enforced	Yes	IRS
<i>Pardo, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 1611 (C.D. Cal. 2018)	Summons enforced	Yes	IRS
<i>Pate, U.S. v.</i> , 721 F. App'x 556 (8th Cir. 2018), <i>aff'g</i> 118 A.F.T.R.2d (RIA) 5989 (W.D. Mo. 2016)	Summons enforced; TPs improperly invoked Fifth Amendment privilege	No	IRS
<i>Posner, U.S. v.</i> , 120 A.F.T.R.2d (RIA) 5812 (S.D. Cal. 2017)	TP held in contempt; Arrest warrant issued	Yes	IRS
<i>Radchik, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 2039 (D.N.J. 2017)	Summons enforced	No	IRS
<i>Rains, In re</i> , 121 A.F.T.R.2d (RIA) 1896 (C.D. Cal. 2018), <i>appeal docketed</i> , No. 18-55992 (9th Cir., July 23, 2018)	TP's petition to quash third-party summons denied	No	IRS
<i>Reyes, U.S. v.</i> , 120 A.F.T.R.2d (RIA) 5287 (N.D. Cal. 2017)	Summons enforced	Yes	IRS
<i>Reyes, U.S. v.</i> , 120 A.F.T.R.2d (RIA) 5289 (N.D. Cal. 2017)	Summons enforced	Yes	IRS
<i>Rowe v. U.S.</i> , 121 A.F.T.R.2d (RIA) 1796 (E.D. La. 2018)	TPs' petition to quash third-party summons denied	No	IRS
<i>Servin, U.S. v.</i> , 721 F. App'x 156 (3d. Cir. 2018), <i>aff'g</i> 121 A.F.T.R. 2d (RIA) 646 (E.D. Pa. 2017)	Summons enforced; TP failed to show that attorney-client privilege or state rules of professional conduct shield information requested by IRS	Yes (Pro Se, but is attorney)	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Smith v. IRS</i> , 121 A.F.T.R.2d (RIA) 586 (D. Del. 2018)	TP's petition to quash third-party summons denied	Yes	IRS
<i>Speidell v. U.S.</i> , 119 A.F.T.R.2d (RIA) 2285 (D. Colo. 2017), <i>adopting</i> 119 A.F.T.R.2d (RIA) 2269 (D. Colo. 2017)	TP's petition to quash third-party summons denied; Lack of subject matter jurisdiction	No	IRS
<i>Swatley, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 5052 (W.D. Tenn. 2018)	Summons enforced	Yes	IRS
<i>Takase, U.S. v.</i> , 120 A.F.T.R.2d (RIA) 5831 (D. Haw. 2017), <i>adopting</i> 120 A.F.T.R.2d (RIA) 5830 (D. Haw. 2017)	Summons enforced	Yes	IRS
<i>Tallis, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 1725 (N.D. Tex. 2018), <i>adopting</i> 121 A.F.T.R.2d (RIA) 1722 (N.D. Tex. 2018)	Summons enforced	Yes	IRS
<i>Tjugum, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 1307 (W.D. Wis. 2018)	Summons enforced	Yes	IRS
<i>Tower v. U.S.</i> , 120 A.F.T.R.2d (RIA) 6038 (D. Haw. 2017), <i>appeal dismissed</i> , No. 17–17055 (9th Cir. Jan. 22, 2018), <i>adopting</i> 120 A.F.T.R.2d (RIA) 6036 (D. Haw. 2017)	Summons enforced; TP's petition to quash third-party summons denied	Yes	IRS
<i>Umoren v. U.S.</i> , 120 A.F.T.R.2d (RIA) 5296 (D. Nev. 2017), <i>adopting</i> 120 A.F.T.R.2d (RIA) 5132 (D. Nev. 2017)	TP's petition to quash third-party summons denied for lack of jurisdiction	No	IRS
<i>Urbanski, U.S. v.</i> , 120 A.F.T.R.2d (RIA) 5283 (N.D. Cal. 2017)	Summons enforced	Yes	IRS
<i>Urbanski, U.S. v.</i> , 120 A.F.T.R.2d (RIA) 5285 (N.D. Cal. 2017)	Summons enforced	Yes	IRS
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedules C, E, F)			
<i>BMP Family Ltd. P'ship v. U.S.</i> , 120 A.F.T.R.2d (RIA) 5442 (S.D. Fla. 2017), <i>aff'd</i> , 2018 WL 5734353 (11th Cir., Nov. 1, 2018)	TP's petition to quash third-party summons denied	No	IRS
<i>Coinbase, Inc., U.S. v.</i> , 120 A.F.T.R.2d (RIA) 6671 (N.D. Cal. 2017)	Summons enforced in part and denied in part; some requested items were not relevant at that stage of the proceeding	No	Split
<i>Coinbase, Inc., U.S. v.</i> , 120 A.F.T.R.2d (RIA) 5239 (N.D. Cal. 2017)	Motion to intervene by a “John Doe” granted, challenging the government's attempt to enforce the summons. Petition to enforce the IRS summons granted in part and denied in part. Government wasn't entitled to additional summoned information that was overly broad or not considered relevant at this stage of proceedings	No	Split
<i>Earth, Wind, and Solar, Inc., U.S. v.</i> , 120 A.F.T.R.2d (RIA) 5328 (E.D. Cal. 2017), <i>adopting</i> 119 A.F.T.R.2d (RIA) 2335 (E.D. Cal. 2017)	Summons enforced	Yes	IRS
<i>Cooper v. U.S.</i> , 120 A.F.T.R.2d (RIA) 5326 (D. Neb. 2017), <i>appeal dismissed</i> , No. 17–3049 (8th Cir. Dec. 1, 2017)	Summons enforced; TP's petition to quash third-party summons denied	Yes	IRS
<i>Elks, U.S. v.</i> , 120 A.F.T.R.2d (RIA) 6732 (M.D. Fla. 2017), <i>adopting</i> 120 A.F.T.R.2d (RIA) 6731 (M.D. Fla. 2017)	Summons enforced	Yes	IRS
<i>Fleisner v. U.S.</i> , 120 A.F.T.R.2d (RIA) 5696 (E.D. Wis. 2017)	Summons enforced; TP's petition to quash third-party summons denied	No	IRS
<i>Green Sol. Retail, Inc. v. U.S.</i> , 121 A.F.T.R.2d (RIA) 772 (D. Colo. 2018)	Summons enforced; TP's petition to quash third-party summons denied	No	IRS
<i>HP Distrib., LLC v. IRS</i> , 120 A.F.T.R.2d (RIA) 6152 (D. Kan. 2017)	TP's petition to quash third-party summons denied; Lack of subject matter jurisdiction	No	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Lefkoff, Duncan, Grimes, McSwain & Hass, PC v. U.S.</i> , 121 A.F.T.R.2d (RIA) 1729 (M.D. Fla. 2017), <i>adopting</i> 121 A.F.T.R.2d (RIA) 1725 (M.D. Fla. 2017)	TP's petition to quash third-party summons denied	No	IRS
<i>Maxcrest Ltd. v. U.S.</i> , 703 F. App'x 536 (9th Cir. 2017), <i>cert. denied</i> , 138 S. Ct. 2002 (May 14, 2018), <i>aff'g</i> 205 F. Supp.3d 1099 (N.D. Cal 2016)	Summons enforced; TP's petition to quash third-party summons denied	No	IRS
<i>Med. Store Pharm., Inc. v. U.S.</i> , 2017 U.S. Dist. LEXIS 211807 (N.D. Tex. 2017)	TP's petition to quash third-party summons denied; Lack of subject matter jurisdiction	No	IRS
<i>Ngo v. U.S.</i> , 699 F. App'x 617 (9th Cir. 2017), <i>aff'g</i> 118 A.F.T.R.2d (RIA) 5453 (N.D. Cal. 2015)	Summons enforced; TP's petition to quash third-party summons denied	No	IRS
<i>Owensboro Dermatology Associates, U.S. v.</i> , 120 A.F.T.R.2d (RIA) 5119 (W.D. Ky. 2017)	Summons denied; TP properly invoked attorney-client privilege	No	TP
<i>Pardue, U.S. v.</i> , 120 A.F.T.R.2d (RIA) 5283 (M.D. Fla. 2017), <i>adopting</i> 120 A.F.T.R.2d (RIA) 5281 (M.D. Fla. 2017)	Summons enforced	Yes	IRS
<i>Presley & Presley, P.A. v. U.S.</i> , 121 A.F.T.R.2d (RIA) 1526 (S.D. Fla. 2018), <i>appeal docketed</i> , No. 18-11847 (11th Cir., May 2, 2018)	Summons enforced; TP's petition to quash third-party summons denied	No	IRS
<i>Rifle Remedies, LLC v. U.S.</i> , 120 A.F.T.R.2d 6385 (D. Colo. 2017)	Summons enforced; TP's petition to quash third-party summons denied	No	IRS
<i>S. Crow Collateral Corp. v. U.S.</i> , 121 A.F.T.R.2d (RIA) 1809 (D. Idaho 2018), <i>adopting</i> 121 A.F.T.R.2d (RIA) 1802 (D. Idaho 2018), <i>appeal docketed</i> , No. 18-35497 (9th Cir. June 8, 2018)	Summons enforced; TP's petition to quash third-party summons denied	No	IRS
<i>Sanmina Co. and Subsidiaries, U.S. v.</i> , 707 F. App'x 865 (9th Cir. 2017), <i>vacating and remanding</i> , 115 A.F.T.R.2d (RIA) 1882 (N.D. Cal. 2015)	Court vacated district court order denying the summons and remanded the case for <i>in camera</i> review of documents due to privilege concerns	No	TP
<i>Sciarroni, U.S. v.</i> , 120 A.F.T.R.2d (RIA) 6621 (N.D. Cal. 2017), <i>adopting</i> 120 A.F.T.R.2d (RIA) 6618 (N.D. Cal. 2017)	Summons enforced	Yes	IRS
<i>Zavala, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 1121 (M.D. Fla. 2018), <i>adopting</i> 121 A.F.T.R.2d (RIA) 1119 (M.D. Fla. 2018)	Summons enforced	Yes	IRS

TABLE 4: Gross Income Under IRC § 61 And Related Sections

Case Citations	Issue(s)	Pro Se	Decision
Individual Taxpayers (But Not Sole Proprietorships)			
<i>Acone v. Comm'r</i> , T.C. Memo. 2017-162	Taxpayer H did not qualify for foreign earned income exclusion	No	IRS
<i>Bell v. U.S.</i> , 290 F. Supp. 3d 166 (D. Conn. 2017)	Settlement proceeds under IRC § 104(a)(2)	Yes	IRS
<i>Bon Viso v. Comm'r</i> , T.C. Memo. 2017-154	Unreported gambling income	Yes	IRS
<i>Bormet v. Comm'r</i> , T.C. Memo. 2017-201	Unreported retirement account distribution	No	IRS
<i>Bullock v. Comm'r</i> , T.C. Memo. 2017-219	Unreported cancellation of debt income	Yes	TP
<i>Butler v. Comm'r</i> , T.C. Summ. Op. 2017-82	Unreported Social Security income	Yes	IRS
<i>Cates v. Comm'r</i> , T.C. Memo. 2017-178, <i>appeal dismissed</i> , No. 18-10738 (11th Cir., Apr. 30, 2018)	Unreported retirement plan distribution	Yes	IRS
<i>Collins v. Comm'r</i> , T.C. Summ. Op. 2017-74	Settlement proceeds under IRC § 104(a)(2)	Yes	IRS
<i>Devine v. Comm'r</i> , T.C. Memo. 2017-111	Settlement proceeds under IRC § 104(a)(2)	No	IRS
<i>Dovzhenok v. Comm'r</i> , T.C. Summ. Op. 2017-86	Unreported income not excludable under tax treaty	Yes	IRS
<i>Dulanto v. Comm'r</i> , 703 F. App'x 527 (9th Cir. 2017), <i>aff'g</i> T.C. Memo. 2016-34, <i>reh'g en banc denied</i> , 2018 U.S. App. LEXIS 7136 (9th Cir., Mar. 21, 2018)	Settlement proceeds under IRC § 104(a)(2)	Yes	IRS
<i>Fiscalini v. Comm'r</i> , T.C. Memo. 2017-163	Unreported long-term capital gains	Yes	Split
<i>Fleming v. Comm'r</i> , T.C. Memo. 2017-120	Unreported wage income	Yes	IRS
<i>Frias v. Comm'r</i> , T.C. Memo. 2017-139	Unreported 401(k) distribution	No	IRS
<i>Glennon v. Comm'r</i> , T.C. Memo. 2018-4	Unreported cancellation of debt income	Yes	IRS
<i>Gowen v. Comm'r</i> , T.C. Summ. Op. 2017-57	Unreported deemed distribution from 401(k)	No	IRS
<i>Hamilton v. Comm'r</i> , T.C. Memo. 2018-62	Unreported cancellation of debt income	No	IRS
<i>Harris v. Comm'r</i> , T.C. Summ. Op. 2017-72	Unreported IRA distribution	Yes	IRS
<i>Henley v. Comm'r</i> , T.C. Summ. Op. 2018-22	Unreported gambling income	Yes	IRS
<i>Johnson v. Comm'r</i> , T.C. Summ. Op. 2017-71	<i>Per diem</i> payments includable in gross income	Yes	IRS
<i>Kirkpatrick v. Comm'r</i> , T.C. Memo. 2018-20	Unreported IRA distribution	Yes	IRS
<i>Kiselev v. Comm'r</i> , T.C. Summ. Op. 2018-2	Research grant excludable under tax treaty	Yes	TP
<i>Klubo-Gwiedzinska v. Comm'r</i> , T.C. Summ. Op. 2017-45	Payments not excludable under tax treaty	Yes	IRS
<i>Krantz v. Comm'r</i> , T.C. Memo. 2018-17, <i>appeal docketed</i> , No. 18-1621 (6th Cir., May 31, 2018)	Unreported wage income	Yes	IRS
<i>Linde v. Comm'r</i> , T.C. Memo. 2017-180	Foreign earned income not excludable	No	IRS
<i>Maciujec v. Comm'r</i> , T.C. Summ. Op. 2017-49	Settlement proceeds not excludable from income under IRC § 104(a)(2)	Yes	IRS
<i>Marks v. Comm'r</i> , T.C. Memo. 2018-49	Unreported IRA distribution	No	TP
<i>Michaels v. Comm'r</i> , T.C. Summ. Op. 2017-70	Unreported wage income	Yes	IRS
<i>Oliver v. Comm'r</i> , T.C. Summ. Op. 2018-16	Unreported annuity payments	Yes	IRS
<i>Omoloh v. Comm'r</i> , T.C. Summ. Op. 2017-64	Unreported IRA distribution	Yes	IRS
<i>Pei Fang Guo v. Comm'r</i> , 149 T.C. No. 14 (2017), <i>appeal dismissed</i> , 2018 WL 3216499 (D.C. Cir., May 11, 2018)	Unreported unemployment income not excludable under tax treaty	Yes	IRS
<i>Platts v. Comm'r</i> , T.C. Memo. 2018-31	Unreported wage income and constructive dividends	Yes	IRS
<i>Powers v. Comm'r</i> , T.C. Memo. 2017-179	Unreported ordinary income	No	TP

TABLE 4: Gross Income Under IRC § 61 And Related Sections

Case Citations	Issue(s)	Pro Se	Decision
<i>Rafizadeh v. Comm'r</i> , 150 T.C. No. 1 (2018)	Unreported foreign earned income	No	IRS
<i>Racjoomar v. Comm'r</i> , T.C. Memo. 2017-129	Settlement proceeds under IRC § 104(a)(2)	Yes	IRS
<i>Ramsay v. Comm'r</i> , T.C. Memo. 2017-223, <i>aff'd</i> , 732 F. App'x 307 (5th Cir. 2018)	Unreported imputed income	Yes	IRS
<i>Ritter v. Comm'r</i> , T.C. Memo. 2017-185	Unreported payment from a qualified settlement fund	Yes	IRS
<i>Robbins v. Comm'r</i> , T.C. Memo. 2017-247	Unreported Social Security income	Yes	IRS
<i>Sarvak v. Comm'r</i> , T.C. Memo. 2018-68	Unreported S Corporation distributions	No	IRS
<i>Shank v. Comm'r</i> , T.C. Memo. 2018-33	Unreported IRA distribution	No	Split
<i>Simonsen v. Comm'r</i> , 150 T.C. No. 8 (2018)	Unreported cancellation of debt income	Yes	TP
<i>Stepp v. Comm'r</i> , T.C. Memo. 2017-191	Settlement proceeds under IRC § 104(a)(2)	No	IRS
<i>Taylor v. Comm'r</i> , T.C. Memo. 2017-132, <i>aff'd in part and dismissed in part</i> , 731 F. App'x 239 (4th Cir. 2018)	Unreported retirement income	Yes	IRS
<i>Trimble v. Comm'r</i> , T.C. Memo. 2018-36	Unreported income	Yes	TP
<i>Voigt v. Comm'r</i> , T.C. Summ. Op. 2018-25	Tuition waiver not excludable from gross income under IRC § 117	Yes	IRS
<i>Welemin v. Comm'r</i> , T.C. Summ. Op. 2017-54	Unreported indirect income	Yes	IRS
<i>Yoklic v. Comm'r</i> , T.C. Memo. 2017-143	Unreported unemployment income	Yes	IRS
<i>Zhongxia Ye v. Comm'r</i> , T.C. Memo. 2017-216	Wages not excludable under tax treaty	No	IRS
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedules C, E, F)			
<i>Avrahami v. Comm'r</i> , 149 T.C. No. 7 (2017)	Unreported dividends and interest	No	Split
<i>Azam v. Comm'r</i> , T.C. Memo. 2018-72	Unreported interest, ordinary dividends, state tax refund, capital gains, gross receipts, and pension distribution	Yes	Split
<i>Becker v. Comm'r</i> , T.C. Memo. 2018-69	Unreported business income	No	Split
<i>Byrum v. Comm'r</i> , T.C. Memo. 2018-9	Unreported misappropriated funds	No	IRS
<i>Canatella v. Comm'r</i> , T.C. Memo. 2017-124, <i>appeal dismissed</i> , 2018 U.S. App. LEXIS 19771 (9th Cir., July 17, 2018)	Unreported business income	Yes	Split
<i>Crestek v. Comm'r</i> , 149 T.C. No. 5 (2017)	Unreported untaxed investment of controlled foreign corporation	No	IRS
<i>DWA Holdings LLC v. U.S.</i> , 889 F.3d 1361 (Fed. Cir. 2018), <i>modified</i> , 889 F.3d 1361 (Fed. Cir., May 30, 2018)	Extraterritorial income exclusion under the American Jobs Creation Act	No	TP
<i>Dynamo Holdings Ltd. P'ship v. Comm'r</i> , T.C. Memo. 2018-61	Unreported loan income and constructive distribution income	No	Split
<i>Ellison v. Comm'r</i> , T.C. Memo. 2017-134, <i>appeal dismissed</i> , 2018 U.S. App. LEXIS 31958 (9th Cir., Nov. 8, 2018)	Unreported gross receipts	Yes	IRS
<i>Enis v. Comm'r</i> , T.C. Memo. 2017-222	Unreported S Corporation income	No	IRS
<i>Full-Circle Staffing LLC v. Comm'r</i> , T.C. Memo. 2018-66	Unreported partnership income	No	IRS
<i>Ginsburg v. U.S.</i> , 136 Fed. Cl. 1 (2018), <i>appeal docketed</i> , No. 18-1788 (Fed. Cir., Mar. 30, 2018)	State tax credit for building rehabilitation not excludable from income	No	IRS
<i>Grecian Magnesite Mining, Industr. & Shipping Co. v. Comm'r</i> , 149 T.C. No. 3 (2017), <i>appeal docketed</i> , No. 17-1268 (D.C. Cir., Dec. 18, 2017)	Capital gain not U.S. source income	No	TP

TABLE 4: Gross Income Under IRC § 61 And Related Sections

Case Citations	Issue(s)	Pro Se	Decision
<i>Jagos v. Comm'r</i> , T.C. Memo. 2017-202, <i>aff'd</i> , 121 A.F.T.R.2d 2209 (6th Cir. 2018)	Unreported business income and other income	Yes	IRS
<i>Justine v. Comm'r</i> , T.C. Memo. 2017-198	Unreported gross receipts	Yes	IRS
<i>Knowles v. Comm'r</i> , T.C. Memo. 2017-152	Unreported income	No	IRS
<i>Kohn v. Comm'r</i> , T.C. Memo. 2017-159	Unreported distributive share of cancellation of debt income and capital gains	Yes	IRS
<i>Losantiville Country Club v. Comm'r</i> , T.C. Memo. 2017-158, <i>aff'd</i> , 2018 U.S. App. LEXIS 28935 (6th Cir., Oct. 15, 2018)	Unrelated business taxable income not offset by sales losses	No	IRS
<i>New Jersey Council of Teaching Hosps. v. Comm'r</i> , 149 T.C. No. 22 (2017)	Non excludable unrelated business taxable income	No	IRS
<i>Perkins v. Comm'r</i> , 150 T.C. No. 6 (2018)	Income not excludable under Seneca Nation treaties	No	IRS
<i>Povolny Grp., Inc. v. Comm'r</i> , T.C. Memo. 2018-37	Unreported capital contributions, constructive dividends, and wages	No	IRS
<i>Rader v. Comm'r</i> , T.C. Memo. 2017-209	Unreported self-employment income	Yes	IRS
<i>RJ Channels, Inc. v. Comm'r</i> , T.C. Memo. 2018-27	Unreported business income	No	IRS
<i>Rogers v. Comm'r</i> , T.C. Memo. 2018-53	Unreported trustee fees and transfer of property to wholly owned S Corporation	No (TP husband is attorney POA)	IRS
<i>Rushing v. Comm'r</i> , T.C. Memo. 2018-23	Unreported rental income and gross receipts	No	IRS
<i>Siegel v. Comm'r</i> , T.C. Summ. Op. 2017-53	Unreported interest and self-employment income	Yes	IRS
<i>SIH Partner LLLP v. Comm'r</i> , 150 T.C. No. 3 (2018), <i>appeal docketed</i> , No. 18-1862 (3d Cir., Apr. 23, 2018)	Unreported controlled foreign corporation income	No	IRS
<i>Sun v. Comm'r</i> , 880 F.3d 173 (5th Cir. 2018)	Diverted trust income includable in gross income	No	IRS
<i>Triumph Mixed Use Inv. III, LLC, Fox Ridge Inv., LLC, Tax Matters Partner v. Comm'r</i> , T.C. Memo. 2018-65	Unreported gross receipts and net earnings from self-employment	No	Split
<i>Uniquist Del. LLC v. U.S.</i> , 294 F. Supp.3d 107 (W.D.N.Y. 2018)	Unreported state grant income	No	IRS
<i>W. Prop. Restoration, Inc. v. Comm'r</i> , T.C. Memo. 2017-190	Unreported dividend income	No	IRS

TABLE 5: Appeals From Collection Due Process (CDP) Hearings Under IRC §§ 6320 and 6330

Case Citation	Lien/Levy	Issue(s)	Pro Se	Decision
Individual Taxpayers (But Not Sole Proprietorships)				
<i>Alamo v. Comm'r</i> , T.C. Memo. 2017-215, appeal docketed, No. 18-60221 (5th Cir. Mar. 29, 2018)	Lien	TP precluded from challenging the underlying tax liabilities; notices of deficiency were properly mailed; proposed collection action sustained; no abuse of discretion	Yes	IRS
<i>Ashmore v. Comm'r</i> , T.C. Memo. 2017-233	Levy	No abuse of discretion; proposed collection action sustained	Yes	IRS
<i>Beam v. Comm'r</i> , T.C. Memo. 2017-200	Lien/Levy	No abuse of discretion; proposed collection actions sustained	Yes	IRS
<i>Berkun v. Comm'r</i> , 890 F.3d 1260 (11th Cir. 2018), <i>aff'g</i> No. 14-21816 (T.C. Feb. 3, 2015)	Levy	TP's petition appealing the Tax Court's dismissal of petition for lack of jurisdiction denied; notices were properly mailed to the last known address	No	IRS
<i>Bero v. Comm'r</i> , T.C. Memo. 2017-235	Lien/Levy	Refinancing of nontax debt not sufficient to justify remand and reconsideration of TPs' ability to pay. No abuse of discretion; proposed collection actions sustained	No	IRS
<i>Best v. Comm'r</i> , 702 F. App'x 615 (9th Cir. 2017), <i>aff'g</i> T.C. Memo. 2014-72 and T.C. Memo. 2014-194, <i>cert. denied</i> , 138 S. Ct. 2691 (2018)	Levy	Lower court affirmed; no abuse of discretion; proposed collection actions sustained; TP precluded from challenging the underlying tax liability	No	IRS
<i>Bruce v. Comm'r</i> , T.C. Memo. 2017-172	Levy	TP precluded from challenging the underlying tax liabilities; notices of deficiency were properly mailed; proposed collection action sustained, no abuse of discretion	Yes	IRS
<i>Bullock v. Comm'r</i> , T.C. Memo. 2017-161	Levy	TPs (MFJ) rejected IRS's proposed installment plan and failed to provide grounds for rejection or make counteroffer; no abuse of discretion	Yes	IRS
<i>Butler v. Comm'r</i> , T.C. Summ. Op. 2017-82	Levy	Rejecting OIC where no Form 656 or supporting financial documentation filed was not abuse of discretion; proposed collection actions sustained	Yes	IRS
<i>Chapman v. Comm'r</i> , 715 F. App'x 885 (11th Cir. 2017), <i>aff'g</i> Nos. 15-30014 (T.C. June 7, 2016) and 15-30031 (T.C. May 27, 2016) <i>cert. denied</i> , 138 S. Ct. 1710 (2018)	Levy/Lien	Tax Court ruling affirmed; COA refused to consider new arguments raised on appeal	Yes	IRS
<i>Copper v. Comm'r</i> , T.C. Memo. 2017-231	Levy	No abuse of discretion; proposed collection actions sustained; TP failed to submit documentation supporting proposed installment agreement	Yes	IRS
<i>Cunningham v. Comm'r</i> , 716 F. App'x 182 (4th Cir. 2018), <i>aff'g</i> No. 16-014090 (T.C. Dec. 7, 2016)	Levy	Tax Court dismissal of petition to review CDP determination affirmed; Petition for Tax Court review of CDP hearing was filed one day after statutory deadline and was dismissed because court lacked jurisdiction	No	IRS
<i>Day v. Comm'r</i> , 692 F. App'x 897 (9th Cir. 2017), <i>aff'g</i> T.C. Memo. 2014-215	Levy	No abuse of discretion; proposed collection actions sustained	Yes	IRS
<i>Duggan v. Comm'r</i> , 879 F.3d 1029 (9th Cir. 2018), <i>aff'g</i> No. 15-4100 (T.C. June 26, 2015)	Levy	Tax Court's dismissal of petition to review CDP determination affirmed; TP miscounted day after notice date as day zero when calculating filing deadline; filing deadline is jurisdictional	Yes	IRS
<i>Duncan, Estate of, v. Comm'r</i> , 890 F.3d 192 (5th Cir. 2018), <i>aff'g</i> T.C. Memo. 2016-204	Levy	Tax Court's ruling affirmed; no abuse of discretion; proposed collection actions sustained	No	IRS

TABLE 5: Appeals From Collection Due Process (CDP) Hearings Under IRC §§ 6320 and 6330

Case Citation	Lien/Levy	Issue(s)	Pro Se	Decision
<i>Faulk v. Comm'r</i> , T.C. Summ. Op. 2017-92	Levy	Tax debt was not discharged in bankruptcy; no abuse of discretion; proposed collection actions sustained	Yes	IRS
<i>Feldman v. Comm'r</i> , T.C. Memo. 2017-148, <i>appeal dismissed</i> , No. 18-1114 (3d Cir. June 5, 2018)	Lien	No abuse of discretion; proposed collection actions sustained	Yes	IRS
<i>Fine v. Comm'r</i> , 715 F. App'x 804 (9th Cir. 2018), <i>aff'g</i> T.C. Memo. 2016-217, <i>reh'g and reh'g en banc denied</i> , No. 17-71042 (9th Cir. Sept. 12, 2018)	Levy/Lien	Tax Court decision affirmed; denying requests for collection alternatives was not abuse of discretion since requested information was not provided; proposed collection action sustained	Yes	IRS
<i>Fleming v. Comm'r</i> , T.C. Memo. 2017-155	Levy	No abuse of discretion; proposed collection actions sustained	Yes	IRS
<i>Fujita v. Comm'r</i> , 699 F. App'x 725 (9th Cir. 2017), <i>aff'g</i> No. 15-10100 (T.C. Oct. 7, 2016), <i>cert. denied</i> 138 S. Ct. 2006 (2018)	Levy/Lien	Tax Court decision affirmed; no abuse of discretion and no violation of due process; proposed collection actions sustained	Yes	IRS
<i>Hawver v. Comm'r</i> , T.C. Memo. 2017-244	Levy/Lien	Court had jurisdiction to review underlying liability; no abuse of discretion in sustaining collection action.	No	IRS
<i>Jennette v. Comm'r</i> , T.C. Memo. 2018-47, <i>appeal docketed</i> No. 18-1861 (3d Cir. Apr. 19, 2018)	Levy	No abuse of discretion; proposed collection actions sustained	Yes	IRS
<i>Mack v. Comm'r</i> , T.C. Memo. 2018-54	Lien	No abuse of discretion; IRS rejected TP's proposed OIC amount because it was below RCP, based on local standards; TP bears the burden of providing sufficient information to justify a deviation from local standards; proposed collection actions sustained	Yes	IRS
<i>McCree v. Comm'r</i> , T.C. Memo. 2017-145	Levy	IRS improperly denied TP opportunity to challenge the underlying tax liabilities; TP properly raised issue of tax liability during CDP hearing thus de novo review granted; granted TP's motion for full trial	Yes	Split
<i>McNeill v. Comm'r</i> , 148 T.C. No. 23 (2017)	Lien/Levy	TP contested accuracy-related penalty through CDP hearing and Tax Court has jurisdiction to review	No	Split
<i>McNeill v. Comm'r</i> , T.C. Memo. 2017-206	Lien/Levy	IRS error in calculating assessment did not make imposition of 6662 penalty abuse of discretion; lien and levy actions sustained	No	IRS
<i>Metzger v. Comm'r</i> , T.C. Summ. Op. 2017-47	Levy	TP failed to supply required forms and supporting financial information; was not in compliance with his current tax obligations; no abuse of discretion in not affording face-to-face hearing	Yes	IRS
<i>Moreno v. Comm'r</i> , T.C. Summ. Op. 2018-19	Levy	TP failed to supply required forms and supporting financial information; was not in compliance with his current tax obligations; no abuse of discretion; collection action sustained	Yes	IRS
<i>Moriarty v. Comm'r</i> , 2018 WL 4924349 (6th Cir. Sept. 19, 2018), <i>aff'g</i> T.C. Memo. 2017-204, <i>petition for reh'g filed</i> , No. 18-1077 (6th Cir. Oct. 30, 2018)	Lien/Levy	TPs (MFJ) failed to submit documentation to demonstrate they qualified for lien subordination or that they qualified for the limited exception for including children's tuition expenses as allowable monthly living expenses for purposes of determining their ability to pay under IRM pt. 5.15.1.7(1); no abuse of discretion; collection action sustained	Yes	IRS

TABLE 5: Appeals From Collection Due Process (CDP) Hearings Under IRC §§ 6320 and 6330

Case Citation	Lien/Levy	Issue(s)	Pro Se	Decision
<i>Muir v. Comm'r</i> , T.C. Memo. 2017-224, appeal docketed No. 18-60336 (5th Cir. May 4, 2018)	Levy	No abuse of discretion; proposed collection actions sustained	Yes	IRS
<i>Potts v. Comm'r</i> , T.C. Memo. 2017-228, appeal docketed No. 17-73472 (9th Cir. Dec. 28, 2017)	Levy	TPs were prohibited from contesting underlying liability after POA consented to assessment; no abuse of discretion; proposed collection action sustained	No	IRS
<i>Pritchard v. Comm'r</i> , T.C. Memo. 2017-136	Levy	TP's withdrawal of IRA savings to pay tax debt was not a valid exception to the IRC § 72(t) ten percent penalty	No	IRS
<i>Robinson v. Comm'r</i> , T.C. Memo. 2017-207	Levy	After remand to Appeals, TP failed to provide documentation supporting challenge to underlying liability at the hearing; no abuse of discretion in pursuing collection action	Yes	IRS
<i>Roudakov v. Comm'r</i> , T.C. Memo. 2017-121	Lien	TP failed to provide financial or other information to support his assertion that the NFTL's filing could cause him to lose his job or otherwise interfere with his future gainful employment; no abuse of discretion; proposed collection actions sustained	Yes	IRS
<i>Rozday v. Comm'r</i> , 703 F. App'x 138 (3d Cir. 2017) <i>aff'g</i> No. 15-28318 (T.C. Sept. 19, 2016)	Lien	Tax Court's ruling affirmed; TP failed to challenge IRS determination; proposed collection action sustained	Yes	IRS
<i>Shum v. Comm'r</i> , T.C. Summ. Op. 2017-40	Levy	The IRS's determination to proceed with the proposed levy action balanced the need for efficient collection against taxpayer's concern that collection be no more intrusive than necessary; no abuse of discretion	Yes	IRS
<i>Sykes v. Comm'r</i> , 719 F. App'x 726 (9th Cir. 2018) <i>aff'g</i> No. 10386-11 (T.C. Sept. 16, 2013)	Levy	Tax Court's ruling affirmed; TP failed to raise any permissible issues or defenses at the CDP hearing; no abuse of discretion	Yes	IRS
<i>Sykes v. Comm'r</i> , 719 F. App'x 728 (9th Cir. 2018) <i>aff'g</i> No. 18787-12 (T.C. Nov. 22, 2013), <i>reh'g and reh'g en banc denied</i> , No. 14-70446 (9th Cir. July 10, 2018)	Levy	Tax Court's ruling affirmed; TP failed to raise any permissible issues or defenses at the CDP hearing; no abuse of discretion	Yes	IRS
<i>Talbot v. Comm'r</i> , 708 F. App'x 421 (9th Cir. 2017) <i>aff'g</i> T.C. Memo. 2016-191	Levy	Tax Court's ruling affirmed; Tax Court properly determined that mailing notices of deficiency to TP's last known address was not abuse of discretion	No	IRS
<i>Tenholder, In re</i> , 120 A.F.T.R.2d (RIA) 6916 (S. D. Ill. 2017)	Levy	TP's pending CDP hearing effectively tolled IRS's three-year collection period	No	IRS
<i>Vigon v. Comm'r</i> , 149 T.C. No. 4 (2017)	Lien	IRS abated the penalties, released the lien, and filed a motion to dismiss TP's petition on grounds of mootness; but Court denied IRS's motion because IRS did not concede TP's liability for the penalties and reserved the right to reassess later	Yes	TP
<i>Walker v. Comm'r</i> , T.C. Memo. 2018-22	Lien/Levy	TP's motion for summary judgment denied, IRS motion for summary judgment granted in part; proposed collection action sustained for tax liabilities for 2003 through 2006; IRS properly denied face-to-face hearing and opportunity to audio record any telephone hearing; no abuse of discretion in not considering collection alternatives; remanded to Appeals for supplemental determinations clarifying the record as to the grounds on which Appeals relied in precluding TP from challenging his 2007 and 2009 tax liabilities	Yes	Split

TABLE 5: Appeals From Collection Due Process (CDP) Hearings Under IRC §§ 6320 and 6330

Case Citation	Lien/Levy	Issue(s)	Pro Se	Decision
<i>Weber v. Comm'r</i> , T.C. Memo. 2017-225	Lien	Summary judgment in favor of IRS granted and proposed collection action affirmed; TP failed to supply required forms and supporting financial information; was not in compliance with his current tax obligations; no abuse of discretion	Yes	IRS
<i>Weiss v. Comm'r</i> , 121 A.F.T.R.2d 1853 (D.C. Cir. 2018) <i>aff'g</i> 147 T.C. 179 (2016)	Levy	Tax Court's ruling affirmed; TP argued that statute of limitations for collections had expired, however TP made timely CDP hearing request, which tolled the limitations period for collection	No	IRS
<i>Whitaker v. Comm'r</i> , 698 F. App'x 366 (9th Cir. 2017), <i>aff'g</i> No. 18639-15 (T.C. Aug. 1, 2016)	Levy	Tax Court decision affirmed; Tax Court properly granted summary judgment and properly determined that the IRS did not abuse discretion in rejecting the TPs' request for an installment agreement	No	IRS
<i>Whitaker v. Comm'r</i> , T.C. Memo. 2017-192	Levy	No abuse of discretion in sustaining proposed levy; all requirements of applicable law and administrative procedure were followed; TP raised no relevant issues and proposed no collection alternative	Yes	IRS
<i>Williams v. Comm'r</i> , 724 F. App'x 920 (11th Cir. 2018), <i>reh'g denied</i> (July 24, 2018), <i>aff'g</i> T.C. Memo. 2017-58	Levy	TP did not rebut IRS determination of tax liability; TP's argument that there was no personal or subject matter jurisdiction and that he is not subject to tax was deemed frivolous; lower court action sustained	Yes	IRS
<i>Williams v. Comm'r</i> , T.C. Memo. 2018-50, <i>appeal docketed</i> No. 18-60536 (5th Cir. Aug. 1, 2018)	Levy/Lien	No abuse of discretion in rejecting collection alternatives where TP offered none, failed to provide financial information, and was not current with filing and payment obligations	Yes	IRS
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedules C, E, F)				
<i>Argosy Techs., LLC v. Comm'r</i> , T.C. Memo. 2018-35, <i>appeal docketed</i> No. 18-2027 (2d Cir. July 1, 2018)	Levy	No abuse of discretion; TP did not request collection alternatives; proposed collection action sustained	No	IRS
<i>Blackburn v. Comm'r</i> , 150 T.C. No. 9	Levy	No abuse of discretion; proposed collection action sustained	No	IRS
<i>Credex, Inc. v. Comm'r</i> , T.C. Memo. 2017-241	Levy	Appeals Officer abused his discretion and reneged on IRS's assurances to the Court of Appeals by not taking into account large amounts of stipulated credits; failed to consider relevant issues relating to the unpaid tax; inappropriately balanced IRS's need for the efficient collection of taxes with how the levy's intrusiveness could harm TP; and contravened applicable law and administrative procedure	No	TP
<i>Creditguard of Am., Inc. v. Comm'r</i> , 149 T.C. No. 17	Lien	Settlement Officer did not abuse discretion by assessing interest arising from retroactive revocation of tax-exempt status; NFTL properly filed	No	IRS
<i>Dykstra v. Comm'r</i> , T.C. Memo. 2017-156	Lien/Levy	No abuse of discretion in rejection of OIC; proposed collection action sustained	Yes	IRS
<i>Emery Celli Cuti Brinckerhoff & Abady, P.C. v. Comm'r</i> , T.C. Memo. 2018-55	Levy	Settlement officer abused his discretion in failing to consider TP's equitable recoupment claim and the documentation it provided to support that claim; levy action sustained only to the extent that TP's underpayment of employment tax exceeds TP's overpayment of employment tax	No	TP
<i>Fagan v. Comm'r</i> , T.C. Summ. Op. 2017-61	Levy	IRS misapplied payments; continuing to pursue collection was an abuse of discretion	Yes	TP

TABLE 5: Appeals From Collection Due Process (CDP) Hearings Under IRC §§ 6320 and 6330

Case Citation	Lien/Levy	Issue(s)	Pro Se	Decision
<i>Garavaglia v. Comm'r</i> , T.C. Memo. 2017-131	Levy	IRS refusal to abate interest was not an abuse of discretion; proposed collection actions sustained	No	IRS
<i>Gardner v. Comm'r</i> , 704 F. App'x 720 (9th Cir. 2017), <i>aff'g</i> 145 T.C. 161 (2015)	Lien/Levy	Tax Court's ruling affirmed; TPs argued that they never had the opportunity to challenge IRS but court ruled they had opportunity at hearing; TPs challenged numerous penalties for promoting a tax shelter; Tax Court's factual findings on the amount of the penalty supported by the record and not clearly erroneous; penalty sustained	Yes	IRS
<i>Gardner v. Comm'r</i> , T.C. Memo. 2017-107	Levy	TP did not request a collection alternative and did not supply financial information; IRS did not abuse discretion; settlement officer properly sustained the proposed levy	Yes	IRS
<i>Heintz v. Comm'r</i> , 690 F. App'x 569 (9th Cir. 2017), <i>reh'g denied</i> (9th Cir. Dec. 28, 2017), <i>aff'g</i> No. 11-2769 (T.C. Mar. 14, 2012)	Levy	Tax Court's ruling affirmed; TP did not raise defenses at CDP hearing; TP precluded from challenging the underlying tax liabilities because of failure to raise it at prior opportunity to dispute issue	No	IRS
<i>Jarrett v. Comm'r</i> , T.C. Memo. 2018-73	Lien/Levy	No abuse of discretion; proposed collection action sustained	No	IRS
<i>Jivani v. Comm'r</i> , T.C. Summ. Op. 2018-20	Lien	Denying TP's request to apply remittance against tax liability and not abuse of discretion; proposed collection action sustained	Yes	IRS
<i>Jones v. Comm'r</i> , T.C. Summ. Op. 2017-75	Levy	TP did not avail himself of two opportunities for a CDP hearing; no abuse of discretion; proposed collection action sustained	Yes	IRS
<i>Leon-Guerrero v. Comm'r</i> , T.C. Memo. 2017-232	Levy	No abuse of discretion; TP did not request collection alternatives; proposed collection action sustained	Yes	IRS
<i>Mohamed v. Comm'r</i> , T.C. Summ. Op. 2017-69	Levy	TP fully participated in appeals hearing; he could no longer contest underlying liability	Yes	IRS
<i>Pantano Baptist Church v. Comm'r</i> , T.C. Summ. Op. 2018-3	Lien/Levy	Church precluded from challenging underlying tax liability because it failed to raise penalty issue in prior opportunity before the IRS Appeals; no abuse of discretion; proposed collection action sustained	Yes	IRS
<i>Preston v. Comm'r</i> , T.C. Summ. Op. 2018-4	Levy	IRS's refusal to accept an OIC and proposed installment agreement was not an abuse of discretion; TP did not present evidence to justify a departure from local or national standards; TP failed to show that levy would cause undue hardship	Yes	IRS
<i>Scanlon v. Comm'r</i> , T.C. Memo. 2018-51	Lien/Levy	Summary judgment granted against TP; Appeals officer's reliance, in part, on the TP's failure to pay current taxes or include them in the TP's proposed installment agreement as grounds for rejecting it was not an abuse of discretion; TP was barred from arguing intrusiveness of collection method because did not raise at CDP hearing	No	IRS
<i>Seminole Nursing Home, Inc. v. Comm'r</i> , T.C. Memo. 2017-102	Levy	Summary judgment against TP grant in part; corporations may not claim economic hardship as a justification for collection alternative; remanded the remainder of this case to the IRS Appeals Office for the limited purpose of reconsidering the balancing test	No	Split
<i>Snow v. Comm'r</i> , T.C. Summ. Op. 2017-38	Levy	No abuse of discretion in denying the TP's request for an installment agreement because TP was not in compliance with his current tax liabilities as of the date of the CDP hearing; Settlement officer properly balanced the government's need for the efficient collection of taxes with the legitimate concern of the taxpayer that the collection action be no more intrusive than necessary	Yes	IRS

TABLE 5: Appeals From Collection Due Process (CDP) Hearings Under IRC §§ 6320 and 6330

Case Citation	Lien/Levy	Issue(s)	Pro Se	Decision
<i>Solny v. Comm'r</i> , T.C. Memo. 2018-71	Lien	TP sought a collection alternative in the form of an OIC or an installment agreement but did not supply any of the required forms or necessary financial information; no abuse of discretion in sustaining the collection actions; summary judgment against TP granted and proposed collection action affirmed	No	IRS
<i>Vest v. Comm'r</i> , T.C. Summ. Op. 2018-18	Levy	Tax Court did not have jurisdiction to review Treasury offset of overpayment of TP's wholly-owned corporation, because corporation was not a party to the action; IRS Appeals Officer acted within discretion in sustaining levy	Yes	IRS
<i>Woodley v. Comm'r</i> , T.C. Memo. 2017-242	Lien/Levy	No abuse of discretion; TP declined the conditional offer of an installment agreement and proposed no other collection alternative; TP was not compliant with ongoing tax obligations; proposed collection action sustained	No	IRS
<i>W. Zintl Constr., Inc. v. Comm'r</i> , T.C. Memo. 2017-119	Lien/Levy	TP proved settlement officer's calculation of reasonable collection potential was unreasonable; IRS settlement officer abused his discretion in rejecting OIC; remanded to Appeals to redetermine TP's reasonable collection potential	No	TP
<i>Xibitmax, LLC v. Comm'r</i> , T.C. Memo. 2017-133	Lien/Levy	TP challenged underlying tax liability, failed to prove reasonable cause for failure to pay; proposed collection action sustained	No	IRS

TABLE 6: Failure to File Penalty Under IRC § 6651(a)(1), Failure to Pay an Amount Shown as Tax on Return Under IRC § 6651(a)(2) and Failure to Pay Estimated Tax Penalty Under IRC § 6654

Case Citations	Issue(s)	Pro Se	Decision
Individual Taxpayers (But Not Sole Proprietorships)			
<i>Azam v. Comm'r</i> , T.C. Memo. 2018-72	6651(a)(1), (2) - No reasonable cause	Yes	IRS
<i>Barrett v. Comm'r</i> , T.C. Memo. 2017-195	6651(a)(1), (2) - Vague reference to illness does not establish reasonable cause 6654 - No exception applies	No	IRS
<i>Blair v. Comm'r</i> , T.C. Memo. 2017-153	6651(a)(1), (2) - Taxpayer did not offer reasonable cause argument 6654 - No exceptions apply	Yes	IRS
<i>Bonaparte v. Comm'r</i> , T.C. Memo. 2017-193, appeal docketed No. 18-2264 (3rd Cir. June 8, 2018)	6651(a)(1) - No reasonable cause	Yes	IRS
<i>Christen v. Comm'r</i> , 698 F. App'x 450 (9th Cir. 2017), <i>aff'g</i> No. 16147-14 (T.C. 2017)	6651(a)(1) - Taxpayer offered no reasonable cause argument	Yes	IRS
<i>Duket v. Comm'r</i> , T.C. Summ. Op. 2017-84	6651(a)(1) - Blindness does not establish reasonable cause	No	IRS
<i>Dykstra v. Comm'r</i> , T.C. Memo. 2017-156	6651(a)(1), (2) - Financial crisis's impact and work stress did not establish reasonable cause 6654 - No exceptions apply	Yes	IRS
<i>Enis v. Comm'r</i> , T.C. Memo. 2017-222	6651(a)(1) - Relying on agent who was ill did not establish reasonable cause	No	IRS
<i>Fiscalini v. Comm'r</i> , T.C. Memo. 2017-163	6651(a)(1) - Taxpayer's inability to pay does not establish reasonable cause	Yes	IRS
<i>Fleming v. Comm'r</i> , T.C. Memo. 2017-120	6651(a)(1), (2) - Taxpayer offered no reasonable cause argument	Yes	IRS
<i>Hamilton v. Comm'r</i> , T.C. Memo. 2018-62	6651(a)(1) - No reasonable cause	No	IRS
<i>Haynes v. U.S.</i> , 119 A.F.T.R.2d (RIA) 2202 (W.D. Tex. 2017), <i>vacated and remanded</i> , No. 17-50816 (5th Cir. Jan. 29, 2019)	6651(a)(1) - Alleged efilng software malfunction did not establish reasonable cause	No	IRS
<i>Jabari v. Comm'r</i> , T.C. Memo. 2017-238	6651(a)(1) - No reasonable cause	Yes	IRS
<i>Jivani v. Comm'r</i> , T.C. Summ. Op. 2018-20	6651(a)(1), (2) - Taxpayer unable to substantiate when she learned of accountant's death; no reasonable cause 6654 - No exceptions apply	Yes	IRS
<i>Kraus, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 1323 (W.D. Wa. 2018)	6651(a)(1), (2) - Taxpayer offered no reasonable cause arguments 6654 - No exceptions apply	Yes	IRS
<i>Laidlaw v. Comm'r</i> , T.C. Memo. 2017-167	6651(a)(1) - Taxpayers offered no reasonable cause argument; failed to timely file extension	No	IRS
<i>Mazzei v. Comm'r</i> , 2018 WL 1168766 (T.C. Mar. 5, 2018)	6651(a)(1), (2) - Taxpayer's reliance on tax professional who reported but did not promote transaction at issue established reasonable cause	No	TP
<i>Palmer, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 1551 (E.D. Va. 2018), <i>adopting</i> 121 A.F.T.R.2d (RIA) 1544 (E.D. Va. 2018)	6651(a)(1) - Taxpayer offered no reasonable cause argument	Yes	IRS
<i>Parekh v. Comm'r</i> , T.C. Memo. 2017-227	6651(a)(1) - No reasonable cause	No	IRS
<i>Perkins v. Comm'r</i> , 2018 WL 1146343 (T.C. Mar. 1, 2018)	6651(a)(1) - Taxpayer offered no reasonable cause argument	No	IRS

TABLE 6: Failure to File Penalty Under IRC § 6651(a)(1), Failure to Pay an Amount Shown as Tax on Return Under IRC § 6651(a)(2) and Failure to Pay Estimated Tax Penalty Under IRC § 6654

Case Citations	Issue(s)	Pro Se	Decision
<i>Plato v. Comm'r</i> , T.C. Memo. 2018-7	6651(a)(1) - No reasonable cause 6651(a)(2) - IRS did not meet burden of production 6654 - No exceptions apply, but IRS did not meet its burden of production	Yes	Split
<i>Platts v. Comm'r</i> , T.C. Memo. 2018-31	6651(a)(1) - Taxpayer offered no reasonable cause argument	Yes	IRS
<i>Pryde v. U.S.</i> , 120 A.F.T.R.2d (RIA) 6843 (Fed. Cl. 2017)	6651(a)(1) - Taxpayer offered no reasonable cause argument	No	IRS
<i>Rader v. Comm'r</i> , T.C. Memo. 2017-209	6651(a)(1), (2) - Taxpayer offered no reasonable cause argument 6654 - Taxpayer did not argue any statutory exceptions apply	Yes	IRS
<i>Siegel v. Comm'r</i> , T.C. Summ. Op. 2017-53	6651(a)(1), (2) - No reasonable cause 6654 - No exceptions apply	Yes	IRS
<i>Spottiswood v. U.S.</i> , 121 A.F.T.R.2d (RIA) 1595 (N.D. Cal. 2018), <i>appeal docketed</i> , No. 18-16103 (9th Cir. June 14, 2018)	6651(a)(1), (2) - Taxpayer's failure to check e-filing status on tax preparation software did not establish reasonable cause	No	IRS
<i>Topsnik v. Comm'r</i> , 2017 U.S. App. LEXIS 22847 (D.C. Cir. 2017), <i>aff'g</i> 143 T.C. 240 (2014)	6651(a)(1), (2) - No reasonable cause 6654 - No exceptions apply	No	IRS
<i>Whittington v. Comm'r</i> , 698 F. App'x 515 (9th Cir. 2017), <i>aff'g</i> T.C. Memo. 2015-152	6651(a)(1), (2) - No reasonable cause 6654 - No exceptions apply	Yes	IRS
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedules C, E, F)			
<i>Barker v. Comm'r</i> , T.C. Memo. 2018-67	6651(a)(1) - Victim of identity theft did not establish reasonable cause	No	IRS
<i>Byrum v. Comm'r</i> , T.C. Memo. 2018-9	6651(a)(1) - No reasonable cause	No	IRS
<i>Dynamo Holdings Ltd. P'ship v. Comm'r</i> , T.C. Memo. 2018-61	6651(a)(1) - Good faith belief that TP is not required to file return did not establish reasonable cause	No	IRS
<i>Emery Celli Cuti Brinckerhoff & Abady, P.C. v. Comm'r</i> , T.C. Memo. 2018-55	6651(a)(1), (2) - Taxpayer's timely filing of employment tax return under an incorrect EIN due to vendor error established reasonable cause	No	TP
<i>Geneser v. Comm'r</i> , T.C. Memo. 2017-110	6651(a)(1), (2) - Taxpayer diagnosed with cancer but who was never hospitalized did not establish reasonable cause 6654 - No exceptions apply	No	IRS
<i>Grecian Magnesite Mining, Indus. & Shipping Co. v. Comm'r</i> , 2017 WL 2992452 (T.C. July 13, 2017), <i>appeal docketed</i> , No. 17-1268 (D.C. Cir. Dec. 18, 2017).	6651(a)(1), (2) - Foreign taxpayer with little familiarity of US tax law established reasonable cause by relying on adviser to hire US tax preparer	No	TP
<i>Hall Family Trust Dated June 8, 2001, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 641 (S.D. Cal. 2018)	6651(a)(2) - Taxpayer offered no reasonable cause argument	No	IRS
<i>Keefe v. Comm'r</i> , T.C. Memo. 2018-28, <i>appeal docketed</i> No. 18-2357 (2d Cir. Aug. 10, 2018)	6651(a)(1) - Taxpayer offered no reasonable cause argument	No	IRS
<i>Kenny, U.S. v.</i> , 2018 WL 2723733, (N.D. Ohio May 30, 2018)	6651(a)(1), (2) - Taxpayer offered no reasonable cause argument 6654 - No exceptions apply	No	IRS
<i>Knowles v. Comm'r</i> , T.C. Memo. 2017-152	6651(a)(1) - Taxpayer's misrepresentation of date of father's death did not establish reasonable cause	No	IRS
<i>Mileham v. Comm'r</i> , T.C. Memo. 2017-168	6651(a)(1) - No reasonable cause	No	IRS
<i>Mustang Drilling Co., LLC v. U.S.</i> , 121 A.F.T.R.2d 765 (S.D. Miss. 2018)	6651(a)(2) - Taxpayer's inability to substantiate financial hardship did not establish reasonable cause	No	IRS

TABLE 6: Failure to File Penalty Under IRC § 6651(a)(1), Failure to Pay an Amount Shown as Tax on Return Under IRC § 6651(a)(2) and Failure to Pay Estimated Tax Penalty Under IRC § 6654

Case Citations	Issue(s)	Pro Se	Decision
<i>New Capital Fire, Inc. v. Comm'r</i> , T.C.M. (RIA) 2017-177	6651(a)(1), (2) - Short year return filed by taxpayer satisfied definition of return; statute of limitations barred IRS from assessing deficiency and penalties	No	TP
<i>Pizza Pro Equipment Leasing, Inc. v. Comm'r</i> , 719 F. App'x 540 (8th Cir. 2018), <i>aff'g</i> 147 T.C. 394 (2016)	6651(a)(1), (2) - No reasonable cause	No	IRS
<i>Riggins v. Comm'r</i> , T.C. Memo. 2017-106	6651(a)(1), (2) - No reasonable cause	Yes	IRS
<i>Rogers v. Comm'r</i> , T.C. Memo. 2018-53	6651(a)(1) - Taxpayer's extended hospitalization and illness established reasonable cause	Yes	TP
<i>Venuto v. Comm'r</i> , T.C. Memo. 2017-123	6651(a)(1), (2) - Taxpayer offered no reasonable cause argument	Yes	IRS
<i>Wages v. Comm'r</i> , T.C. Memo. 2017-103	6651(a)(1) - No reasonable cause; Taxpayer could not substantiate that he suffered a stroke or that former associate purloined records	No	IRS
<i>Xibitmax, LLC v. Comm'r</i> , T.C.M. (RIA) 2017-133	6651(a)(1), (2) - Assigning tax filing obligations to unqualified part-time employee did not establish reasonable cause	No	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
Individual Taxpayers (But Not Sole Proprietorships)			
<i>Arlin Geophysical v. U.S.</i> , 696 F. App'x 362 (10th Cir. 2017), <i>vacating and remanding</i> 2014 U.S. Dist. LEXIS 62405 (D. Utah 2014)	Vacated and remanded lower court's decision to give TP and third party a meaningful opportunity to dispute government's claim that third party was nominee	No	TP (Procedural Win)
<i>Balice, U.S. v.</i> , 120 A.F.T.R.2d (RIA) 5444 (D.N.J. 2017), <i>appeal docketed</i> , No. 17-3143 (3rd Cir. Sept. 29, 2017)	Federal tax lien valid and foreclosed against TP's real property; TP controlled trust was nominee; government's foreclosure claim was timely	Yes	IRS
<i>Bogart, U.S. v.</i> , 715 F. App'x 161 (3d Cir. 2017), <i>aff'g in part, vacating in part, and remanding</i> , 115 A.F.T.R.2d (RIA) 1201 (M.D. Penn. 2015), <i>denying motion to vacate, U.S. v. Bogart</i> , 2018 U.S. Dist. LEXIS 100517 (M.D. Pa., June 15, 2018)	Federal tax lien valid and may be enforced against TP's interest in property held in tenancy by entirety; TP controlled company was nominee and fraudulent transferee, and conveyance did not destroy tenancy by entirety; <i>Rodgers</i> factors supported foreclosure in entirety; vacated in part and remanded to determine whether TP's wife waived her right to assert an interest in sale proceeds	Yes	IRS
<i>Bone, U.S. v.</i> , 120 A.F.T.R.2d (RIA) 6161 (N.D. Ala. 2017)	Default judgment against TP and third parties; federal tax lien valid and foreclosed against TP's real property; federal tax lien subordinate to third parties' claims	Yes	IRS
<i>Cobos, U.S. v.</i> , 120 A.F.T.R.2d (RIA) 6079 (N.D. Tex. 2017)	Federal tax liens valid and foreclosed against TP's real property; TP's children and wife were nominees and fraudulent transferees; federal tax lien superior to the third party's judgment lien for some years at issue; failure to defend interests extinguished wife and ex-wife's interest	Yes	IRS
<i>Cottonwood Dev. v. Moter</i> , 2017 U.S. Dist. LEXIS 178770 (W.D. La. 2017)	Federal tax lien valid and foreclosed against TP's real property; federal tax lien survived the sale to third party; local property taxes paid by third party purchaser entitled to priority over the federal tax lien pursuant to IRC § 6323(b)(6)(A)	Yes	IRS
<i>De Leon, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 1223 (S.D. Tex. 2018)	Federal tax lien valid and may be enforced against TP's real property	No	IRS
<i>Dodson, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 1534 (E.D. Okla. 2018), <i>adopting</i> 121 A.F.T.R.2d (RIA) 1532 (E.D. Okla. 2018)	Default judgment against TP and third parties; federal tax liens valid and may be enforced against TP's real property; transfer of property voided as fraudulent	Yes	IRS
<i>Harvey, U.S. v.</i> , 120 A.F.T.R.2d (RIA) 5859 (D. Idaho 2017), <i>adopting</i> 2017 U.S. Dist. LEXIS 155751 (D. Idaho 2017), <i>aff'd</i> , 738 F. App'x 469 (9th Cir. 2018)	Federal tax lien valid and may be foreclosed against TPs' property; TPs' controlled entity was nominee	Yes	IRS
<i>Henderson, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 2123 (E.D. Ark. 2017)	Default judgment against TP and third parties; federal tax lien valid and may be enforced against TP's real properties	Yes	IRS
<i>Jones, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 1701 (M.D. Fla. 2018), <i>denying motion to vacate, U.S. v. Jones</i> , 2018 WL 3096787 (M.D. Fla. June 22, 2018)	Default judgment against TP and third parties; federal tax lien valid and may be foreclosed against TP's real properties; TP controlled entity was nominee	Yes	IRS
<i>Kramer, U.S. v.</i> , 120 A.F.T.R.2d (RIA) 5627 (S.D. Ohio 2017), <i>aff'd</i> , 121 A.F.T.R.2d (RIA) 1418 (6th Cir. 2018), <i>cert. denied</i> 138 S.Ct. 2640 (2018)	Default judgment against TP and third parties; federal tax lien valid and may be foreclosed against TP's real property; TP controlled entity was nominee	Yes	IRS
<i>Kramer, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 1418 (6th Cir. 2018), <i>aff'g</i> 120 A.F.T.R.2d (RIA) 5627 (S.D. Ohio 2017), <i>cert. denied</i> 138 S.Ct. 2640 (2018)	Federal tax lien valid and may be enforced against TPs' real property	Yes	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Mealer, U.S. v.</i> , 120 A.F.T.R.2d 5139 (N.D. Tex. 2017)	Federal tax lien valid and foreclosed against TP's real property	No	IRS
<i>Mooney, U.S. v.</i> , 121 A.F.T.R. 2d (RIA) 1746 (D. Minn. 2018), <i>adopting</i> 121 A.F.T.R.2d (RIA) 1736 (D. Minn. 2018)	Federal tax liens valid and may be enforced against TP's real property; TP controlled entity was nominee	Yes	IRS
<i>Nelson, U.S. v.</i> , 2018-1 U.S.T.C. (CCH) 50,264 (D.S.D. 2018), <i>reconsideration denied</i> , 121 A.F.T.R.2d 5088 (D.S.D. 2018)	Default judgment against TP and third parties; federal tax lien valid and may be enforced against TP's real property; TP controlled trust was nominee; <i>Rodgers</i> factors supported foreclosure in entirety	Yes	IRS
<i>Pierson, U.S. v.</i> , 2018-1 U.S.T.C. (CCH) 50,269 (D.N.J. 2018)	Federal tax lien valid and may be enforced against TP's one-half interest in real property; third party judgment predating the federal tax lien had priority, but federal tax lien superior to mortgage because no secured interest was created by divorce judgment	No	IRS
<i>Rivercliff Farm, Inc., U.S. v.</i> , 120 A.F.T.R.2d (RIA) 5465 (D. Or. 2017), <i>judgment entered by</i> No. 3:16-cv-1248-SI (D. Or. Aug. 15, 2017)	Default judgment against TPs and third parties; lien valid and foreclosed against TPs' real property; company is nominee, fraudulent transferee, and/or alter ego	Yes	IRS
<i>Robbin, U.S. v.</i> , 120 A.F.T.R.2d (RIA) 5456 (D. Minn. 2017), <i>denying motion to amend judgment</i> , 120 A.F.T.R.2d (RIA) 6214 (D. Minn. 2017)	Federal tax liens valid and foreclosed against TP's real property; <i>Rodgers</i> factors supported foreclosure in entirety; non-liable spouse to receive one-half of sales proceeds	Yes	IRS
<i>Santana, U.S. v.</i> , 120 A.F.T.R.2d (RIA) 6398 (M.D. Pa. 2017)	Default judgment against TP and third parties; federal tax liens valid and may be enforced against TP's real property; TP's son was nominee	Yes	IRS
<i>Silverman, U.S. v.</i> , 120 A.F.T.R.2d (RIA) 6668 (D. Minn. 2017)	Default judgment against TP; federal tax lien valid and may be enforced against TP's real property, including marital property; county property tax lien had priority through stipulation; government and non-liable spouse split remaining proceeds evenly	Yes	IRS
<i>Sullender, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 1091 (D.N.H. 2018)	Default judgment against TP and third parties; federal tax lien valid and may be enforced against TP's real properties; third parties were nominees	No	IRS
<i>Wade, U.S. v.</i> , 120 A.F.T.R.2d (RIA) 6004 (D. Utah 2017), <i>appeal docketed</i> , No. 18-4140 (10th Cir., Sept. 28, 2018)	Federal tax lien valid and may be foreclosed against TP's real property; TP's gift to his wife was invalid and a fraudulent transfer; business trusts and unincorporated business organizations were nominees and fraudulent transferees; TP's tax liability was exempted from bankruptcy discharge	No	IRS
<i>Winland, U.S. v.</i> , 120 A.F.T.R.2d (RIA) 6889 (M.D. Fla. 2017)	Default judgment against TP and third parties; federal tax liens valid and foreclosed against TP's real property; TP's girlfriend was nominee and fraudulent transferee; federal tax lien superior to third parties' claims	Yes	IRS
<i>Z Investment Properties, LLC., U.S. v.</i> , 121 A.F.T.R.2d (RIA) 1317 (N.D. Ill. 2018), <i>appeal docketed</i> , No. 18-1915 (7th Cir. Apr. 26, 2018)	Federal tax lien valid and may be enforced against TP's real property; reasonable search would have revealed federal tax liens despite minor misspelling of TP's first name	No	IRS
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships - Schedule C, E, F)			
<i>Akins, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 1640 (D. Md. 2018), <i>appeal docketed</i> , No. 18-1747 (4th Cir. July 5, 2018)	Federal tax lien valid against one TP and seized that TP's property; summary judgment against second TP denied because the government failed to show she demonstrated the requisite control so as to open herself to liability for trust fund recovery penalties	No	Split

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Davis, U.S. v.</i> , 700 F. App'x 368 (5th Cir. 2017), <i>aff'g</i> 119 A.F.T.R.2d (RIA) 314 (W.D. La. 2017)	Affirmed lower court's decision; federal tax liens valid and foreclosed against TP's real property; <i>Rodgers</i> factors supported foreclosure in entirety; proceeds divided between government and third parties	No	IRS
<i>Isagba, U.S. v.</i> , 120 A.F.T.R.2d (RIA) 6940 (M.D. Fla. 2017), <i>adopting</i> 120 A.F.T.R.2d (RIA) 6935 (M.D. Fla. 2017)	Default judgment against TP and third party; federal tax lien valid and may be foreclosed against TP's real property; trust was nominee and fraudulent transferee	Yes	IRS
<i>Kraus, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 1323 (W.D. Wash. 2018), <i>appeal docketed</i> No. 18-35516 (9th Cir. June 18, 2018)	Federal tax lien valid and may be foreclosed against TP's real property; trust and company were nominees; renoted in part to consider effect of ex-wife's innocent spouse claim on liens arising from interest assessed after divorce	Yes	IRS
<i>Montana v. 6350 W. Montana Highway 200</i> , 121 A.F.T.R.2d (RIA) 1268 (D. Mont. 2018), <i>appeal docketed</i> , No. 18-35567 (9th Cir. July, 10, 2018)	Federal tax lien valid and foreclosed against TP's real property; third party was nominee; federal tax lien superior to the interest of state of Montana and other third parties	Yes	IRS
<i>Nassar, U.S. v.</i> , 699 F. App'x 46 (2d Cir. 2017), <i>aff'g</i> 118 A.F.T.R. 2d (RIA) 6007 (S.D.N.Y. 2016)	Affirmed lower court's decision; Federal tax liens valid and foreclosed against TP's real property; trust was nominee	No	IRS
<i>Pacheco, U.S. v.</i> , 120 A.F.T.R.2d (RIA) 5388 (E.D. Va. 2017), <i>adopting</i> 120 A.F.T.R.2d (RIA) 5380 (E.D. Va. 2017)	Default judgment against TP and third parties; federal liens valid and may be foreclosed against TP's real property; failure to defend interest precluded one third party's interest in the property, while other third party's interest was stipulated as subordinate to federal liens	Yes	IRS
<i>Pflum, U.S. v.</i> , 120 A.F.T.R.2d (RIA) 5778 (E.D. Cal. 2017)	Default judgment against TP; federal tax liens valid and foreclosed against TP's real properties; TP controlled entities were nominees	Yes	IRS
<i>Rod Riordan Inc., U.S. v.</i> , 2018 U.S. Dist. LEXIS 87661 (W.D. Tex. 2018)	Default judgment against TPs and third parties; federal tax lien valid and may be foreclosed against TP's real property	Yes	IRS
<i>Succullo, U.S. v.</i> , 120 A.F.T.R.2d (RIA) 6943 (M.D. Fla. 2017), <i>stay denied</i> , <i>Succullo v. U.S.</i> , 2018 U.S. App LEXIS 12258 (11th Cir., Apr. 24, 2018)	Federal tax lien valid and may be foreclosed against TP's (estate) real property; transfer of property to trust was ineffective because of invalid deed and remained within TP's estate	No	IRS
<i>Swartout, U.S. v.</i> , 293 F. Supp. 3d 1377 (S.D. Fla. 2018)	Default judgment against TP (estate) and surviving heir; federal tax lien valid and may be enforced against TP's real property; family trust was nominee	No	IRS
<i>Tobey, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 372 (D.Minn. 2018), <i>adopting</i> 121 A.F.T.R.2d (RIA) 366 (D.Minn. 2017)	Default judgment against TP and third parties; federal tax lien valid and may be enforced against TP's real property	Yes	IRS
<i>Wilhite, U.S. v.</i> , 2018 U.S. Dist. LEXIS 42318 (D. Colo. 2018), <i>appeal docketed</i> , No. 18-1090 (10th Cir., Mar. 15, 2018)	Federal tax lien valid and enforced against TP's company; wife was nominee; <i>Rodgers</i> factors supported foreclosure in entirety; federal tax liens superior to third party's claim; court appointed a receiver to manage TP's assets during enforcement	No	IRS
<i>Williams, U.S. v.</i> , 120 A.F.T.R.2d (RIA) 5611 (M.D.N.C. 2017)	Default judgment against TP and third party; federal tax lien valid and may be enforced against TP's property; TP was alter ego of trust and personally liable; TP's son-in law controlled trust was nominee	Yes	IRS

TABLE 8: Charitable Contribution Deductions Under IRC § 170

Case Citations	Issue(s)	Pro Se	Decision
Individual Taxpayers (But Not Sole Proprietorships)			
<i>Azam v. Comm'r</i> , T.C. Memo. 2018-72	TPs failed to substantiate cash contributions	Yes	IRS
<i>Benjamin v. Comm'r</i> , T.C. Memo. 2018-70, appeal docketed, No. 18-72831 (9th Cir. Oct. 18, 2018)	Carryover contributions unsubstantiated	Yes	IRS
<i>Conner v. Comm'r</i> , T.C. Memo. 2018-6, appeal docketed No. 18-12997 (11th Cir. July 17, 2018)	TPs' charitable contribution deduction not limited under section 170(e)	No	TP
<i>Davis v. Comm'r</i> , T.C. Memo. 2018-56	Cash and non-cash contributions unsubstantiated	Yes	IRS
<i>Fakiris v. Comm'r</i> , T.C. Memo. 2017-126	TP's transfer of theater was conditional and not a completed gift	No	IRS
<i>Farolan v. Comm'r</i> , T.C. Summ. Op. 2018-28	TP failed to substantiate cash and non-cash contributions	Yes	IRS
<i>Fehr v. Comm'r</i> , T.C. Summ. Op. 2018-26	TP failed to substantiate non-cash contributions	Yes	IRS
<i>Fiedziuszko v. Comm'r</i> , T.C. Memo. 2018-75	TP failed to substantiate cash and non-cash contributions	Yes	IRS
<i>Fleming v. Comm'r</i> , T.C. Summ. Op. 2017-83	Cash and non-cash contributions substantiated in part, unsubstantiated in part	No	Split
<i>Gardner v. Comm'r</i> , T.C. Memo. 2017-165	TP failed to substantiate valuation of non-cash contributions	No	IRS
<i>Justine v. Comm'r</i> , T.C. Memo. 2017-198	Cash and/or non-cash contributions unsubstantiated	Yes	IRS
<i>Knowles v. Comm'r</i> , T.C. Memo. 2017-152	TP failed to substantiate cash and non-cash contributions	No	IRS
<i>Martinez v. Comm'r</i> , T.C. Summ. Op. 2017-42	TP failed to substantiate cash contributions	Yes	IRS
<i>Moore v. Comm'r</i> , T.C. Memo. 2018-58	Non-cash contributions unsubstantiated	Yes	IRS
<i>Ohde v. Comm'r</i> , T.C. Memo. 2017-137	TP failed to substantiate non-cash contributions	No	IRS
<i>Platts v. Comm'r</i> , T.C. Memo. 2018-31	Non-cash contributions unsubstantiated and improperly valued	Yes	IRS
<i>Rademacher v. Comm'r</i> , T.C. Memo. 2018-43	Cash contributions unsubstantiated	No	IRS
<i>Rogers v. Comm'r</i> , T.C. Memo. 2018-53	TPs lacked requisite donative intent	No	IRS
<i>Rutkoske v. Comm'r</i> , 149 T.C. No. 6 (2017)	TPs were not "qualified farmers" who could deduct 100% of contribution basis from bargain sale of conservation easement	No	IRS
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships - Schedules C, E, F)			
<i>310 Retail, LLC v. Comm'r</i> , T.C. Memo. 2017-164	TP substantiated contribution of conservation easement	No	TP
<i>BC Ranch II, L.P. v. Comm'r</i> , 867 F.3d 547 (5th Cir. 2017), vacating and remanding T.C. Memo. 2015-130	Easement grants were made in perpetuity and TP met baseline documentation requirement	No	TP
<i>Big River Dev., L.P. v. Comm'r</i> , T.C. Memo. 2017-166	TP substantiated contribution of conservation easement	No	TP
<i>Palmolive Bldg. Inv., LLC v. Comm'r</i> , 149 T.C. No. 18 (2017)	TP's facade easement contribution was not a qualified conservation contribution	No	IRS
<i>RERI Holdings I, LLC v. Comm'r</i> , 149 T.C. No. 1 (2017), appeal docketed No. 17-1266 (D.C. Cir. Dec. 18, 2017)	TP failed to substantiate and overvalued non-cash contribution	No	IRS
<i>RP Golf v. Comm'r</i> , 860 F.3d 1096 (8th Cir. 2017), aff'g T.C. Memo. 2016-80	TP's donation of conservation easement was not a qualified conservation contribution	No	IRS
<i>Salt Point Timber, LLC v. Comm'r</i> , T.C. Memo. 2017-245	TP's contribution of conservation easement was not necessarily made to a "qualified organization"	No	IRS

TABLE 8: Charitable Contribution Deductions Under IRC § 170

Case Citations	Issue(s)	Pro Se	Decision
<i>Ten Twenty Six Inv. v. Comm'r</i> , T.C. Memo. 2017-115	TP failed to record deed and convey "qualified real property interest" in contribution of conservation easement	No	IRS
<i>Triumph Mixed Use Inv. III, LLC v. Comm'r</i> , T.C. Memo. 2018-65	Transfer was part of a <i>quid pro quo</i> arrangement and TP not entitled to charitable contribution deduction	No	IRS
<i>Wendell Falls Dev., LLC v. Comm'r</i> , T.C. Memo. 2018-45	TP donated conservation easement with expectation of receiving a substantial benefit and easement had no value	No	IRS

TABLE 9: Itemized Deductions Reported on Schedule A (Form 1040)

Case Citations	Issue(s)	Pro Se	Decision
Individual Taxpayers (But Not Sole Proprietorships)			
<i>Barry v. Comm'r</i> , T.C. Memo. 2017-237	Expense incurred for production of income under § 212 disallowed; legal fees paid were non-deductible personal expenses	No	IRS
<i>Benjamin v. Comm'r</i> , T.C. Memo. 2018-70	Miscellaneous itemized deduction for tax preparation fees disallowed; TP failed to substantiate expenses	Yes	IRS
<i>Bon Viso v. Comm'r</i> , T.C. Memo. 2017-154	Gambling loss deduction disallowed because TP elected to use standard deduction	Yes	IRS
<i>Boneparte v. Comm'r</i> , T.C. Memo. 2017-193, <i>appeal docketed</i> , No. 18-2264 (3d Cir., June 8, 2018)	Gambling loss allowed to the extent of gambling winnings; TP failed to substantiate claim that he was professional gambler and not entitled to nonwagering gambling expense deductions	Yes	Split
<i>Davis v. Comm'r</i> , T.C. Memo. 2018-56	Miscellaneous itemized deduction for tax preparation fees allowed; TP adequately substantiated expense	Yes	TP
<i>De Leon, U.S. v.</i> , 121 A.F.T.R.2d (RIA) 1223 (S.D. Tex. 2018)	Deduction for taxes paid allowed under § 164; home mortgage interest deductions allowed under § 163(h)	No	TP
<i>Dykstra v. Comm'r</i> , T.C. Memo. 2017-156	Home mortgage interest deduction under § 163(h) allowed; TP provided amended mortgage interest statement to IRS; IRS did not provide any reason why the amended mortgage interest statement is not sufficient	Yes	TP
<i>Fiedziuszko v. Comm'r</i> , T.C. Memo. 2018-75	Medical and dental expense deduction under § 213 disallowed; TPs failed to substantiate expenses paid for physician-ordered treatment	Yes	IRS
<i>Henley v. Comm'r</i> , T.C. Summ. Op. 2018-22	Gambling loss deduction disallowed because TP unable to substantiate winnings and losses; IRS conceded and allowed only a part of the itemized deduction for wagering losses	Yes	IRS
<i>Howard v. Comm'r</i> , T.C. Summ. Op. 2017-65	Miscellaneous itemized deductions for tax preparation fees and attorney and accounting fees disallowed; TP failed to substantiate expenses	Yes	IRS
<i>In re Nora</i> , 581 B.R. 870 (D. Minn. 2018)	Casualty loss deduction under § 165 disallowed; TP failed to substantiate value of destroyed items	Yes (TP is attorney rep herself)	IRS
<i>Justine v. Comm'r</i> , T.C. Memo. 2017-198	Medical expense deduction under § 213 disallowed; Taxes paid deduction under § 164 disallowed; TP failed to substantiate expenses	Yes	IRS
<i>Knowles v. Comm'r</i> , T.C. Memo. 2017-152	Real property taxes paid deduction under § 164 disallowed; TP unable to substantiate payment of property taxes	No	IRS
<i>Kohn v. Comm'r</i> , T.C. Memo. 2017-159	Casualty loss deduction under § 165 disallowed; TPs did not suffer loss claimed and also loss would not have exceeded the 10% adjusted gross income floor provided in section 165(h)(2)	Yes	IRS
<i>Morrissey v. U.S.</i> , 871 F.3d 1260 (11th Cir. 2017), <i>aff'g</i> 226 F. Supp. 3d 1338 (M.D. Fla. 2016)	Medical expense deduction under § 213 disallowed; TP could not deduct costs of egg donor's and surrogate's in vitro fertilization treatments because expenses did not affect a function of TP's own body	No	IRS
<i>Pryde v. U.S.</i> , 120 A.F.T.R.2d (RIA) 6843 (Fed. Cl. 2017)	Casualty loss deduction under § 165 disallowed; TPs could not establish an entitlement to relief under the theft loss safe harbor set forth in Revenue Procedure 2009-20	No	IRS
<i>Farolan v. Comm'r</i> , T.C. Summ. Op. 2018-28	Miscellaneous itemized deduction for tax preparation fees allowed; TP adequately substantiated expenses	Yes	TP

TABLE 9: Itemized Deductions Reported on Schedule A (Form 1040)

Case Citations	Issue(s)	Pro Se	Decision
<i>Rogers v. Comm'r</i> , T.C. Memo. 2018-53	Home mortgage interest deduction under § 163(h) disallowed because TPs failed to substantiate the payment and business purpose of the interest expense deduction; TP adequately substantiated some expenses relating to legal and professional fees and other miscellaneous expenses	Yes	Split
Business Taxpayers (Partnerships and Sole Proprietorships - Schedules C, E, F)			
<i>Conner v. Comm'r</i> , T.C. Memo. 2018-6, <i>appeal docketed</i> No. 18-12997 (11th Cir., July 17, 2018)	Real property held in an LLC was investment property, not in ordinary course of business under § 162, and subject to the investment interest limitations under §§ 212 and 163(d)	No	IRS
<i>Enis v. Comm'r</i> , T.C. Memo. 2017-222	Theft loss deduction under § 165 for participation in failed investment disallowed; TPs unable to prove required element of intent	No	IRS
<i>Hamilton v. U.S.</i> , 120 A.F.T.R.2d (RIA) 5701 (N.D. Ind. 2017)	Theft loss deduction under § 165 for participation in failed investment disallowed; TPs unable to prove there was no reasonable prospect of recovery	No	IRS
<i>McMillan v. Comm'r</i> , 697 F. App'x 489 (9th Cir. 2017), <i>aff'g</i> T.C. Memo. 2013-40	Casualty loss deduction under § 165 disallowed; death of horse from disease not a casualty loss	Yes	IRS
<i>Partyka v. Comm'r</i> , T.C. Summ. Op. 2017-79	Casualty loss deduction under § 165 partially allowed; TP ascertained with reasonable certainty that they could not obtain reimbursement for items; insufficient evidence to determine the fair market value of some of the items	Yes	Split

TABLE 10: Frivolous Issues Penalty Under IRC § 6673 and Related Appellate-Level Sanctions

Case Citations	Issue(s)	Pro Se	Decision	Amount
Individual Taxpayers (But Not Sole Proprietorships)				
<i>Blair v. Comm'r</i> , T.C. Memo. 2017-153	TP petitioned for redetermination of deficiency and additions to tax and asserted he had no federal tax liability	Yes	IRS	\$10,000
<i>Fleming v. Comm'r</i> , T.C. Memo. 2017-155	TP petitioned for review of IRS decision to sustain levy and asserted frivolous arguments or maintained proceedings solely for delay	Yes	IRS	\$5,000
<i>Fleming v. Comm'r</i> , T.C. Memo. 2017-120	TP petitioned for redetermination of deficiency and additions to tax; maintained proceedings solely for delay	Yes	TP	
<i>Gardner v. Comm'r</i> , T.C. Memo. 2017-107	TP petitioned for redetermination of IRS decision to proceed with levy and argued the IRS lied and defamed the TP and that the Commissioner and the courts conspired to deny her First Amendment rights to freedom of speech and religion	Yes	IRS	\$10,000
<i>Jagos v. Comm'r</i> , 121 A.F.T.R.2d 2209 (6th Cir. 2018), <i>aff'g</i> T.C. Memo. 2017-202, <i>reh'g denied</i> , No. 18-1087 (6th Cir., Oct. 9, 2018)	TPs (MFJ) petitioned for redetermination of deficiency and argued that only federal employees must pay income tax, the Commissioner failed to prepare a substitute for return, and the Commissioner had no independent knowledge of their income	Yes	IRS	\$1,000
<i>Lorusso v. Comm'r</i> , T.C. Memo. 2018-3	TP petitioned for redetermination of IRS decision to proceed with collection actions and instituted proceedings primarily for delay	Yes	TP	
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedules C, E, F)				
<i>Hawkbey v. Comm'r</i> , T.C. Memo. 2017-199	TP petitioned for redetermination of deficiency and argued that the Emancipation Proclamation exempted him from taxation	Yes	TP	
<i>Rader v. Comm'r</i> , T.C. Memo. 2017-209	TP petitioned for redetermination of deficiencies and challenged the validity of a substitute for return in its entirety without assigning error to the IRS	Yes	IRS	\$2,000
Section 6673 Penalty Not Requested or Imposed but Taxpayer Warned To Stop Asserting Frivolous Arguments				
<i>Siegel v. Comm'r</i> , T.C. Summ. Op. 2017-53	TP petitioned for redetermination of deficiency, penalties, and additions to tax and argued he was not a taxpayer liable to pay taxes	Yes		
<i>Williams v. Comm'r</i> , T.C. Memo. 2018-50, <i>appeal docketed</i> , No. 18-60536 (5th Cir. Aug. 1, 2018)	TP petitioned for redetermination of IRS decision to sustain lien and intent to levy	Yes		
<i>Zentmyer v. Comm'r</i> , T.C. Memo. 2017-197, <i>appeal docketed</i> , No. 18-72116 (9th Cir. July 26, 2018)	TP petitioned for redetermination of deficiency and asserted that income is an abstraction that can't be taxed and that the notice of deficiency was deficient in all aspects	Yes		

TABLE 10: Frivolous Issues Penalty Under IRC § 6673 and Related Appellate-Level Sanctions

Case Citations	Issue(s)	Pro Se	Decision	Amount
U.S. Courts of Appeals' Decisions on Appeal of Section 6673 Penalties Imposed by U.S. Tax Court				
<i>Best v. Comm'r</i> , 702 F. App'x 615 (9th Cir. 2017), <i>aff'g</i> T.C. Memo. 2014-72, <i>reh'g, en banc, denied</i> , 2018 U.S. App. LEXIS 3452 (9th Cir., Feb. 14, 2018), <i>cert. denied</i> , 138 S. Ct. 2691 (June 25, 2018)	\$500 penalty affirmed	No	IRS	
<i>Schneider v. Comm'r</i> , 697 F. App'x 474 (8th Cir. 2017), <i>aff'g</i> No. 017566-14 (T.C. Sept. 1, 2016) and No. 029122-14 (T.C. Aug. 24, 2016), <i>cert. and reh'g denied</i> , 138 S. Ct. 1708 (2018)	\$5,000 penalty affirmed	Yes	IRS	
<i>Sykes v. Comm'r</i> , 719 F. App'x 728 (9th Cir. 2018), <i>aff'g</i> No. 018787-12 (T.C. Nov. 22, 2013), <i>reh'g, en banc, denied</i> , 2018 U.S. App. LEXIS 18760 (9th Cir., July 10, 2018)	\$25,000 penalty affirmed	Yes	IRS	
<i>Sykes v. Comm'r</i> , 719 F. App'x 726 (9th Cir. 2018), <i>aff'g</i> No. 10386-11 (T.C. Sept. 16, 2013), <i>reh'g, en banc, denied</i> , 2018 U.S. App. LEXIS 18760 (9th Cir., July 10, 2018)	\$25,000 penalty affirmed	Yes	IRS	
<i>Sykes v. Comm'r</i> , 719 F. App'x 730 (9th Cir. 2018), <i>aff'g</i> No. 24394-15 (T.C. July 27, 2016), <i>reh'g, en banc, denied</i> , 2018 U.S. App. LEXIS 18760 (9th Cir., July 10, 2018)	\$25,000 penalty affirmed	Yes	IRS	
<i>Sykes v. Comm'r</i> , 720 F. App'x 401 (9th Cir. 2018), <i>aff'g</i> No. 9793-13 (T.C. Sept. 26, 2014), <i>reh'g, en banc, denied</i> , 2018 U.S. App. LEXIS 18760 (9th Cir., July 10, 2018)	\$25,000 penalty affirmed	Yes	IRS	
<i>Waltner v. Comm'r</i> , 714 F. App'x 726 (9th Cir. 2018), <i>aff'g</i> T.C. Memo. 2015-146	\$15,000 penalty affirmed	Yes	IRS	
<i>Williams v. Comm'r</i> , 724 F. App'x 920 (11th Cir. 2018), <i>aff'g</i> T.C. Memo. 2017-58	\$5,000 penalty affirmed	Yes	IRS	
Other U.S. Courts' Decisions on Sanctions Under Section 7482 (c)(4), FRAP Rule 38, or Other Authority				
<i>Nevius v. Comm'r</i> , 694 F. App'x 447 (8th Cir. 2017), <i>aff'g</i> No. 011959-15 (T.C. Oct. 9, 2015)	TP appealed Tax Court's decision to dismiss his challenge to a notice of deficiency and asserted frivolous arguments	Yes	IRS	\$5,000
<i>Ramer, U.S. v.</i> , 699 F. App'x 596 (8th Cir. 2017), <i>aff'g</i> 2017 WL 214190 (W.D. Ark. 2017)	TPs (MFJ) appeal district court's entry of default judgment in action to enforce federal tax liens and alleged the lower court abused its discretion	Yes	IRS	\$8,000
<i>Schneider v. Comm'r</i> , 697 F. App'x 474 (8th Cir. 2017), <i>aff'g</i> No. 017566-14 (T.C. Sept. 1, 2016) and No. 029122-14 (T.C. Aug. 24, 2016), <i>cert. and reh'g denied</i> , 138 S. Ct. 1708 (Apr. 30 and June 25, 2018)	TP appealed Tax Court's grant of summary judgment, upholding of assessments, and imposition of penalties and asserted that income tax is an unconstitutional direct tax that must be apportioned	Yes	IRS	\$5,000

TABLE 11: Unpublished Tax Court Summary Judgment Orders

Case Name	Docket No.	Order Entered Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Abraham v. Comm'r</i>	Docket No. 22070-15L	1/30/18	CDP (Levy); Additions to Tax Under Sections 6651 and 6654	Yes	IRS	CDP (Levy); FTP; Estimated Tax Penalty
<i>Akey v. Comm'r</i>	Docket No. 18153-17L	3/1/18	CDP	Yes	IRS	CDP
<i>Amaefuna v. Comm'r</i>	Docket No. 23235-16SL	8/29/17	CDP (Levy)	Yes	TP	CDP (Levy)
<i>Anderson v. Comm'r</i>	Docket No. 27551-16L	1/2/18	CDP (Levy); FTF and FTP Penalty	Yes	IRS	CDP(Levy); FTF; FTP Penalty
<i>Anthony v. Comm'r</i>	Docket No. 4001-17L	3/6/18	CDP (Lien and Levy)	No	IRS	CDP (Lien, Levy)
<i>ASC Insulation Fireproofing v. Comm'r</i>	Docket No. 28002-16L	2/20/18	CDP	Yes	IRS	CDP
<i>Babanari v. Comm'r</i>	Docket No. 6743-17L	1/23/18	CDP	Yes	IRS	CDP
<i>Bain v. Comm'r</i>	Docket No. 32489-15 L	7/6/17	CDP	Yes	IRS	CDP
<i>Barcelo v. Comm'r</i>	Docket No. 21856-16 L.	7/5/17	CDP (Lien)	Yes	IRS	CDP (Lien)
<i>Basdakís v. Comm'r</i>	Docket Nos. 26892-16L and 26893-16L	12/12/17	CDP (Lien)	No	IRS	CDP (Lien)
<i>Bashen v. Comm'r</i>	Docket No. 21924-15L	12/20/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Bashen v. Comm'r</i>	Docket No. 28472-15 L.	6/14/17	CDP (Lien)	Yes	IRS	CDP (Lien)
<i>Batten v. Comm'r</i>	Docket No. 13525-16L	10/5/17	CDP (Levy)	Yes	IRS	CDP(Levy)
<i>Bea v. Comm'r</i>	Docket No. 15970-17	12/22/17	Carryback of a Net Operating Loss	No	IRS	Trade or Business
<i>Berta v. Comm'r</i>	Docket No. 8809-16SL	12/21/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Black v. Comm'r</i>	Docket No. 16269-16SL	3/23/18	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Blank v. Comm'r</i>	Docket No. 19565-16SL.	6/20/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Blank v. Comm'r</i>	Docket No. 24882-16SL	10/20/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Bornstein v. Comm'r</i>	Docket No. 15985-16 L	7/26/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Boyett v. Comm'r</i>	Docket No. 21630-17L	4/12/18	CDP (Levy)	Yes	IRS	CDP(Levy)
<i>Bradbury v. Comm'r</i>	Docket No. 25963-15L	4/5/18	CDP (Lien)	No	TP	CDP (Lien)
<i>Brigulio v. Comm'r</i>	Docket No. 11087-12	4/6/18	Relieve from Joint and Several Liability	No	TP	Innocent Spouse Relief
<i>Broadus v. Comm'r</i>	Docket No. 15464-17L	4/27/18	CDP (Levy)	No	IRS	CDP (Levy)

TABLE 11: Unpublished Tax Court Summary Judgment Orders

Case Name	Docket No.	Order Entered Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Brooks v. Comm'r</i>	Docket No. 28206-15	8/24/17	Charitable Contributions Substantiation Requirements	No	TP	Charitable Contributions
<i>Bujak v. Comm'r</i>	Docket No. 30963-15L	10/4/17	CDP	Yes	IRS	CDP
<i>Burkhalter v. Comm'r</i>	Docket No. 14345-16 L	7/12/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Burstein v. Comm'r</i>	Docket No. 11816-17L	12/7/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Bushey v. Comm'r</i>	Docket No. 26557-15 L	7/12/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Butler v. Comm'r</i>	Docket No. 8884-17L	3/14/18	CDP	Yes	IRS	CDP
<i>Campion v. Comm'r</i>	Docket No. 28168-15 L	9/7/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Canzoneri v. Comm'r</i>	Docket No. 9545-17S	5/3/18	Underreported Income	Yes	IRS	Gross Income
<i>Carroll Jr. v. Comm'r</i>	Docket No. 4569-16W	7/11/17	Whether IRS Engaged in Unreasonable Delay in Denying Whistleblower Claims	No	IRS	Whistleblower Claims
<i>Cartagena v. Comm'r</i>	Docket No. 22212-16SL	8/3/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Carter-Castoreno v. Comm'r</i>	Docket No. 13519-16L	12/19/17	CDP	Yes	IRS	CDP
<i>Chambers v. Comm'r</i>	Docket No. 26549-16S	8/29/17	TP Filed a Return Erroneously Claiming a Net Premium Tax Credit of \$3,000	Yes	IRS	ACA; Other
<i>Chapman v. Comm'r</i>	Docket No. 10247-15L	1/31/18	CDP (Levy)	No	IRS	CDP (Levy)
<i>Clarke v. Comm'r</i>	Docket No. 11772-15 L.	6/19/17	CDP (Lien)	Yes	IRS	CDP (Lien)
<i>Clausen v. Comm'r</i>	Docket No. 18947-16L	2/26/18	CDP (Levy)	No	IRS	CDP (Levy)
<i>Conway v. Comm'r</i>	Docket No. 6204-13S L	7/28/17	CDP (Lien)	Yes	Split	CDP (Lien)
<i>Cordova v. Comm'r</i>	Docket No. 20200-16 L	8/2/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Curran v. Comm'r</i>	Docket No. 7500-16 L	9/20/17	CDP (Levy)	Yes	Split	CDP (Levy)
<i>Cypress v. Comm'r</i>	Docket No. 7939-12 L.	6/15/17	CDP (Lien)	No	IRS	CDP (Lien)
<i>David v. Comm'r</i>	Docket No. 22230-16SL	3/16/18	CDP	Yes	IRS	CDP
<i>Davidson v. Comm'r</i>	Docket No. 27587-16L	4/2/18	CDP (Levy)	No	IRS	CDP (Levy)
<i>Davis v. Comm'r</i>	Docket No. 12320-16SL	7/12/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Del Rosario v. Comm'r</i>	Docket No. 26307-16L	12/20/17	CDP	Yes	IRS	CDP

TABLE 11: Unpublished Tax Court Summary Judgment Orders

Case Name	Docket No.	Order Entered Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Denney v. Comm'r</i>	Docket No. 12192-16L	5/15/18	CDP	Yes	IRS	CDP
<i>Derringer Trading, LLC, v. Comm'r</i>	Docket Nos. 20872-07 and 6268-08	7/26/17	Whether TP's Basis in Investment based on Cost Basis or Carryover Basis; Accuracy Related Penalty	Yes	Split	Gross Income; Partnership Tax; Accuracy Related Penalty
<i>Dew v. Comm'r</i>	Docket No. 18966-15 L	9/13/17	CDP; Estimated Tax Payments; Trust Fund Recovery Penalties (TFRP)	Yes	IRS	CDP; TFRP
<i>Dixon v. Comm'r</i>	Docket No. 22154-16SL	11/30/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Dostert v. Comm'r</i>	Docket No. 27122-16 L.	8/28/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Du-Bois v. Comm'r</i>	Docket No. 1153-17	12/15/17	Substantiation for Deductions	Yes	TP	Itemized Deductions
<i>Duskin v. Comm'r</i>	Docket No. 5902-17 L	3/1/18	CDP	No	IRS	CDP
<i>Essential Planning, Inc., v. Comm'r</i>	Docket No. 4102-16SL	2/27/18	CDP	Yes	IRS	CDP
<i>Everson v. Comm'r</i>	Docket No. 17814-16L	3/7/18	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Farrel v. Comm'r</i>	Docket No. 20345-16	12/28/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Feloney v. Comm'r</i>	Docket No. 25446-16L	1/17/18	CDP (Lien, Levy)	No	IRS	CDP (Lien, Levy)
<i>Ferrin v. Comm'r</i>	Docket No. 25381-16SL	9/7/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Filipovich v. Comm'r</i>	Docket No. 19780-17L	3/16/18	CDP	Yes	IRS	CDP
<i>Forrest v. Comm'r</i>	Docket No. 586-17L	1/2/18	CDP (Lien)	Yes	IRS	CDP (Lien)
<i>Friedman v. Comm'r</i>	Docket No. 12333-17SL	3/30/18	CDP (Lien)	Yes	IRS	CDP (Lien)
<i>Friendly Market, Inc., v. Comm'r</i>	Docket No. 4622-17 L	3/7/18	CDP	Yes	IRS	CDP
<i>Fyke v. Comm'r</i>	Docket No. 31304-15 L.	6/2/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Gallagher v. Comm'r</i>	Docket No. 1968-17SL	11/29/17	CDP	Yes	IRS	CDP
<i>Gnidziejko v. Comm'r</i>	Docket No. 21201-16SL	10/3/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Goldsmith v. Comm'r</i>	Docket No. 21235-16 L	9/18/17	CDP (Lien)	Yes	IRS	CDP (Lien)
<i>Goldsmith v. Comm'r</i>	Docket No. 21235-16L	9/29/17	CDP (Lien, Levy)	Yes	IRS	CDP (Lien, Levy)
<i>Gonzalez v. Comm'r</i>	Docket No. 182-13W	5/22/18	Whistleblower Action	Yes	IRS	Whistleblower Claims
<i>Graham v. Comm'r</i>	Docket No. 9815-17SL	3/30/18	CDP (Levy)	Yes	IRS	CDP (Levy)

TABLE 11: Unpublished Tax Court Summary Judgment Orders

Case Name	Docket No.	Order Entered Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Grande v. Comm'r</i>	Docket No. 15914-16SL	9/18/17	CDP (Lien)	Yes	IRS	CDP (Lien)
<i>Gray v. Comm'r</i>	Docket No. 28011-16S	3/23/18	Affordable Care Act Advanced Premium Tax Credit	Yes	IRS	ACA; Other
<i>Grimes v. Comm'r</i>	Docket No. 594-17SL	12/18/17	CDP (Lien)	Yes	IRS	CDP (Lien)
<i>Grubb v. Comm'r</i>	Docket No. 16759-16SL	12/7/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Guzik v. Comm'r</i>	Docket No. 26364-16L	3/13/18	CDP (Levy)	No	IRS	CDP (Levy)
<i>Hansen v. Comm'r</i>	Docket No. 31451-15L	9/1/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Hansen v. Comm'r</i>	Docket No. 23103-17SL	5/7/18	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Harbick v. Comm'r</i>	Docket No. 6753-16 L	7/11/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Haynes v. Comm'r</i>	Docket No. 16420-17L	4/25/18	CDP (Lien, Levy); Trust Fund Recovery Penalty	No	IRS	CDP (Lien, Levy); TFRP
<i>Heintz v. Comm'r</i>	Docket No. 12669-17L	1/26/18	CDP (Lien, Levy)	No	IRS	CDP (Lien, Levy)
<i>Hendrickson v. Comm'r</i>	Docket No. 28648-15L	4/27/18	CDP (Lien); Employment Taxes; Trust Fund Recovery Penalty	Yes	IRS	CDP (Lien); Employment Taxes; TFRP
<i>Hernandez v. Comm'r</i>	Docket No. 27789-16L	1/29/18	CDP	Yes	IRS	CDP
<i>Herndon v. Comm'r</i>	Docket No. 21071-17L	5/7/18	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Hill v. Comm'r</i>	Docket No. 7183-17SL	1/4/18	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Hines v. Comm'r</i>	Docket No. 14762-16 L	9/28/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Hoffer v. Comm'r</i>	Docket No. 17545-15L	3/30/18	Underreported Retirement Income; Accuracy Related Penalty	Yes	IRS	Gross Income; Accuracy Related Penalty
<i>Hoffman Prop. II, L.P. v. Comm'r</i>	Docket No. 14130-15.	3/14/18	Noncash Charitable Contribution	No	IRS	Charitable Contributions
<i>Hoffman Prop. II, L.P. v. Comm'r</i>	Docket No. 14130-15.	7/12/17	Easement Contribution (IRS wins on factors 2, 3, but loses 1, 4, 5)	No	Split	Charitable Contributions
<i>Horwitz v. Comm'r</i>	Docket No. 13479-15L.	8/8/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Howell v. Comm'r</i>	Docket No. 8858-16	12/11/17	Adjustment of Retirement Income; Disallowance of an Adoption Credit	Yes	IRS	Family Status Issues; Itemized Deductions; Gross Income
<i>Hull v. Comm'r</i>	Docket No. 23243-16L	12/14/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Huminski v. Comm'r</i>	Docket No. 16614-16 L	8/17/17	CDP (Levy)	Yes	IRS	CDP (Levy)

TABLE 11: Unpublished Tax Court Summary Judgment Orders

Case Name	Docket No.	Order Entered Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Hurrington v. Comm'r</i>	Docket No. 8147-16 L	7/19/17	CDP (Lien)	Yes	IRS	CDP (Lien)
<i>Jacks v. Comm'r</i>	Docket No. 22610-16L	2/13/18	CDP (Levy)	No	IRS	CDP (Levy)
<i>Jennings v. Comm'r</i>	Docket No. 25587-15SL	12/18/17	CDP (Levy)	No	IRS	CDP (Levy)
<i>John L. Henss, Ltd., v. Comm'r</i>	Docket No. 30852-15 L	7/26/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Kamidoi v. Comm'r</i>	Docket No. 7508-16SL	6/1/17	CDP (Lien)	Yes	IRS	CDP (Lien)
<i>Karim v. Comm'r</i>	Docket No. 17407-15L	10/10/17	CDP (Lien)	Yes	IRS	CDP (Lien)
<i>Karjian v. Comm'r</i>	Docket No. 23416-16L	3/7/18	CDP (Levy); Underreported Income	Yes	IRS	CDP (Levy); Gross Income
<i>Katz v. Comm'r</i>	Docket No. 13587-16SL	12/21/17	CDP	Yes	IRS	CDP
<i>Keel v. Comm'r</i>	Docket No. 1410-17	1/16/18	Affordable Care Act Premium Assistance Tax Credit; COD Income	Yes	IRS	Gross Income; Other
<i>Kelly v. Comm'r</i>	Docket No. 4709-17L	1/29/18	CDP (Lien)	Yes	IRS	CDP (Lien)
<i>Kestin v. Comm'r</i>	Docket No. 18254-17L	5/7/18	Frivolous Issues; CDP (Levy, NFTL)	Yes	Split	CDP (Lien, Levy); Frivolous Issues
<i>Keys v. Comm'r</i>	Docket No. 9959-16 L	10/27/17	CDP; Installment Agreement	Yes	IRS	CDP
<i>Khan v. Comm'r</i>	Docket No. 21360-16 L	8/7/17	CDP (Lien)	Yes	IRS	CDP (Lien)
<i>Kidman v. Comm'r</i>	Docket No. 2626-16L	1/23/18	CDP (Lien)	Yes	IRS	CDP (Lien)
<i>Kirven v. Comm'r</i>	Docket No. 30393-15W	6/29/17	Whistleblower Claim	Yes	IRS	Whistleblower Claims
<i>Kolle v. Comm'r</i>	Docket No. 4636-16SL	4/13/18	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Krupa v. Comm'r</i>	Docket No. 11390-17 L	5/8/18	CDP	Yes	IRS	CDP
<i>Lambert v. Comm'r</i>	Docket No. 9617-14 L	7/31/17	CDP (Lien)	Yes	IRS	CDP (Lien)
<i>Langanki v. Comm'r</i>	Docket No. 20566-16 L	9/11/17	CDP	Yes	IRS	CDP
<i>Lazenberry v. Comm'r</i>	Docket No. 18389-16	1/18/18	American Opportunity Credit	Yes	IRS	Itemized Deductions
<i>Lee v. Comm'r</i>	Docket No. 19918-16SL	8/28/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Leon-Guerrero v. Comm'r</i>	Docket No. 19937-16L	11/22/17	CDP	Yes	IRS	CDP
<i>Lewis v. Comm'r</i>	Docket No. 20410-16 L	9/15/17	CDP (Levy)	Yes	IRS	CDP (Levy)

TABLE 11: Unpublished Tax Court Summary Judgment Orders

Case Name	Docket No.	Order Entered Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Loetscher v. Comm'r</i>	Docket No. 10197-17L	5/23/18	CDP (Lien)	Yes	IRS	CDP (Lien)
<i>Lomelo Design Assoc., Inc. v. Comm'r</i>	Docket No. 4180-17SL	8/3/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Lucian v. Comm'r</i>	Docket No. 16456-17L	1/16/18	CDP (Levy)	No	IRS	CDP (Levy)
<i>Luniw v. Comm'r</i>	Docket No. 17789-16SL	3/8/18	CDP (Levy)	Yes	Split	CDP (Levy)
<i>Maccou v. Comm'r</i>	Docket No. 9101-16 L.	6/26/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Marcopolos v. Comm'r</i>	Docket No. 20069-16S	11/20/17	CDP (Lien)	Yes	IRS	CDP(Lien)
<i>Margous v. Comm'r</i>	Docket No. 21972-16	12/18/17	Affordable Care Act Premium Tax Credit	Yes	IRS	ACA; Other
<i>McCroy v. Comm'r</i>	Docket No. 1332-17W	5/2/18	Whistleblower Claim	Yes	IRS	Whistleblower Claims
<i>McFarland v. Comm'r</i>	Docket No. 8828-14 L	8/25/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>McGee v. Comm'r</i>	Docket No. 13535-16SL	9/29/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>McHenry v. Comm'r</i>	Docket No. 25427-16L	4/9/18	CDP (Lien)	No	IRS	CDP (Lien)
<i>McLeod v. Comm'r</i>	Docket No. 10651-16L	10/3/17	CDP; Innocent Spouse Relief; Accuracy Related Penalty	Yes	IRS	CDP, Innocent Spouse; Accuracy Related Penalty
<i>Meehan v. Comm'r</i>	Docket No. 23432-14 L	8/29/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Meintz v Comm'r</i>	Docket No. 25321-16	2/14/18	Underreported Income (Wages, State Income Tax Refund, Interest, and Unemployment); FTF: FTP; Estimated Tax Penalty	Yes	IRS	Gross Income; FTF; FTP; Estimated Tax Penalty
<i>Meissner v. Comm'r</i>	Docket No. 17628-17SL	1/31/18	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Minority Health Coalition of Marion Co, Inc., v. Comm'r</i>	Docket No. 27175-14 L	10/19/17	CDP (Levy, Lien)	Yes	IRS	CDP (Levy, Lien)
<i>Mitchell v. Comm'r</i>	Docket No. 26779-16L	12/5/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Mollica v. Comm'r</i>	Docket No. 9722-16	1/31/18	Disallowal of the EITC Because TP is an Inmate	Yes	IRS	Family Status Issues (EITC)
<i>Moore v. Comm'r</i>	Docket No. 4290-16 L.	6/2/17	CDP (Levy)	No	IRS	CDP (Levy)
<i>Morris & McClimon, PLLC, v. Comm'r</i>	Docket No. 5710-17L	3/6/18	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Morris v. Comm'r</i>	Docket No. 31634-15 L.	6/1/17	CDP (Levy)	Yes	IRS	CDP (Levy)

TABLE 11: Unpublished Tax Court Summary Judgment Orders

Case Name	Docket No.	Order Entered Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Myhre v. Comm'r</i>	Docket No. 13381-17SL	4/20/18	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Neher v. Comm'r</i>	Docket No. 13338-17SL	2/1/18	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Nelson v. Comm'r</i>	Docket No. 1403-17 L	8/28/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Nitschke v. Comm'r</i>	Docket No. 22349-16 L	12/19/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Norris v. Comm'r</i>	Docket Nos. 6997-15; 7032-15; and 7033-15	11/21/17	Underreported Income; FTF; FTP; Estimated Tax Penalty	Yes	IRS	Gross Income; FTF; FTF; Estimated Tax Penalties
<i>Nortex Corp. v. Comm'r</i>	Docket No. 25126-14.	6/20/17	§ 162 Deductions	No	TP	Trade or Business
<i>Nylen v. Comm'r</i>	Docket Nos. 16237-16 and 17600-16	8/17/17	Casualty Losses	No	TP	Itemized Deductions
<i>Orc Partners, LLC, v. Comm'r</i>	Docket No. 1041-16.	6/15/17	Conservation Easements	No	TP	Charitable Contributions
<i>Orth v. Comm'r</i>	Docket No. 18049-16	10/11/17	Underreported Income; FTF; FTP; Estimated Tax	Yes	IRS	Gross Income; FTF & FTP Penalties; Estimated Tax Penalties
<i>Owens v. Comm'r</i>	Docket No. 20316-16 L	9/6/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Parikh v. Comm'r</i>	Docket No. 19875-16L	10/10/17	CDP (Levy)	Yes	IRS	CDP (Levy); Family Status Issues
<i>Peele v. Comm'r</i>	Docket No. 24260-16L	12/14/17	CDP	Yes	IRS	CDP
<i>Perez v. Comm'r</i>	Docket No. 7003-17L	1/24/18	CDP	Yes	IRS	CDP
<i>Perkins v. Comm'r</i>	Docket No. 31152-14 L.	6/27/17	CDP (Lien)	Yes	IRS	CDP (Lien)
<i>Perkins v. Comm'r</i>	Docket No. 28215-14	3/5/18	FTF Penalty	No	Split	FTF Penalty
<i>Perry v. Comm'r</i>	Docket No. 4309-17L	12/19/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Peterson v. Comm'r</i>	Docket No. 7964-17 L	11/29/17	CDP	Yes	IRS	CDP
<i>Peterson v. Comm'r</i>	Docket No. 24315-13L	1/8/18	CDP	Yes	IRS	CDP
<i>Phillips v. Comm'r</i>	Docket No. 14567-16	11/21/17	Failure to Pay Penalty; Sch. A Itemized Deductions	Yes	IRS	FTP: Itemized Deductions
<i>PNC, LLC v. Comm'r</i>	Docket No. 5397-16L	1/26/18	CDP (Levy)	Yes	Split	CDP (Levy)
<i>Preston v. Comm'r</i>	Docket No. 844-16SL	1/31/18	CDP	Yes	IRS	CDP

TABLE 11: Unpublished Tax Court Summary Judgment Orders

Case Name	Docket No.	Order Entered Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Pro Advocate Grp. v. Comm'r</i>	Docket No. 10139-16	9/25/17	Accuracy Related Penalty	Yes	Split	Accuracy Related Penalty
<i>Promise Building Serv., Inc., v. Comm'r</i>	Docket No. 15619-16 L	9/20/17	CDP (Levy)	No	IRS	CDP (Levy)
<i>Ramirez v. Comm'r</i>	Docket No. 21263-16L	8/28/17	CDP (Levy)	No	IRS	CDP (Levy)
<i>Rasmussen v. Comm'r</i>	Docket No. 7428-17L	11/29/17	CDP	Yes	IRS	CDP
<i>Raufeisen v. Comm'r</i>	Docket No. 15700-17L	12/18/17	CDP (Lien)	Yes	IRS	CDP (Lien)
<i>Ray v. Comm'r</i>	Docket No. 12358-16 L	12/22/17	CDP (Lien)	Yes	TP	CDP (Lien)
<i>Reed v. Comm'r</i>	Docket No. 998-17SL	3/30/18	CDP (Lien)	Yes	IRS	CDP (Lien)
<i>Remy v. Comm'r</i>	Docket No. 25836-16	1/12/18	Failure to Timely File; 10% Penalty on a Premature Withdrawal from Retirement Plan	Yes	IRS	FTF Penalty
<i>Richfield v. Comm'r</i>	Docket No. 15380-16W	8/28/17	Whistleblower Action Under Code Section 7623(b)	Yes	IRS	Whistleblower Claims
<i>Robins v. Comm'r</i>	Docket No. 22753-16	12/21/17	Gross Income; Itemized Deductions	Yes	IRS	Gross Income; Itemized Deductions
<i>Sajewski v. Comm'r</i>	Docket No. 6711-17L	12/21/17	CDP	Yes	IRS	CDP
<i>Sampson v. Comm'r</i>	Docket No. 9635-16 L.	6/15/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Scanlon v. Comm'r</i>	Docket No. 478-16L	4/14/18	Estimated Tax Payments; Failure to Timely Pay	No	IRS	CDP (Levy, Lien); FTF Penalty; Estimated Tax Penalty
<i>Schaller v. Comm'r</i>	Docket No. 7318-17	2/8/18	Underreported Income (Wages & Unemployment Compensation)	Yes	IRS	Gross Income
<i>Scharetg v. Comm'r</i>	Docket No. 13280-16 L	9/27/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Sheridan v. Comm'r</i>	Docket No. 26611-16L	1/11/18	CDP (Lien)	Yes	IRS	CDP (Lien)
<i>Sielatycki v. Comm'r</i>	Docket No. 24204-16L	11/13/17	CDP: FTP; Innocent Spouse Relief	No	IRS	CDP (Lien, Levy); FTP: Innocent Spouse
<i>Solomon v. Comm'r</i>	Docket No. 2067-17SL	2/9/18	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Sonntag v. Comm'r</i>	Docket No. 21507-16L	12/19/17	CDP	Yes	IRS	CDP
<i>Stokely v. Comm'r</i>	Docket No. 10258-15 L	1/31/18	CDP (Levy)	No	IRS	CDP (Levy)

TABLE 11: Unpublished Tax Court Summary Judgment Orders

Case Name	Docket No.	Order Entered Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Stokes v. Comm'r</i>	Docket No. 26048-16 L.	8/18/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Sunday Bumps, Inc., v. Comm'r</i>	Docket No. 11481-17L	3/30/18	CDP	No	IRS	CDP
<i>Swiader v. Comm'r</i>	Docket No. 13239-17L	3/6/18	CDP	Yes	IRS	CDP
<i>Tamkin v. Comm'r</i>	Docket No. 19560-16 L	11/15/17	CDP (Lien, Levy)	Yes	IRS	CDP (Lien, Levy)
<i>Taylor v Comm'r</i>	Docket No. 19243-16L	10/10/17	CDP	Yes	IRS	CDP
<i>Teelon v. Comm'r</i>	Docket No. 18830-16L	12/1/17	CDP	Yes	IRS	CDP
<i>Tesoriero v. Comm'r</i>	Docket No. 20335-16 L	8/25/17	CDP (Levy)	No	IRS	CDP (Levy)
<i>Toney v. Comm'r</i>	Docket No. 25496-16SL	4/24/18	CDP (Lien); Trust Fund Recovery Penalties	No	IRS	CDP (Lien); TFRP
<i>Triggs v. Comm'r</i>	Docket No. 9623-15 L	9/8/17	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Trupp v. Comm'r</i>	Docket No. 3770-16L	7/10/17	CDP (Levy, Lien)	Yes	IRS	CDP (Levy, Lien)
<i>Vest v. Comm'r</i>	Docket No. 23325-15 L	2/1/18	CDP (Levy)	No	IRS	CDP (Levy)
<i>Villanueva v. Comm'r</i>	Docket No. 25017-16L	12/19/17	CDP	Yes	IRS	CDP
<i>Villareal v. Comm'r</i>	Docket No. 767-16L	11/21/17	CDP	Yes	IRS	CDP
<i>Walker v. Comm'r</i>	Docket Nos. 16108-14 L and 9435-15 L	2/28/18	CDP	Yes	IRS	CDP
<i>Walker v. Comm'r</i>	Docket No. 27754-15 L.	6/22/17	CDP (Levy)	Yes	TP	CDP (Levy)
<i>Walton v. Comm'r</i>	Docket No. 18325-16	12/14/17	FTF; FTP; Additions to Tax	Yes	IRS	FTF; FTP: Estimated Tax Penalties
<i>Watkins v. Comm'r</i>	Docket No. 13023-16 L	9/6/17	CDP (Lien)	Yes	IRS	CDP (Lien)
<i>Wendt v. Comm'r</i>	Docket Nos. 14535-17S and 11366-17S	3/30/18	Education Expenses; Hope Scholarship Credit; Lifetime Learning Credit; American Opportunity Tax Credit (AOTC)	Yes	IRS	Itemized Deductions
<i>Wessels v Comm'r</i>	Docket No. 12536-16SL	10/25/17	CDP (Lien)	Yes	IRS	CDP (Lien)
<i>West v. Comm'r</i>	Docket No. 22353-16L	1/31/18	CDP	Yes	IRS	CDP
<i>Whistleblower v. Comm'r</i>	Docket No. 23711-15W	3/23/18	Whistleblower Action Under Code Section 7623(b)	Yes	IRS	Whistleblower Claims
<i>Wimalasiri v. Comm'r</i>	Docket No. 1170-17L	1/31/18	CDP (Lien)	Yes	IRS	CDP (Lien)

TABLE 11: Unpublished Tax Court Summary Judgment Orders

Case Name	Docket No.	Order Entered Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Winters v. Comm'r</i>	Docket No. 15600-16SL	1/3/18	CDP (Levy)	Yes	IRS	CDP (Levy)
<i>Woods v. Comm'r</i>	Docket No. 14521-16	12/29/17	Underreported Railroad Retirement Income	Yes	IRS	Gross Income
<i>Woods v. Comm'r</i>	Docket No. 25294-16S	4/20/18	Form 1099-C, Cancellation of Debt (COD) Income	Yes	IRS	Gross Income
<i>Works of Arts Enterprises, LLC v. Comm'r</i>	Docket No. 2287-17L	4/5/18	CDP (Lien)	Yes	IRS	CDP (Lien)
<i>Wright v. Comm'r</i>	Docket No. 20546-16 L.	6/29/17	CDP (Lien)	Yes	IRS	CDP (Lien)

TABLE 12: Unpublished Tax Court Bench Opinions

Case Name	Docket No.	Order Entered Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Adams v. Comm'r</i>	30816-14	11/27/17	Trade or Business (Schedule A); Itemized Deductions; Accuracy-Related penalty	Yes	Split	Trade or Business; Itemized Deductions; Accuracy Related Penalty
<i>Akhavan v. Comm'r</i>	10353-17	4/26/18	Innocent Spouse Relief	Yes	TP	Innocent Spouse
<i>Anderson v. Comm'r</i>	4993-17S	02/26/218	IRA Distribution and 10% additional tax; Accuracy Related Penalty	Yes	IRS	Gross Income; Accuracy Related Penalty
<i>Asong-Morfaw v. Comm'r</i>	10629-14	11/21/17	Trade or Business Expenses (Vehicle Expenses); Depreciation	Yes	IRS	Trade or Business Expenses
<i>Bailey v. Comm'r</i>	5359-17S	4/17/17	Schedules A, Itemized Deductions; Schedules C, Profit or Loss From Business; Schedules E, Supplemental Income or Loss; FTF; Accuracy Related Penalty	Yes	IRS	Trade or Business; FTF Penalty; Accuracy Related Penalty
<i>Barrett v. Comm'r</i>	15404-16 L	11/13/17	Levy; CDP	Yes	IRS	CDP
<i>Bartig v. Comm'r</i>	3255-17S	2/15/18	Dependency Exemption; HOH Filing Status	Yes	TP	Family Status Issues
<i>Benavides v. Comm'r</i>	619-17S	2/16/18	Dependency Exemption; CTC; EITC	No	TP	Family Status Issues
<i>Binyon v. Comm'r</i>	23656-16S	11/6/17	Health Care Tax Credit	Yes	IRS	Health Care Tax Credit; Other
<i>Bishop v. Comm'r</i>	8716-13	10/18/17	Innocent Spouse Relief	Yes	IRS	Innocent Spouse Relief
<i>Blokhina v. Comm'r</i>	23205-15	1/5/18	Underreported Income; Accuracy Related Penalty	Yes	TP	Gross Income; Accuracy Related Penalty
<i>Bongam v. Comm'r</i>	20104-14 L	11/17/17	Lien; CDP; Trust Fund Recovery Penalty	Yes	IRS	CDP; Trust Fund Recovery Penalty
<i>Boring v. Comm'r</i>	4030-16S	3/9/18	Schedules C, Profit or Loss From Business; Accuracy Related Penalty	Yes	IRS	Trade or Business; Accuracy Related Penalty
<i>Boss v. Comm'r</i>	24303-16S	11/3/17	Moving Expense Deductions	Yes	IRS	Trade or Business
<i>Brauer v. Comm'r</i>	21000-16S	10/27/17	Special Rules for Noncustodial Parents; EITC; CTC	Yes	TP	Family Status Issues
<i>Brenner v. Comm'r</i>	24305-16S	11/21/17	IRA; Casualty Loss Deduction; Accuracy Related Penalty; Foreign Tax Credit (FTC)	Yes	IRS	Gross Income; Accuracy Related Penalty
<i>Burkhalter v. Comm'r</i>	14345-16 L.	2/6/18	CDP; Levy	Yes	IRS	CDP (Levy)
<i>Butcher v. Comm'r</i>	8308-16S	4/5/18	Dependency; Accuracy Related Penalty	Yes	Split	Family Status Issues; Accuracy Related Penalty
<i>Cabinda v. Comm'r</i>	10949-16	11/15/17	Gross Income; FTF Penalty	Yes	IRS	Gross Income; FTF Penalty
<i>Caltech Consulting Serv. V. Comm'r</i>	22011-16	3/20/18	Business Expenses; Rental Expenses; Accuracy Related Penalty	Yes	IRS	Trade or Business; Accuracy Related Penalty

TABLE 12: Unpublished Tax Court Bench Opinions

Case Name	Docket No.	Order Entered Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Cato v. Comm'r</i>	4698-17SL	11/30/17	Charitable Contribution; CDP; Levy	Yes	IRS	Charitable Contribution; CDP
<i>Chaney v. Comm'r</i>	8765-16	1/22/18	Schedule C Deductions; Itemized Deductions; Accuracy Related Penalty; IRA Distribution	Yes	IRS	Trade or Business; Itemized Deductions; Accuracy Related Penalty
<i>Clark v. Comm'r</i>	16376-16	11/9/17	HOH Status; EITC; ACTC	No	IRS	Family Status Issues
<i>Cunningham v. Comm'r</i>	22908-16S	2/16/18	Schedule C Profit and Loss from Business; FTF; Accuracy Related Penalty	Yes	Split	Trade or Business; FTF Penalty; Accuracy Related Penalty
<i>Cusack v. Comm'r</i>	6628-17S	4/5/18	Accuracy Related Penalty	Yes	IRS	Accuracy Related Penalty
<i>David v. Comm'r</i>	22230-16SL	3/12/18	CDP; Levy	Yes	IRS	CDP (Levy)
<i>Dennis v. Comm'r</i>	2853-17	3/1/18	Innocent Spouse Relief	No	Split	Innocent Spouse Relief
<i>Desameau v. Comm'r</i>	13344-16	11/28/17	Dependency	Yes	IRS	Family Status Issues
<i>Dixon v. Comm'r</i>	5250-17	2/20/18	Underreported Gross Income	Yes	IRS	Gross Income
<i>Dorival v. Comm'r</i>	20719-15S	6/26/17	Underreported Income; American Opportunity Credit	Yes	IRS	Gross Income; Itemized Deductions
<i>Dowd v. Comm'r</i>	14595-15	11/20/17	Schedule C Expenses; Trade or Business; Accuracy Related Penalty	Yes	IRS	Trade or Business; Accuracy Related Penalty
<i>Edwards v. Comm'r</i>	17386-16S	12/11/17	Schedule C, Profit or Loss from Business; Accuracy Related Penalty	Yes	Split	Trade or Business; Accuracy Related Penalty
<i>Ellis v. Comm'r</i>	15337-16S	4/20/18	Underreported Form 1099-C	Yes	IRS	Gross Income
<i>Eotvos v. Comm'r</i>	21450-16S	11/9/17	Trade or Business Expenses; Accuracy Related Penalty	Yes	IRS	Trade or Business; Accuracy Related Penalty
<i>Farha v. Comm'r</i>	15686-16	6/8/17	Underreported Income; Ordinary and Necessary Business Expense Deductions	Yes	IRS	Gross Income; Trade or Business
<i>Forde v. Comm'r</i>	1280-16	11/15/17	Capital Gains; Miscellaneous Expenses; Accuracy Related Penalty	Yes	IRS	Gross Income; Accuracy Related Penalty
<i>Fuller v. Comm'r</i>	14627-17S	5/21/18	Schedule A, Itemized Deductions; Accuracy Related Penalty	Yes	IRS	Trade or Business; Accuracy Related Penalty
<i>Garcia v. Comm'r</i>	4267-17	2/27/18	Dependency Exemption; HOH Filing Status	No	TP	Family Status Issues
<i>Garza v. Comm'r</i>	1310-16SL	10/5/17	CDP; Levy	No	IRS	CDP (Levy)
<i>Gentry v. Comm'r</i>	15580-17S	5/14/18	Unreimbursed Employee Business Expenses	Yes	IRS	Trade or Business
<i>Gonzalez v. Comm'r</i>	12309-16	1/5/18	Dependency Exemption	Yes	IRS	Family Status Issues

TABLE 12: Unpublished Tax Court Bench Opinions

Case Name	Docket No.	Order Entered Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Gore v. Comm'r</i>	21499-16	2/9/18	Sch A, Itemized Deductions; Medical Expenses; Charitable Contributions; Schedule C Unreimbursed Business Expenses	Yes	IRS	Trade or Business; Itemized Deductions; Charitable Contributions
<i>Green Sustainable Packaging, Inc., v. Comm'r</i>	23692-15 L.	12/21/17	CDP; Lien; FTF and FTP Penalty; Interest Abatement	No	IRS	CDP; FTF/FTP Penalty
<i>Grignon v. Comm'r</i>	22930-16S	11/7/17	Gross Income from Settlement Proceeds; Accuracy Related Penalty	Yes	IRS	Gross Income; Accuracy Related Penalty
<i>Hadrami v. Comm'r</i>	11377-17S	5/21/18	Schedule C, Profit or Loss From Business	Yes	IRS	Trade or Business
<i>Harding v. Comm'r</i>	25577-16S	5/4/18	Dependency Exemption; Additional Child Tax Credit	Yes	TP	Family Status Issues
<i>Head v. Comm'r</i>	3796-17	11/7/17	Schedule C; Accuracy Related Penalty	Yes	IRS	Trade or Business; Accuracy Related Penalty
<i>Huffaker v. Comm'r</i>	9622-16 L	6/2/17	CDP; Levy; Frivolous Issues	Yes	IRS	CDP (Levy); Frivolous Issues
<i>Ink Nuts, LLC v. Comm'r</i>	16959-16 L.	11/13/17	CDP; Levy	No	IRS	CDP (Levy)
<i>Jackson v. Comm'r</i>	546-17S	12/6/17	Education Credit and American Opportunity Credit	Yes	Split	Itemized Deductions
<i>Jamison v. Comm'r</i>	8255-17S	4/4/18	Innocent Spouse Relief; Accuracy Related Penalty	Yes	IRS	Innocent Spouse Relief; Accuracy Related Penalty
<i>Johnson v. Comm'r</i>	3115-17S	1/23/18	Schedule E; Accuracy Related Penalty	Yes	Split	Trade or Business; Accuracy Related Penalty
<i>Jurek v. Comm'r</i>	21821-16S	1/3/18	Schedule A Vehicle Expenses	No	IRS	Trade or Business
<i>Katz v. Comm'r</i>	13587-16SL	12/15/17	CDP; Lien	Yes	IRS	CDP (Lien)
<i>Kraemer v. Comm'r</i>	11935-16S	4/4/18	Affordable Care Act Premium Assistance Credits	Yes	IRS	Other (ACA)
<i>Kurtenbach v. Comm'r</i>	4608-16S	4/10/18	Business Expenses	Yes	Split	Trade or Business
<i>Lai v. Comm'r</i>	5699-17S	2/15/18	Business Expenses; Charitable Contributions	Yes	Split	Trade or Business; Charitable Contributions
<i>Lange v. Comm'r</i>	11492-17 L	4/27/18	CDP; Levy; Underreported Income; Frivolous Issues	Yes	IRS	CDP (Levy); Gross Income; Frivolous Issues
<i>Levinson v. Comm'r</i>	2003-17S	12/11/17	IRA Distribution; Dividend Income; Social Security Annuity; Accuracy Related Penalty	Yes	Split	Gross Income; Accuracy Related Penalty
<i>Madrid v. Comm'r</i>	1947-17	3/9/18	EITC; Dependency Exemptions; CTC; Schedule C Business Income	Yes	IRS	Family Status Issues; Trade or Business
<i>Mahan v. Comm'r</i>	7491-16	3/20/18	Innocent Spouse Relief	Yes	IRS	Innocent Spouse

TABLE 12: Unpublished Tax Court Bench Opinions

Case Name	Docket No.	Order Entered Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Majdalawi v. Comm'r</i>	18013-16S	6/26/17	Dependency Exemption Deduction; Head of Household Filing Status; EICT; American Opportunity Credit	Yes	IRS	Family Status Issues
<i>Matinez v. Comm'r</i>	22818-16S	11/8/17	Self-Employment Tax; EITC; ACTC; Trade or Business Expenses	Yes	Split	Trade or Business; Accuracy Related Penalty
<i>Medina v. Comm'r</i>	8585-16	1/31/18	Underreported Income; Accuracy Related Penalty	Yes	IRS	Gross Income; Accuracy Related Penalty
<i>Merrigan v. Comm'r</i>	24331-16S	2/20/18	Sch. C Profit and Loss from Business; Accuracy Related Penalty	Yes	IRS	Trade or Business; Accuracy Related Penalty
<i>Meyers v. Comm'r</i>	15974-16S	1/12/18	Schedule A Deductions; Charitable Contribution; Accuracy Related Penalty	Yes	Split	Trade or Business; Charitable Contribution; Accuracy Related Penalty
<i>Monge-Ramirez v. Comm'r</i>	1302-17S	12/21/17	HOH Status; Standard Deduction; Child Care Credit (CTC); Accuracy Related Penalty	Yes	Split	Family Status Issues; Accuracy Related Penalty
<i>Morgan v. Comm'r</i>	14362-16	11/28/17	Affordable Care Act Premium Assistance Credits; IRA Distribution	Yes	IRS	Gross Income; Other
<i>Morgan v. Comm'r</i>	7695-17S	4/27/18	Itemized Deductions: Travel Expenses; Charitable Contribution	Yes	Split	Trade or Business; Itemized Deduction; Charitable Contribution
<i>Morsi v. Comm'r</i>	15920-16S	4/27/18	Substantial Understatement of Income	Yes	IRS	Accuracy Related Penalty
<i>Muhammad v. Comm'r</i>	23891-15	10/5/17	Interest Income; Dependent Exemption Deduction; HOH status; AOC; Charitable Contribution; Schedule C Business Expenses; Accuracy Related Penalty	Yes	Split	Charitable Contribution; Accuracy Related Penalty; Family Status Issues
<i>Munchus v. Comm'r</i>	13698-16	2/15/18	Schedule C Business Expenses; Accuracy Related Penalty	Yes	IRS	Trade or Business; Accuracy Related Penalty
<i>Nguyen v. Comm'r</i>	4556-16	11/9/17	Cancellation of Debt (COD) Income; Schedule C	Yes	IRS	Trade or Business; Gross Income
<i>Omebe v. Comm'r</i>	18522-17S	5/14/18	Dependency Exemptions; HOH Filing Status; EITC; CTC	Yes	IRS	Family Status Issues
<i>Orrick v. Comm'r</i>	16372-16S	10/19/17	Schedule C; Profit or Loss from Business; Accuracy Related Penalty	Yes	IRS	Trade or Business, Accuracy Related Penalty
<i>Pace v. Comm'r</i>	11308-14	1/25/18	Understatement; Addition to Tax	Yes	IRS	Accuracy Related Penalty
<i>Padilla v. Comm'r</i>	733-17	3/22/18	Innocent Spouse Relief	No	IRS	Innocent Spouse
<i>Palsgaard v. Comm'r</i>	2103-17S	1/5/18	Underreported Social Security Disability Benefits	Yes	IRS	Gross Income

TABLE 12: Unpublished Tax Court Bench Opinions

Case Name	Docket No.	Order Entered Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Parella v. Comm'r</i>	823-17 L	3/20/18	CDP; Lien	Yes	IRS	CDP (Lien)
<i>Porch v. Comm'r</i>	4273-16	1/3/18	Itemized Deductions	Yes	Split	Itemized Deductions
<i>Pro Advocate Grp. V. Comm'r</i>	10139-16	11/17/17	Trade or Business Expense Deductions; Accuracy Related Penalty	Yes	IRS	Trade or Business; Accuracy Related Penalty
<i>Pugh v. Comm'r</i>	20323-16S	6/12/17	Dependency Exemption Deduction; Child Tax Credit; Education Expenses	Yes	IRS	Family Status Issues, Itemized Deductions
<i>Pulsipher v. Comm'r</i>	5409-17S	2/15/18	Schedule C Profit or Loss from Business; Accuracy Related Penalty	Yes	Split	Trade or Business; Accuracy Related Penalty
<i>Rankin v. Comm'r</i>	12237-17 L	3/29/18	CDP; Lien	No	IRS	CDP (Lien)
<i>Reffle v. Comm'r</i>	3562-17	3/20/18	Dependency Exemption Deduction; HOH Filing Status; EITC	Yes	IRS	Family Status Issues
<i>Sadighim v. Comm'r</i>	24342-16S	12/6/17	Accuracy Related Penalty; FTF Penalty; U/R Unemployment Compensation; Schedule C Profit or Loss From Business	Yes	Split	Gross Income; Trade or Business; FTF Penalty; Accuracy Related Penalty
<i>Sandoval v. Comm'r</i>	10400-17	3/29/18	Schedule C Expenses; Accuracy Related Penalty	Yes	Split	Trade or Business; Accuracy Related Penalty
<i>Sardy v. Comm'r</i>	12573-17S	4/5/18	Schedule C; Accuracy Related Penalty	Yes	TP	Trade or Business; Accuracy Related Penalty
<i>Schafer v. Comm'r</i>	21152-16S	10/23/17	Dependency Exemption Deduction; HOH Status	Yes	IRS	Family Status Issues
<i>Solutus, LLC v. Comm'r</i>	29600-13	11/14/17	Final Partnership Administrative Adjustment (FPAA); TEFRA; Accuracy Related Penalty	Yes	IRS	Partnership Issues; Accuracy Related Penalty
<i>Sorrentino v. Comm'r</i>	2967-17 L.	1/16/18	CDP; Levy	Yes	TP	CDP (Levy)
<i>Stevens v. Comm'r</i>	6114-16	6/2/17	Early retirement distribution; 10% additional tax on premature distribution	Yes	IRS	Gross Income
<i>Tagal v. Comm'r</i>	21565-16	6/19/17	Schedule C; Independent Contractor or Employee Determination	Yes	IRS	Trade or Business Expenses
<i>Tarverdyan v. Comm'r</i>	16652-16S	11/8/17	Schedule A; Accuracy Related Penalty	Yes	IRS	Trade or Business; Accuracy Related Penalty
<i>Tizcareno v. Comm'r</i>	14577-16S	1/5/18	COD; Discharge of Indebtedness Income	Yes	TP	Gross Income
<i>Toler v. Comm'r</i>	14297-17 L	3/29/18	CDP; Lien	Yes	TP	CDP (Lien)

TABLE 12: Unpublished Tax Court Bench Opinions

Case Name	Docket No.	Order Entered Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Touchard v. Comm'r</i>	14013-15	4/30/18	Schedule C Expenses; Itemized Deductions; Accuracy Related Penalty; FTF Penalty	Yes	Split	Trade or Business; FTF Penalty; Itemized Deductions; Accuracy Related Penalty
<i>Tyz v. Comm'r</i>	14141-17 L.	3/29/18	CDP; Levy; FTP Penalty	Yes	Split	CDP (Levy); Failure to Pay penalty
<i>Van Ermen v. Comm'r</i>	23364-16	4/2/18	Underreported Income; Moving Expenses; Accuracy Related Penalty	Yes	IRS	Gross Income; Trade or Business; Accuracy Related Penalty
<i>Wahlin v. Comm'r</i>	23108-16S	2/23/18	Interest Deduction on Schedule E; Supplemental Income and Loss; Accuracy Related Penalty	Yes	Split	Trade or Business; Accuracy Related Penalty
<i>Wallace v. Comm'r</i>	16860-16S	11/22/17	Cancellation of Indebtedness (COD); Filing Status; Dependency Exemptions; EITC; Itemized Deductions; Education Credits	Yes	IRS	Family Status Issues; Gross Income
<i>Weber v. Comm'r</i>	760-17	1/3/18	Underreported Income; Accuracy Related Penalty	Yes	IRS	Gross Income; Accuracy Related Penalty
<i>Wendt v. Comm'r</i>	11366-17S, 14535-17S	3/30/18	Tuition and Fees Deduction	Yes	IRS	Itemized Deductions
<i>Whitney v. Comm'r</i>	15383-16	12/1/17	Dependency Exemption	Yes	IRS	Family Status Issues
<i>Wilson v. Comm'r</i>	1233-17	12/19/17	Dependency Exemption; Child Tax Credit (CTC)	No	IRS	Family Status Issues
<i>Wilson v. Comm'r</i>	3669-17S	12/13/17	Dependency Exemption	Yes	TP	Family Status Issues
<i>Zschau v. Comm'r</i>	9285-17S	4/4/18	Accuracy Related Penalty	Yes	IRS	Accuracy Related Penalty

Appendix 4: Taxpayer Advocate Service Directory

HEADQUARTERS

National Taxpayer Advocate

1111 Constitution Avenue NW
Room 3031, TA
Washington, DC 20224
Phone: 202-317-6100
FAX: 855-810-2126

Executive Director, Systemic Advocacy

1111 Constitution Avenue, NW
Room 3219, TA: EDSA
Washington, DC 20224
Phone: 202-317-4121
FAX: 855-813-7410

Congressional Affairs Liaison

1111 Constitution Avenue, NW
Room 1312-04, TA
Washington, DC 20224
Phone: 202-317-6082
FAX: 855-810-5886

Deputy National Taxpayer Advocate

1111 Constitution Avenue NW
Room 3039, TA
Washington, DC 20224
Phone: 202-317-6100
FAX: 855-810-2128

Executive Director, Case Advocacy

915 2nd Avenue
Room 860
Seattle, WA 98174
Phone: 206-946-3408
FAX: 855-810-2129

AREA OFFICES

Albuquerque

5338 Montgomery Blvd. NE
MS 1005-ALB
Albuquerque, NM 87109
Phone: 505-415-7843
FAX: 855-819-5021

Dallas

4050 Alpha Road
Room 924, MS 3000 NDAL
Dallas, TX 75244
Phone: 469-801-0830
FAX: 855-829-1824

Richmond

400 North Eighth Street
Room 328
Richmond, VA 23219
Phone: 804-916-3510
FAX: 855-821-0237

Atlanta

401 W. Peachtree Street, NE
Room 1970, Stop 101-R
Atlanta, GA 30308
Phone: 404-338-8710
FAX: 855-822-1231

Hartford

130 South Elmwood Avenue
Buffalo, NY 14202-2664
Phone: 860-594-9102
FAX: 855-816-9809

Seattle

915 Second Avenue MS W-404
Seattle, WA 98174
Phone: 206-946-3712
FAX: 877-817-5270

Cincinnati

201 West Rivercenter Blvd.
Stop 5703A
Covington, KY 41011
Phone: 859-488-3862
FAX: 855-824-6406

Kansas City

333 West Pershing Road
MS #P-L 3300
Kansas City, MO 64108
Phone: 816-499-4121
FAX: 855-829-5331

LOCAL OFFICES BY STATE AND LOCATION

ALABAMA

801 Tom Martin Drive, Room 151
Birmingham, AL 35211
Phone: 205-912-5631
FAX: 855-822-2206

ALASKA

949 East 36th Avenue, Stop A-405
Anchorage, AK 99508
Phone: 907-786-9777
FAX: 855-819-5022

ARIZONA

4041 North Central Avenue
MS-1005 PHX
Phoenix, AZ 85012
Phone: 602-636-9500
FAX: 855-829-5329

ARKANSAS

700 West Capitol Avenue, MS 1005LIT
Little Rock, AR 72201
Phone: 501-396-5978
FAX: 855-829-5325

CALIFORNIA

Fresno

5045 East Butler Avenue, Stop 1394
Fresno, CA 93888
Phone: 559-442-6400
FAX: 855-820-7112

Laguna Niguel

24000 Avila Road, Room 3361
Laguna Niguel, CA 92677
Phone: 949-389-4804
FAX: 855-819-5026

Los Angeles

300 N. Los Angeles Street
Room 5109, Stop 6710
Los Angeles, CA 90012
Phone: 213-576-3140
FAX: 855-820-5133

Oakland

1301 Clay Street, Suite 1540-S
Oakland, CA 94612
Phone: 510-907-5269
FAX: 855-820-5137

Sacramento

4330 Watt Avenue, SA-5043
Sacramento, CA 95821
Phone: 916-974-5007
FAX: 855-820-7110

San Diego

701 B Street, Suite 902
San Diego, CA 92101
Phone: 619-744-7156
FAX: 855-796-9578

San Jose

55 S. Market Street, Stop 0004
San Jose, CA 95113
Phone: 408-283-1500
FAX: 855-820-7109

COLORADO

1999 Broadway, Stop 1005 DEN
Denver, CO 80202
Phone: 303-603-4600
FAX: 855-829-3838

CONNECTICUT

135 High Street, Stop 219
Hartford, CT 06103
Phone: 860-594-9100
FAX: 855-836-9629

DELAWARE

1352 Marrows Road, Suite 203
Newark, DE 19711
Phone: 302-286-1654
FAX: 855-821-2130

DISTRICT OF COLUMBIA

77 K Street, N.E., Suite 1500
Washington, DC 20002
Phone: 202-803-9800
FAX: 855-810-2124

FLORIDA

Fort Lauderdale

7850 SW 6th Court, Room 265
Plantation, FL 33324
Phone: 954-423-7677
FAX: 855-822-2208

Jacksonville

400 West Bay Street
Room 535A, MS TAS
Jacksonville, FL 32202
Phone: 904-665-1000
FAX: 855-822-3414

St. Petersburg

9450 Koger Blvd.
St. Petersburg, FL 33702
Phone: 727-318-6178
FAX: 855-638-6497

GEORGIA

Atlanta

401 W. Peachtree Street
Room 510, Stop 202-D
Atlanta, GA 30308
Phone: 470-769-2181
FAX: 855-822-3420

Atlanta

4800 Buford Highway, Stop 29-A
Chamblee, GA 30341
Phone: 470-769-2181
FAX: 855-822-3420

HAWAII

1099 Alakea Street
Floor 22, MS H2200
Honolulu, HI 96813
Phone: 808-566-2950
FAX: 855-819-5024

IDAHO

550 W. Fort Street, M/S 1005
Boise, ID 83724
Phone: 208-363-8900
FAX: 855-829-6039

ILLINOIS

Chicago

230 S. Dearborn Street
Room 2820, Stop-1005 CHI
Chicago, IL 60604
Phone: 312-292-3800
FAX: 855-833-6443

Springfield

3101 Constitution Drive
Stop 1005 SPD
Springfield, IL 62704
Phone: 217-993-6714
FAX: 855-836-2831

INDIANA

575 N. Pennsylvania Street, Stop TA771,
Room 581
Indianapolis, IN 46204
Phone: 317-685-7840
FAX: 855-827-2637

IOWA

210 Walnut Street, Stop 1005
Des Moines, IA 50309
Phone: 515-564-6888
FAX: 855-833-6445

KANSAS

555 N. Woodlawn Street, Bldg 4
Suite 112, MS 1005-WIC
Wichita, KS 67208
Phone: 316-651-2100
FAX: 855-231-4624

KENTUCKY**Covington**

201 West Rivercenter Boulevard
Stop 5703A
Covington, KY 41011
Phone: 859-488-3862
FAX: 855-824-6406

Louisville

600 Dr. Martin Luther King Jr. Place
Room 325
Louisville, KY 40202
Phone: 502-912-5050
FAX: 855-827-2641

LOUISIANA

1555 Poydras Street
Suite 220, Stop 2
New Orleans, LA 70112
Phone: 504-558-3001
FAX: 855-822-3418

MAINE

68 Sewall Street, Room 313
Augusta, ME 04330
Phone: 207-480-6094
FAX: 855-836-9623

MARYLAND

31 Hopkins Plaza, Room 1134
Baltimore, MD 21201
Phone: 443-853-6000
FAX: 855-821-0238

MASSACHUSETTS**Andover**

310 Lowell Street, Stop 120
Andover, MA 01810
Phone: 978-805-0745
FAX: 855-807-9700

Boston

JFK Building
15 New Sudbury Street, Room 725
Boston, MA 02203
Phone: 617-316-2690
FAX: 855-836-9625

MICHIGAN

500 Woodward Avenue
Stop 07, Suite 1221
Detroit, MI 48226
Phone: 313-628-3670
FAX: 855-827-2634

MINNESOTA

Wells Fargo Place
30 East 7th Street, Suite 817
Stop 1005 STP
St. Paul, MN 55101
Phone: 651-312-7999
FAX: 855-833-8237

MISSISSIPPI

100 West Capitol Street, Stop 31
Jackson, MS 39269
Phone: 601-292-4800
FAX: 855-822-2211

MISSOURI**Kansas City**

333 West Pershing
Stop 1005 S-2
Kansas City, MO 64108
Phone: 816-499-6500
FAX: 855-836-2835

St. Louis

1222 Spruce Street
Stop 1005 STL
St. Louis, MO 63103
Phone: 314-339-1651
FAX: 855-833-8234

MONTANA

10 West 15th Street, Suite 2319
Helena, MT 59626
Phone: 406-444-8668
FAX: 855-829-6045

NEBRASKA

1616 Capitol Avenue, Suite 182
Mail Stop 1005
Omaha, NE 68102
Phone: 402-233-7272
FAX: 855-833-8232

NEVADA

110 City Parkway, Stop 1005 LVG
Las Vegas, NV 89106
Phone: 702-868-5179
FAX: 855-820-5131

NEW HAMPSHIRE

Federal Office Building
80 Daniel Street, Room 403
Portsmouth, NH 03801
Phone: 603-570-0605
FAX: 855-807-9698

NEW JERSEY

955 South Springfield Avenue - 3rd Floor
Springfield, NJ 07081
Phone: 973-921-4043
FAX: 855-818-5695

NEW MEXICO

5338 Montgomery Boulevard, NE
Stop 1005 ALB
Albuquerque, NM 87109
Phone: 505-837-5505
FAX: 855-829-1825

NEW YORK*Albany*

11A Clinton Avenue, Suite 354
Albany, NY 12207
Phone: 518-292-3001
FAX: 855-818-4816

Brookhaven

1040 Waverly Avenue, Stop 02
Holtsville, NY 11742
Phone: 631-654-6686
FAX: 855-818-5701

Brooklyn

2 Metro Tech Center
100 Myrtle Avenue - 7th Floor
Brooklyn, NY 11201
Phone: 718-834-2200
FAX: 855-818-4818

Buffalo

130 South Elmwood Ave, Room 265
Buffalo, NY 14202
Phone: 716-961-5300
FAX: 855-818-4820

Manhattan

290 Broadway - 5th Floor
Manhattan, NY 10007
Phone: 212-436-1011
FAX: 855-818-4823

NORTH CAROLINA*Charlotte*

10715 David Taylor Drive
Suite 130
Charlotte, NC 28262
Phone: 704-548-4544
FAX: 888-981-6475

Greensboro

4905 Koger Boulevard
Suite 102, MS1
Greensboro, NC 27407
Phone: 336-574-6119
FAX: 855-821-0243

NORTH DAKOTA

657 Second Avenue North
Room 412
Fargo, ND 58102
Phone: 701-237-8342
FAX: 855-829-6044

OHIO*Cincinnati*

550 Main Street, Room 3530
Cincinnati, OH 45202
Phone: 513-263-3260
FAX: 855-824-6407

Cleveland

1240 E. Ninth Street, Room 423
Cleveland, OH 44199
Phone: 216-415-3460
FAX: 855-824-6409

OKLAHOMA

55 North Robinson Avenue
Stop 1005 OKC
Oklahoma City, OK 73102
Phone: 405-297-4055
FAX: 855-829-5327

OREGON

Mail Stop O-405
1220 SW 3rd Avenue, Suite G044
Portland, OR 97204
Phone: 503-265-3591
FAX: 855-832-7118

PENNSYLVANIA*Philadelphia*

600 Arch Street, Room 7426
Philadelphia, PA 19106
Phone: 267-941-6624
FAX: 855-821-2123

Philadelphia

2970 Market Street
Mail Stop 2-M20-300
Philadelphia, PA 19104
Phone: 267-466-2427
FAX: 855-822-1226

Pittsburgh

1000 Liberty Avenue, Room 1400
Pittsburgh, PA 15222
Phone: 412-404-9098
FAX: 855-821-2125

RHODE ISLAND

380 Westminster Street - 4th Floor
Providence, RI 02903
Phone: 401-528-1921
FAX: 855-807-9696

SOUTH CAROLINA

1835 Assembly Street
Room 466, MDP-03
Columbia, SC 29201
Phone: 803-312-7901
FAX: 855-821-0241

SOUTH DAKOTA

115 4th Avenue Southeast, Suite 413
Aberdeen, SD 57401
Phone: 605-377-1600
FAX: 855-829-6038

TENNESSEE*Memphis*

5333 Getwell Road, Stop 13
Memphis, TN 38118
Phone: 901-707-3200
FAX: 855-828-2727

Nashville

801 Broadway, Stop 22
Nashville, TN 37203
Phone: 615-250-5000
FAX: 855-828-2719

TEXAS*Austin*

3651 S. Interregional Highway
Stop 1005 AUSC
Austin, TX 78741
Phone: 512-460-8300
FAX: 855-204-5023

Dallas

1114 Commerce Street
MC 1005DAL
Dallas, TX 75242
Phone: 214-413-6500
FAX: 855-829-1829

El Paso

700 E. San Antonio Street, C101F
El Paso, TX 79901
Phone: 915-834-6512
Fax: 877-929-1822

Houston

1919 Smith Street
MC 1005HOU
Houston, TX 77002
Phone: 713-209-3660
FAX: 855-829-3841

UTAH**Ogden**

324 25th Street
2nd Floor Suite 2001
Ogden, UT 84401
Phone: 801-620-7168
FAX: 855-832-7126

Salt Lake City

178 S Rio Grande Street
Stop 1005 SLC
Salt Lake City, UT 84111
Phone: 801-799-6958
FAX: 855-832-7121

VERMONT

128 Lakeside Avenue, Suite 204
Burlington, VT 05401
Phone: 802-859-1052
FAX: 855-836-9627

VIRGINIA

400 North Eighth Street
Room 916, Box 25
Richmond, VA 23219
Phone: 804-916-3501
FAX: 855-821-2127

WASHINGTON

915 Second Avenue, Stop W-405
Seattle, WA 98174
Phone: 206-946-3707
FAX: 855-832-7122

WEST VIRGINIA

700 Market Street, Room 303
Parkersburg, WV 26101
Phone: 304-420-8695
FAX: 855-828-2721

WISCONSIN

211 West Wisconsin Avenue
Room 507, Stop 1005 MIL
Milwaukee, WI 53203
Phone: 414-231-2390
FAX: 855-833-8230

WYOMING

5353 Yellowstone Road
Cheyenne, WY 82009
Phone: 307-823-6866
FAX: 855-829-6041

INTERNATIONAL**Puerto Rico**

City View Plaza II
48 Carr 165 - 5th Floor
Guaynabo, PR 00968
Phone: (English): 787-522-8601
(Spanish): 787-522-8600
Fax: 855-818-5697