

## Top 25 Case Advocacy Issues for FY 2008 by TAMIS\* Receipts

Issue Code	Description	FY 2008
330	Processing Amended Returns	21,963
71X	Levies	17,082
090	Other Refund Inquiries/Issues	14,817
340	Injured Spouse Claim	14,238
63X-640	Earned Income Tax Credit (EITC)	13,489
620	Reconsideration of Substitute for Return under IRC § 6020(b) and Audits	12,419
020	Expedite Refund Request	11,376
95X	Criminal Investigation	10,152
310	Processing Original Return	10,021
670	Closed Automated Underreporter	9,594
610	Open Audit	9,232
675-677	CAWR/FUTA	8,928
425	Stolen Identity	7,147
060	IRS Offset	6,461
75X	Installment Agreements	5,969
790	Other Collection Issues	5,598
210	Missing/Incorrect Payments	4,859
72X	Liens	4,794
660	Open Automated Underreporter	4,575
520	FTF/FTP Penalties	4,573
390	Other Document Processing Issues	4,511
040	Returned/Stopped Refunds	4,412
150	Copies of Returns/Administrative Files/Examination Reports	3,872
010	Lost or Stolen Refunds	3,775
540	Civil Penalties Other Than TFRP	3,773
<b>Total: Top 25 Cases</b>		<b>217,630</b>
<b>Total: All FY 2008 TAS Cases</b>		<b>274,051</b>

\*Taxpayer Advocate Management Information System.

## Portfolio Advisor Assignments

Issue Name	Portfolio Owner	Location	Phone Number
Military Issues	Douts, K	AK	907-271-6297
Carryback/Carryforward Claims	Hawkins, D	AL	205-912-5634
Levy [Hardship determination linked to release of levy]	Wilde, B	AR	501-396-5820
Mixed and Scrambled TINs	Murphy, M	AZ	602-207-8074
Tax Forums	Sawyer, M	CA-FSC	559-442-6419
Practitioner Priority Services	Curran, D	CA-LA	213-576-3016
DFO*	Tam, J	CA-OAK	510-637-3068
Tax Forums	Adams, C	CA-LAG	949-389-4790
CSEDs	Sherwood, T	CO	303-603-4601
Interest Computations: Abatement of Interest	Romano, F	CT	860-756-4550
Appeals: Nondocketed Inventory, ADR, CDP	Leith, J	DC-LTA	202-874-0766
Employment Tax Policy	Garvin, W	DE	302-286-1545
Examination Strategy	Revel-Addis, B	FL-JAX	904-665-0523
Multilingual Initiative/Outreach to ESL TPs	Puig, J	FL-FTL	954-423-7676
Audit Reconsiderations	Carey, W	GA-ATC	770-936-4543
DFO	Browne, R	GA-ATL	404-338-8085
US Territories and Possessions	James, G	HI	808-539-2855
Withholding Compliance	DeTimmerman, T	IA	515-564-6880
Innocent Spouse Relief: IRC § 6015	Knowles, J	ID	208-387-2827 x 272
EITC Compliance	Taylor, S	IL-CHI	312-566-3801
DFO	Adams, M	KS	316-352-7505
Office of Professional Responsibility	Juarez, V	IL-SPR	217-862-6348
Centralized Lien Filing and Releases	Diehl, J	KY-CSC	859-669-4013
Excise Tax	Diehl, J	KY-CSC	859-669-4013
EITC: Outreach, Education, Financial Literacy low income	Campbell, D	KY-LOU	502-572-2201 313-628-3670
LITC	Lewis, C	LA	504-558-3468
DFO	Fallacaro, B	MA-BOS	617-316-2692
Failure to Deposit Penalty	Seeley, S	MA-ANC	978-474-9560
Private Debt Collection	Votta, P	MD	410-962-9065
Automated Underreporter	Boucher, D	ME	207-622-8577
ITIN Outreach	Blount, P	MI	313-628-3664
Nonfiler Strategy (SFR)	Warren, J	MN	651-312-4371
Economic Stimulus Package	Mings, L	MO-KCC	816-291-9001
Electronic Tax Administration (ETA)	Guinn, P	MO-STL	317-685-7799
DFO	Thompson, T	MT	406-441-1044
Disaster Response and Recovery	Washington, J	MS	601-292-4810
Notice Clarity	Juncewicz, T	NC	336-378-2141

\* Designated Federal Official. The DFO is an individual designated for each advisory committee of the Taxpayer Advocacy Panel (TAP). The DFO serves as the Treasury's agent for all matters related to the committee's activities.

## Portfolio Advisor Assignments

Appendix #2

Issue Name	Portfolio Owner	Location	Phone Number
Amended Returns/Claims	Foard, L	ND	701-239-5400 x 234
IRS Training on Taxpayers Rights	Hickey, M	NE	401-221-7420
Federal Payment Levy Program & Communications	Simmons, M	NH	603-433-0753
Federal Tax Liens including Lien Release, Lien Withdrawal, Lien Subordination, Lien Discharge	Lauterbach, L	NJ	973-921-4376
TAS Confidentiality/IRC 6103	Rolon, J	NM	505-837-5522
Tip Reporting	Grant, D	NV	702-868-5180
Preparer Penalties	Greene, S	NY-ALB	518-427-5412
Front-line Readiness	Kitson, A	NY-BLY	718-488-3501
Identity Theft	Fuentes, B	NY-BSC	631-654-6687
Indian Tribal Government Issues	Wirth, B	NY-BUF	716-686-4850
Allowable Living Expenses	Spisak, J	NY-MAN	212-436-1010
Processing: Documents/Payments	Davis, S	OH-CLE	216-522-8241
Tax Exempt Entities: EO Applications & Determinations	Esrig, B	OH-CIN	513-263-3249
Seizure and Sale - Foreclosures on Equity	Hensley, D	OK	405--297-4139
Penalties (e.g., Failure to Pay, Abatements, Adjustments, and Estimated Tax)	Keating, J	OR	503-326-7816
DFO	Lombardo, L	PA-PHIL	215-861-1237
Bankruptcy Processing Issues	Mettlen, A	PA-PITT	412-395-6423
Correspondence Exam	Blinn, F	PA-PSC	215-516-2525
International Taxpayers	Vargas, C	PR	787-522-8950
Accessing Taxpayer Files	Benedetti, E	RI	401-528-1916
Returned/Stopped Refunds	Owens, S	SC	803-765-5300
Cancellation of Debt	Mings, L	MO-KCC	816-291-9001
EO Education and Outreach	Finnesand, M	SD	605-377-1596
Automated Substitute for Return (ASFR)	Wess, D	TN-MS	901-395-1700
Criminal Investigation Freezes	Wess, D	TN-MS	901-395-1700
DFO	Martin, B	TN-NVL	615-250-6015
ITIN Processing	Caballero, A	TX-AUC	512-460-4652
Automated Collection System (ACS)	McDermitt, M	TX-AUS	512-499-5970
Installment Agreements: Processing	Sanders, W	TX-DAL	214-413-6520
OIC (Field, ETA, COIC)	Sonnack, B	TX-HOU	713-209-4801
CAWR/FUTA	Polson, R	UT-OSC	801-620-3000
Transcript Delivery System	Cooper-Aguilar, S	UT-SLC	801-799-6962
Trust Fund Recovery Penalty	Campbell, M	VA	804-916-3500
Communications Liaison Group	Campbell, Finnesand, Hickey, James, Martin, Sawyer, Simmons, Washington	VA, SD, IA, HI, SC, CA, NH, MS	
Taxpayer Assistance Centers (TACs)	Fett, B	VT	802-859-1056
Alternative Minimum Tax (AMT)	McDonnel, T	WA	206-220-5704
E-Services	McQuin, S	WI	414-231-2391
Injured Spouse	Post, T	WV	304-420-8695
CADE	Logan, A	WY	307-633-0881

**Table 1**      **Gross Income Under IRC § 61 and Related Sections**

Case Citation	Issue(s)	Pro Se	Decision
<b>Individual Taxpayers (But Not Sole Proprietorships)</b>			
<i>Albert v. Comm’r</i> , T.C. Summ. Op. 2007-162	Unreported gambling income	No	IRS
<i>Amarasinghe v. Comm’r</i> , T.C. Memo. 2007-333, <i>aff’d</i> by 101 A.F.T.R.2d (RIA) 2661 (4th Cir. 2008)	TP (ex-husband) withdrew pension funds to settle alimony and child support obligations and did not report the entire amount as income. TP (ex-wife) reported entire alimony payment as income	Yes	Split
<i>Arberg v. Comm’r</i> , T.C. Memo. 2007-244	Unreported capital gains income	No	IRS
<i>Arias v. Comm’r</i> , T.C. Summ. Op. 2007-189	Unreported distribution from trust	Yes	IRS
<i>Atkin v. Comm’r</i> , T.C. Memo. 2008-93	Unreported distribution from retirement account	Yes	IRS
<i>Ballmer v. Comm’r</i> , T.C. Memo. 2007-295	Settlement proceeds under IRC 104(a)(2)	No	IRS
<i>Barber v. Comm’r</i> , T.C. Memo. 2007-338	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Barber v. Comm’r</i> , T.C. Memo. 2007-344	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Barrett v. Comm’r</i> , 100 A.F.T.R.2d (RIA) 6934 (W.D. Okla. 2007), <i>appeal docketed</i> No. 08-6017 (Feb. 1, 2008)	Income earned from Native American Tribe	No	IRS
<i>Benavides v. U.S.</i> , 497 F.3d 526 (5th Cir. 2007), <i>aff’g</i> 97 A.F.T.R.2d (RIA) 1512 (S.D. Tex. 2006), <i>petition for reh’g denied</i> (Sept. 14, 2007)	Settlement proceeds under IRC 104(a)(2)	No	IRS
<i>Black v. Comm’r</i> , T.C. Memo. 2007-364	Unreported items of income	Yes	IRS
<i>Boggs v. Comm’r</i> , T.C. Memo. 2008-81	Unreported income	Yes	IRS
<i>Boone v. Comm’r</i> , T.C. Memo. 2007-214	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Booth v. Comm’r</i> , T.C. Memo. 2007-253	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Brown v. Comm’r</i> , T.C. Summ. Op. 2007-166	Unreported income earned in Antarctica excludible under IRC 911	Yes	IRS
<i>Burns v. Comm’r</i> , T.C. Memo. 2007-271, <i>appeal docketed</i> , No. 08-70394 (9th Cir. Jan. 16, 2008)	Unreported reward income	No	IRS
<i>Burton v. Comm’r</i> , T.C. Memo. 2007-274	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Burton v. Comm’r</i> , T.C. Memo. 2007-285	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Bussell v. Comm’r</i> , 262 Fed. Appx. 770 (9th Cir. 2007), <i>aff’g</i> T.C. Memo. 2005-77, <i>petition for panel reh’g and reh’g en banc denied</i> (Apr. 7, 2008)	Unreported dividend income	Yes	IRS
<i>Byers v. Comm’r</i> , T.C. Memo. 2007-331, <i>appeal docketed</i> , No. 08-2016 (8th Cir. Apr. 28, 2008)	Unreported wage income	Yes	IRS
<i>Cabirac v. Comm’r</i> , T.C. Memo. 2008-142	Unreported wage income and retirement plan income	Yes	IRS
<i>Callahan v. Comm’r</i> , T.C. Memo. 2007-301, <i>appeal docketed</i> (7th Cir. Aug. 11, 2008), <i>motion to vacate or revise decision denied</i> (May 9, 2008)	Unreported compensation for services, dividend income, and interest income	Yes	IRS
<i>Cameron v. Comm’r</i> , T.C. Memo. 2007-260	Unreported items of income	Yes	IRS
<i>Cephers v. Comm’r</i> , T.C. Memo. 2008-57	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Charpentier v. Comm’r</i> , T.C. Memo. 2007-314	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Clark v. Comm’r</i> , T.C. Memo. 2007-172	Unreported income	Yes	Split
<i>Clark v. Comm’r</i> , T.C. Memo. 2008-71	Unreported income earned in international waters under IRC 911	No	IRS
<i>Conner v. Comm’r</i> , T.C. Summ. Op. 2007-131	Unreported wage income and capital gains income	Yes	IRS

Table 1: Gross Income Under IRC § 61 and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
<i>Connors v. Comm’r</i> , 101 A.F.T.R.2d (RIA) 2230 (2d Cir. 2008), <i>aff’g</i> T.C. Memo. 2006-239	Disability benefits under IRC 104(a)(3) and 105(a)	No	IRS
<i>Cooper v. Comm’r</i> , T.C. Memo. 2007-215	Unreported income earned in Antarctica excludible under IRC 911.	No	IRS
<i>Cotler v. Comm’r</i> , T.C. Memo. 2007-283	Disability benefits under IRC 104(a)(3)	No	TP
<i>Cotten v. Comm’r</i> , T.C. Memo. 2007-275	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Davis v. Comm’r</i> , T.C. Memo. 2007-280	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Dietsche v. Comm’r</i> , T.C. Memo. 2007-250	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Dietsche v. Comm’r</i> , T.C. Memo. 2007-248	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Diller v. Comm’r</i> , T.C. Summ. Op. 2007-146	Settlement proceeds under IRC 104(a)(2)	Yes	IRS
<i>Dominguez v. Comm’r</i> , T.C. Memo. 2007-230	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Drake v. Comm’r</i> , T.C. Memo. 2007-279	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Drake v. Comm’r</i> , T.C. Memo. 2007-287	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Dunkin, Comm’r v.</i> , 500 F.3d 1065 (9th Cir. 2007), <i>rev’g</i> 124 T.C. 180 (2005)	Unreported pension income	Yes	IRS
<i>Dunne v. Comm’r</i> , T.C. Memo. 2007-229	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Dyer v. Comm’r</i> , T.C. Summ. Op. 2008-23	Unreported insurance income	Yes	TP
<i>Eckersley v. Comm’r</i> , T.C. Memo. 2007-282, <i>appeal docketed</i> No. 08-70934 (9th Cir. Feb. 25, 2008)	Unreported settlement income	No	IRS
<i>Edwards v. Comm’r</i> , T.C. Summ. Op. 2007-193	Unreported wage income, dividend income, and retirement plan distribution income	Yes	IRS
<i>Elliott v. Comm’r</i> , T.C. Memo. 2007-321	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Everett v. Comm’r</i> , T.C. Memo. 2007-252	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Fabre v. Comm’r</i> , T.C. Memo. 2007-319	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Gagliardi v. Comm’r</i> , T.C. Memo. 2008-10	Unreported gambling income	No	TP
<i>Garner v. Comm’r</i> , T.C. Memo. 2007-231	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Giammatteo v. Comm’r</i> , T.C. Memo. 2007-307	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Gibson v. Comm’r</i> , T.C. Memo. 2007-224	Settlement proceeds under IRC 104(a)(2)	No	IRS
<i>Gober v. Comm’r</i> , T.C. Memo. 2008-110	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Gomez v. Comm’r</i> , T.C. Memo. 2008-76	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Grant v. Comm’r</i> , T.C. Memo. 2007-318	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Gravelle v. Comm’r</i> , T.C. Memo. 2007-196	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Green v. Comm’r</i> , 507 F.3d 857 (5th Cir. 2007), <i>aff’g</i> T.C. Memo. 2005-250, <i>petition for reh’g denied</i> (Jan. 10, 2008)	Settlement proceeds under IRC 104(a)(2)	No	IRS
<i>Green v. Comm’r</i> , T.C. Memo. 2007-217, <i>motion to vacate decision denied</i> (Oct. 25, 2007)	Unreported Social Security income	Yes	IRS
<i>Green v. Comm’r</i> , T.C. Memo. 2007-262	Unreported income	Yes	IRS
<i>Green v. Comm’r</i> , T.C. Memo. 2008-130	Disability benefits under IRC 104(a) and 105(a)	No	IRS
<i>Hahn v. Comm’r</i> , T.C. Memo. 2008-47	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Halliburton v. Comm’r</i> , T.C. Summ. Op. 2007-203	Unreported settlement income and distribution from retirement plan	Yes	IRS
<i>Hamann v. Comm’r</i> , T.C. Memo. 2007-246	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Hardwick v. Comm’r</i> , T.C. Memo. 2007-359	Unreported gambling income	No	IRS
<i>Harper v. Comm’r</i> , T.C. Summ. Op. 2007-133	Unreported non-employee compensation and cancellation of indebtedness income	Yes	IRS
<i>Hawkins v. Comm’r</i> , T.C. Memo. 2007-286, <i>appeal docketed</i> No. 07-74384 (Nov. 13, 2007)	Settlement proceeds under IRC 104(a)(2)	Yes	IRS

Table 1: Gross Income Under IRC § 61 and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
<i>Hicks v. Comm’r</i> , T.C. Memo. 2007-197	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Hightower v. Comm’r</i> , 266 Fed. Appx. 646 (9th Cir. 2008), <i>aff’g</i> T.C. Memo. 2005-274, <i>petition for reh’g en banc denied</i> (Apr. 28, 2008)	Unreported income from stock buyout	Yes	IRS
<i>Hinson v. Comm’r</i> , T.C. Summ. Op. 2007-92	Unreported income	Yes	IRS
<i>Howard v. Comm’r</i> , T.C. Memo. 2007-313	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Hulse v. Comm’r</i> , T.C. Memo. 2007-186	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Ito v. Comm’r</i> , T.C. Summ. Op. 2008-37	Unreported tip income	Yes	IRS
<i>Jackson v. Comm’r</i> , T.C. Memo. 2007-373	Unreported gambling income	Yes	IRS
<i>Joss v. Comm’r</i> , T.C. Memo. 2007-255	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Joubert v. Comm’r</i> , T.C. Memo. 2007-292	Unreported pension income and unreported Social Security income	Yes	IRS
<i>Kanofsky v. Comm’r</i> , 101 A.F.T.R.2d (RIA) 1501 (3rd Cir. 2008), <i>aff’g</i> T.C. Memo. 2006-79, <i>petition for reh’g en banc denied</i> (June 4, 2008)	Unreported income	Yes	IRS
<i>Keith v. Comm’r</i> , T.C. Summ. Op. 2007-214	Cancellation of debt income insolvency under IRC 108(a)(1)(B)	No	Split
<i>Kemper v. Comm’r</i> , T.C. Memo. 2007-353	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Key v. Comm’r</i> , T.C. Memo. 2007-190	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Kopty v. Comm’r</i> , T.C. Memo. 2007-343, <i>appeal docketed</i> No. 08-1171 (D.C. Cir. Apr. 24, 2008)	Unreported distribution from retirement account	Yes	IRS
<i>Kosinski v. Comm’r</i> , T.C. Memo. 2007-173, <i>aff’d</i> by U.S. App. LEXIS 18617 (6th Cir. 2008)	Unreported flow-through income	No	IRS
<i>Kosinski v. Comm’r</i> , U.S. App. LEXIS 18617 (6th Cir. 2008), <i>aff’g</i> T.C. Memo. 2007-173	Unreported flow-through income	No	IRS
<i>Kunze v. Comm’r</i> , T.C. Memo. 2007-179	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Langroudi v. Comm’r</i> , T.C. Summ. Op. 2007-156	Income exempt under Belgian tax treaty	Yes	IRS
<i>Larsen v. Comm’r</i> , T.C. Memo. 2008-73	Unreported employee compensation	No	IRS
<i>Lemke v. Comm’r</i> , T.C. Memo. 2008-19	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Lemon v. Comm’r</i> , T.C. Memo. 2007-345	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Lemon v. Comm’r</i> , T.C. Memo. 2008-107	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Lynch v. Comm’r</i> , T.C. Memo. 2008-97	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Macala v. Comm’r</i> , T.C. Summ. Op. 2008-7	Unreported income earned in Antarctica excludible under IRC 911	Yes	IRS
<i>MacMurray v. Comm’r</i> , T.C. Summ. Op. 2007-118	Settlement proceeds under IRC 104(a)(2)	Yes	IRS
<i>Mandeville v. Comm’r</i> , T.C. Memo. 2007-332	Unreported wage income and capital gains income	Yes	IRS
<i>Martin v. Comm’r</i> , T.C. Memo. 2008-22	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>McCaffray v. Comm’r</i> , T.C. Memo. 2008-49	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>McDonald v. Comm’r</i> , T.C. Memo. 2007-358	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>McDonald v. Comm’r</i> , T.C. Memo. 2008-11	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>McGowan v. Comm’r</i> , T.C. Memo. 2008-125	Unreported wage income, non-employee compensation, rental income, and interest income	Yes	IRS
<i>McPike v. Comm’r</i> , T.C. Memo. 2008-12	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>McQuiston v. Comm’r</i> , T.C. Memo. 2008-20	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Messina v. Comm’r</i> , 232 Fed. Appx. 254 (4th Cir. 2007), <i>superseding</i> 219 Fed. Appx. 328 (4th Cir. 2007), <i>aff’g in part and vacating and remanding in part</i> T.C. Memo. 2006-107	Settlement proceeds	Yes	Split
<i>Mezrah v. Comm’r</i> , T.C. Memo. 2008-123	Unreported cancellation of indebtedness income	No	IRS

## Most Litigated Issues — Tables

Appendix #3

Table 1: Gross Income Under IRC § 61 and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
<i>Michaelis v. Comm’r</i> , T.C. Memo. 2008-77	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Miller v. Comm’r</i> , T.C. Memo. 2008-51	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Mills v. Comm’r</i> , T.C. Memo. 2007-270, <i>appeal docketed</i> No. 07-14812 (11th Cir. Oct. 9, 2007), <i>appeal dismissed</i> (Nov. 15, 2007), <i>appeal reinstated</i> (Dec. 3, 2007), <i>appeal dismissed</i> (Jan. 22, 2008)	Unreported non-employee compensation and interest income	Yes	IRS
<i>Minor v. Comm’r</i> , T.C. Memo. 2008-35	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Minor v. Comm’r</i> , T.C. Memo. 2008-104	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Minton v. Comm’r</i> , T.C. Memo. 2007-372, <i>appeal docketed</i> No. 08-60284 (5th Cir. Mar. 25, 2008)	Unreported ordinary shareholder income	No	IRS
<i>Murphy v. IRS</i> , 493 F.3d 170 (D.C. Cir. 2007), <i>rev’g</i> 460 F.3d 79 (D.C. Cir. 2006), <i>aff’g</i> 362 F. Supp. 2d 206 (D.D.C. 2005), <i>vacated</i> 99 A.F.T.R.2d (RIA) 396 (D.C. Cir. 2006), <i>reh’g en banc denied</i> 100 A.F.T.R.2d (RIA) 6049 (D.C. Cir. 2007), <i>cert. denied</i> , 128 S. Ct. 2050 (Apr. 21, 2008)	Settlement proceeds under IRC 104(a)(2)	No	IRS
<i>Naber v. Comm’r</i> , T.C. Memo. 2008-23	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Nevins v. Comm’r</i> , T.C. Memo. 2007-187	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Newcomb v. Comm’r</i> , T.C. Memo. 2007-245	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Nordquist v. Comm’r</i> , T.C. Memo. 2008-52	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Nossaman v. Comm’r</i> , T.C. Memo. 2008-106	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Nossaman v. Comm’r</i> , T.C. Memo. 2008-42	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Novitsky v. Comm’r</i> , T.C. Memo. 2007-257	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Odelugo v. Comm’r</i> , T.C. Memo. 2008-92	Unreported non-employee compensation income, interest income, and retirement plan distribution income	No	Split
<i>Osborne v. Comm’r</i> , T.C. Memo. 2008-40	Unreported income	Yes	IRS
<i>Owens v. Comm’r</i> , T.C. Memo. 2007-357	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Patrick v. Comm’r</i> , T.C. Summ. Op. 2008-17	Unreported gambling income	Yes	IRS
<i>Payne v. Comm’r</i> , T.C. Memo. 2008-66, <i>appeal docketed</i> No. 08-2396 (8th Cir. June 17, 2008)	Unreported cancellation of indebtedness income	Yes	IRS
<i>Perano v. Comm’r</i> , 130 T.C. No. 8, 2008 WL 1968807 (U.S. Tax Ct.), Tax Ct. Rep. Dec. (RIA) 130.8	Unreported controlled foreign corporation income	No	IRS
<i>Pettit v. Comm’r</i> , T.C. Memo. 2008-87	Settlement proceeds under IRC 104(a)(2)	No	IRS
<i>Phelps v. Comm’r</i> , T.C. Memo. 2008-86	Settlement proceeds under IRC 104(a)(2)	Yes	IRS
<i>Phillips v. Comm’r</i> , T.C. Memo. 2008-9	Unreported wage income and dividend income	Yes	IRS
<i>Platt v. Comm’r</i> , T.C. Memo. 2008-17	Payments under divorce decree were not excludible from ex-husband’s income and not includible in ex-wife’s income	No	Split
<i>Polone v. Comm’r</i> , 505 F.3d 966 (9th Cir. 2007), <i>withdrawing and superseding</i> 479 F.3d 1019 (9th Cir. 2007), 449 F.3d 1041 (9th Cir. 2006) <i>withdrawn and superseded</i> , <i>aff’g</i> T.C. Memo. 2003-339, <i>cert. denied</i> , 128 S. Ct. 1720 (Mar. 24, 2008)	Settlement proceeds under IRC 104(a)(2)	No	IRS
<i>Popper v. Comm’r</i> , T.C. Summ. Op. 2007-115	Unreported income	Yes	IRS
<i>Prentiss v. Comm’r</i> , T.C. Memo. 2007-308	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Proctor v. Comm’r</i> , 129 T.C. 92 (2007), <i>appeal docketed</i> No. 08-12016 (11th Cir. Apr. 14, 2008), <i>appeal dismissed</i> (June 20, 2008)	Child support and alimony payments	Yes	Split
<i>Przewoznik v. Comm’r</i> , T.C. Summ. Op. 2008-50	Alimony income	No	IRS
<i>Raga v. Comm’r</i> , T.C. Summ. Op. 2008-46	Unreported alimony income	No	IRS

Table 1: Gross Income Under IRC § 61 and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
<i>Randall v. Comm’r</i> , 100 A.F.T.R.2d (RIA) 6946 (10th Cir. 2007), <i>aff’g</i> T.C. Memo. 2007-1	Unreported non-employee compensation	Yes	IRS
<i>Randall v. Comm’r</i> , T.C. Memo. 2008-138	Unreported non-employee compensation	Yes	IRS
<i>Ranson v. Comm’r</i> , T.C. Memo. 2007-329	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Reeves v. Comm’r</i> , T.C. Memo. 2007-273	Unreported constructive dividends	Yes	TP
<i>Richards v. Comm’r</i> , 101 A.F.T.R.2d (RIA) 1637 (10th Cir. 2008)	Unreported wage income	Yes	IRS
<i>Richardson v. Comm’r</i> , 509 F.3d 736 (6th Cir. 2007) <i>aff’g</i> T.C. Memo. 2006-69, <i>petition for rehearing by panel denied</i> 2008 U.S. App. LEXIS 2944 (Feb. 4, 2008)	Unreported income	No	IRS
<i>Rhodes v. Comm’r</i> , T.C. Memo. 2007-206, <i>appeal docketed</i> No. 08-60093 (5th Cir. Jan. 22, 2008), <i>appeal dismissed</i> (Apr. 15, 2008)	Unreported wage income, capital gains income, and distribution from retirement plan	Yes	IRS
<i>Robinson v. Comm’r</i> , T.C. Memo. 2007-212	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Rogers v. Comm’r</i> , T.C. Memo. 2008-32	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Rogers v. Comm’r</i> , T.C. Memo. 2008-98	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Role v. Comm’r</i> , T.C. Memo. 2007-356	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Rue v. Comm’r</i> , T.C. Memo. 2007-228	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Runels v. Comm’r</i> , T.C. Summ. Op. 2008-10	Unreported self-employment income, unreported dividend income, and unreported capital gains income	Yes	IRS
<i>Rusten v. Comm’r</i> , T.C. Summ. Op. 2008-16	Unreported self-employment income earned in Canada	Yes	IRS
<i>Savage v. Comm’r</i> , T.C. Memo. 2007-288	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Schneider v. Comm’r</i> , T.C. Memo. 2007-213	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Schoolcraft-Burkey v. Comm’r</i> , T.C. Summ. Op. 2007-126	Settlement proceeds under IRC 104(a)(2)	Yes	IRS
<i>Seaman v. Comm’r</i> , T.C. Memo. 2007-189	Unreported interest income and retirement plan distributions	Yes	IRS
<i>Self v. Comm’r</i> , T.C. Memo. 2007-199	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Seman v. Comm’r</i> , T.C. Memo. 2007-352	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Shaw v. Comm’r</i> , T.C. Memo. 2007-195	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Sheid v. Comm’r</i> , T.C. Memo. 2007-198	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Smith v. Comm’r</i> , T.C. Summ. Op. 2007-106	Settlement proceeds under IRC 104(a)(2)	Yes	IRS
<i>Smith v. Comm’r</i> , T.C. Memo. 2007-267	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Snyder v. Comm’r</i> , T.C. Memo. 2007-232	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Stevens v. Comm’r</i> , T.C. Memo. 2007-322	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Stevens v. Comm’r</i> , T.C. Memo. 2007-251	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Stevens v. Comm’r</i> , T.C. Memo. 2007-330	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Stone v. Comm’r</i> , T.C. Memo. 2007-216	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Straus v. Comm’r</i> , T.C. Summ. Op. 2007-107	Unreported interest income and cash withdrawal from life insurance policy	Yes	IRS
<i>Sundin v. Comm’r</i> , T.C. Memo. 2007-185	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Sundin v. Comm’r</i> , T.C. Memo. 2007-191	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Swanson v. Comm’r</i> , T.C. Memo. 2007-337	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Talmage v. Comm’r</i> , T.C. Memo. 2008-34, <i>appeal docketed</i> No. 08-73152 (9th Cir. July 14, 2008)	Unreported income, unreported capital gains income, unreported foreign earned income	No	Split
<i>Tateosian v. Comm’r</i> , T.C. Memo. 2008-101	Disability benefits under IRC 104(a)(1)	No	IRS
<i>Teske v. Comm’r</i> , T.C. Memo. 2007-268	Unreported income earned in Antarctica excludible under IRC 911	No	IRS



Table 1: Gross Income Under IRC § 61 and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
<i>Teske v. Comm’r</i> , T.C. Memo. 2007-258	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Teske v. Comm’r</i> , T.C. Memo. 2007-284	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Teuscher v. Comm’r</i> , T.C. Memo. 2007-247	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Theurer v. Comm’r</i> , T.C. Memo. 2008-61, <i>appeal docketed</i> No. 08-71699 (9th Cir. Apr. 11, 2008)	Unreported alimony income	No	IRS
<i>Thomas v. Comm’r</i> , T.C. Summ. Op. 2007-110	Disability benefits includible under IRC 105	Yes	IRS
<i>Thompson v. Comm’r</i> , T.C. Memo. 2007-327, <i>appeal docketed</i> No. 07-3917 (8th Cir. Dec. 10, 2007)	Unreported distribution from retirement account	Yes	IRS
<i>Thompson v. Comm’r</i> , T.C. Memo. 2008-31	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Tudor v. Comm’r</i> , T.C. Memo. 2007-256	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Vaitonis v. Comm’r</i> , T.C. Memo. 2007-290	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Vogt v. Comm’r</i> , T.C. Memo. 2007-209, <i>appeal docketed</i> No. 08-71133 (9th Cir. Mar. 12, 2008)	Unreported partnership distribution income, Social Security income, dividend income, wage income, distribution from retirement plan, non-employee compensation, capital gains income, and other income	Yes	IRS
<i>Ward v. Comm’r</i> , T.C. Summ. Op. 2007-144	Unreported wage income	Yes	IRS
<i>Wargo v. Comm’r</i> , T.C. Memo. 2008-50	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Watson v. Comm’r</i> , T.C. Memo. 2007-146, <i>aff’d</i> by 101 A.F.T.R.2d (RIA) 2109 (5th Cir. 2008)	Unreported compensation for services, social security income, retirement plan distribution, and interest income	Yes	Split
<i>Watson v. Comm’r</i> , 101 A.F.T.R.2d (RIA) 2109 (5th Cir. 2008), <i>aff’g</i> T.C. Memo. 2007-146	Unreported pension income and unreported compensation for services	Yes	IRS
<i>Weiss v. Comm’r</i> , 129 T.C. 175 (2007)	Unreported dividend income	Yes	IRS
<i>Wheeler v. Comm’r</i> , 521 F.3d 1289 (10th Cir. 2008), <i>aff’g</i> 127 T.C. 200 (2006)	Unreported income	Yes	IRS
<i>White v. Comm’r</i> , T.C. Memo. 2008-53	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Winslow v. Comm’r</i> , T.C. Memo. 2008-43	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Wipperfurth v. Comm’r</i> , T.C. Memo. 2007-259	Unreported wage income, interest income, dividend income, and disability income	Yes	IRS
<i>Womack v. Comm’r</i> , 510 F.3d 1295 (11th Cir. 2007), <i>aff’g</i> T.C. Memo. 2006-240	Unreported lottery winnings	No	IRS
<i>Wright, Estate of, v. Comm’r</i> , T.C. Memo. 2007-278	Settlement proceeds under IRC 104(a)(2)	No	Split
<i>Yamasaki v. Comm’r</i> , T.C. Memo. 2008-7	Unreported income earned in Antarctica excludible under IRC 911	Yes	IRS
<i>Young v. Comm’r</i> , T.C. Memo. 2008-48	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Young v. Comm’r</i> , T.C. Memo. 2008-108	Unreported income earned in Antarctica excludible under IRC 911	No	IRS
<i>Zimmerman v. Comm’r</i> , T.C. Memo. 2008-36	Unreported income earned in Antarctica excludible under IRC 911	No	IRS

**Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedules C, E, F)**

<i>Bigler v. Comm’r</i> , T.C. Memo. 2008-133	S Corporation must include full amount of income earned at the time earned regardless of future credits to customers on returned items	No	IRS
<i>Cargill v. Comm’r</i> , 101 A.F.T.R.2d (RIA) 1528 (11th Cir. 2008), petition for reh’g denied (June 4, 2008)	Unreported income	Yes	IRS
<i>Deangelis, et al., v. Comm’r</i> , T.C. Memo. 2007-360, <i>appeal docketed</i> No. 08-1143 (2nd Cir. Mar. 3, 2008), <i>appeal withdrawn without prejudice</i> (2d Cir. June 13, 2008)	Unreported income	No	TP
<i>Ellis v. Comm’r</i> , T.C. Memo. 2007-207, <i>appeal docketed</i> (10th Cir. Dec. 26, 2007)	Unreported income	No	IRS

Table 1: Gross Income Under IRC § 61 and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
<i>Haney v. Comm’r</i> , T.C. Memo. 2007-238	Unreported business income	No	IRS
<i>Industrial Elec. and Instrumentation, Inc. v. Comm’r</i> , T.C. Memo. 2008-84 (no docket available as of Sept. 12, 2008)	Unreported income	No	IRS
<i>Karns Prime &amp; Fancy Food, Ltd. v. Comm’r</i> , 494 F.3d 404 (3rd Cir. 2007), <i>aff’g</i> T.C. Memo. 2005-233	Unreported income	No	IRS
<i>King v. Comm’r</i> , 252 Fed. Appx. 951 (11th Cir. 2007) <i>aff’g</i> T.C. Memo. 2006-112	Unreported income	No	IRS
<i>Lai v. Comm’r</i> , T.C. Memo. 2007-165	Unreported cash income	No	Split
<i>LeBloch v. Comm’r</i> , T.C. Memo. 2007-145, <i>appeal docketed</i> No. 07-74364 (9th Cir. Oct. 26, 2007)	Unreported income	Yes	Split
<i>McCammon v. Comm’r</i> , T.C. Memo. 2008-114, <i>appeal docketed</i> No. 08-1638 (4th Cir. May 29, 2008), <i>appeal dismissed</i> (4th Cir. Aug. 1, 2008)	Unreported interest income, dividend income, and wage income	Yes	IRS
<i>Monk v. Comm’r</i> , T.C. Memo. 2008-64	Unreported business income	No	TP
<i>Negret v. Comm’r</i> , T.C. Summ. Op. 2008-26	Unreported Schedule C income	Yes	IRS
<i>Sparkman v. Comm’r</i> , 509 F.3d 1149 (9th Cir. 2007), <i>aff’g</i> T.C. Memo. 2005-136	Unreported income	No	IRS

**Table 2**      **Appeals from Collection Due Process (CDP) Hearings Under IRC §§ 6320 and 6330**

Case Citation	Lien or Levy	Issue	Pro Se	Decision
<b>Individual Taxpayers</b>				
<i>Adams v. IRS</i> , 2008 WL 769059 (E.D. La.)	Levy	TP must request CDP hearing to obtain relief	No	IRS
<i>Amtower v. Comm’r</i> , T.C. Memo. 2008-88	Levy	Inability to challenge underlying tax liability	No	IRS
<i>Anderson v. Comm’r</i> , T.C. Memo. 2007-265	Levy	Frivolous issues; Inability to challenge underlying tax liability; IRC 6673 penalty threatened	Yes	IRS
<i>Arbogast v. Comm’r</i> , 100 A.F.T.R.2d (RIA) 5005 (E.D. Pa. 2007)	Levy	Inability to challenge underlying tax liability	Yes	IRS
<i>Ashlock v. Comm’r</i> , T.C. Memo. 2008-58	Lien	Property awarded in divorce deemed “dissipated” property	No	IRS
<i>Awlchew v. Comm’r</i> , T.C. Memo. 2007-365	Lien	Inability to challenge underlying tax liability	Yes	IRS
<i>Ballard v. Comm’r</i> , T.C. Memo. 2007-159	Levy	No notice of deficiency sent	Yes	IRS
<i>Balser v. Comm’r</i> , T.C. Summ. Op. 2007-123	Levy	No right to claim abatement of underlying liability	No	IRS
<i>Baltic v. Comm’r</i> , 129 T.C. No. 19 (2007)	Both	Inability to challenge underlying tax liability	No	IRS
<i>Barry v. US</i> , 101 A.F.T.R.2d (RIA) 1460 (M.D. Fla. 2008), <i>motion denied</i> 2008 U.S. Dist. Lexis 41959 (M.D. Fla. 2008)	Levy	Frivolous issues; Taxpayer failed to raise non-frivolous challenges to his tax liability; Frivolous return penalty imposed by the IRS upheld	Yes	IRS
<i>Bartley v. US</i> , 100 A.F.T.R.2d (RIA) 5574, <i>cert. for interlocutory appeal denied</i> by 2008 U.S. Dist. Lexis 39153 (W.D.N.Y. 2008)	Levy	Inability to challenge underlying tax liability; Frivolous return penalty may be challenged	Yes	IRS
<i>Bergevin v. Comm’r</i> , T.C. Memo. 2008-6	Levy	Offer in compromise (OIC) rejection case	No	IRS
<i>Black v. Comm’r</i> , T.C. Summ. Op. 2007-188	Lien	Not entitled to removal of tax lien	Yes	IRS
<i>Blosser v. Comm’r</i> , T.C. Memo. 2007-323	Levy	IRS failure to consider issues raised at hearing	No	TP
<i>Bond v. Comm’r</i> , T.C. Memo. 2007-240	Both	Inability to challenge underlying tax liability	Yes	IRS
<i>Bray v. Comm’r</i> , T.C. Memo. 2008-113	Lien	Inability to challenge underlying tax liability and no abuse of discretion in upholding the notice of federal tax lien (NFTL)	No	IRS
<i>Broderick v. Comm’r</i> , T.C. Memo. 2008-2	Both	Inability to challenge underlying tax liability	Yes	IRS
<i>Brown v. Comm’r</i> , T.C. Summ. Op. 2008-3	Levy	Inability to challenge underlying tax liability	Yes	IRS
<i>Bruce v. Comm’r</i> , T.C. Memo. 2007-161	Lien	Inability to challenge underlying tax liability	No	IRS
<i>Bussell v. Comm’r</i> , 130 T.C. No. 13 (2008)	Lien	Tax liabilities not discharged in bankruptcy; Notice of determination was proper by the IRS	Yes	IRS
<i>Butti v. Comm’r</i> , T.C. Memo. 2008-82	Levy	IRS could not show that the original notice of determination was delivered	Yes	TP
<i>Callahan v. Comm’r</i> , 130 T.C. No. 3 (2008)	Levy	TPs (H&W) may challenge the frivolous position claim; no summary judgment	Yes	TPs (H&W)
<i>Caple v. Comm’r</i> , T.C. Summ. Op. 2007-206	Levy	Inability to challenge underlying tax liability; No abuse of discretion in rejecting OIC	Yes	IRS
<i>Castleman v. Comm’r</i> , T.C. Memo 2007-143	Lien	Inability to challenge underlying tax liability	Yes	IRS
<i>Cherbanaeff v. Comm’r</i> , 77 Fed. Cl. 490 (2007), <i>appeal dismissed</i> 2007 U.S. App. Lexis 26950 (Fed. Cir. Oct. 17, 2007)	Levy	Court lacks jurisdiction to review rejection of OIC	No	IRS
<i>Coleman v. Comm’r</i> , T.C. Memo. 2007-263	Both	Inability to challenge underlying tax liability	Yes	IRS
<i>Connolly v. Comm’r</i> , T.C. Memo. 2008-95	Levy	Frivolous Issue; TP failed to raise a legitimate challenge to underlying tax liability; IRC 6673 penalty imposed (\$2,500)	Yes	IRS

Table 2: Appeals from Collection Due Process (CDP) Hearings Under IRC §§ 6320 and 6330

Case Citation	Lien or Levy	Issue	Pro Se	Decision
<i>Cotler v. Comm'r</i> , T.C. Memo. 2007-283	Lien	Disability payments excludible from gross income under IRC 104(a) (3)	No	TP
<i>Cox v. Comm'r</i> , 514 F.3d 1119 (10th Cir. 2008) <i>overruling</i> T.C. No. 21733-03L and 14693-04L	Levy	IRS appeals officer not required to recuse him or herself unless he or she has previously made an official decision on a taxpayer's liability	No	IRS
<i>Creamer v. Comm'r</i> , T.C. Memo. 2007-266	Levy	Frivolous arguments; Inability to challenge underlying tax liability; IRC 6673 penalty imposed (\$2,500)	Yes	IRS
<i>Daniels v. U.S.</i> , 77 Fed. Cl. 251 (2007), <i>aff'd</i> by 2008 U.S. App. Lexis 5135 (Mar. 10, 2008)	Both	Court lacks subject matter jurisdiction	No	IRS
<i>Davis v. Comm'r</i> , T.C. Memo. 2007-160	Lien	Frivolous arguments; IRC 6673 penalty imposed (\$2,000)	Yes	IRS
<i>Davis v. Comm'r</i> , T.C. Memo. 2007-201	Both	Frivolous issues; IRC 6673 penalty against TP (\$7,500) and counsel (\$25,800)	No	IRS
<i>Deese, Estate of v. Comm'r</i> , T.C. Memo. 2007-362	Lien	Inability to challenge underlying tax liability	No	IRS
<i>DiCindio v. Comm'r</i> , 265 Fed. Appx. 138 (3d Cir. 2008) <i>aff'g</i> in part T.C. Memo. 2007-77	Levy	Case remanded for years where no final notice of determination was sent; affirmed in all other respects	Yes	IRS
<i>Diffie v. Comm'r</i> , T.C. Memo. 2007-304	Levy	No abuse of discretion by appeals officer	No	IRS
<i>D'Onofrio v. Comm'r</i> , T.C. Memo. 2008-25	Levy	Frivolous issues; Inability to challenge underlying tax liability; TP refused delivery of notice of intent to levy; No discussion of IRC 6673 penalty	Yes	IRS
<i>Downing v. Comm'r</i> , T.C. Memo. 2007-291	Lien	Notice of intent to levy deemed invalid because they were not sent to correct address	No	TP
<i>Drake v. Comm'r</i> , 511 F.3d 65 (1st Cir. 2007) <i>aff'g</i> T.C. Memo. 2006-151	Levy	No settlement for OIC was reached	No	IRS
<i>Eisler v. Comm'r</i> , T.C. Summ. Op. 2007-171	Levy	Lack of jurisdiction; Wrong zip code insufficient to invalidate notice of intent to levy	Yes	IRS
<i>Eliason v. U.S.</i> , 2008 U.S. Dist. Lexis 34976 (D.D.C.)	Levy	TP failed to show that he requested CDP hearing	Yes	IRS
<i>Ellison v. Comm'r</i> , 101 A.F.T.R.2d (RIA) 1661 (S.D. W. Va. 2008)	Levy	IRS levy during bankruptcy is automatically void	No	TP
<i>Enax v. Comm'r</i> , T.C. Memo. 2008-116	Levy	Frivolous issues; IRC 6673 penalty imposed (\$2,500)	Yes	IRS
<i>Fangonilo v. Comm'r</i> , T.C. Memo. 2008-75	Levy	TP failed to submit acceptable OIC amount	No	IRS
<i>Filipovich v. Comm'r</i> , T.C. Summ. Op. 2008-58	Lien	Inability to challenge underlying tax liability	Yes	IRS
<i>Foley v. Comm'r</i> , T.C. Memo. 2007-242	Levy	Collection alternative not appropriate	No	IRS
<i>Follum v. Comm'r</i> , T.C. Memo. 2007-164, <i>aff'd</i> by 2008 U.S. App. Lexis 4507 (4th Cir. Mar. 3, 2008)	Lien	TP challenged underlying liability	Yes	IRS
<i>Follum v. U.S.</i> , 100 A.F.T.R.2d (RIA) 5837 (E.D.N.C. 2007), <i>aff'd</i> by 2008 U.S. App. Lexis 4506 (4th Cir. 2008)	Both	Court lacks subject matter jurisdiction	Yes	IRS
<i>Fransen v. Comm'r</i> , T.C. Memo. 2007-237	Lien	Non filer; Inability to challenge underlying tax liability	Yes	IRS
<i>Gardner v. Peters</i> , 2008 U.S. App. Lexis 11656 (9th Cir. 2008), <i>aff'g</i> 2006 U.S. Dist. Lexis 51638 (D. Ariz. 2006)	Levy	Request for hearing denied; only equivalent hearing available	No	IRS
<i>Gazi v. Comm'r</i> , T.C. Memo. 2007-342	Levy	Inability to challenge underlying tax liability	No	IRS
<i>Giamelli v. Comm'r</i> , 129 T.C. No. 14 (2007)	Levy	Inability to challenge underlying tax liability because the issue was not properly raised during appeals hearing	No	IRS
<i>Gillespie v. Comm'r</i> , T.C. Memo. 2007-202, <i>aff'd</i> 2008 U.S. App. Lexis 19770 (7th Cir. 2008)	Levy	Frivolous issues; IRC 6673 penalty against TP (\$15,000) and counsel (\$12,798)	No	IRS
<i>Ginsberg v. Comm'r</i> , 130 T.C. No. 7 (2008)	Levy	Court lacked jurisdiction because it did not have jurisdiction over original notice of deficiency	No	IRS
<i>Golub v. Comm'r</i> , T.C. Memo 2008-122	Both	TP petition for review was submitted timely	Yes	TP

Table 2: Appeals from Collection Due Process (CDP) Hearings Under IRC §§ 6320 and 6330

Case Citation	Lien or Levy	Issue	Pro Se	Decision
<i>Graham v. Comm’r</i> , T.C. Memo 2008-129	Lien	TP failed to timely submit request for IRC 6330 hearing; IRS improperly denied TP request for hearing for later tax years	No	Split
<i>Griffin v. Comm’r</i> , T.C. Summ. Op. 2007-173	Both	TP waived right to challenge underlying tax liability	Yes	IRS
<i>Grover v. Comm’r</i> , T.C. Memo 2007-176	Levy	Late filed petition; court lacks jurisdiction to hear case	Yes	IRS
<i>Gudenau v. Gonzalez</i> , 100 A.F.T.R.2d (RIA) 6135 (D. Haw. 2007)	Levy	Frivolous issues; Court lacks subject matter jurisdiction; No discussion of penalty	Yes	IRS
<i>Hallinan v. U.S.</i> , 498 F. Supp. 2d 315 (D.D.C. 2007), <i>appeal dismissed</i> 2007 U.S. App. Lexis 28445 (D.C. Cir. Dec. 4, 2007)	Levy	Inability to challenge underlying tax liability	Yes	IRS
<i>Hardie v. Comm’r</i> , T.C. Memo. 2007-335	Levy	TP failed to show that appeals erred in determining liability	Yes	IRS
<i>Haynes v. Comm’r</i> , T.C. Summ. Op. 2007-160	Both	Inability to challenge underlying tax liability	Yes	IRS
<i>Heitzman v. U.S.</i> , 100 A.F.T.R.2d (RIA) 6590 (W.D. Wash. 2007)	Levy	Frivolous issues; No Tax Court jurisdiction because of sovereign immunity; No discussion of IRC 6673 penalty	Yes	IRS
<i>Hernandez v. Comm’r</i> , 2008 U.S. App. Lexis 9948 (9th Cir. 2008), <i>aff’g</i> Tax Ct. No. 21228-05L	Levy	Inability to challenge underlying tax liability	Yes	IRS
<i>Hess v. Comm’r</i> , T.C. Summ. Op. 2008-9	Levy	Inability to challenge underlying tax liability	Yes	IRS
<i>Hoffenberg v. Comm’r</i> , T.C. Memo. 2008-139	Levy	Inability to challenge underlying tax liability; Frivolous return penalty	Yes	IRS
<i>Hoffenberg v. U.S.</i> , 100 A.F.T.R.2d (RIA) 6489 (W.D. Tenn. 2007)	Levy	Frivolous issues; no abuse of discretion because notice and demand letter was sent to TP	Yes	IRS
<i>Hollen v. Comm’r</i> , T.C. Memo. 2007-235	Both	No abuse of discretion in issuing notices	Yes	IRS
<i>Holloway v. Comm’r</i> , T.C. Memo. 2007-175	Levy	No abuse of discretion in failing to consider former wife’s innocent spouse determination	Yes	IRS
<i>Hopkins v. Comm’r</i> , T.C. Summ. Op. 2007-145	Lien	TP offered no new information to consider	Yes	IRS
<i>Hovind v. Comm’r</i> , 228 Fed. Appx. 966 (11th Cir. 2007), <i>aff’g</i> Tax Ct. No. 11894-05L	Levy	TP waived right to challenge underlying tax liability	No	IRS
<i>Hult v. Comm’r</i> , T.C. Memo. 2007-302	Lien	No abuse of discretion in rejecting installment agreement (IA); TP failed to offer challenge to federal tax lien	Yes	IRS
<i>Imarah v. Comm’r</i> , T.C. Memo. 2008-137	Lien	TP argued tax liability was discharged in bankruptcy; Appeals officer failed to consider the effect of bankruptcy	No	TP
<i>Jones v. Comm’r</i> , T.C. Memo. 2007-142	Levy	Inability to challenge underlying tax liability	No	IRS
<i>Jumaa v. Comm’r</i> , T.C. Memo. 2007-192	Levy	TP failed to challenge underlying tax liability	Yes	IRS
<i>Kelby v. Comm’r</i> , 130 T.C. No. 6 (2008)	Levy	Last supplemental notice covers all previous notices; no need for separate review	No	IRS
<i>Kennedy v. Comm’r</i> , T.C. Memo. 2008-33	Both	Notice not sent to proper address	Yes	TP
<i>Kirch v. Comm’r</i> , T.C. Memo. 2007-276	Levy	No mark to market election	Yes	IRS
<i>Klein v. Comm’r</i> , T.C. Memo. 2007-325	Levy	No abuse of discretion in OIC rejection	No	IRS
<i>Kohler v. Comm’r</i> , T.C. Memo. 2008-127	Levy	TP failed to show that return was timely filed	Yes	IRS
<i>Kradman v. Comm’r</i> , T.C. Memo. 2008-132	Lien	Reliance on failure to pay current taxes to reject OIC not an abuse of discretion	Yes	IRS
<i>Kuykendall v. Comm’r</i> , 129 T.C. No. 9 (2007)	Levy	12 days not sufficient time to file tax court petition; TPs can challenge underlying tax liability	Yes	TPs (H&W)
<i>Leahy v. Comm’r</i> , 129 T.C. No. 8 (2007)	Levy	Case not eligible to continue under IRC 7463	Yes	IRS
<i>Limor v. Comm’r</i> , T.C. Summ. Op. 2007-177	Levy	Inability to challenge underlying tax liability	Yes	IRS
<i>Lloyd v. Comm’r</i> , T.C. Memo. 2008-15	Levy	No abuse of discretion in using three-year period to determine income potential	No	IRS

Table 2: Appeals from Collection Due Process (CDP) Hearings Under IRC §§ 6320 and 6330

Case Citation	Lien or Levy	Issue	Pro Se	Decision
<i>Long v. Comm’r</i> , T.C. Memo. 2008-1	Both	Frivolous issues; IRC 6673 penalty denied; TP willfully failed to comply with court rules; Case dismissed for failure to prosecute	Yes	IRS
<i>Mahoney v. Comm’r</i> , T.C. Memo. 2007-233	Levy	TP failed to challenge collection action	No	IRS
<i>Malan v. Comm’r</i> , 261 Fed. Appx 117 (10th Cir. 2008), <i>aff’g</i> Tax Ct. No. 23642-06L	Levy	Frivolous issues; IRC 6673 penalty imposed (\$2,000)	Yes	IRS
<i>Manousos v. Comm’r</i> , T.C. Summ. Op. 2007-159	Levy	Inability to challenge underlying tax liability: no evidence TP did not receive original notice of deficiency	Yes	IRS
<i>Marshall v. U.S.</i> , 100 A.F.T.R.2d (RIA) 6622 (M.D. Fla. 2007)	Levy	Inability to challenge underlying tax liability	No	IRS
<i>McClure v. Comm’r</i> , T.C. Memo. 2008-136	Lien	Inability to challenge underlying tax liability	Yes	IRS
<i>McFarland v. Comm’r</i> , T.C. Summ. Op. 2008-59	Levy	Frivolous issues; Inability to challenge underlying tax liability; IRC 6673 penalty imposed (\$3,500)	Yes	IRS
<i>McGowan v. Comm’r</i> , T.C. Memo. 2008-125	Levy	Frivolous issues; inability to challenge underlying tax liability; IRC 6673 penalty threatened	Yes	IRS
<i>Miles v. Comm’r</i> , T.C. Memo. 2007-208	Lien	Chapter 7 bankruptcy does not extinguish pre-petition federal tax lien	No	IRS
<i>Monsif v. Comm’r</i> , 100 A.F.T.R.2d (RIA) 5443 (D. Conn. 2007)	Levy	Inability to challenge underlying tax liability	Yes	IRS
<i>Moore v. Comm’r</i> , T.C. Memo. 2007-200	Levy	Frivolous issues; Inability to challenge underlying tax liability; IRC 6673 penalty threatened	Yes	IRS
<i>Mootz v. Comm’r</i> , T.C. Memo. 2007-303	Lien	No abuse of discretion in rejection of OIC or IA	Yes	IRS
<i>Musto v. IRS</i> , 101 A.F.T.R.2d (RIA) 1301 (D.N.J. 2008)	Lien	Inability to challenge underlying tax liability; No abuse of discretion	No	IRS
<i>Newton v. Comm’r</i> , T.C. Memo. 2007-264	Levy	No abuse of discretion in rejecting OIC	Yes	IRS
<i>Nitschke v. Comm’r</i> , T.C. Memo. 2008-143	Lien	Frivolous issues; IRC 6673 penalty imposed (\$10,000)	Yes	IRS
<i>O’Daniel v. Comm’r</i> , T.C. Memo. 2008-119	Lien	Inability to challenge interest assessment because issue not raised during hearing	Yes	IRS
<i>Orling v. Comm’r</i> , T.C. Summ. Op. 2007-157	Levy	Inability to challenge underlying tax liability	Yes	IRS
<i>Oropeza v. Comm’r</i> , T.C. Memo. 2008-94	Levy	Frivolous issues; IRC 6673 penalty imposed (\$10,000)	Yes	IRS
<i>Patridge, U.S. v.</i> , 507 F.3d 1092 (7th Cir. 2007), <i>aff’g</i> 2006 U.S. Dist. Lexis 68938 (C.D. Ill. 2006), <i>aff’g</i> Tax Ct. No. 1551-06L (2006)	Levy	Tax evasion; Inability to challenge underlying tax liability	No	IRS
<i>Pavlica v. Comm’r</i> , T.C. Memo. 2007-163	Levy	No abuse of discretion in rejecting IA	No	IRS
<i>Perkins v. Comm’r</i> , 129 T.C. No. 7	Levy	Frivolous Issues; TP challenges to underlying tax liability were groundless; No grounds for remand since underlying arguments were frivolous	Yes	IRS
<i>Perkins v. Comm’r</i> , T.C. Memo. 2008-103	Levy	Abuse of discretion for failure to consider “financial disability;” remand to IRS Appeals	Yes	TP
<i>Perrotta v. Comm’r</i> , 100 A.F.T.R.2d (RIA) 5972 (M.D. Fla. 2007)	Unclear	Court lacks jurisdiction	No	IRS
<i>Poindexter v. Comm’r</i> , T.C. Memo. 2008-99	Levy	No abuse of discretion in rejecting OIC	No	IRS
<i>Pickell v. Comm’r</i> , T.C. Memo. 2008-60	Levy	Court lacks jurisdiction since TP failed to request hearing and since no notice of determination had been sent	Yes	IRS
<i>Powers v. Comm’r</i> , 100 A.F.T.R.2d (RIA) 6054 (D. N.J. 2007), <i>appeal dismissed</i> 2007 U.S. App. Lexis 29250 (3d Cir. 2007)	Lien	Frivolous issues; No discussion of IRC 6673 penalty	Yes	IRS
<i>Pragasam v. Comm’r</i> , 239 Fed. Appx. 325 (9th Cir. 2007), <i>aff’g</i> T.C. Memo. 2006-86	Lien	Inability to challenge underlying liability; Appeal filed late and nominee has no right to appeal	Yes	IRS
<i>Pragasam, U.S. v.</i> , 2007 U.S. App. Lexis 14917 (9th Cir. 2007), <i>aff’g</i> D.C. No. Cv-06-03299-RGK (C.D. Cal.)	Levy	Court lacks jurisdiction	Yes	IRS

## Most Litigated Issues — Tables

Appendix #3

Table 2: Appeals from Collection Due Process (CDP) Hearings Under IRC §§ 6320 and 6330

Case Citation	Lien or Levy	Issue	Pro Se	Decision
<i>Prakasam v. Comm’r</i> , 246 Fed. Appx. 531 (9th Cir. 2007), <i>aff’g</i> T.C. Memo. 2006-53	Lien	Inability to challenge underlying tax liability because request was late	Yes	IRS
<i>Prater v. Comm’r</i> , T.C. Memo. 2007-241	Levy	IA denied; no financial information provided	No	IRS
<i>Richmond v. Comm’r</i> , T.C. Memo. 2008-59	Levy	Inability to challenge underlying tax liability	No	IRS
<i>Robinson v. Comm’r</i> , T.C. Summ. Op. 2008-48	Levy	TP failed to present evidence of abuse of discretion	Yes	IRS
<i>Rodger v. U.S.</i> , 101 A.F.T.R.2d (RIA) 932 (N.D. Tex. 2007)	Levy	No abuse of discretion in rejecting IA	No	IRS
<i>Rosenbaum v. Comm’r</i> , 100 A.F.T.R.2d (RIA) 5210 (W.D. Tex. 2007)	Levy	Court lacks jurisdiction; TP did not exhaust administrative remedies	Yes	IRS
<i>Russ v. Comm’r</i> , T.C. Summ. Op. 2008-21	Lien	No abuse of discretion in rejecting OIC	Yes	IRS
<i>Russell v. U.S.</i> , 78 Fed. Cl. 281 (2007)	Levy	Court lacks subject matter jurisdiction	Yes	IRS
<i>S &amp; M Trust No. 1 v. Comm’r</i> , T.C. Memo. 2008-72	Lien	Nominees/Transferees not entitled to CDP	No	IRS
<i>Salazar v. Comm’r</i> , T.C. Memo. 2008-38	Levy	No abuse of discretion in rejecting OIC	No	IRS
<i>Salmassi v. Comm’r</i> , T.C. Memo. 2007-261	Lien	TP could pay the tax in full	Yes	IRS
<i>Samuel v. Comm’r</i> , T.C. Memo. 2007-312	Both	Abuse of discretion in rejecting OIC; “dissipated assets” should not be used in OIC calculation; remand to IRS appeals	No	TP
<i>Scharringhausen v. Comm’r</i> , T.C. Memo. 2008-26	Lien	No abuse of discretion in rejecting OIC	No	IRS
<i>Schlosser v. Comm’r</i> , T.C. Memo. 2007-297	Both	Frivolous issue; TP’s claims dismissed; IRC 6673 penalty imposed (\$1,000)	Yes	IRS
<i>Schlosser v. Comm’r</i> , T.C. Memo. 2007-298	Both	Frivolous issue; TP’s claims dismissed; IRC 6673 penalty imposed (\$1,000)	Yes	IRS
<i>Schwartz v. Comm’r</i> , T.C. Memo. 2007-155	Levy	No abuse of discretion in rejecting IA	Yes	IRS
<i>Schwartz v. Comm’r</i> , T.C. Memo. 2008-117	Levy	No abuse of discretion in rejecting OIC; house value debated	No	IRS
<i>Scott v. Comm’r</i> , 262 Fed. Appx. 597 (5th Cir. 2008), <i>aff’g</i> T.C. Memo. 2007-91	Both	No abuse of discretion	Yes	IRS
<i>Seidel v. U.S.</i> , 100 A.F.T.R.2d (RIA) 5200 (N.D. Cal. 2007)	Levy	Injunction to stop levy denied	No	IRS
<i>Severo v. Comm’r</i> , 129 T.C. No. 17	Both	Court lacks jurisdiction; tax liability not discharged in bankruptcy	Yes	IRS
<i>Shane v. U.S.</i> , 2008 U.S. Dist. Lexis 1253 (D.D.C.)	Levy	TP failed to show that he requested a CDP hearing	Yes	IRS
<i>Shere v. Comm’r</i> , T.C. Memo. 2008-8	Levy	TP failed to request hearing	Yes	IRS
<i>Silverman v. Comm’r</i> , T.C. Memo. 2007-316	Levy	Frivolous issues; Inability to challenge underlying tax liability; No IRC 6673 penalty discussion	Yes	IRS
<i>Singleton v. Comm’r</i> , T.C. Summ. Op. 2008-43	Levy	Court lacks subject matter jurisdiction	Yes	IRS
<i>Smith v. Comm’r</i> , T.C. Memo. 2007-221	Levy	TP withdrew CDP petition upon entering into IA	Yes	IRS
<i>Smith v. Comm’r</i> , T.C. Summ. Op. 2007-187	Levy	No abuse of discretion in rejecting OIC	No	IRS
<i>Smith v. Everson</i> , 101 A.F.T.R.2d (RIA) 1479 (E.D.N.Y. 2008)	Levy	Lack of jurisdiction because TP failed to exhaust administrative remedies	No	IRS
<i>Spahr v. U.S.</i> , 501 F. Supp. 2d 92 (D.D.C. 2007)	Lien	TP failed to show that he requested a CDP hearing	Yes	IRS
<i>Staso v. U.S.</i> , 538 F. Supp. 2d 1335 (D. Kans. 2008)	Levy	Statute of limitation tolled during bankruptcy and OIC	No	IRS
<i>Sullivan v. U.S.</i> , 100 A.F.T.R.2d (RIA) 6204 (E.D. Pa. 2007)	Levy	No abuse of discretion in assessing Trust Fund Recovery Penalty (TFRP)	No	IRS
<i>Taliaferro v. Comm’r</i> , 101 A.F.T.R.2d (RIA) 1595 (11th Cir. 2008), <i>aff’g</i> T.C. No. 15721-06S	Levy	Failure to state a claim	Yes	IRS
<i>Thomas v. Comm’r</i> , T.C. Memo. 2007-269	Levy	Inability to challenge underlying tax liability	No	IRS
<i>Thomas v. Comm’r</i> , T.C. Memo. 2008-4	Levy	Inability to challenge underlying tax liability	No	IRS
<i>Thompson v. Comm’r</i> , T.C. Summ. Op. 2008-39	Levy	IRC 6015 filing deadline passed	No	IRS

Table 2: Appeals from Collection Due Process (CDP) Hearings Under IRC §§ 6320 and 6330

Case Citation	Lien or Levy	Issue	Pro Se	Decision
<i>Torczon v. Sage</i> , 100 A.F.T.R.2d (RIA) 6215 (D. Ida. 2007)	Levy	Court lacks subject matter jurisdiction	Yes	IRS
<i>Ulloa v. U.S.</i> , 100 A.F.T.R.2d (RIA) 6119 (N.D.N.Y. 2007)	Levy	Summary judgment denied; complaint dismissed in part	Yes	Split
<i>Ulloa v. U.S.</i> , 100 A.F.T.R.2d (RIA) 6122 (N.D.N.Y. 2007)	Levy	Court lacks subject matter jurisdiction	Yes	IRS
<i>Upchurch v. Comm'r</i> , T.C. Memo. 2007-181	Both	Inability to challenge underlying tax liability because TP did not challenge notice of deficiency	No	IRS
<i>Wagenknecht v. U.S.</i> , 509 F.3d 729 (6th Cir. 2007), <i>aff'g</i> 2006 U.S. Dist. Lexis 34892 (N.D. Ohio 2006)	Levy	Court lacks subject matter jurisdiction; TP's claim not dismissed on the merits	Yes	Split
<i>Wallace v. Comm'r</i> , T.C. Summ. Op. 2007-147	Levy	TP failed to prove that payment was made timely	Yes	IRS
<i>Ward v. Comm'r</i> , T.C. Summ. Op. 2007-144	Levy	Notice was properly given	Yes	IRS
<i>Ward v. Comm'r</i> , T.C. Memo. 2007-374	Levy	Tax court lacks jurisdiction to hear case for penalty abatement	No	IRS
<i>Waterhouse v. U.S.</i> , 100 A.F.T.R.2d (RIA) 5815 (E.D. Cal. 2007)	Levy	Court lacks subject matter jurisdiction	No	IRS
<i>Wesselman v. U.S.</i> , 501 F. Supp. 2d 98 (D.D.C. 2007)	Lien	Court lacks jurisdiction; sovereign immunity	Yes	IRS
<i>West v. Comm'r</i> , T.C. Memo. 2008-30	Levy	TP lack of compliance in rejecting OIC	No	IRS
<i>Westby v. Comm'r</i> , T.C. Memo. 2007-194	Levy	Inability to challenge underlying tax liability	Yes	IRS
<i>Williams v. Comm'r</i> , T.C. Memo. 2007-162	Lien	Tax lien reflected all TP overpayments	Yes	IRS
<i>Wood v. Comm'r</i> , T.C. Memo. 2007-225	Levy	Frivolous issues; IRC 6673 penalty imposed (\$5,000)	Yes	IRS
<i>Wood v. Comm'r</i> , 229 Fed. Appx. 897 (11th Cir. 2007), <i>aff'g</i> T.C. Memo. 2006-203	Levy	Frivolous issues; Inability to challenge underlying tax liability; Court upheld IRC 6673 penalty imposed by Tax Court (\$1,000)	Yes	IRS
<i>Worman v. Comm'r</i> , T.C. Summ. Op. 2007-128	Lien	Court lacks jurisdiction because no notice of determination sent	Yes	IRS
<i>Wos v. U.S.</i> , 100 A.F.T.R.2d (RIA) 6952 (N.D. Ill. 2007), <i>aff'd</i> by 2008 U.S. App. Lexis 16080 (7th Cir. 2008)	Levy	Frivolous issues; court lacks subject matter jurisdiction; no IRC 6673 penalty discussion	Yes	IRS

Business Taxpayers				
<i>C&amp;W Mechanical Contractors, Inc. v. U.S.</i> , 101 A.F.T.R.2d (RIA) 1825 (11th Cir. 2008), <i>aff'g</i> 2007 U.S. Dist. Lexis 23059 (N.D. Ga.)	Lien	Application of payments; impartial hearing	No	IRS
<i>Don Johnson Motors, Inc. v. U.S.</i> , 532 F. Supp. 2d 844 (S.D. Tex. 2007)	Lien	IRS failed to consider third party testimony in CDP hearing; Remand	No	TP
<i>Dr. James G. Hood, D.D.S., M.S., P.S. v. U.S.</i> , 100 A.F.T.R.2d (RIA) 6790 (E.D. Wash. 2007)	Levy	No abuse of discretion in rejecting OIC	No	IRS
<i>Fallu Productions, Inc. v. U.S.</i> , 2008 U.S. Dist. Lexis 10194 (S.D.N.Y.)	Levy	No due process violation by requiring electronic payment	No	IRS
<i>Fifty Below Sales and Marketing, Inc. v. U.S.</i> , 497 F.3d 828 (8th Cir. 2007)	Levy	No abuse of discretion in rejecting IA	No	IRS
<i>Follum v. Comm'r</i> , T.C. Memo. 2007-164	Lien	Prior claim not considered	Yes	IRS
<i>Kieft Bros. West, Inc. v. Comm'r</i> , 101 A.F.T.R.2d (RIA) 1900 (D. Colo. 2008)	Levy	TP failed to stay current on tax obligations; IA rejected	No	IRS
<i>L &amp; L Holding Co. v. U.S.</i> , 101 A.F.T.R.2d (RIA) 2081 (W.D. La. 2008)	Lien	Employment taxes; Disregarded entities	No	IRS
<i>Living Care Alternatives of Kirkersville, Inc. v. U.S.</i> , 247 Fed. Appx. 687 (6th Cir. 2007), <i>aff'g</i> 2005 U.S. Dist. Lexis 22446 (S.D. Ohio 2005) and <i>Living Care Alternatives of Utica v. U.S.</i> , 411 F.3d 621 (6th Cir. Ohio 2005)	Both	Inability to challenge underlying tax liability; collateral estoppel	No	IRS
<i>Lofgren Trucking Service, Inc. v. U.S.</i> , 508 F. Supp. 2d 734 (D. Minn. 2007)	Levy	IRS abused discretion; Incurring "new" tax obligations does not preclude IA for past tax debts; Remand	No	TP
<i>Otto's E-Z Clean Enterprises v. Comm'r</i> , T.C. Memo. 2008-54	Levy	TP failed to raise challenge to IRS appeals determination	No	IRS
<i>Peter D. Dahlin Attorney at Law, P.S. v. Comm'r</i> , T.C. Memo. 2007-310	Levy	Frivolous issues; TP failed to timely request face to face hearing; no IRC 6673 penalty discussion	No	IRS



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Case Citation	Lien or Levy	Issue	Pro Se	Decision
<i>Shelter Mutual Insurance v. Gregory</i> , 2008 U.S. Dist. Lexis 1963 (M.D. Tenn.)	Lien	Enforcing tax liens inappropriate while CDP hearing is pending	No	TP
<i>Stearn &amp; Co., L.L.C. v. U.S.</i> , 499 F. Supp. 2d 899 (E.D. Mich. 2007)	Levy	Disregarded entity; state law versus federal tax obligations	No	IRS
<i>Vollmer Electric Co. v. U.S.</i> , 100 A.F.T.R.2d (RIA) 5214 (W.D. Tex. 2007)	Lien	TP failed to file and amend required forms	No	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Adamowicz v. U.S.</i> , 100 A.F.T.R.2d 6275 (E.D.N.Y. 2007)	<i>Powell</i> requirements satisfied	No	IRS
<i>Bandy v. U.S.</i> , 101 A.F.T.R.2d 1916 (D. Kan. 2008)	<i>Powell</i> requirements satisfied; Fair Debt Collection Practices Act does not apply to tax liability; Fourth Amendment not violated	Yes	IRS
<i>Basham v. U.S.</i> , 100 A.F.T.R.2d (RIA) 6784 (E.D. Mo. 2007)	<i>Powell</i> requirements satisfied; No jurisdiction because 3rd party out of district	Yes	IRS
<i>Bates v. U.S.</i> , 2007 U.S. Dist. LEXIS 75038 (E.D. Cal. 2007), adopted by 2007 U.S. Dist. Lexis 81049 (E.D. Cal. 2007)	No jurisdiction because TP not entitled to notice	Yes	IRS
<i>Bell v. U.S.</i> , 101 A.F.T.R.2d (RIA) 2173 (4th Cir. 2008), <i>aff'g</i> 100 A.F.T.R.2d (RIA) 6403 (D. Md. 2007)	<i>Powell</i> requirements satisfied; no jurisdiction because improper service	Yes	IRS
<i>Bogue v. U.S.</i> , 101 A.F.T.R.2d (RIA) 1652 (E.D.N.C. 2007)	No jurisdiction because 3rd parties not in district, petition untimely filed, improper service	Yes	IRS
<i>Boudreau v. U.S.</i> , 101 A.F.T.R.2d (RIA) 809 (D. Or. 2008)	<i>Powell</i> requirements satisfied, no jurisdiction because improper service	Yes	IRS
<i>Browning v. U.S.</i> , 101 A.F.T.R.2d (RIA) 1707 (D.N.H. 2008)	<i>Powell</i> requirements satisfied; second examination is valid purpose	No	IRS
<i>Daniel v. U.S.</i> , 101 A.F.T.R.2d (RIA) 1541 (D. Ariz. 2008)	No jurisdiction because motion to quash inapplicable to criminal investigations	Yes	IRS
<i>Elmes v. U.S.</i> , 101 A.F.T.R.2d (RIA) 727 (11th Cir. 2008), <i>aff'g</i> 99 A.F.T.R.2d (RIA) 1659	<i>Powell</i> requirements satisfied; IRS may issue summons to bank concerning citizen of Virgin Islands	No	IRS
<i>Gartner v. U.S.</i> , 259 Fed. Appx. 514 (3d Cir. 2007)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Gertz v. IRS</i> , 101 A.F.T.R.2d (RIA) 2234 (N.D. Ind. 2008)	Joint account holder not entitled to 3rd party notice if not named in summons; IRM 25.5.3.6.8 does not apply	No	IRS
<i>Grant v. Comm'r</i> , 100 A.F.T.R.2d (RIA) 5327 (E.D. Ky. 2007)	No jurisdiction because improper service, no notice required for summons in aid of collection	Yes	IRS
<i>Heger v. Martinez</i> , 100 A.F.T.R.2d (RIA) 6287 (N.D. Cal. 2007)	<i>Powell</i> requirements satisfied; no jurisdiction because untimely filed; no notice required	Yes	IRS
<i>Hennessy v. C.I.R.</i> , 100 A.F.T.R.2d (RIA) 7055 (E.D. Mich. 2007), <i>adopting</i> 100 A.F.T.R.2d (RIA) 5130 (E.D. Mich. 2007)	<i>Powell</i> requirements satisfied; criminal investigation not improper purpose	Yes	IRS
<i>Hopkins v. IRS</i> , 101 A.F.T.R.2d (RIA) 1906 (D.N.M. 2008), <i>appeal docketed</i> , No. 08-2127 (10th Cir. June 6, 2008)	<i>Powell</i> requirements satisfied; criminal investigation not improper purpose; frivolous arguments	Yes	IRS
<i>Hubbard v. U.S.</i> , 258 Fed. Appx. 922 (8th Cir. 2008)	No due process violation	Yes	IRS
<i>Huffman v. U.S.</i> , 100 A.F.T.R.2d (RIA) 7089 (S.D. Fla. 2007)	No notice required for summons in aid of collection; no attorney-client privilege for bank statements; petition to enforce stayed pending bankruptcy	Yes	Split (TP motion to quash dismissed, IRS motion to enforce dismissed pending bankruptcy)
<i>Jones v. Comm'r</i> , 100 A.F.T.R.2d (RIA) 6554 (D. Md. 2007)	No jurisdiction because untimely; frivolous	Yes	IRS
<i>Luongo v. U.S.</i> , 2008 WL 1326953 (M.D. Fla. 2008)	No jurisdiction because improper service	No	IRS
<i>Miles, J. v. U.S.</i> , 101 A.F.T.R.2d (RIA) 709 (E.D. Va. 2008)	No jurisdiction because improper service; criminal investigation; not a summons to a 3rd party	Yes	IRS
<i>Miles, K. v. U.S.</i> , 2008 WL 302313 (E.D. Va. 2008)	No jurisdiction because improper service; criminal investigation; not a summons to a 3rd party	Yes	IRS
<i>Mitchell v. Thomas</i> , 239 Fed. Appx. 56 (5th Cir. 2007)	<i>Powell</i> requirements satisfied; evidentiary hearing only required when substantial deficiencies in summons presented	Yes	IRS
<i>Neuger v. U.S.</i> , 100 A.F.T.R.2d (RIA) 6265 (D. Colo. 2007)	<i>Powell</i> requirements satisfied; frivolous argument that Title 26 not positive law	Yes	IRS
<i>Neuger v. U.S.</i> , 2008 WL 697342 (D. Colo. 2008)	No jurisdiction because petition untimely filed	Yes	IRS

## Most Litigated Issues — Tables

Appendix #3

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

Case Citation	Issue(s)	Pro Se	Decision
<i>O'Connor v. Comm'r</i> , 2007 WL 2900559 (E.D. Tex. 2007)	<i>Powell</i> requirements satisfied; no jurisdiction because TP not entitled to notice for summons in aid of collection	Yes	IRS
<i>O'Connor v. IRS</i> , 2007 WL 2077099 (E.D. Tex. 2007), adopting 99 A.F.T.R.2d (RIA) 3489 (E.D. Tex. 2007)	<i>Powell</i> requirements satisfied; no jurisdiction because improper service; TP not entitled to notice for summons in aid of collection	Yes	IRS
<i>Palmer v. U.S.</i> , 101 A.F.T.R.2d (RIA) 623 (E.D. Tenn. 2008)	<i>Powell</i> requirements satisfied; no Fourth Amendment violation	Yes	IRS
<i>Patetta v. U.S.</i> , 101 A.F.T.R.2d (RIA) 847 (D.N.J. 2007)	<i>Powell</i> requirements satisfied; no jurisdiction	Yes	IRS
<i>Paul v. U.S.</i> , 2007 WL 3005325 (M.D. Ala. 2007)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Phillips v. Comm'r</i> , 99 A.F.T.R.2d (RIA) 3487 (D. Ariz. 2007)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Pretscher v. Garza</i> , 100 A.F.T.R.2d (RIA) 6346 (N.D. Cal. 2007)	<i>Powell</i> requirements satisfied; no jurisdiction because TP not entitled to notice	Yes	IRS
<i>Redeker-Barry v. U.S.</i> , 101 A.F.T.R.2d (RIA) 1219 (M.D. Fla. 2008), adopted by 2008 WL 2385510 (M.D. Fla. 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Redeker-Barry v. U.S.</i> , 2008 WL 976609 (M.D. Fla. 2008)	Moot; no actual dispute	Yes	IRS
<i>Rosenberg v. U.S.</i> , 100 A.F.T.R.2d (RIA) 7096 (S.D. Fla. 2007)	<i>Powell</i> requirements satisfied	No	IRS
<i>Schulz v. U.S.</i> , 240 Fed. Appx. 167 (8th Cir. 2007)	<i>Powell</i> requirements satisfied; evidentiary hearing only required when substantial deficiencies in summons presented	Yes	IRS
<i>Sherbondy v. U.S.</i> , 100 A.F.T.R.2d (RIA) 6224 (D. Colo. 2007)	No jurisdiction because TP not entitled to notice for summons in aid of collection	No	IRS
<i>Speelman v. U.S.</i> , 2008 WL 148935 (S.D. Ohio 2008)	<i>Powell</i> requirements satisfied; criminal investigation not an improper purpose	Yes	IRS
<i>Stewart v. U.S.</i> , 511 F.3d 1251(9th Cir. 2007)	<i>Powell</i> requirements satisfied; no jurisdiction because joint account owner not entitled to notice of summons if not named in summons	Yes	IRS
<i>Thompson v. U.S.</i> , 100 A.F.T.R.2d (RIA) 6133 (S.D. Ohio 2007)	Moot; summons withdrawn	Yes	IRS
<i>Thompson v. U.S.</i> , 2007 WL 1891167 (D.D.C. 2007)	Moot; summons withdrawn	No	IRS
<i>Tift v. Comm'r</i> , 101 A.F.T.R.2d (RIA) 2645 (W. D. Wash. 2008)	Moot; summons withdrawn	Yes	IRS
<i>U.S. v. Aspenleiter</i> , 100 A.F.T.R.2d (RIA) 6991 (M.D. Fla. 2007), adopting 100 A.F.T.R.2d (RIA) 6551 (M.D. Fla. 2007)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Aubert</i> , 2008 WL 1995452 (D.N.H. 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Barile</i> , 2007 U.S. Dist. LEXIS 84393 (N.D.N.Y. 2007)	<i>Powell</i> requirements satisfied; Fifth Amendment privilege waived by failure to follow procedural rules	Yes	IRS
<i>U.S. v. Bennett</i> , 101 A.F.T.R.2d (RIA) 339 (D. Colo. 2007), adopting 101 A.F.T.R.2d (RIA) 334 (D. Colo. 2007)	Motion for contempt sanctions under IRC 7604(b)	Yes	IRS
<i>U.S. v. Benoit</i> , 101 A.F.T.R.2d 2167 (9th Cir. 2008) <i>aff'g</i> 98 A.F.T.R.2d (RIA) 6328 (S.D. Cal. 2006)	No blanket Fifth Amendment violation; no violation of due process if provided notice and opportunity to respond	Yes	IRS
<i>U.S. v. Bowers</i> , 259 Fed. Appx. 89 (10th Cir. 2007)	No blanket Fifth Amendment privilege	Yes	IRS
<i>U.S. v. Bright</i> , 2008 WL 351215 (D. Haw. 2008)	Motion to stay enforcement; <i>Hilton</i> factors not met.	Yes	IRS
<i>U.S. v. Bright</i> , 100 A.F.T.R.2d (RIA) 5905 (D. Haw. 2007), adopting 100 A.F.T.R.2d (RIA) 6109 (D. Haw. 2007) <i>reh'g denied</i> 100 A.F.T.R.2d (RIA) 6615 (D. Haw. 2007)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Brown</i> , 101 A.F.T.R.2d (RIA) 1118 (D. Utah 2008), adopting as modified 101 A.F.T.R.2d (RIA) 1117 (D. Utah 2007)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Cornwall</i> , 2008 WL 1904649 (D. Utah 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Craner</i> , 2008 WL 1957812 (D. Utah), adopting 101 A.F.T.R.2d (RIA) 619 (D. Utah 2007)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Craner</i> , 101 A.F.T.R.2d (RIA) 2584 (D. Utah 2008)	Motion for contempt sanctions under IRC 7604(b)	Yes	IRS
<i>U.S. v. Decanter</i> , 2007 WL 2302341 (W.D. Mich. 2007)	<i>Powell</i> requirements satisfied; frivolous arguments	Yes	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>U.S. v. Depolo</i> , 101 A.F.T.R.2d (RIA) 2528 (N.D. Tex. 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Elkins</i> , 2008 U.S. Dist. LEXIS 35747 (E.D. Cal. 2008), adopting 2008 U.S. Dist. LEXIS 27418 (E.D. Cal. 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Ford</i> , 100 A.F.T.R.2d (RIA) 6281 (D.N.M. 2008), <i>aff'd</i> 514 F.3d 1047 (10th Cir. 2008)	Frivolous arguments concerning IRS agent's authority to issue summons, validity of IRS forms, and others	Yes	IRS
<i>U.S. v. Franklin</i> , 101 A.F.T.R.2d (RIA) 629 (D. Utah 2008), adopting 101 A.F.T.R.2d (RIA) 627 (E.D. Utah 2007)	<i>Powell</i> requirements satisfied; No blanket Fifth Amendment privilege	Yes	IRS
<i>U.S. v. Gippetti</i> , 248 Fed. Appx. 382 (3d Cir. 2007)	TP not entitled to evidentiary hearing to refute IRS prima facie case after losing Fifth Amendment argument	No	IRS
<i>U.S. v. Haas</i> , 2008 U.S. Dist. LEXIS 24691 (D. Utah 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Hanrahan</i> , 2008 U.S. Dist. LEXIS 26188 (C.D. Cal. 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Harmer</i> , 101 A.F.T.R.2d (RIA) 946 (E.D. Cal.), adopting 2008 U.S. Dist. LEXIS 20125 (E.D. Cal. 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Heric</i> , 2007 WL 2434036 (W.D. Mich. 2007)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Hicks</i> , 2008 WL 2165972 (D.N.H. 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Hines</i> , 101 A.F.T.R.2d (RIA) 2185 (M.D. Fla. 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Hines</i> , 241 Fed. Appx. 998 (4th Cir. 2007), adopting 2005 WL 5949763 (M.D.N.C. 2005)	<i>Powell</i> requirements satisfied	No	IRS
<i>U.S. v. Hodges</i> , 256 Fed. Appx. 313 (11th Cir. 2007)	<i>Powell</i> requirements satisfied; frivolous arguments concerning applicability of tax laws and personal jurisdiction	Yes	IRS
<i>U.S. v. Jacobson</i> , 2008 WL 877620 (D. Utah)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Johnson</i> , 2008 WL 793221 (D. Utah)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Kehoe</i> , 2008 WL 2401567 (D.N.H. 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Laguardin</i> , 100 A.F.T.R.2d (RIA) 5068 (N.D. Cal. 2007)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Laubly</i> , 100 A.F.T.R.2d (RIA) 6948 (E.D. Cal. 2007)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Laubly</i> , 2008 WL 268904 (E.D. Cal. 2008), adopting 100 A.F.T.R.2d (RIA) 7021 (E.D. Cal. 2007)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Mahoney</i> , 101 A.F.T.R.2d (RIA) 456 (E.D. Cal. 2008), adopting 101 A.F.T.R.2d 365 (E.D. Cal. 2007)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Maniscalco</i> , 101 A.F.T.R.2d 1720 (2d Cir. 2008)	<i>Powell</i> requirements satisfied; frivolous jurisdictional arguments	Yes	IRS
<i>U.S. v. McBride</i> , 101 A.F.T.R.2d (RIA) 413 (D. Utah 2007) adopted by 101 A.F.T.R.2d (RIA) 415 (D. Utah 2007) vacated Nov. 7, 2007, and adopted by 2008 WL 248706 (D. Utah 2008)	<i>Powell</i> requirements satisfied; frivolous arguments	Yes	IRS
<i>U.S. v. McHenry</i> , 101 A.F.T.R.2d (RIA) 2190 (E. D. Va. 2008)	<i>Powell</i> requirements satisfied; IRC 6501 statute of limitations only applies to assessments, not summons enforcement; no Fourth Amendment probable cause requirement; motion to quash improper when individual is subject of summons	No	IRS
<i>U.S. v. Moore</i> , 101 A.F.T.R.2d (RIA) 347 (W.D. Mo. 2007), adopting 101 A.F.T.R.2d (RIA) 348 (W.D. Mo. 2007)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Morse</i> , 100 A.F.T.R.2d (RIA) 6834 (D. Minn. 2007)	Criminal trial motion to suppress documents obtained through IRS summons; summons issued before referral to Department of Justice	No	IRS
<i>U.S. v. Morse</i> , 2007 WL 3379771 (M.D. Fla. 2007)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Mower</i> , 101 A.F.T.R.2d (RIA) 412 (D. Utah 2007)	Motion for contempt sanctions under IRC 7604(b)	No	IRS
<i>U.S. v. Mower</i> , 99 A.F.T.R.2d(RIA) 3459 (D. Utah 2007)	<i>Powell</i> requirements satisfied	No	IRS

## Most Litigated Issues — Tables

Appendix #3

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

Case Citation	Issue(s)	Pro Se	Decision
<i>U.S. v. Nelson</i> , 2008 WL 821595 (D. Utah 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Paul</i> , 2008 WL 618894 (M.D. Fla. 2008)	<i>Powell</i> requirements satisfied; frivolous arguments concerning applicability of tax laws and personal jurisdiction	Yes	IRS
<i>U.S. v. Penta</i> , 2007 WL 4458888 (D.N.H. 2007)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Pitts</i> , 101 A.F.T.R.2d (RIA) 1768 (N.D. Tex. 2008)	<i>Powell</i> requirements satisfied; summons enforcement hearing not proper venue to contest underlying liability	Yes	IRS
<i>U.S. v. Praetzel</i> , 101 A.F.T.R.2d (RIA) 351 (D. Haw. 2007), adopting 101 A.F.T.R.2d (RIA) 350 (D. Haw. 2007)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Rima</i> , 258 Fed. Appx. 70 (8th Cir. 2007)	Moot: District Court dismissed enforcement action	No	IRS
<i>U.S. v. Rozelle</i> , 2007 WL 2814913 (W.D. Mich. 2007)	<i>Powell</i> requirements satisfied; frivolous arguments claiming summons only proper for ATF taxes	Yes	IRS
<i>U.S. v. Saad</i> , 2008 WL 596817 (E.D. Mich. 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Sarno</i> , 2008 WL 1782386 (D.N.H. 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Schlabach</i> , 2008 U.S. Dist. LEXIS 41353 (E.D. Wash. 2008), adopted by 2008 U.S. Dist. LEXIS 46862 (E.D. Wash. 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Seither</i> , 101 A.F.T.R.2d (RIA) 1422 (M.D. Fla. 2008)	TP did not contest	Yes	IRS
<i>U.S. v. Snodgrass</i> , 2007 WL 2540422 (W.D. Mich. 2007)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Snowden</i> , 2008 WL 2169524 (E.D. Cal. 2008)	<i>Powell</i> requirements satisfied; arrest warrant issued pursuant to IRC 7604(b) for failure to appear	Yes	IRS
<i>U.S. v. Spencer</i> , 101 A.F.T.R.2d (RIA) 1116 (D. Utah 2008)	Enforcement granted	No	IRS
<i>U.S. v. Stafford</i> , 101 A.F.T.R.2d (RIA) 1695 (5th Cir. 2008)	<i>Powell</i> requirements satisfied; no blanket Fifth Amendment privilege	Yes	IRS
<i>U.S. v. Stamm</i> , 2008 WL 793277 (D. Utah 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Stoesser</i> , 101 A.F.T.R.2d (RIA) 781(D.N.M. 2008)	<i>Powell</i> requirements satisfied; no blanket Fifth Amendment privilege	Yes	IRS
<i>U.S. v. Strickland</i> , 2008 WL 1925013 (W.D. Mo. 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Summers</i> , 101 A.F.T.R.2d (RIA) 1012 (W.D. Mo. 2008), adopting 101 A.F.T.R.2d (RIA) 1011 (W.D. Mo. 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Swiler</i> , 2007 WL 2540707 (W.D. Mich. 2007)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Takashiba</i> , 101 A.F.T.R.2d (RIA) 352 (D. Haw. 2007), adopting 101 A.F.T.R.2d (RIA) 351 (D. Haw. 2007)	Enforcement granted	Yes	IRS
<i>U.S. v. Tervort</i> , 2008 WL 131342 (E.D. Cal. 2008), adopting 100 A.F.T.R.2d (RIA) 6955 (E.D. Cal. 2007)	<i>Powell</i> requirements satisfied; no right to jury trial in enforcement hearing; magistrate may hear case so long as district judge may review de novo	Yes	IRS
<i>U.S. v. Valencia</i> , 100 A.F.T.R.2d (RIA) 5936 (D. Utah 2007), adopting 100 A.F.T.R.2d (RIA) 5935 (D. Utah 2007)	<i>Powell</i> requirements satisfied; frivolous arguments	Yes	IRS
<i>U.S. v. Walters</i> , 2008 WL 821597 (D. Utah 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Ward</i> , 101 A.F.T.R.2d (RIA) 354 (M.D. Fla. 2007), adopting 101 A.F.T.R.2d (RIA) 353 (M.D. Fla. 2007)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Watson</i> , 2007 U.S. Dist. LEXIS 84970 (N.D. Cal. 2007)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Wise</i> , 101 A.F.T.R.2d (RIA) 356 (M.D. Fla. 2007), adopting 101 A.F.T.R.2d (RIA) 355 (M.D. Fla. 2007)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Yoshimura</i> , 2007 U.S. Dist. LEXIS 40505 (D. Haw. 2007)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Vento v. U.S.</i> , 100 A.F.T.R.2d (RIA) 5190 (D.P.R. 2007)	<i>Powell</i> requirements satisfied	No	IRS
<i>Vento v. U.S.</i> , 100 A.F.T.R.2d (RIA) 5277 (D.V.I. 2007)	<i>Powell</i> requirements satisfied	No	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Zaccardi v. U.S.</i> , 2007 U.S. Dist. LEXIS 81466 (D. Utah 2007), <i>reh'g denied</i> 101 A.F.T.R.2d (RIA) 626 (D. Utah 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<b>Business Taxpayers</b>			
<i>Bodensee Fund, LLC v. U.S.</i> , 101 A.F.T.R.2d (RIA) 2092 (E.D. Pa. 2008)	Requesting documents from TP that have already been received from TP's agent was legitimate purpose for summons	No	IRS
<i>Good Karma, LLC v. U.S.</i> , 546 F. Supp. 2d 597 (N.D. Ill. 2008)	<i>Powell</i> requirements satisfied; First and Fifth Amendments not violated	No	IRS
<i>Ironwood Trading, LLC v. U.S.</i> , 101 A.F.T.R.2d (RIA) 1483 (M.D. Fla. 2008), <i>appeal docketed</i> , No. 08-12879 (11th Cir. May 22, 2008)	<i>Powell</i> requirements satisfied; administrative deficiencies not prejudicial; TPs could not specifically identify data in IRS possession sufficiently to overcome <i>Powell</i>	No	IRS
<i>Khan v. U.S.</i> , 537 F. Supp. 2d 944 (N.D. Ill. 2008), <i>appeal docketed</i> , No. 08-1743 (7th Cir. Mar. 27, 2008)	No evidence presented regarding whether 3rd party to whom the summons was issued was subject to a Dept. of Justice investigation	No	TP
<i>Lana Vento Charitable Trust v. U.S.</i> , 2007 WL 1815688 (D. Utah 2007)	<i>Powell</i> requirements satisfied; no jurisdiction because improper service	No	IRS
<i>Lyons Trading, LLC v. U.S.</i> , 101 A.F.T.R.2d (RIA) 837 (E.D. Tenn. 2008), <i>appeal docketed</i> , No. 08-5313 (6th Cir. Mar.13, 2008)	<i>Powell</i> requirements satisfied; TP claimed institutional harassment, discovery in anticipation of litigation; <i>Powell</i> standards trump FRCP 8; no constitutional violation	No	IRS
<i>Lyons Trading, LLC v. U.S.</i> , 2008 WL 918503 (E.D. Tenn. 2008)	Motion to stay enforcement; <i>Hilton</i> factors not met.	No	IRS
<i>Moore v. Wells Fargo Bank</i> , 100 A.F.T.R.2d (RIA) 6216 (N.D. Cal. 2007)	<i>Powell</i> requirements satisfied; no notice required for summons in aid of collection	Yes	IRS
<i>Regions Financial Corp. v. U.S.</i> , 101 A.F.T.R.2d (RIA) 2179 (N.D. Ala. 2008)	<i>Powell</i> requirements satisfied; work product privilege applies to documents analyzing potential tax litigation	No	TP
<i>Rosigana v. U.S.</i> , 2008 WL 746489 (E.D. Cal. 2008), <i>adopting</i> 101 A.F.T.R.2d (RIA) 625 (E.D. Cal. 2008)	No jurisdiction because TP not entitled to notice	Yes	IRS
<i>Sterling Trading, LLC v. U.S.</i> , 101 A.F.T.R.2d (RIA) 1544 (C.D. Cal 2008), <i>appeal docketed</i> , No. 08-55735 (11th Cir. May 1, 2008)	<i>Powell</i> requirements satisfied; TP claimed institutional harassment, discovery in anticipation of litigation; no constitutional violations	No	IRS
<i>Stoffels v. Hegarty</i> , 101 A.F.T.R.2d 2008-989 (10th Cir. 2008) <i>aff'g</i> 99 A.F.T.R.2d 2007-2088	<i>Powell</i> requirements satisfied; no evidence that referral to Dept. of Justice had been made or that summons issued in bad faith	Yes	IRS
<i>U.S. v. Asero</i> , 2007 WL 2994283 (E.D.N.Y. 2007)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. BDO Seidman, LLP</i> , 492 F.3d 806 (7th Cir. 2007), <i>aff'd in part, vacated and remanded in part</i> 2007 U.S. App. LEXIS 15796 (7th Cir. 2007)	Review of lower courts determination of the attorney-client and tax practitioner-client privilege	No	Split (Remanded for tax-fraud exception, vacated with respect to tax shelter exception)
<i>U.S. v. Cohen</i> , 100 A.F.T.R.2d (RIA) 5006 (N.D. Cal. 2007) <i>reopening</i> 97 A.F.T.R.2d (RIA) 1002 (N.D. Cal. 2005)	Reliance on advice from attorney as a defense waives attorney-client privilege	No	IRS
<i>U.S. v. Craner</i> , 101 A.F.T.R.2d (RIA) 640 (D. Utah 2008), <i>aff'd</i> 101 A.F.T.R. 2d (RIA) 610 (D. Utah 2007)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Doyle</i> , 100 A.F.T.R.2d (RIA) 5949 (D. Kan. 2007)	<i>Powell</i> requirements satisfied; TP denied possession of documents	No	Split (TP for certain documents they did not possess, IRS everything else)
<i>U.S. v. Hiley</i> , 100 A.F.T.R.2d (RIA) 6224 (S.D. Cal. 2007)	<i>Powell</i> requirements satisfied; assisting foreign tax investigation legitimate purpose for summons	No	IRS
<i>U.S. v. Jackson</i> , 101 A.F.T.R.2d (RIA) 345 (S.D. Ala. 2007), <i>adopting</i> 101 A.F.T.R.2d (RIA) 342 (S.D. Ala. 2007)	<i>Powell</i> requirements satisfied	Yes	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>U.S. v. Jimenez</i> , 2008 WL 952983 (N.D. Tex. 2008)	<i>Powell</i> requirements satisfied.	Yes	IRS
<i>U.S. v. Jimmy D. Rodeback, Jr's Custom Muffler &amp; Brake.</i> , 2008 U.S. Dist. LEXIS 24692 (D. Utah 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Johnson</i> , 101 A.F.T.R.2d (RIA) 639 (D. Utah 2008), adopting 101 A.F.T.R.2d (RIA) 611 (D. Utah. 2007)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Laubly</i> , 101 A.F.T.R.2d (RIA) 1012 (E.D. Cal. 2008)	<i>Powell</i> requirements satisfied; no constitutional violation; frivolous arguments	Yes	IRS
<i>U.S. v. Lee, Goddard &amp; Duffy, LLP</i> , 528 F. Supp. 2d 1005 (C.D. Cal. 2008) <i>motion for stay pending appeal denied</i> 553 F. Supp. 2d 1005 (C.D. Cal. 2008)	<i>Powell</i> requirements satisfied	No	IRS
<i>U.S. v. Liddell</i> , 100 A.F.T.R.2d (RIA) 5580 (D. Haw. 2007), adopting 100 A.F.T.R.2d (RIA) 6105 (D. Haw. 2007), <i>reh'g denied</i> 101 A.F.T.R.2d (RIA) 346 (D. Haw. 2007)	<i>Powell</i> requirements satisfied; no blanket Fifth Amendment privilege	Yes	IRS
<i>U.S. v. Martinez</i> , 101 A.F.T.R.2d (RIA) 953 (D. Minn. 2008), adopting 101 A.F.T.R.2d (RIA) 952 (D. Minn. 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>U.S. v. Open Access Technology Intern., Inc.</i> , 2007 WL 2110320 (D. Minn. 2007), adopting 2007 WL 2128354 (D. Minn. 2007)	<i>Powell</i> requirements satisfied	No	IRS
<i>U.S. v. Rinehart</i> , 539 F. Supp. 2d 1334 (W.D. Okla. 2008)	<i>Powell</i> requirements satisfied; TP asserted Fifth Amendment violation	No	Split (TP for specific Fifth Amendment assertions, IRS summons enforced.)
<i>U.S. v. Textron</i> , 507 F. Supp. 2d 138 (D.R.I. 2007), <i>appeal docketed</i> , No. 07-2631 (Oct. 31, 2007)	<i>Powell</i> requirements satisfied; work product privilege not waived by disclosure to independent auditor	No	TP
<i>U.S. v. Wealth and Tax Advisory Services, Inc.</i> , 526 F.3d 528 (9th Cir. 2008)	Reversed lower court and found draft memorandum included in summons	No	IRS
<i>U.S. v. Windsor Capital Corp.</i> , 524 F. Supp. 2d 74 (D. Mass. 2007)	Review of lower courts determination of the attorney-client privilege	No	Split (TP some documents, IRS some documents)
<i>Valero Energy Corp. v. U.S.</i> , 100 A.F.T.R.2d (RIA) 6473 (N.D. Ill. 2007)	<i>Powell</i> requirements satisfied; TP asserted work-product and tax practitioner-client privilege	No	split (TP tax practitioner-client privilege, IRS all else)

**Table 4** Trade or Business Expenses Under IRC § 162(a) and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
<b>Individual Taxpayers (But Not Sole Proprietorships)</b>			
<i>Akers v. Comm’r</i> , T.C. Memo. 2007-296, appeal transferred to 2d Cir., No. 08-1218 (2d Cir. Mar. 18, 2008)	Deductions allowed for expenses properly substantiated; deductions denied for computer maintenance expenses because computer fully depreciated	Yes	Split
<i>Albers v. Comm’r</i> , T.C. Memo. 2007-144	Deductions denied for health insurance premiums and medical costs not incurred or not ordinary and necessary	No	IRS
<i>Arberg v. Comm’r</i> , T.C. Memo. 2007-244	Deductions denied for expenses not substantiated	No	IRS
<i>Balla v. Comm’r</i> , T.C. Memo. 2008-18	Deductions allowed for travel and employee business expenses incurred while away from home and properly substantiated; deductions allowed for meals and incidental expenses incurred while away from home; deductions denied for miscellaneous expenses not substantiated or not ordinary and necessary	No	Split
<i>Bogue v. Comm’r</i> , T.C. Memo. 2007-150	Deductions denied for expenses while not away from home and expenses personal in nature; deductions denied for expenses not substantiated; some employee business deductions estimated under <i>Cohan</i> rule	Yes	Split
<i>Boltinghouse v. Comm’r</i> , T.C. Memo. 2007-324, appeal dismissed, No. 08-1195 (4th Cir. Apr. 24, 2008)	Deductions denied for expenses not substantiated; deductions for medical expenses partly allowed	Yes	Split
<i>Buah v. Comm’r</i> , T.C. Summ. Op. 2007-183	Deductions denied for expenses not substantiated; deductions for medical expenses not exceeding the seven and half percent floor of IRC 213(a) denied	Yes	IRS
<i>Cargill v. Comm’r</i> , 272 Fed. Appx. 756 (11th Cir. 2008)	Affirmed Tax Court decision denying deductions for expenses not substantiated.	Yes	IRS
<i>Claborne v. Comm’r</i> , T.C. Summ. Op. 2007-172	Deductions denied for expenses not substantiated	Yes	IRS
<i>Clark v. Comm’r</i> , T.C. Memo. 2008-71	Deductions denied for meal expenses not paid or incurred	No	IRS
<i>Cornelius v. Comm’r</i> , T.C. Summ. Op. 2008-42	Deductions denied for expenses while not away from home and expenses personal in nature	Yes	IRS
<i>Falodun v. Comm’r</i> , T.C. Summ. Op. 2008-5	Deductions denied for expenses not substantiated or personal in nature	Yes	IRS
<i>Farran v. Comm’r</i> , T.C. Memo. 2007-151	Deductions denied for expenses while not away from home and expenses personal in nature; deductions denied for expenses not substantiated; some business deductions estimated under <i>Cohan</i> rule; deductions allowed for expenses properly substantiated	Yes	Split
<i>Fo v. Comm’r</i> , T.C. Summ. Op. 2008-25	Deductions denied for expenses not incurred, not substantiated or personal in nature; deductions allowed for substantiated expenses	Yes	Split
<i>Foster v. Comm’r</i> , T.C. Summ. Op. 2008-22	Deductions denied for educational expenses incurred to qualify for a new trade or business; expenses personal in nature or capital expenditures not deductible	No	IRS
<i>Hager v. Comm’r</i> , T.C. Summ. Op. 2007-198	Deductions denied for travel, home office and miscellaneous expenses not substantiated and could not be estimated under <i>Cohan</i> rule; deductions for business use of home denied because TP did not use a portion of a dwelling regularly and exclusively for business	Yes	IRS
<i>Kolapo v. Comm’r</i> , T.C. Summ. Op. 2007-142	Deductions denied for miscellaneous expenses not substantiated or personal in nature	Yes	IRS
<i>McKeown v. Comm’r</i> , T.C. Summ. Op. 2007-95	No travel expense deductions because TP had no “tax home”; deductions denied for unreimbursed employee business expenses not substantiated; no deduction for expenses personal in nature; deductions allowed for certain expenses estimated under <i>Cohan</i> rule	Yes	Split
<i>Riley v. Comm’r</i> , T.C. Memo. 2007-153	Deductions denied for expenses while not away from home and expenses personal in nature; deductions denied for expenses not substantiated; deductions allowed for certain expenses estimated under <i>Cohan</i> rule	Yes	Split
<i>Schubert v. Comm’r</i> , T.C. Summ. Op. 2008-24	Deductions denied for unreimbursed employee expenses not substantiated; miscellaneous itemized deductions not exceeding two percent floor of IRC 67(a) denied	Yes	IRS



Table 4: Trade or Business Expenses Under IRC § 162(a) and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
<i>Sizelove v. Comm’r</i> , T.C. Summ. Op. 2008-15	Deductions denied for miscellaneous expenses not substantiated; deductions denied for home office expenses because TP not engaged in active trade or business; deductions for medical expenses not exceeding the seven and half percent floor of IRC § 213(a) denied	Yes	IRS
<i>Snead v. Comm’r</i> , T.C. Summ. Op. 2008-57	Deductions denied for expenses not ordinary and necessary or personal in nature; deductions denied for expenses not substantiated; deductions allowed for certain expenses estimated under <i>Cohan</i> rule; deductions for medical expenses not exceeding the seven and half percent floor of IRC 213(a) denied	Yes	Split
<i>Stensgaard v. Comm’r</i> , T.C. Summ. Op. 2007-150	Deductions denied for expenses not substantiated	Yes	IRS
<i>Stephens v. Comm’r</i> , T.C. Summ. Op. 2007-94	No travel expense deductions because TP had no “tax home”	Yes	IRS
<i>Stockwell v. Comm’r</i> , T.C. Memo. 2007-149	Deductions denied for expenses while not away from home and expenses personal in nature; deductions denied for expenses not substantiated; some employee business deductions estimated under <i>Cohan</i> rule	Yes	Split
<i>Thompson v. Comm’r</i> , T.C. Memo. 2007-174	Deductions denied for educational expenses incurred to qualify for a new trade or business	No	IRS
<i>Wasik v. Comm’r</i> , T.C. Memo. 2007-148	Deductions denied for expenses while not away from home and expenses personal in nature; deductions denied for expenses not substantiated; some employee business deductions estimated under <i>Cohan</i> rule; deductions allowed for some travel expenses incurred while away from home	Yes	Split
<i>White v. Comm’r</i> , T.C. Summ. Op. 2007-199	Deductions denied for expenses not substantiated and personal in nature; deductions allowed for certain expenses estimated under <i>Cohan</i> rule	Yes	Split
<i>Wilbert v. Comm’r</i> , T.C. Memo. 2007-152, <i>appeal docketed</i> , No. 08-2169 (7th Cir. May 6, 2008)	No travel expense deductions because TP had no “tax home”; deductions allowed for certain expenses estimated under <i>Cohan</i> rule	Yes	Split
<i>Williams v. Comm’r</i> , T.C. Summ. Op. 2007-102	Deductions denied for expenses not substantiated; deductions for medical expenses not exceeding the seven and half percent floor of IRC 213(a) denied	Yes	IRS
<i>Woodard v. Comm’r</i> , T.C. Summ. Op. 2008-45	Deductions for medical expenses not exceeding the seven and half percent floor of IRC 213(a) denied; deductions denied for expenses not substantiated	Yes	IRS
<i>Xiong v. Comm’r</i> , T.C. Summ. Op. 2007-96	Deductions denied for travel expenses while TP was not traveling away from his tax home; deductions denied for expenses not substantiated or personal in nature; deductions for business use of home denied because TP not involved in separate trade or business	Yes	IRS
<i>Yanke v. Comm’r</i> , T.C. Memo. 2008-131	Deductions denied for travel expenses while TP was not traveling away from his tax home	Yes	IRS
<i>Zbylut v. Comm’r</i> , T.C. Memo. 2008-44	Deductions allowed for travel and incidental expenses properly substantiated and incurred while away from home; deductions denied for miscellaneous expenses not substantiated or personal in nature	No	Split
<b>Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships - Schedules C, E, F)</b>			
<i>Agbaniyaka v. Comm’r</i> , T.C. Memo. 2007-300	Deduction denied for arts and crafts activity because TPs (H&W) not engaged in trade or business activity with continuity, regularity, and with the primary purpose of deriving income and profit; deductions denied for educational expenses and miscellaneous unreimbursed employee expenses not substantiated and not actually paid or incurred	Yes	IRS
<i>Albers v. Comm’r</i> , T.C. Memo. 2007-144	Deductions denied for health insurance premiums and medical costs claimed under “employee benefit programs” not ordinary and necessary, and not actually paid or incurred by business	No	IRS
<i>Arnold v. Comm’r</i> , T.C. Memo. 2007-168	Deductions denied for expenses not substantiated and could not be estimated under <i>Cohan</i> rule	Yes	IRS
<i>BB&amp;T Corp. v. U.S.</i> , 523 F.3d 461 (4th Cir. 2008), <i>rehearing en banc denied</i> (4th Cir. June 27, 2008)	Deductions denied for rent and related expenses associated with the corporation’s participation in a lease-in/lease-out (LILO) sham transaction because the transaction not in substance an ordinary and necessary business expense.	No	IRS
<i>Benson v. Comm’r</i> , T.C. Summ. Op. 2008-29	Deductions denied for activity that was not engaged in for profit; deductions denied for expenses not reasonable or necessary	Yes	IRS
<i>Berryman v. Comm’r</i> , T.C. Summ. Op. 2007-138	Deductions denied for marketing activity that was not engaged in for profit	Yes	IRS

Table 4: Trade or Business Expenses Under IRC § 162(a) and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
<i>Black v. Comm’r</i> , T.C. Memo. 2007-364	Deductions denied for miscellaneous expenditures personal in nature and not properly substantiated	Yes	IRS
<i>Brown v. Comm’r</i> , T.C. Summ. Op. 2007-135	Duplication deductions for rent expenses denied	Yes	IRS
<i>Brown v. Comm’r</i> , T.C. Summ. Op. 2007-141	Duplication deduction for repayment of loan principal denied	Yes	IRS
<i>Burkley v. Comm’r</i> , T.C. Summ. Op. 2008-20	Deductions denied for expenses not substantiated	Yes	IRS
<i>Burski v. Comm’r</i> , T.C. Summ. Op. 2007-212	Deductions denied for travel expenses while not away from home	Yes	IRS
<i>Cameron v. Comm’r</i> , T.C. Memo. 2007-260	Deductions denied because TP’s stock trading activity was not regular, continuous, and frequent enough to be considered a trade or business; deductions denied for activity not engaged in for profit; deductions for education expenses and seminar attendance denied under IRC 274(h)(7)	Yes	IRS
<i>Colvin v. Comm’r</i> , T.C. Memo. 2007-157, <i>aff’d</i> by 2008-2 U.S. Tax Cas. (CCH) P50,450 (5th Cir. 2008)	Deductions denied for expenses not substantiated	Yes	IRS
<i>Conopco, Inc. v. U.S.</i> , 100 A.F.T.R.2d (RIA) 5296 (D.N.J. 2007), <i>appeal docketed</i> , No. 07-3564 (2d Cir. Aug. 30, 2007)	Deductions denied for amounts paid or incurred by a corporation in connection with the reacquisition of its stock under IRC 162(k)	No	IRS
<i>Derby v. Comm’r</i> , T.C. Memo. 2008-45	Deductions denied for expenses not substantiated and could not be estimated under <i>Cohan</i> rule	No	IRS
<i>Diller v. Comm’r</i> , T.C. Summ. Op. 2007-146	Deductions denied for expenses not substantiated and for activity not engaged in for profit	Yes	IRS
<i>Dunne v. Comm’r</i> , T.C. Memo. 2008-63	Deductions denied for legal expenses not substantiated	No	IRS
<i>Edwards v. Comm’r</i> , T.C. Summ. Op. 2007-182	Deductions denied for compensation and transportation expenses not substantiated	No	IRS
<i>Ellis v. Comm’r</i> , T.C. Memo. 2007-207, <i>appeal docketed</i> (10th Cir. Dec. 26, 2008)	Deductions denied for expenses not substantiated and could not be estimated under <i>Cohan</i> rule	No	IRS
<i>Enbridge Energy Co. v. U.S.</i> , 553 F. Supp. 2d 716 (S.D. Tex. 2008), <i>appeal docketed</i> , No. 08-20261 (5th Cir. May 16, 2008)	Deductions denied for amortization and depreciation based on inflated basis in abusive tax shelter transaction; expenses not ordinary and necessary	No	IRS
<i>Eyler v. Comm’r</i> , T.C. Memo. 2007-350	Deductions denied for spouse’s health insurance premiums personal in nature; expenses not ordinary and necessary	No	IRS
<i>E. J. Harrison &amp; Sons, Inc. v. Comm’r</i> , 270 Fed. Appx. 667 (9th Cir. 2008), <i>aff’g</i> T.C. Memo. 2006-133, <i>on remand from</i> 138 Fed. Appx. 994 (9th Cir. 2005), <i>aff’g in part and rev’g in part</i> T.C. Memo. 2003-239	Tax Court’s prior determination of deductions for reasonable compensation affirmed	No	IRS
<i>Fisher v. Comm’r</i> , T.C. Summ. Op. 2008-35	Deductions denied for expenses not substantiated	Yes	IRS
<i>Follum v. Comm’r</i> , T.C. Memo. 2007-164, <i>aff’d</i> by 267 Fed. Appx. 309 (4th Cir. 2008)	Deductions denied for fishing activity that was not engaged in for profit	Yes	IRS
<i>Frahm v. Comm’r</i> , T.C. Memo. 2007-351	Deductions allowed for TPs (H&W) health insurance premiums and medical expenses according to employee benefits program; expenses ordinary and necessary; expenses not subject to 60 percent limitation of IRC 162(l)	No	TPs
<i>General Mills, Inc. v. U.S.</i> , 101 A.F.T.R.2d (RIA) 550 (D. Minn. 2008), <i>appeal docketed</i> , No. 08-1638 (8th Cir. Mar. 21, 2008)	Deductions allowed for cash distribution redemptive dividends paid to employees in satisfaction of corporation’s obligation to repurchase stock under IRC 162(k)	No	TP
<i>Glotov v. Comm’r</i> , T.C. Memo. 2007-147	Deductions denied for software development expenses and depreciation because TP not engaged in trade or business with the primary purpose of deriving profit	Yes	IRS
<i>Green v. Comm’r</i> , 507 F.3d 857 (5th Cir. 2007), <i>aff’g</i> T.C. Memo. 2005-250	Deductions denied for expenses in collecting a personal judgment not incurred in carrying on any trade or business; deductions denied for exemplary damages expenses not ordinary and necessary	No	IRS

Table 4: Trade or Business Expenses Under IRC § 162(a) and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
<i>Haney v. Comm’r</i> , T.C. Memo. 2007-238	Deductions denied for expenses not substantiated and personal in nature; deductions denied because auto racing activity did not constitute trade or business activity entered into for profit	No	IRS
<i>Jackson v. Comm’r</i> , T.C. Summ. Op. 2007-208	Deductions denied for expenses not substantiated or personal in nature; deductions denied for activity not engaged in for profit	Yes	IRS
<i>Jackson v. Comm’r</i> , T.C. Memo. 2008-70	Deductions denied for expenses not substantiated, previously deducted, not incurred, or personal in nature; start-up expenses cannot be amortized when election not filed under IRC 195	Yes	IRS
<i>Kanofsky v. Comm’r</i> , 101 A.F.T.R.2d (RIA) 1501 (3d Cir. 2008), <i>aff’g</i> T.C. Memo. 2006-79, <i>rehearing en banc denied</i> (3d Cir. June 4, 2008)	Deductions denied because TP not actively engaged in a trade or business	Yes	IRS
<i>Keating v. Comm’r</i> , T.C. Memo. 2007-309, <i>appeal docketed</i> , No. 08-1266 (8th Cir. Jan. 28, 2008)	Deductions denied for horse breeding activity that was not engaged in for profit	No	IRS
<i>Keita v. Comm’r</i> , T.C. Summ. Op. 2007-154	Deductions denied for expenses not substantiated; deductions denied for business use of home not regular and exclusive	Yes	IRS
<i>Kerr-Mcgee Corp. v. United States</i> , 77 Fed. Cl. 309 (2007)	Deductions allowed for environmental remediation costs under IRC 198 if TP caused the contamination; remediation expenses increasing value of the property and not ordinary and necessary should be capitalized under IRC 263	No	Split
<i>Knight v. Comm’r</i> , 128 S. Ct. 782 (2008)	Deductions denied for investment advisory fees paid by the trust in excess of the two-percent floor since IRC 67(e)(1) only allows full deductibility if the costs would not have been incurred if the property were not held in trust	No	IRS
<i>Knowles v. Comm’r</i> , T.C. Summ. Op. 2008-40	Deductions allowed for expenses ordinary and necessary; deductions denied for expenses personal in nature	Yes	Split
<i>Knudsen v. Comm’r</i> , T.C. Memo. 2007-340	Deductions denied for exotic animal breeding activities because TPs not engaged in trade or business for profit	No	IRS
<i>Kurtz v. Comm’r</i> , T.C. Memo. 2008-111, <i>reconsideration denied</i> (T.C. July 7, 2008)	Deductions for meals and incidental expenses (M & IE) limited to 50 percent of applicable M & IE rates under IRC 274(n)	No	IRS
<i>Larvadain v. Comm’r</i> , T.C. Summ. Op. 2007-196	Deductions denied for advertising car and truck, legal/professional, and other office expenses not substantiated; deductions for business use of home denied because TP did not use a portion of a dwelling regularly and exclusively for business	No	IRS
<i>Lease v. Comm’r</i> , T.C. Summ. Op. 2008-11	Deductions allowed for travel expenses properly substantiated; deductions denied for expenses not substantiated	Yes	Split
<i>Lebloch v. Comm’r</i> , T.C. Memo. 2007-145, <i>appeal docketed</i> , No. 07-74364 (9th Cir. 2007)	Deductions denied for travel, home office, and miscellaneous expenses not substantiated; deductions denied for travel abroad expenses personal in nature; deductions for business use of home denied because TPs (H&W) did not use a portion of a dwelling regularly and exclusively for business	No	IRS
<i>Lockett v. Comm’r</i> , T.C. Memo. 2008-5, <i>appeal transferred to 11th Cir.</i> , No. 08-12466 (D.C. Cir. May 2, 2008)	Deductions denied for expenses not substantiated	Yes	IRS
<i>Maciel v. Comm’r</i> , 489 F.3d 1018 (9th Cir. 2007), <i>rev’g in part</i> , T.C. Memo. 2004-28	Deductions allowed for racing activity expenses properly substantiated	No	TP
<i>Mallin v. Comm’r</i> , T.C. Summ. Op. 2008-13	Deductions allowed for woodworking expenses ordinary and necessary; deductions for business use of home exceeding gross income from the business denied according to IRC 280A(c)(5)	Yes	Split
<i>McClain v. Comm’r</i> , T.C. Summ. Op. 2007-175	Deductions denied for expenses related to various business activities when TP not engaged in rental activity with a profit motive and the expenses not ordinary and necessary; deductions denied for start-up expenditures under IRC 195(a)	Yes	IRS
<i>Meyer v. Comm’r</i> , T.C. Summ. Op. 2007-181	Deductions denied for corporate expenses not incurred by TP in individual capacity	Yes	IRS
<i>Mohammadpour v. Comm’r</i> , Summ. Op. 2007-163	Deductions for gambling losses denied because TP not engaged in gambling as a trade or business activity for profit	Yes	IRS
<i>Moreira v. Comm’r</i> , T.C. Memo. 2008-105	Deductions denied for expenses not substantiated	Yes	IRS
<i>Morris v. Comm’r</i> , T.C. Memo. 2008-65	Deductions denied for expenses not substantiated	Yes	IRS

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Case Citation	Issue(s)	Pro Se	Decision
<i>Myers v. Comm’r</i> , T.C. Summ. Op. 2007-194	Deductions allowed for gambling activity conducted with continuity, regularity, and the primary purpose of earning a profit	No	TP
<i>Myrick v. Comm’r</i> , T.C. Summ. Op. 2007-143	Deduction denied for event planning activity because TP not engaged in trade or business activity with continuity, regularity, and with the primary purpose of deriving income and profit	Yes	IRS
<i>Myrick v. Comm’r</i> , T.C. Summ. Op. 2007-184	Deductions denied for expenses not substantiated or personal in nature; some deductions allowed for properly substantiated expenses	Yes	Split
<i>Negret v. Comm’r</i> , T.C. Summ. Op. 2008-26	Deductions denied for vehicle insurance expenses not substantiated and when a standard mileage rate used.	Yes	IRS
<i>Odelugo v. Comm’r</i> , T.C. Memo. 2008-92	Deductions denied for expenses not substantiated, personal in nature, or not ordinary and necessary	No	IRS
<i>Oji v. Comm’r</i> , T.C. Memo. 2008-85	Deductions denied for expenses not substantiated	Yes	IRS
<i>Osborne v. Comm’r</i> , T.C. Memo. 2008-40	Deductions denied for expenses not substantiated	Yes	IRS
<i>Oswandel v. Comm’r</i> , T.C. Memo. 2007-183	Deductions denied for ministerial activities because TPs not engaged in trade or business for profit; deductions denied for expenses not substantiated	Yes	IRS
<i>Pearson v. Comm’r</i> , T.C. Memo. 2007-341	Deductions denied for expenses not substantiated or not actually incurred	Yes	IRS
<i>Rovell v. Comm’r</i> , T.C. Summ. Op. 2007-113	Deductions denied for expenses not substantiated; deductions allowed for state income taxes properly substantiated	Yes	Split
<i>Royster v. Comm’r</i> , T.C. Summ. Op. 2007-151	Deductions denied for expenses not substantiated and for activity not engaged in for profit	Yes	IRS
<i>Rozzano v. Comm’r</i> , T.C. Memo. 2007-177	Deductions allowed for expenses attributable to the horse boarding activities engaged in for profit	No	TP
<i>Runels v. Comm’r</i> , T.C. Summ. Op. 2008-10	Deductions denied for expenses not substantiated or personal in nature	Yes	IRS
<i>Schoolcraft-Burkey v. Comm’r</i> , T.C. Summ. Op. 2007-126	Deductions denied for expenses not substantiated, but allowed for substantiated expenses; deductions denied for expenses not incurred or paid	Yes	Split
<i>Showler v. Comm’r</i> , T.C. Summ. Op. 2008-8	Deductions denied for expenses not substantiated; deductions allowed for substantiated expenses	Yes	Split
<i>Singh v. Comm’r</i> , T.C. Memo. 2008-68	Deductions denied for expenses personal in nature	Yes	IRS
<i>Sita v. Comm’r</i> , T.C. Memo. 2007-363, <i>appeal reinstated</i> , No. 08-1764 (7th Cir. May 19, 2008)	Deductions denied for expenses not substantiated	Yes	IRS
<i>Smith v. Comm’r</i> , T.C. Memo. 2007-368, <i>appeal docketed</i> , No. 08-72402 (9th Cir. May 23, 2008)	Deductions denied for horse and dog breeding activities not engaged in for profit; deductions allowed for cow and dairy farm activity engaged in for profit	No	Split
<i>Stephens v. Comm’r</i> , T.C. Summ. Op. 2008-18	Deductions denied for out-of-pocket medical care expenses not ordinary and necessary; Deductions for health insurance premiums only 60% deductible under IRC 162(l)	No	IRS
<i>Tarter v. Comm’r</i> , T.C. Memo. 2007-320	Deductions denied for expenses not substantiated	No	IRS
<i>Tash v. Comm’r</i> , T.C. Memo. 2008-120	Deductions allowed for payroll expenses estimated under <i>Cohan</i> rule; deductions denied for expenses not substantiated	No	Split
<i>Tomlinson v. Comm’r</i> , T.C. Summ. Op. 2007-210	Deductions denied for medical expenses not substantiated; deductions denied for miscellaneous expenses because TP not engaged in active trade or business	Yes	IRS
<i>Tripp v. Comm’r</i> , T.C. Summ. Op. 2007-174	Deductions allowed for partnership losses and partnership salary expenses not substantiated but corroborated by TPs credible evidence	Yes	TP
<i>Tyson Foods, Inc. v. Comm’r</i> , T.C. Memo. 2007-188	Deductions denied for expenses not substantiated and could not be estimated under <i>Cohan</i> rule	No	IRS
<i>Universal Mktg. v. Comm’r</i> , T.C. Memo. 2007-305	Deductions denied for executive compensation not reasonable; deductions denied for incidental materials and supplies not substantiated	Yes	IRS
<i>Vigil v. Comm’r</i> , T.C. Summ. Op. 2008-6	Deductions denied for travel, meals, and entertainment expenses not substantiated	Yes	IRS
<i>Vitamin Vill., Inc. v. Comm’r</i> , T.C. Memo. 2007-272	Deductions allowed for reasonable compensation paid to corporation's sole executive and shareholder; deductions allowed for ordinary and necessary advertising expenses	Yes	Split

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Case Citation	Issue(s)	Pro Se	Decision
<i>Vogt v. Comm’r</i> , T.C. Memo. 2007-209, <i>appeal docketed</i> , No. 08-71133 (9th Cir. Mar. 12, 2008)	Deductions denied for expenses not substantiated	Yes	IRS
<i>V.R. Deangelis M.D.P.C. v. Comm’r</i> , T.C. Memo. 2007-360, <i>appeal docketed</i> , No. 08-1143 (2d Cir. Mar. 3, 2008)	Deduction denied for life insurance premium expenses not ordinary and necessary	No	IRS
<i>Walker v. Comm’r</i> , T.C. Summ. Op. 2008-41	No travel expense deductions because TP had no “tax home”	Yes	IRS
<i>Walters v. Comm’r</i> , T.C. Summ. Op. 2007-167	Deductions denied for mileage expenses not substantiated	Yes	IRS
<i>Yip v. Comm’r</i> , T.C. Memo. 2007-139	Deductions denied for expenses not substantiated	Yes	IRS

**Table 5 Accuracy-Related Penalty Under IRC § 6662(b)(1) and (2)**

Case Citation	Issue(s)	Pro Se	Decision
<b>Individual Taxpayer (But Not Sole Proprietorships)</b>			
<i>Atkin v. Comm’r</i> , T.C. Memo. 2008-93	6662(b)(1) & (2) - Failed to roll over IRA account	Yes	IRS
<i>Barrett v. U.S.</i> , 100 A.F.T.R.2d (RIA) 6934 (W.D. Okla. 2007), appeal docketed, No. 08-6017 (10th Cir. Feb. 1, 2008)	6662(b)(1) - Claimed that work paid for from tax-free fund is not taxable	No	IRS
<i>Boggs v. Comm’r</i> , T.C. Memo. 2008-81, appeal docketed, No. 08-1907 (6th Cir. June 30, 2008)	6662(b)(1) & (2) - TPs (H&W) claiming deduction for loss of “Human Capital”	Yes	IRS
<i>Cabirac v. Comm’r</i> , T.C. Memo. 2008-142	6662(b)(2) - TP failed to report substantial income	Yes	IRS
<i>Clark v. Comm’r</i> , T.C. Memo. 2008-71	6662(b)(1) & (2) - Negligently prepared returns and claimed income for work in international waters as foreign income	No	IRS
<i>Dawson v. Comm’r</i> , T.C. Summ. Op. 2008-17	6662(b)(1) - TPs (H&W) reasonably attempted to comply with their reporting requirements by offsetting gambling winnings with gambling losses	Yes	TP
<i>Foster v. Comm’r</i> , T.C. Summ. Op. 2008-22	6662(b)(1) - Failed to show good faith or reasonable cause in deducting education expenses	No	IRS
<i>G. Kierstead Family Holdings Trust v. Comm’r</i> , T.C. Memo. 2007-158	6662(b)(1) - TP failed to prove reliance on professional and failed to assert any other basis for relief	No	IRS
<i>Gagliardi v. Comm’r</i> , T.C. Memo. 2008-10.	6662(b)(2) - TP reasonably and in good faith relied on his preparer to report gambling wins and losses	No	TP
<i>Gibson v. Comm’r</i> , T.C. Memo. 2007-224	6662(b)(1) & (2) - TP reasonably relied on tax attorney’s advice	No	TP
<i>Green v. Comm’r</i> , 100 A.F.T.R.2d (RIA) 6562 (5th Cir. 2007), aff’g T.C. Memo. 2005-250, reh’g denied (Jan. 10, 2008)	6662(b)(2) - Failed to pay taxes on settlement and deducted legal fees of obtaining settlement	No	IRS
<i>Green v. Comm’r</i> , T.C. Memo. 2007-217	6662(b)(1) - TP negligently failed to include settlement income	Yes	IRS
<i>Hynes v. Comm’r</i> , T.C. Summ. Op. 2008-1	6662(b)(2) - TP’s good faith at the time the return was filed controls rather than the action he took after he received the notice of deficiency	Yes	IRS
<i>Ito v. Comm’r</i> , T.C. Summ. Op. 2008-37	6662(b)(1) - Failure to report tip income and kept no records	Yes	IRS
<i>Keith v. Comm’r</i> , T.C. Summ. Op. 2007-214	6662(b)(2) - Understatement less than threshold amount for the imposition of penalty for discharge of indebtedness	No	TP
<i>Kovachevich v. Comm’r</i> , T.C. Summ. Op. 2007-179	6662(b)(1) - TP failed to make a reasonable attempt to ascertain correctness of deductions	Yes	IRS
<i>Langroudi v. Comm’r</i> , T.C. Summ. Op. 2007-156	6662(b)(1) - TP not liable because of the intricate and complicated nature of the tax treaty with Belgium, reported all income	Yes	TP
<i>Larsen v. Comm’r</i> , T.C. Memo. 2008-73	6662(b)(1) & (2) - Claimed money from employer was a gift	No	IRS
<i>MacMurray v. Comm’r</i> , T.C. Summ. Op. 2007-118	6662(b)(2) - TP, a former IRS lawyer did not make reasonable inquiry to see if position was correct	Yes	IRS
<i>Mezrah v. Comm’r</i> , T.C. Memo. 2008-123	6662(b)(1) - Failed to show that partnership interest had been gifted to son, but showed reliance on tax professional for passive activity loss	No	Split
<i>Muller v. Comm’r</i> , T.C. Summ. Op. 2007-207	6662(b)(2) - No reliance, TPs (H&W) did not provide preparer with information about IRA distributions	Yes	IRS
<i>Neal v. Comm’r</i> , T.C. Summ. Op. 2007-209	6662(b)(1) & (2) - TP failed to maintain adequate records and is therefore negligent	Yes	IRS
<i>Oswandel v. Comm’r</i> , T.C. Memo. 2007-183	6662(b)(1) - Lack of accurate records with no reasonable cause and good faith	Yes	IRS
<i>Pedersen v. Comm’r</i> , T.C. Summ. Op. 2007-161	6662(b)(1) & (2) - TP negligent for not examining his return cannot demonstrate reasonable cause or good faith for the underpayment	Yes	IRS
<i>Perkins v. Comm’r</i> , T.C. Memo. 2008-41	6662(b)(1) & (2) - TP reasonably relied on a tax attorney in failing to report alimony payments	No	TP

Table 5: Accuracy-Related Penalty Under IRC § 6662(b)(1) and (2)

Case Citation	Issue(s)	Pro Se	Decision
<i>Pettit v. Comm’r</i> , T.C. Memo. 2008-87	6662(b)(1) & (2) - TPs (H&W) reasonably and in good faith relied on the preparer regarding settlement income	No	TP
<i>Randall v. Comm’r</i> , 100 A.F.T.R.2d (RIA) 6946 (10th Cir. 2007), <i>aff’g</i> T.C. Memo. 2007-1	6662(b)(1) - Failed to report 1099 income and no attempt to comply with the Code	Yes	IRS
<i>Randall v. Comm’r</i> , T.C. Memo. 2008-138	6662(b)(1) & (2) - Failure to report substantial amounts of income	Yes	IRS
<i>Rector, Estate of v. Comm’r</i> , T.C. Memo. 2007-367	6662(b)(1) - Estate did not properly report gifts	No	IRS
<i>Schoolcraft-Burkey v. Comm’r</i> , T.C. Summ. Op. 2007-126	6662(b)(2) - TP negligently failed to report settlement income	Yes	IRS
<i>Schubert v. Comm’r</i> , T.C. Summ. Op. 2008-24	6662(b)(1) - Lack of adequate records	Yes	IRS
<i>Smith v. Comm’r</i> , T.C. Summ. Op. 2007-106	6662(b)(1) -TP’s circumstances (homelessness, health, & technical law) were reasonable cause	Yes	TP
<i>Snead v. Comm’r</i> , T.C. Summ. Op. 2008-57	6662(b)(1) - Failed to provide complete information to tax professional	Yes	IRS
<i>Straus v. Comm’r</i> , T.C. Summ. Op. 2007-107	6662(b)(1) & (2) - TPs (H&W) did not act with reasonable cause by failing to inquire about the taxability of the life insurance distribution	Yes	IRS
<i>Talmage v. Comm’r</i> , T.C. Memo 2008-34	6662(b)(1) - TP not liable because fraud penalty already assessed against her spouse, resulting in impermissible stacking	No	TP
<i>Tateosian v. Comm’r</i> , T.C. Memo. 2008-101	6662(b)(1) - Changes in the law and TP’s pension caused confusion, TP acted with reasonable cause and good faith	No	TP
<i>Theurer v. Comm’r</i> , T.C. Memo. 2008-61	6662(b)(2) - TP failed to include alimony in her taxable income	No	IRS
<i>Thompson, Estate of v. Comm’r</i> , 100 A.F.T.R.2d (RIA) 5792 (2d Cir. 2007), <i>vacating and remanding</i> T.C. Memo. 2004-174, <i>cert. denied</i> , 128 S. Ct. 2932 (June 16, 2008)	6662(b) - Remanded to determine reasonable cause and good faith	No	Remanded
<i>Thompson v. Comm’r</i> , T.C. Memo. 2007-174	6662(b)(1) - TP made reasonable attempt to comply with IRS laws by obtaining software to aid him in his return preparation	No	TP
<i>Thompson v. Comm’r</i> , T.C. Memo. 2007-327, <i>appeal docketed</i> , No. 07-3917 (8th Cir. Dec. 10, 2007)	6662(b)(2) - TP did not address 6662 arguments	Yes	IRS
<i>Woodard v. Comm’r</i> , T.C. Summ. Op. 2008-45	6662(b)(2) - Failure to produce any documentation or records or explain reasoning for deductions	Yes	IRS

**Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships - Schedule C, E, F)**

<i>Agbaniyaka v. Comm’r</i> , T.C. Memo. 2007-300	6662(b)(1) - TP, a trained revenue agent, failed to maintain sufficient records to support deductions	Yes	IRS
<i>Akers v. Comm’r</i> , T.C. Memo. 2007-296, <i>appeal docketed</i> , No. 08-1186 (Fed. Cir. Jan. 24, 2008), <i>appeal transferred</i> , 273 Fed. Appx. 915 (Fed. Cir. Mar. 10, 2008), <i>appeal docketed</i> , No. 08-1218 (2d Cir. Mar. 18, 2008)	6662(b)(1) & (2) - TP failed to maintain adequate records to substantiate claimed deductions.	No	IRS
<i>Arberg v. Comm’r</i> , T.C. Memo. 2007-244	6662(b)(1) & (2) - TP failed to produce any records substantiating deductions	No	IRS
<i>Arnold v. Comm’r</i> , T.C. Memo. 2007-168	6662(b)(1) & (2) - TPs (H&W) failed to show that they had reasonable cause or acted in good faith for their deductions	Yes	IRS
<i>AWG Leasing Trust v. U.S.</i> , 101 A.F.T.R.2d (RIA) 2397 (N.D. Ohio 2008)	6662(b)(1) - SILO transaction, trust did not carry burden of reasonable cause defense, court sustains accuracy-related penalties to partnership’s returns. Individual partners may assert reasonable cause defense in partner-level refund action	No	IRS
<i>Berryman v. Comm’r</i> , T.C. Summ. Op. 2007-138	6662(b)(1) - Deductions of personal items	Yes	IRS
<i>Bigler v. Comm’r</i> , T.C. Memo. 2008-133	6662(b)(2) -TPs kept detailed and accurate records and acted with reasonable cause and in good faith	No	TP
<i>Black v. Comm’r</i> , T.C. Memo. 2007-364	6662(b)(1) & (2) - TP is not liable for the underpayments of tax due to fraud by spouse	Yes	TP
<i>Brown v. Comm’r</i> , T.C. Summ. Op. 2007-135	6662(b)(1) - Many errors and irregularities of TPs (H&W) show negligence	Yes	IRS

Table 5: Accuracy-Related Penalty Under IRC § 6662(b)(1) and (2)

Case Citation	Issue(s)	Pro Se	Decision
<i>Burkley v. Comm’r</i> , T.C. Summ. Op. 2008-20	6662(b)(2) - TP acknowledges deficiency and unreasonably relied on tax preparer who was not an accountant or familiar with tax software	Yes	IRS
<i>Enbridge Energy Co., Inc. v. U.S.</i> , 101 A.F.T.R.2d (RIA) 1733 (S.D.Tex. 2008), <i>appeal docketed</i> , No. 08-20261 (5th Cir. Apr. 24, 2008)	6662(b)(1) & (2) - TP knowingly engaged in a scheme to obfuscate the real transaction and cannot claim reliance on tax professional.	No	IRS
<i>Farah v. Comm’r</i> , T.C. Memo. 2007-369	6662(b)(1) - TPs (H&W) failed to prove they reasonably relied on a competent tax professional and failed to assert any other basis for relief.	No	IRS
<i>Glotov v. Comm’r</i> , T.C. Memo. 2007-147	6662(b)(1) - TP took business deductions but no business	Yes	IRS
<i>Jackson v. Comm’r</i> , T.C. Memo. 2008-70	6662(b)(1) - TP failed to substantiate and ascertain the correctness of deductions	Yes	IRS
<i>Jade Trading, LLC v. U.S.</i> , 100 A.F.T.R.2d (RIA) 7123 (Fed. Cl. 2007), <i>reconsideration denied</i> by 101 A.F.T.R.2d (RIA) 1411 (Fed. Cl. 2008)	6662(b)(1) & (2) - Application of penalties at the partnership level is affirmed without consideration of the reasonable cause defenses, which may be raised in any partner level proceedings.	No	IRS
<i>Jade Trading, LLC v. U.S.</i> , 101 A.F.T.R.2d (RIA) 1411 (Fed. Cl. 2008), <i>denying reconsideration</i> of 100 A.F.T.R.2d (RIA) 7123 (Fed. Cl. 2007)	6662(b)(1) - TP did not demonstrate a manifest error of law in the Court’s application of the negligence penalty; application of penalties at the partnership level affirmed.	No	IRS
<i>King v. Comm’r</i> , 100 A.F.T.R.2d (RIA) 6481 (11th Cir. 2007), <i>aff’g</i> T.C. Memo. 2006-112	6662(b)(1) - Failure to provide complete information to tax professional	No	IRS
<i>Kopty v. Comm’r</i> , T.C. Memo. 2007-343, <i>appeal docketed</i> , No. 08-1171 (D.C. Cir. Apr. 29, 2008)	6662(b)(1) - Failure to report IRA distributions and dividends shows negligence or disregard of rules or regulations	Yes	IRS
<i>Lai v. Comm’r</i> , T.C. Memo. 2007-165	6662(b)(1) & (2) - TP failed to report tip income to tax preparer	No	IRS
<i>Litman v. U.S.</i> , 100 A.F.T.R.2d (RIA) 5716 (Fed. Cl. 2007), <i>amended</i> by 100 A.F.T.R.2d (RIA) 6733 (Fed. Cl. 2007), <i>amended and supplemented</i> by 101 A.F.T.R.2d (RIA) 1395 (Fed. Cl. 2008)	6662(b)(1) - TPs acted with reasonable cause and in good faith	No	TP
<i>Litman v. U.S.</i> , 101 A.F.T.R.2d (RIA) 1395 (Fed. Cl. 2008), <i>amending and supplementing</i> 100 A.F.T.R.2d (RIA) 6733 (Fed. Cl. 2007), <i>amending</i> 100 A.F.T.R.2d (RIA) 5716 (Fed. Cl. 2007)	6662(b)(1) - TP carried its burden of showing entitlement to the defenses of 6664(c) because TP acted upon a reasonable cause and in good faith	No	TP
<i>McCammon v. Comm’r</i> , T.C. Memo. 2008-114	6662(b)(2) - TP failed to produce sufficient evidence for deductions	Yes	IRS
<i>Monk v. Comm’r</i> , T.C. Memo. 2008-64	6662 - Mistake was the result of accountant’s understandable error	No	TP
<i>Moreira v. Comm’r</i> , T.C. Memo. 2008-105	6662(b)(1) - TP failed to keep adequate records	Yes	IRS
<i>Myrick v. Comm’r</i> , T.C. Summ. Op. 2007-143	6662(b)(1) - TP failed to maintain adequate records to substantiate deductions	Yes	IRS
<i>Myrick v. Comm’r</i> , T.C. Summ. Op. 2007-184	6662(b)(1) - TP failed to maintain accounting records and keep receipts or attempt to recreate records	Yes	IRS
<i>Nelson v. Comm’r</i> , 130 T.C. No. 5, WL 540331 (Feb. 28, 2008)	6662(b)(1) - TPs acted in good faith and with reasonable cause based on the complicated nature of section 451(d)	No	TP
<i>Neufeld v. Comm’r</i> , T.C. Memo. 2008-79	6662(b)(2) - TPs (H&W) failed to oversee their tax preparer	Yes	IRS
<i>Oria v. Comm’r</i> , T.C. Memo. 2007-226	6662(b)(1) - TPs (H&W) were negligent and failed to show reasonable cause or act in good faith in relying on accountant	No	IRS
<i>Osborne v. Comm’r</i> , T.C. Memo. 2008-40	6662(b)(1) - TPs (H&W) failed to report income, maintain adequate business records, or exercise due care in reporting their income and expenses.	Yes	IRS
<i>Prudhomme v. Comm’r</i> , T.C. Memo. 2008-83, <i>appeal docketed</i> , No. 08-60449 (5th Cir. May 16, 2008)	6662(b)(2) - TPs (H&W) failed to provide their preparers with adequate information	No	IRS
<i>Ramirez v. Comm’r</i> , T.C. Memo. 2007-347	6662(b)(2) - Gross discrepancies between the tax reported and the tax actually owed	Yes	IRS
<i>Royster v. Comm’r</i> , T.C. Summ. Op. 2007-151	6662(b)(2) - TP failed to maintain adequate records to substantiate claimed deductions	Yes	IRS
<i>Runels v. Comm’r</i> , T.C. Summ. Op. 2008-10	6662(b)(1) & (2) - TPs (H&W) underreported income, overstated deductions and failed to show reasonable cause	Yes	IRS



Table 5: Accuracy-Related Penalty Under IRC § 6662(b)(1) and (2)

Case Citation	Issue(s)	Pro Se	Decision
<i>Rusten v. Comm’r</i> , T.C. Summ. Op. 2008-16	6662(b)(1) & (2) - Reasonable cause because unusual circumstances and complicated nature of foreign tax	Yes	TP
<i>Sala v. U.S.</i> , 552 F. Supp. 2d 1167 (D. Colo. 2008), <i>motion for new trial denied</i> , 102 A.F.T.R.2d (RIA) 5292 (2008)	6662(b) - TP filed a qualified amended return and the IRS is not allowed to offset any excess interest payments made by TP with an accuracy-related penalty	No	TP
<i>Smith v. Comm’r</i> , T.C. Memo. 2007-154, <i>appeal docketed</i> , No. 07-14376 (11th Cir. Sept. 13, 2007), <i>appeal dismissed</i> (Nov. 7, 2007).	6662(b)(1) - TP’s reliance on her tax professional was reasonable and she showed good faith	No	TP
<i>Smith v. Comm’r</i> , T.C. Memo. 2007-368, <i>appeal docketed</i> , No. 08-72402 (9th Cir. May 23, 2008)	6662(b)(1) & (2) - TPs had reasonable cause for their noncash charitable contribution deductions but negligent in their disallowed schedule F losses.	No	TP
<i>Sparkman v. Comm’r</i> , 100 A.F.T.R.2d (RIA) 6961 (9th Cir. 2007), <i>aff’g</i> T.C. Memo. 2005-136	6662(b)(1) - Sham business, disallowed depreciation losses and charitable donation deductions	No	IRS
<i>Tarter v. Comm’r</i> , T.C. Memo. 2007-320	6662(b)(1) - TPs (H&W) failed to persuade court that failure to maintain records was excused by reasonable cause and good faith	No	IRS
<i>Tash v. Comm’r</i> , T.C. Memo. 2008-120	6662(b)(2) - TP provided no evidence establishing tax preparer as a competent tax professional and did not provide preparer with all information.	No	IRS
<i>Tripp v. Comm’r</i> , T.C. Summ. Op. 2007-174	6662(b)(1) - TP entitled to deductions for losses	Yes	TP
<i>Vigil v. Comm’r</i> , T.C. Summ. Op. 2008-6	6662(b)(2) - TP failed on the disallowed business expense deductions but prevailed on the section 1401 self-employment exemption because of reliance on preparer	Yes	Split
<i>Vogt v. Comm’r</i> , T.C. Memo. 2007-209, <i>appeal docketed</i> , No. 08-71133 (9th Cir. Mar. 12, 2008)	6662(b)(1) - Noncompliant TP negligent for failing to report partnership distribution	Yes	IRS
<i>Walker v. Comm’r</i> , T.C. Summ. Op. 2008-41	6662(b)(2) - TPs (H&W) failed to bear the burden of proving that they had reasonable cause and acted in good faith	Yes	IRS
<i>Xiong v. Comm’r</i> , T.C. Summ. Op. 2007-96	6662(b)(1) & (2) - TP did not make a reasonable attempt to comply with rules and regulations regarding certain business deductions but was not found negligent or to have disregarded rules for home office deductions	Yes	Split

**Table 6** **Civil Damages for Certain Unauthorized Collection Actions Under IRC § 7433**

Case Citation	Issue(s)	Pro Se	Decision
<b>Individual v. Business Status Unclear from Court Opinion</b>			
<i>In re Abate</i> , 101 A.F.T.R.2d (RIA) 1806 (D.N.J. 2008), <i>vacating</i> , No. 05-19745, 2007 Bankr. LEXIS 2139 (Bankr. D.N.J. May 29, 2007)	Dismissed for failure to exhaust administrative remedies; bankruptcy court reversed	No	IRS
<i>Aderinto v. Tax Payer Advocate</i> (IRS), 2008 WL 2077910 (D.S.C. 2008)	Dismissed for failure to allege IRS engaged in wrongful collection activity and failure to exhaust administrative remedies	Yes	IRS
<i>Al-Sharif v. Bradley</i> , 101 A.F.T.R.2d (RIA) 1238 (S.D. Ga. 2008, <i>appeal docketed</i> , No. 08-10741F (11th Cir. Feb. 26, 2008)	Dismissed for failure to exhaust administrative remedies; claim untimely	Yes	IRS
<i>Anderson v. U.S.</i> , 100 A.F.T.R.2d (RIA) 5249 (D.D.C. 2007), <i>appeal dismissed</i> , 2008 U.S. App. LEXIS 5322, No. 07-5283 (D.C. Cir. Mar. 6, 2008)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Bean v. U.S.</i> , 538 F. Supp. 2d 220 (D.D.C. 2008)	Dismissed damage claim seeking to challenge improper assessment; IRC 7433 applies only to improper collection; must allege grounds for damage claim with specificity	Yes	IRS
<i>Bennett v. U.S.</i> , 100 A.F.T.R.2d (RIA) 5133 (W.D. Va. 2007), <i>aff'd, per curiam</i> , 267 Fed. Appx. 212 (4th Cir. 2008)	Dismissed on the merits for failure to show any IRS violation of statutes or regulations related to collection actions; dismissed damage claims seeking to challenge improper assessment; IRC 7433 applies only to improper collection	Yes	IRS
<i>Bennett v. U.S.</i> , 530 F. Supp. 2d 340 (D.D.C. 2008), <i>denying reconsideration</i> , 462 F. Supp. 2d 35 (D.D.C. 2006)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>U.S. v. Berk</i> , 374 B.R. 385 (D. Mass. 2007)	Counterclaim dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>In re Bloodworth</i> , 2008 Bankr. LEXIS 1922 (M.D. Fla. 2008)	Claims arising from the violation of the automatic stay provision dismissed for failure to exhaust administrative remedies	No	IRS
<i>Bryant v. U.S.</i> , 527 F. Supp. 2d 137 (D.D.C. 2007)	Dismissed damage claim seeking to challenge improper assessment; IRC 7433 applies only to improper collection; must allege grounds for damage claim with specificity	Yes	IRS
<i>Cherbanaeff v. U.S.</i> , 77 Fed. Cl. 490 (2007), <i>appeal dismissed by</i> , 253 Fed. Appx. 23 (Fed. Cir. 2007), <i>appeal reinstated by</i> , 257 Fed. Appx. 275 (Fed. Cir. 2007)	Dismissed for lack of jurisdiction because action filed in wrong court; jurisdiction over action under IRC 7433 lies exclusively with the district court; claims arising from the violation of the automatic stay provision dismissed because proper forum for this type of action is the bankruptcy court	No	IRS
<i>Chocallo v. IRS</i> , 100 A.F.T.R.2d (RIA) 5253 (E.D. Pa. 2007), <i>dismissed by</i> , 101 A.F.T.R.2d (RIA) 406 (E.D. Pa. 2008), <i>appeal docketed</i> , No. 08-1660 (3d Cir. Apr. 2, 2008)	Dismissed for failure to exhaust administrative remedies; claim timely	Yes	Split
<i>Curfman v. U.S.</i> , 100 A.F.T.R.2d (RIA) 5071 (D.D.C. 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Delvecchio v. Smith</i> , 101 A.F.T.R.2d (RIA) 2011 (S.D. Fla. 2008)	Dismissed for failure to exhaust administrative remedies; claims also untimely	Yes	IRS
<i>Diebel v. U.S.</i> , 100 A.F.T.R.2d (RIA) 5305 (D.D.C. 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Dorn v. U.S.</i> , 249 Fed. Appx. 164 (11th Cir. 2007), <i>aff'g, per curiam</i> , 99 A.F.T.R.2d (RIA) 1495 (M.D. Fla. 2007), <i>petition for certiorari filed</i> , No. 07-1445, 76 USLW 3630 (May 12, 2008)	Affirmed dismissal for failure to exhaust administrative remedies	Yes	IRS
<i>Dye v. U.S.</i> , 516 F. Supp. 2d 61 (D.D.C. 2007)	Dismissed for failure to exhaust administrative remedies.	Yes	IRS
<i>Eastman v. U.S.</i> , 101 A.F.T.R.2d (RIA) 1566 (W.D. Ark. 2008)	Claim filed after the filing of administrative claim and within the two-year statute of limitations not dismissed	Yes	TP
<i>Eleson v. U.S.</i> , 518 F. Supp. 2d 279 (D.D.C. 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS

## Most Litigated Issues — Tables

Appendix #3

Table 6: Civil Damages for Certain Unauthorized Collection Actions Under IRC § 7433

Case Citation	Issue(s)	Pro Se	Decision
<i>Eliason v. U.S.</i> , 101 A.F.T.R.2d (RIA) 2052 (D.D.C. 2008)	Dismissed damage claim seeking to challenge improper assessment; IRC 7433 applies only to improper collection; must allege grounds for damage claim with specificity	Yes	IRS
<i>Evans-Hoke v. Paulson</i> , 503 F. Supp. 2d 83 (D.D.C. 2007)	Dismissed damage claim seeking to challenge improper assessment; IRC 7433 applies only to improper collection	Yes	IRS
<i>Falck v. U.S.</i> , 99 A.F.T.R.2d (RIA) 3323 (D.D.C. 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Goodwin v. U.S.</i> , 99 A.F.T.R.2d (RIA) 3145 (D.D.C. 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Guthery v. U.S.</i> , 507 F. Supp. 2d 111 (D.D.C. 2007), case dismissed by, No. 06-176, 2008 U.S. Dist. LEXIS 48653 (D.D.C. June 26, 2008)	Motion to dismiss for failure to exhaust administrative remedies denied	Yes	TP
<i>Hallinan v. U.S.</i> , 498 F. Supp. 2d 315 (D.D.C. 2007), appeal dismissed by 2007 U.S. App. LEXIS 28445 (D.C. Cir. Dec. 4, 2007)	Dismissed for failure to exhaust administrative remedies; validity of regulation requiring exhaustion upheld	Yes	IRS
<i>Henry v. U.S.A.</i> , 101 A.F.T.R.2d (RIA) 565 (N.D. Ill. 2007)	Dismissed damage claim seeking to challenge improper assessment; IRC 7433 applies only to improper collection; must allege grounds for damage claim with specificity	Yes	IRS
<i>Henry v. U.S.</i> , 101 A.F.T.R.2d (RIA) 2098 (7th Cir. 2008), aff'g No. 06 C 7087 (N.D. Ill. Aug. 20, 2007)	Affirmed lower court's dismissal on other grounds; damage claim seeking to challenge improper assessment; IRC 7433 applies only to improper collection	Yes	IRS
<i>Jaeger v. U.S.</i> , 524 F. Supp. 2d 60 (D.D.C. 2007)	Dismissed damage claim seeking to challenge improper assessment; IRC 7433 applies only to improper collection; must allege grounds for damage claim with specificity	Yes	IRS
<i>Kimball v. Lucas</i> , 101 A.F.T.R.2d (RIA) 1319 (D. Idaho 2008), appeal docketed, No. 08-35324 (9th Cir. Apr. 28, 2008)	Dismissed untimely claim	No	IRS
<i>Koerner v. U.S.</i> , 246 F.R.D. 45 (D.D.C. 2007)	Dismissed damage claims unrelated to IRS collection activity; IRC 7433 applies only to improper collection; must allege grounds for damage claim with specificity	Yes	IRS
<i>Kovacs v. U.S.</i> , 383 B.R. 90 (Bankr. E.D. Wis. 2007), vacated and remanded by, 2008 U.S. Dist. LEXIS 50283, Nos. 07-CV-1064, 07-CV-1069 (E.D. Wis. June 2, 2008)	Administrative remedies exhausted; IRS's breach of bankruptcy discharge was the cause of damages; damages awarded	No	TP
<i>Lindsey v. U.S.</i> , 532 F. Supp. 2d 144 (D.D.C. 2008); prior action, 448 F. Supp. 2d 37 (D.D.C. 2006), dismissed with prejudice, 100 A.F.T.R.2d (RIA) 5220 (D.D.C. 2007)	Motion for reconsideration granted in part; failure to exhaust administrative remedies not basis for dismissal, but an affirmative defense according to <i>Jones v. Bock</i> , 549 U.S. 199 (2007); must file proof of properly executed service	Yes	TP
<i>Lockard v. U.S.</i> , 101 A.F.T.R.2d (RIA) 763 (E.D. Mich. 2008)	Dismissed for failure to exhaust administrative remedies	No	IRS
<i>Locke v. U.S.</i> , 77 Fed. Cl. 460 (2007), appeal dismissed, 253 Fed. Appx. 23 (Fed. Cir. 2007), appeal reinstated, 257 Fed. Appx. 275 (Fed. Cir. 2007)	Dismissed for lack of jurisdiction because action filed in wrong court; jurisdiction over IRC 7433 claims lies exclusively with the district court	No	IRS
<i>Ludvigson v. U.S.</i> , 525 F. Supp. 2d 55 (D.D.C. 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Lutz v. U.S.</i> , 100 A.F.T.R.2d (RIA) 5114 (D.D.C. 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Lykens v. U.S.</i> , 523 F. Supp. 2d 26 (D.D.C. 2008), denying motion for relief from judgment, 98 A.F.T.R.2d (RIA) 7919 (D.D.C. 2006)	Dismissed for failure to exhaust administrative remedies; validity of regulation requiring exhaustion upheld	Yes	IRS
<i>Martens v. U.S.</i> , 100 A.F.T.R.2d (RIA) 5125 (D.D.C. 2007)	Dismissed for failure to exhaust administrative remedies; validity of regulations requiring exhaustion upheld	Yes	IRS
<i>McFarland-Bey v. Everson</i> , 100 A.F.T.R.2d (RIA) 6647 (N.D. Ill. 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Miller v. U.S.</i> , 100 A.F.T.R.2d (RIA) 5264 (D.D.C. 2007), reconsideration denied by, 531 F. Supp. 2d 70 (D.D.C. 2008)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Olender v. U.S.</i> , 100 A.F.T.R.2d (RIA) 6047 (M.D. Fla. 2007), summary judgment granted by, 101 A.F.T.R.2d (RIA) 2519 (M.D. Fla. 2008)	All available administrative remedies exhausted; actual economic damages recoverable	Yes	TP

Table 6: Civil Damages for Certain Unauthorized Collection Actions Under IRC § 7433

Case Citation	Issue(s)	Pro Se	Decision
<i>Pollinger v. U.S.</i> , 539 F. Supp. 2d 242 (D.D.C. 2008), <i>dismissed without prejudice</i> , No. 06-1885 (D.D.C. Apr. 16, 2008)	Dismissed damage claims seeking to challenge improper assessment and other actions not specifically related to the collection of income tax; IRC 7433 applies only to improper collection; failure to exhaust administrative remedies not proven	Yes	Split
<i>Rae v. U.S.</i> , 530 F. Supp. 2d 127 (D.D.C. 2008)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Radcliffe v. U.S.</i> , 519 F. Supp. 2d 84 (D.D.C. 2007)	Dismissed for failure to allege sufficient facts to support claim; must allege grounds for damage claim with specificity	Yes	IRS
<i>Reading v. U.S.</i> , 506 F. Supp. 2d 13 (D.D.C. 2007), <i>denying reconsideration</i> , 99 A.F.T.R.2d (RIA) 1547 (D.D.C. 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Romashko v. U.S.</i> , 100 A.F.T.R.2d (RIA) 6181 (D.D.C. 2007), <i>appeal docketed</i> , No. 07-5393 (D.C. Cir. Dec. 5, 2007)	Dismissed for failure to exhaust administrative remedies; dismissed damage claims unrelated to IRS collection activity; IRC 7433 applies only to improper collection	Yes	IRS
<i>Rosenbaum v. Comm'r</i> , 100 A.F.T.R.2d (RIA) 5210 (W.D. Tex. 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Rotte v. U.S.</i> , 101 A.F.T.R.2d (RIA) 2273 (S.D. Fla. 2008), <i>adopted by</i> , No. 07-14029, 2008 U.S. Dist. LEXIS 49991 (S.D. Fla. May 14, 2008)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Russell v. U.S.</i> , 78 Fed. Cl. 281 (2007)	Dismissed for lack of jurisdiction because action filed in wrong court; jurisdiction over IRC 7433 claims lies exclusively with the district court; transferred to the district court	Yes	IRS
<i>Sande v. U.S.</i> , 101 A.F.T.R.2d (RIA) 1705 (M.D. Fla. 2008)	Dismissed damage claim seeking to challenge improper assessment; IRC 7433 applies only to improper collection	No	IRS
<i>Sande v. U.S.</i> , 101 A.F.T.R.2d (RIA) 2362 (M.D. Fla. 2008)	Dismissed damage claim seeking to challenge improper assessment; IRC 7433 applies only to improper collection	No	IRS
<i>Santoro v. U.S.</i> , 101 A.F.T.R.2d (RIA) 2347 (E.D. Tex. 2008), <i>adopted by</i> , 2008-1 U.S. Tax Cas. (CCH) P50,404 (E.D. Tex. 2008)	Dismissed damage claim seeking to challenge improper assessment; IRC 7433 applies only to improper collection; dismissed untimely claims barred by statute of limitations; timely claims dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Scott v. U.S.</i> , 2008 WL 1885481 (D.C. Cir. 2008), <i>remanding for reconsideration, per curiam</i> , 100 A.F.T.R.2d (RIA) 5876 (D.D.C. 2007), <i>petition for rehearing filed</i> , No. 07-5310 (D.C. Cir. June 9, 2008)	Motion for reconsideration granted in part; failure to exhaust administrative remedies not basis for dismissal, but an affirmative defense according to <i>Jones v. Bock</i> , 549 U.S. 199 (2007)	Yes	TP
<i>Scott v. U.S.</i> , 100 A.F.T.R.2d (RIA) 5876 (D.D.C. 2007), <i>remanded by</i> , 2008 WL 1885481 (D.C. Cir. 2008)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Shane v. U.S.</i> , 101 A.F.T.R.2d (RIA) 449 (D.D.C. 2008)	Dismissed damage claims seeking to challenge improper assessment and other actions not specifically related to the collection of income tax; IRC 7433 applies only to improper collection; must allege grounds for damage claim with specificity; failure to exhaust administrative remedies not proven	Yes	Split
<i>Smith v. U.S.</i> , 2007 WL 1944461 (N.D. Tex. 2007), <i>reaffirmed by</i> , No. 3-07-CV-0313-D, 2007 WL 1834842 (N.D. Tex. June 25, 2008), <i>appeal docketed</i> , No. 08-10288 (5th Cir. Apr. 11, 2008)	Dismissed damage claim seeking to challenge improper assessment; IRC 7433 applies only to improper collection	Yes	IRS
<i>Spahr v. U.S.</i> , 501 F. Supp. 2d 92 (D.D.C. 2007)	Dismissed damage claims unrelated to IRS collection activity; IRC 7433 applies only to improper collection; other claims dismissed for failure to allege IRS engaged in wrongful collection activity	Yes	IRS
<i>U.S. v. Speelman</i> , No. 3:06cv322, 2008 WL 281583 (S.D. Ohio Jan. 31, 2008)	Counterclaim dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Stickney v. IRS</i> , 263 Fed. Appx. 616 (9th Cir. 2008), <i>vacating and remanding for dismissal</i> , 93 A.F.T.R.2d (RIA) 2020 (N.D. Cal. 2004)	IRC 7433 applies only to the direct taxpayer and not to third parties	No	IRS
<i>Stuler v. U.S.</i> , 101 A.F.T.R.2d (RIA) 1772 (W.D. Pa. 2008)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Thrasher v. U.S.</i> , 2008 U.S. Dist. LEXIS 9092 (D.D.C. 2008)	Dismissed damage claim seeking to challenge improper assessment; IRC 7433 applies only to improper collection; claim untimely	Yes	IRS

Table 6: Civil Damages for Certain Unauthorized Collection Actions Under IRC § 7433

Case Citation	Issue(s)	Pro Se	Decision
<i>Wesselman v. U.S.</i> , 498 F. Supp. 2d 326 (D.D.C. 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Wesselman v. U.S.</i> , 501 F. Supp. 2d 98 (D.D.C. 2007)	Dismissed damage claims unrelated to IRS collection activity; IRC 7433 applies only to improper collection; other claims dismissed for failure to allege IRS engaged in wrongful collection activity	Yes	IRS
<i>Williams v. IRS</i> , 2007-2 U.S. Tax Cas. (CCH) P50,568 (E.D. Mo. 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Wos v. IRS</i> , 100 A.F.T.R.2d (RIA) 6952 (N.D. Ill. 2007), <i>appeal docketed</i> , No. 08-1225 (7th Cir. Feb. 21, 2008)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>U.S. v. Wrubleski</i> , 101 A.F.T.R.2d (RIA) 1552 (S.D. Fla. 2008)	Counterclaim dismissed for failure to exhaust administrative remedies	Yes	IRS
<b>Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships - Schedules C, E, F)</b>			
<i>Acacia Corporate Mgmt., LLC v. U.S.</i> , 101 A.F.T.R.2d (RIA) 772 (E.D. Cal. 2008)	IRC 7433 applies only to the direct taxpayer and not to third parties	Yes	IRS
<i>Cox v. U.S.</i> , 101 A.F.T.R.2d (RIA) 991 (E.D. Cal. 2008)	Claim untimely; dismissed for failure to timely plead damages and exhaust administrative remedies	No	IRS
<i>Don Johnson Motors, Inc. v. U.S.</i> , 532 F. Supp. 2d 844 (S.D. Tex. 2007), <i>appeal docketed</i> , No. 08-40509 (5th Cir. May 23, 2008)	Reconsideration of IRC 7433 claim denied for failure to exhaust administrative remedies; claim failed on the merits; filing of the lien proper	No	IRS
<i>Gessert v. U.S.</i> , 100 A.F.T.R.2d (RIA) 5514, 2007 WL 2319876 (E.D. Wis. 2007), <i>denying reconsideration</i> , 99 A.F.T.R.2d (RIA) 1968 (E.D. Wis. 2007)	Claim untimely; must allege grounds for damage claim with specificity	No	IRS
<i>Krasemann v. U.S.</i> , 101 A.F.T.R.2d (RIA) 2490 (D. Ariz. 2008)	Dismissed for failure to allege actual, direct economic damages; failure to exhaust administrative remedies; only taxpayer has standing to bring action	No	IRS
<i>Looney v. U.S.</i> , 544 F. Supp. 2d 574 (S.D. Tex. 2008), <i>appeal docketed</i> , No. 08-20266 (5th Cir. June 13, 2008)	Dismissed damage claim seeking to challenge improper assessment; IRC 7433 applies only to improper collection; administrative remedies not exhausted; automatic stay not violated	No	IRS
<i>Scharringhausen v. U.S.</i> , 101 A.F.T.R.2d (RIA) 1023 (S.D. Cal. 2008)	Dismissed legally insufficient claim; must allege the particular statute or regulation that the IRS allegedly disregarded; granted leave to amend	No	IRS
<i>Spotts v. U.S.</i> , 100 A.F.T.R.2d (RIA) 5287 (E.D. Ky. 2007)	Dismissed for failure to exhaust administrative remedies	Yes	IRS
<i>Stephens v. U.S.</i> , 100 A.F.T.R.2d (RIA) 6771 (S.D. Ga. 2007), <i>adopted by</i> , 101 A.F.T.R.2d (RIA) 1119 (S.D. Ga. 2007)	Dismissed for failure to allege grounds for damage claim with specificity	Yes	IRS
<i>Stephens v. U.S.</i> , 514 F. Supp. 2d 70 (D.D.C. 2007), <i>appeal dismissed by</i> , No. 07-5353, 2008 U.S. App. LEXIS 5768 (D.C. Cir. May 20, 2008)	Dismissed for failure to allege grounds for damage claim with specificity	Yes	IRS
<i>Storage &amp; Office Sys., LLC v. U.S.</i> , 100 A.F.T.R.2d (RIA) 5683 (S.D. Ind. 2007)	Dismissed for failure to exhaust administrative remedies	No	IRS
<i>Waterhouse v. U.S.</i> , 100 A.F.T.R.2d (RIA) 5815 (E.D. Cal. 2007)	Dismissed for failure to exhaust administrative remedies	No	IRS

**Table 7**      **Failure to File Penalty Under IRC § 6651(a)(1)  
and Estimated Tax Penalty Under IRC § 6654**

Case Citation	Issue(s)	Pro Se	Decision
<i>Alston v. Comm’r</i> , T.C. Summ. Op. 2007-155	6654; Overpayment of estimated tax as defense	Yes	IRS
<i>Ballmer v. Comm’r</i> , T.C. Memo. 2007-295	6651(a)(1), 6654; Nonfiler; No estimated tax penalty if no proof that tax was owed for prior tax year; No reasonable cause for failure to file	No	Split (IRS 6651, TP 6654)
<i>Boltinghouse v. Comm’r</i> , T.C. Memo. 2007-324, <i>appeal docketed</i> , No. 08-1195 (4th Cir. Feb. 15, 2008), <i>appeal dismissed</i> (Apr. 18, 2008)	6651(a)(1), 6654; Notification from the IRS that a “zero” return is not a valid return as reasonable cause for failing to file	Yes	IRS
<i>Bray v. Comm’r</i> , T.C. Memo. 2008-113	6651(a)(1), 6654; Belief employer would file return as reasonable cause or exception	No	IRS
<i>Byers v. Comm’r</i> , T.C. Memo. 2007-331, <i>appeal docketed</i> , No. 08-2016 (8th Cir. May 5, 2008)	6651(a)(1), 6654; No evidence of reasonable cause or exception presented	Yes	IRS
<i>Cabirac v. Comm’r</i> , T.C. Memo. 2008-142	6651(a)(1), 6654; No evidence of reasonable cause or exception presented	Yes	IRS
<i>Callahan v. Comm’r</i> , T.C. Memo. 2007-301	6651(a)(1), 6654; Nonfilers (H&W); No evidence of reasonable cause or exception presented	Yes	IRS
<i>Clark v. Comm’r</i> , T.C. Memo. 2007-172	6651(a)(1), 6654; Nonfiler; No evidence of reasonable cause or exception presented; IRS failed to meet burden with respect to section 6654	Yes	Split (IRS 6651(a)(1); TP 6654)
<i>Conner v. Comm’r</i> , T.C. Summ. Op. 2007-131	6651(a)(1), 6654; Belief ex-spouse filed joint return as reasonable cause	Yes	IRS
<i>Connors v. Comm’r</i> , 101 A.F.T.R.2d (RIA) 2230 (2d Cir. 2008), <i>aff’g</i> T.C. Memo. 2006-239	6651(a)(1); Nonfiler; No evidence of reasonable cause presented	No	IRS
<i>Cornelius v. Comm’r</i> , T.C. Summ. Op. 2008-42	6651(a)(1); No evidence of reasonable cause presented	Yes	IRS
<i>Cowan, U.S. v.</i> , 535 F. Supp. 2d 1135 (D. Haw. 2008)	6651(a)(1), 6654; No evidence of reasonable cause or exception presented	Yes	IRS
<i>DeSabato v. U.S.</i> , 538 F. Supp. 2d 422 (D. Mass. 2008)	6651(a)(1); Reliance on IRS agent’s oral statement as reasonable cause	No	IRS
<i>Dodge v. Comm’r</i> , T.C. Memo. 2007-236, <i>appeal docketed</i> , No. 08-1233 (8th Cir. Jan. 28, 2008)	6651(a)(1), 6654; Nonfiler; Alleged noncompliance of Form 1040 with the Paperwork Reduction Act as reasonable cause or exception	Yes	IRS
<i>Gagliardi v. Comm’r</i> , T.C. Memo. 2008-10	6651(a)(1); No evidence of reasonable cause presented	No	IRS
<i>Green v. Comm’r</i> , T.C. Memo. 2007-262	6651(a)(1), 6654; Nonfiler; No evidence of reasonable cause or exception presented	Yes	IRS
<i>Green v. Comm’r</i> , T.C. Memo. 2008-130, <i>appeal docketed</i> , No. 08-60907 (5th Cir. Sept. 23, 2008)	6651(a)(1), 6654; Nonfiler; No evidence of reasonable cause or exception presented	No	IRS
<i>Hager v. Comm’r</i> , T.C. Summ. Op. 2007-198	6651(a)(1); Belief no tax owed as reasonable cause	Yes	IRS
<i>Halliburton v. Comm’r</i> , T.C. Summ. Op. 2007-203	6651(a)(1), 6654; No evidence of reasonable cause presented; IRS produced no evidence of prior year’s tax liability for estimated taxes	Yes	Split (IRS 6651(a)(1); TP 6654)
<i>Hazel v. Comm’r</i> , T.C. Memo. 2008-134	6651(a)(1), 6654; Alcoholism and drug use as reasonable cause or exception	No	Split (IRS 6651(a)(1); TP 6654)
<i>Jahn v. Comm’r</i> , T.C. Memo. 2008-141	6651(a)(1), 6654; Nonfiler; No evidence of reasonable cause or exception presented	Yes	IRS
<i>Joubert v. Comm’r</i> , T.C. Memo. 2007-292	6651(a)(1), 6654; Belief no tax owed as reasonable cause or exception	Yes	IRS
<i>Kirch v. Comm’r</i> , T.C. Memo. 2007-276	6651(a)(1); No evidence of reasonable cause presented	Yes	IRS
<i>Klein v. Comm’r</i> , T.C. Memo. 2007-325	6651(a)(1), 6654; Personal/marital problems as reasonable cause or exception	No	IRS
<i>Lewis v. Comm’r</i> , 523 F.3d 1272 (10th Cir. 2008), <i>aff’g</i> T.C. Memo. 2007-44	6651(a)(1), 6654; Nonfiler; Alleged noncompliance of Form 1040 with the Paperwork Reduction Act as reasonable cause or exception	Yes	IRS

Table 7: Failure to File Penalty Under IRC § 6651(a)(1) and Estimated Tax Penalty Under IRC § 6654

Case Citation	Issue(s)	Pro Se	Decision
<i>Mandeville v. Comm’r</i> , T.C. Memo. 2007-332	6651(a)(1), 6654; Nonfiler; No evidence of reasonable cause or exception presented	Yes	IRS
<i>McGowan v. Comm’r</i> , T.C. Memo. 2008-125	6651(a)(1); Nonfiler; No evidence of reasonable cause presented	Yes	IRS
<i>Mills v. Comm’r</i> , T.C. Memo. 2007-270, <i>appeal docketed</i> , No. 07-14812 (11th Cir. Oct. 18, 2007), <i>appeal dismissed</i> (Jan. 16, 2008)	6651(a)(1), 6654; Nonfiler; No evidence of reasonable cause or exception presented	Yes	IRS
<i>Nitschke v. Comm’r</i> , T.C. Memo. 2008-143	6651(a)(1), 6654; Nonfiler; No evidence of reasonable cause or exception presented	Yes	IRS
<i>Perkins v. Comm’r</i> , T.C. Memo. 2008-103	6651(a)(1), 6654; Application of refund to tax liability to abate penalties	Yes	Remanded to determine whether statute of limitations met for refund
<i>Phillips v. Comm’r</i> , T.C. Memo. 2008-9	6651(a)(1), 6654; No evidence of reasonable cause or exception presented	Yes	IRS
<i>Pierce v. Comm’r</i> , T.C. Memo. 2008-109	6651(a)(1), 6654; Nonfiler; No evidence of reasonable cause or exception presented	Yes	IRS
<i>Rhodes v. Comm’r</i> , T.C. Memo. 2007-206, <i>appeal docketed</i> , No. 08-60093 (5th Cir. Jan. 29, 2008), <i>appeal dismissed</i> (Apr. 9, 2008)	6651(a)(1), 6654; Nonfiler; No evidence of reasonable cause or exception presented	Yes	IRS
<i>Richards v. Comm’r</i> , 273 Fed. Appx. 728 (10th Cir. 2008)	6651(a)(1); No evidence of reasonable cause presented	Yes	IRS
<i>Schiff v. Comm’r</i> , T.C. Summ. Op. 2007-148	6651(a)(1), 6654; No evidence of reasonable cause or exception presented; IRS failed to meet burden with respect to section 6654 penalty for 2002	Yes	Split (IRS 6651, TP 6654 for 2002, IRS 6654 for 2003)
<i>Talmage v. Comm’r</i> , T.C. Memo. 2008-34, <i>appeal docketed</i> , No. 08-73152 (9th Cir. July 22, 2008)	6651(a)(1); Emotional distress due to divorce as reasonable cause	No	IRS
<i>Theurer v. Comm’r</i> , T.C. Memo. 2008-61, <i>appeal docketed</i> , No. 08-71699 (9th Cir. Apr. 23, 2008)	6654; No applicable exceptions	No	IRS
<i>Ward v. Comm’r</i> , T.C. Summ. Op. 2007-144	6651(a)(1), 6654; Nonfiler; No evidence of reasonable cause or exception presented	Yes	IRS
<i>Watson v. Comm’r</i> , T.C. Memo. 2007-146, <i>aff’d</i> , 277 Fed. Appx. 450 (5th Cir. 2008)	6651(a)(1), 6654; No evidence of reasonable cause or exception presented	Yes	Split (IRS 6651 for 1998 and 1999; IRS 6654 for 1999; TP 6651 for 2001 and 2002)
<i>White v. Comm’r</i> , T.C. Summ. Op. 2007-100	6651(a)(1); Innocent Spouse Relief as reasonable cause	Yes	IRS
<i>Wipperfurth v. Comm’r</i> , T.C. Memo. 2007-259	6651(a)(1); Nonfiler; No evidence of reasonable cause presented	Yes	IRS
<i>Wolcott v. Comm’r</i> , T.C. Memo. 2007-315, <i>appeal docketed</i> , No. 08-1366 (6th Cir. Mar. 20, 2008)	6651(a)(1), 6654; No evidence of reasonable cause or exception presented	Yes	IRS
<i>Zlotowski, Estate of v. Comm’r</i> , T.C. Memo. 2007-203	6651(a)(1); Reliance on estate attorney as reasonable cause	No	IRS
<b>Business cases</b>			
<i>A Better Plumbing Service, Inc. v. U.S.</i> , 533 F. Supp. 2d 1233 (N.D. Ga. 2008)	6651(a)(1); Reliance on accountant as reasonable cause	No	IRS
<i>Anderson v. Comm’r</i> , T.C. Memo. 2007-265, <i>appeal docketed sub nom., Latos v. Comm’r</i> , No. 08-1138 (1st Cir. Jan. 29, 2008)	6654; Employer’s failure to withhold taxes as exception	Yes	IRS
<i>Arnold v. Comm’r</i> , T.C. Memo. 2007-168	6651(a)(1); Poor health as reasonable cause	Yes	IRS
<i>Brown v. Comm’r</i> , T.C. Summ. Op. 2007-135	6651(a)(1); No evidence of claimed extension	Yes	IRS

Table 7: Failure to File Penalty Under IRC § 6651(a)(1) and Estimated Tax Penalty Under IRC § 6654

Case Citation	Issue(s)	Pro Se	Decision
<i>Bynum v. Comm’r</i> , T.C. Memo. 2008-14	6651(a)(1); Poor health as reasonable cause	Yes	IRS
<i>Diller v. Comm’r</i> , T.C. Summ. Op. 2007-146	6651(a)(1), 6654; No evidence of reasonable cause or exception presented	Yes	IRS
<i>Dunne v. Comm’r</i> , T.C. Memo. 2008-63	6651(a)(1); Ongoing litigation, reliance on professional advice, incomplete information as reasonable causes	No	IRS
<i>Edwards v. Comm’r</i> , T.C. Summ. Op. 2007-182	6651(a)(1), 6654; Nonfiler; Reliance on preparer as reasonable cause or exception	No	IRS
<i>Ellis v. Comm’r</i> , T.C. Memo. 2007-207, <i>appeal docketed</i> , No. 08-9000 (10th Cir. Dec. 28, 2007)	6651(a)(1), 6654; No evidence of reasonable cause or exception presented	No	IRS
<i>Jackson v. Comm’r</i> , T.C. Summ. Op. 2007-208	6651(a)(1); No evidence of reasonable cause presented	Yes	IRS
<i>Kopty v. Comm’r</i> , T.C. Memo. 2007-343, <i>appeal docketed</i> , No. 08-1171 (D.C. Cir. Apr. 29, 2008)	6651(a)(1); Medical condition, lack of information as reasonable causes	Yes	IRS
<i>McClain v. Comm’r</i> , T.C. Summ. Op. 2007-175	6651(a)(1), Poor health as reasonable cause	Yes	IRS
<i>Moreira v. Comm’r</i> , T.C. Memo. 2008-105	6651(a)(1); No evidence of reasonable cause presented	Yes	IRS
<i>New York Guangdong Finance, Inc. v. Comm’r</i> , T.C. Memo. 2008-62, <i>appeal docketed</i> , No. 08-60792 (5th Cir. Aug. 12, 2008)	6651(a)(1); Reliance on professional advice as reasonable cause	No	IRS
<i>Odelugo v. Comm’r</i> , T.C. Memo. 2008-92	6651(a)(1), 6654; Incomplete information, too busy at work as reasonable causes or exception	No	Split (TP for penalties in excess of those alleged in answer, IRS for remainder)
<i>Pearson v. Comm’r</i> , T.C. Memo. 2007-341	6651(a)(1), 6654; Nonfiler; Belief no return necessary as reasonable cause; IRS failed to meet burden with respect to section 6654 penalty for 1999	Yes	Split (IRS 6651(a)(1), IRS 6654 for 2000-2003; TP 6654 for 1999)
<i>Prudhomme v. Comm’r</i> , T.C. Memo. 2008-83, <i>appeal docketed</i> , No. 08-60449 (5th Cir. May 16, 2008)	6651(a)(1); No evidence of reasonable cause presented	No	IRS
<i>Ramirez v. Comm’r</i> , T.C. Memo. 2007-346	6651(a)(1); Reliance on preparer as reasonable cause	Yes	IRS
<i>Tarter v. Comm’r</i> , T.C. Memo. 2007-320	6651(a)(1); No evidence of reasonable cause presented	No	IRS
<i>Tomlinson v. Comm’r</i> , T.C. Summ. Op. 2007-210	6651(a)(1); Caring for sick relative as reasonable cause	Yes	IRS
<i>VanZant v. Comm’r</i> , T.C. Summ. Op. 2007-195	6651(a)(1); No evidence of reasonable cause presented	Yes	IRS
<i>Vigil v. Comm’r</i> , T.C. Summ. Op. 2008-6	6651(a)(1); Reliance on accountant as reasonable cause	Yes	IRS
<i>Vogt v. Comm’r</i> , T.C. Memo. 2007-209, <i>appeal docketed</i> , No. 08-71133 (9th Cir. Mar. 14, 2008)	6651(a)(1), 6654; No evidence of reasonable cause or exception presented	Yes	IRS



**Table 8** Relief from Joint and Several Liability Under IRC § 6015

Case Citation	Issue(s)	Pro Se	Intervenor	Decision
<i>Adkison v. Comm’r</i> , 129 T.C. 97 (2007), <i>appeal docketed</i> , No. 08-70485 (9th Cir. Feb. 6, 2008)	6015(c); jurisdiction due to partnership proceeding in district court	No	No	IRS
<i>Barrera v. Comm’r</i> , T.C. Summ. Op. 2007-180	6015(f) (underpayment)	No	No	IRS
<i>Beatty v. Comm’r</i> , T.C. Memo. 2007-167	6015(f) (underpayment)	No	No	TP
<i>Billings v. Comm’r</i> , T.C. Memo. 2007-234, <i>rehearing after Tax Relief and Health Care Act 2006</i> , Pub. L. No. 109-431, 120 Stat. 2922, 3061 (2006), <i>Billings v. Comm’r</i> , 127 T.C. 2 (2006)	6015(f); T.C. jurisdiction post Tax Relief and Health Care Act (TRHCA)	No	No	TP
<i>Bishop v. Comm’r</i> , T.C. Summ. Op. 2008-33	6015(f); intervenor	No	Yes	TP*
<i>Bucy, U.S. v.</i> , 100 A.F.T.R.2d (RIA) 6666 (S.D. W. Va. 2007)	6015(f) (underpayment)	No	No	IRS
<i>Casula v. Comm’r</i> , T.C. Summ. Op. 2008-49	6015(f) (underpayment)	No	No	IRS
<i>Christensen v. Comm’r</i> , 101 A.F.T.R.2d (RIA) 1795 (9th Cir. 2008) <i>affirming</i> T.C. Memo. 2005-299	6015(f); relief is only available to joint filers	No	No	IRS
<i>Christman v. Comm’r</i> , T.C. Summ. Op. 2007-178	6015(f) (underpayment)	No	No	IRS
<i>Clarke-Lewis v. Comm’r</i> , T.C. Memo. 2008-14	6015(b), (c), (f) (underpayment)	Yes	No	IRS
<i>Conner v. Comm’r</i> , T.C. Summ. Op. 2007-131	6015 (understatement); relief only available for joint filers	Yes	No	IRS
<i>Devlin v. Comm’r</i> , T.C. Summ. Op. 2007-201	6015(f) (underpayment)	Yes	No	IRS
<i>Dowell v. Comm’r</i> , T.C. Memo. 2007-326	6015(f) (understatement)	Yes	No	Split
<i>Dunne g. Comm’r</i> , T.C. Memo. 2008-63, <i>reconsideration requested</i> (May 27, 2008)	6015(b) & (f) (understatement)	No	No	IRS
<i>Edwards v. Comm’r</i> , T.C. Summ. Op. 2007-193	6015; Tax Court has no jurisdiction to review IRS determination to grant relief to an electing spouse for a non-electing spouse	Yes	No	IRS
<i>Eller v. Comm’r</i> , T.C. Summ. Op. 2007-215	6015(c)	No	No	TP
<i>Elliott v. Comm’r</i> , T.C. Summ. Op. 2007-111	6015(b), (c), (f) (understatement)	Yes	No	IRS
<i>Fain v. Comm’r</i> , 129 T.C. 89 (2007)	nonrequesting spouse’s right to intervene survives death	No	Yes	TP
<i>Freulich v. Comm’r</i> , T.C. Summ. Op. 2007-124	6015(b), (c), (f) (understatement)	Yes	No	IRS
<i>Gilmer v. Comm’r</i> , T.C. Summ. Op. 2007-132	6015(b), (c), (f) (understatement)	Yes	Yes, but conceded claim at trial	IRS
<i>Golden v. Comm’r</i> , T.C. Memo. 2007-299 (2007), <i>appeal docketed</i> , No. 07-2429 (6th Cir. Nov. 14, 2007)	6015(b), (c), (f) (understatement)	Yes	No	IRS
<i>Gonce v. Comm’r</i> , T.C. Memo. 2007-328	6015(b), (c), (f) (understatement)	Yes	No	IRS
<i>Green v. Comm’r</i> , T.C. Memo. 2008-28	6015(e) (jurisdiction) & 6015(f) (understatement)	No	No	IRS
<i>Hopkins v. Comm’r</i> , T.C. Summ. Op. 2007-145	6015(f) (underpayment)	Yes	No	IRS
<i>Huynh v. Comm’r</i> , 101 A.F.T.R.2d (RIA) 2073 (9th Cir. 2008) <i>affirming</i> T.C. Memo. 2006-180, <i>reh’g en banc requested</i> (June 12, 2008)	6015(g)(2) (res judicata)	Yes	No	IRS
<i>Juell v. Comm’r</i> , T.C. Memo. 2007-219	6015(b); intervenor objects	Yes	Yes	TP
<i>Kosinski v. Comm’r</i> , T.C. Memo. 2007-173, <i>appeal docketed</i> No. 07-2136 (6th Cir. Sept. 21, 2007)	6015(b)	No	No	IRS
<i>Kunsmann v. Comm’r</i> , T.C. Summ. Op. 2007-168	6015(b), (c), (f) (understatement)	yes	No	IRS
<i>Lepordo v. Comm’r</i> , T.C. Summ. Op. 2008-4	6015(c) & (f) (understatement)	Yes	No	IRS

Table 8: Relief from Joint and Several Liability Under IRC § 6015

Case Citation	Issue(s)	Pro Se	Intervenor	Decision
<i>Lippitz, Estate of v. Comm’r</i> , T.C. Memo. 2007-293	TP is entitled to litigation fees because she was the prevailing party, and IRS was not substantially justified in continuing the suit under 7430	No	No	TP
<i>Menendez v. Comm’r</i> , T.C. Memo. 2007-193	6015(c); intervenor	Yes	Yes	TP
<i>Moore v. Comm’r</i> , T.C. Memo. 2007-156	6015(g) res judicata	Yes	No	IRS
<i>Munsinger v. Comm’r</i> , T.C. Summ. Op. 2007-158	6015(b), (c), (f)	Yes	No	IRS
<i>Nihiser v. Comm’r</i> , T.C. Memo. 2008-135	6015(f) (underpayment)	No	No	TP
<i>Pacheco v. Comm’r</i> , T.C. Summ. Op. 2007-125	6015(c) (underpayment)	No	No	IRS
<i>Petrane v. Comm’r</i> , 129 T.C. 1 (2007)	7463(f)(1) (designation as “small tax case”)	No	No	IRS
<i>Porter v. Comm’r</i> , 130 T.C. No. 10 (2008)	6015(f); court may consider evidence introduced at trial which was not included in the administrative record.	Yes	No	TP
<i>Richardson v. Comm’r</i> , 100 A.F.T.R.2d (RIA) 6970 (6th Cir. 2007) affirming T.C. Memo. 2006-69, petition for reh’g denied (6th Cir. Feb. 26, 2008)	6015(b) (understatement)	No	No	IRS
<i>Schmick v. Comm’r</i> , T.C. Memo. 2007-220	6015; 7463(f)(1) (designation as “small tax case”)	Yes	No	IRS
<i>Schroeder v. Comm’r</i> , T.C. Summ. Op. 2007-204	6015(b)	Yes	No	IRS
<i>Schwendeman v. Comm’r</i> , T.C. Memo. 2007-227	6015(b), (c), (f) (understatement)	Yes	No	IRS
<i>Thompson v. Comm’r</i> , T.C. Summ. Op. 2008-39	6015(f); Treas. Reg. § 1.6015-5(b)(1) (statute of limitations)	No	No	IRS
<i>Turner v. Comm’r</i> , 100 A.F.T.R.2d (RIA) 6774 (7th Cir. 2007), petition for reh’g and reh’g en banc denied (Feb. 11, 2008), petition for cert filed No. 07-1543 (May 8, 2008)	Pending appeal related to 6015 defense does not preclude discovery of TP’s financial situation	Yes	No	IRS
<i>Velez v. Comm’r</i> , T.C. Summ. Op. 2008-19	6015(f) (underpayment)	Yes	No	IRS
<i>Waggoner v. U.S.</i> , 100 A.F.T.R.2d (RIA) 6426 (Bankr. N.D. Tex. 2007).	Motion to set aside default judgment	No	No	IRS
<i>Walker v. U.S.</i> , 101 A.F.T.R.2d (RIA) 1013 (D.N.J. 2008)	No jurisdiction for 6015 relief under quiet title action because 28 U.S.C. § 2410 only grants jurisdiction to hear procedural challenges but not a challenge to the underlying tax liability	No	No	IRS
<i>White v. Comm’r</i> , T.C. Summ. Op. 2007-100	6015(b), (c), (f) (understatement)	Yes	No	IRS
<i>Wilson v., U.S.</i> , 100 A.F.T.R.2d (RIA) 6849 (E.D. Ark. 2007), appeal docketed, No. 08-1242 (8th Cir. Jan. 29, 2008), appeal dismissed, (Feb. 27, 2008)	6015(f): recovery of erroneous refund	No	No	IRS
<i>Winzen v. Comm’r</i> , T.C. Summ. Op. 2007-099	6015(f) (underpayment)	Yes	No	IRS
<i>Ybarra v. Comm’r</i> , T.C. Summ. Op. 2008-2	6015(f) (underpayment)	Yes	No	TP

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

**Table 9** **Frivolous Issues Penalty Under IRC § 6673 and Related Appellate-Level Sanctions**

Case Citation	Issue(s)	Pro Se	Decision	Amount
<b>Individual Taxpayers (But Not Sole Proprietorships)</b>				
<i>Boggs v. Comm’r</i> , T.C. Memo. 2008-81	TPs (H&W) petitioned for redetermination of deficiency and argued that their income was a return of human capital and not taxable	Yes	IRS	\$10,000
<i>Broderick v. Comm’r</i> , T.C. Memo. 2008-2	TP opposed motion for summary disposition	Yes	TP	
<i>Callahan v. Comm’r</i> , T.C. Memo. 2007-301, <i>motion to vacate or revise denied</i> (May 9, 2008)	TPs (H&W) petitioned for redetermination of deficiency and argued that labor is an even exchange for money, income is not defined in the Internal Revenue Code, and other frivolous positions	Yes	IRS	\$3,000
<i>Connolly v. Comm’r</i> , T.C. Memo. 2008-95	TP sought review of adverse CDP decision and asserted that he was not involved in the cotton or distilled spirits trade and therefore had no taxable income	Yes	IRS	\$2,500
<i>Creamer v. Comm’r</i> , T.C. Memo. 2007-266	TP petitioned for a redetermination of a proposed levy action and argued that his wages were taxable income because he was not engaged in employment or a trade or business as defined in the IRC	Yes	IRS	\$2,000
<i>Davis v. Comm’r</i> , T.C. Memo. 2007-201, <i>appeal docketed</i> (6th Cir. Oct. 18, 2007)	TPs petitioned for a redetermination of proposed collection actions and asserted frivolous arguments	No	IRS	\$15,000
<i>Davis v. Comm’r</i> , T.C. Memo. 2007-160	TP petitioned for a redetermination of proposed collection activity and asserted frivolous arguments	Yes	IRS	\$2,000
<i>Enax v. Comm’r</i> , T.C. Memo. 2008-116	TP sought review of adverse CDP determination and asserted frivolous arguments	Yes	IRS	\$2,500
<i>Gillespie v. Comm’r</i> , T.C. Memo. 2007-202, <i>appeal docketed</i> No. 07-3577 (7th Cir. Oct. 18, 2007)	TPs petitioned for a redetermination of deficiency and asserted frivolous arguments	No	IRS	\$15,000
<i>Green v. Comm’r</i> , T.C. Memo. 2007-262	TP petitioned for a redetermination of deficiency and asserted he is not subject to taxation because he is a resident of the state of Texas not the U.S., that notification forms were invalid because they lacked OMB control numbers, among other frivolous arguments	Yes	IRS	\$2,500
<i>Long v. Comm’r</i> , T.C. Memo. 2008-1	TP failed to prosecute the case or cooperate with the IRS in preparing for trial	Yes	TP	
<i>Mack v. Comm’r</i> , T.C. Memo. 2008-29	TP petitioned for redetermination of deficiency, failed to prosecute, and asserted frivolous arguments	Yes	IRS	\$2,000
<i>Mandeville v. Comm’r</i> , T.C. Memo. 2007-332	TP petitioned for redetermination of deficiency and asserted frivolous arguments	Yes	TP	
<i>McDermott v. Comm’r</i> , T.C. Memo 2007-205, <i>appeal docketed</i> , No. 07-73017 (9th Cir. Sept. 19, 2007), <i>motion to transfer appeal to 10th Cir. granted</i> No. 08-9006 (Apr. 17, 2008)	TP petitioned for redetermination of deficiency, failed to prosecute, and asserted frivolous arguments	Yes	TP	
<i>McFarland v. Comm’r</i> , T.C. Summ. Op. 2008-59	TP sought review of collection action and stated he was a tax protestor	Yes	IRS	\$3,500
<i>McGowan v. Comm’r</i> , T.C. Memo. 2008-125	TP petitioned for redetermination of deficiency and asserted frivolous arguments	Yes	TP	
<i>Mills v. Comm’r</i> , T.C. Memo. 2007-270, <i>appeal docketed</i> No. 07-14812 (11th Cir. Oct. 9, 2007), <i>appeal dismissed</i> (Nov. 15, 2007), <i>appeal reinstated</i> (Dec. 3, 2007), <i>appeal dismissed</i> (Jan. 22, 2008)	TP petitioned for redetermination of deficiency, failed to prosecute, and asserted frivolous arguments	Yes	IRS	\$5,000
<i>Moore v. Comm’r</i> , T.C. Memo. 2007-200	TP petitioned for a redetermination of collection activity and argued that the tax forms violated the Paperwork Reduction Act and were invalid because they did not contain OMB control numbers	Yes	IRS	\$25,000
<i>Nitschke v. Comm’r</i> , T.C. Memo. 2008-143, <i>motion to vacate decision</i> (June 30, 2008)	TP sought review of collection action and asserted frivolous arguments	Yes	IRS	\$10,000

Table 9: Frivolous Issues Penalty Under IRC § 6673 and Related Appellate-Level Sanctions

Case Citation	Issue(s)	Pro Se	Decision	Amount
<i>Oropeza v. Comm’r</i> , T.C. Memo. 2008-94	TP sought review of collection action and challenged the validity of IRS notices	Yes	IRS	\$10,000
<i>Randall v. Comm’r</i> , T.C. Memo. 2008-138	TP petitioned for redetermination of deficiency and argued that non-employee compensation was not taxable	Yes	IRS	\$1,000
<i>Rhodes v. Comm’r</i> , T.C. Memo. 2007-206, <i>appeal docketed</i> No. 08-60093 (5th Cir. Jan. 22, 2008), <i>appeal dismissed</i> (Apr. 9, 2008)	TP petitioned for redetermination of deficiency and asserted that he was not a taxpayer, his wages did not constitute income, and the IRS has no jurisdiction over him	Yes	IRS	\$15,000
<i>Schlosser v. Comm’r</i> , T.C. Memo. 2007-297, <i>appeal docketed</i> No. 07-4811 (3d Cir. Dec. 17, 2007)	TP petitioned for redetermination of collection activity and asserted frivolous arguments	Yes	IRS	\$1,000
<i>Schlosser v. Comm’r</i> , T.C. Memo. 2007-298, <i>appeal docketed</i> , No. 07-4812 (3d Cir. Dec. 17, 2007)	TP petitioned for redetermination of collection activity and asserted frivolous arguments	Yes	IRS	\$1,000
<i>Thomas v. Comm’r</i> , T.C. Memo. 2008-4, <i>appeal docketed</i> No. 08-70526 (9th Cir. Jan. 25, 2008), <i>appeal dismissed</i> (Mar. 28, 2008)	TP petitioned for interest abatement	No	TP	
<i>Watson v. Comm’r</i> , T.C. Memo. 2007-146, <i>appeal docketed</i> , (5th Cir. Oct. 15, 2007), <i>aff’d</i> by 101 A.F.T.R.2d (RIA) 2109 (5th Cir. 2008))	TP petitioned for a redetermination of deficiency and asserted that he is an independent contractor, not self-employed or an employee so he is not subject to taxation and other frivolous arguments	Yes	IRS	\$15,000
<i>Wipperfurth v. Comm’r</i> , T.C. Memo. 2007-259	TP petitioned for redetermination of deficiency and asserted frivolous arguments	Yes	IRS	\$2,500
<i>Wolcott v. Comm’r</i> , T.C. Memo. 2007-315, <i>appeal docketed</i> (6th Cir. Feb. 25, 2008)	TP petitioned for redetermination of deficiency and asserted that tax forms were invalid because they did not comply with the Paperwork Reduction Act	Yes	TP	
<i>Wood v. Comm’r</i> , T.C. Memo. 2007-225, <i>appeal docketed</i> , No. 07-15423 (11th Cir. Nov. 5, 2007), <i>appeal dismissed</i> (Apr. 18, 2008)	TP petitioned for a redetermination of collection activity and asserted frivolous arguments	Yes	IRS	\$5,000

Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedules C, E, F)				
<i>Colorado Mufflers Unlimited, Inc. v. Comm’r</i> , T.C. Memo. 2007-222	TP petitioned for redetermination of deficiency and asserted IRS forms were invalid because they lacked OMB control numbers and that the IRS violated the Paperwork Reduction Act	Yes	IRS	\$3,000
<i>McCammon v. Comm’r</i> , T.C. Memo 2008-114	TP petitioned for redetermination of deficiency and argued that the tax code is too complex and HIPPA prevents her from disclosing any information about her patients, including how much she earned from treating them	Yes	IRS	\$25,000
<i>Neufeld v. Comm’r</i> , T.C. Memo. 2008-79	Tps (H&W) petitioned for redetermination of deficiency and asserted frivolous arguments	Yes	IRS	\$1,000
<i>Reedy v. Comm’r</i> , T.C. Memo. 2008-100	Tps (H&W) petitioned for redetermination of deficiency and asserted frivolous arguments	Yes	IRS	\$15,000

Section 6673 Penalty Not Requested or Imposed but Taxpayer Warned to Stop Asserting Frivolous Arguments				
<i>Anderson v. Comm’r</i> , T.C. Memo. 2007-265, <i>appeal docketed</i> (1st Cir. Jan 22, 2008)	Tps (H&W) petitioned for redetermination of deficiency and argued that tax payment responsibility lays with employers not individual taxpayers.	Yes		
<i>Arnold v. Comm’r</i> , T.C. Memo. 2007-168, <i>motion to vacated or revise denied</i> (Nov. 1, 2007)	Tps (H&W) petitioned for redetermination of deficiency	Yes		
<i>Harper v. Comm’r</i> , T.C. Memo. 2007-378, <i>motion to vacate denied</i> (Jan. 2, 2008)	TP petitioned to have an earlier deficiency decision revised or vacated	Yes		
<i>Phillips v. Comm’r</i> , T.C. Memo. 2008-9	TP petitioned for redetermination of deficiency and asserted frivolous arguments	Yes		
<i>Thompson v. Comm’r</i> , T.C. Memo 2007-327, <i>appeal docketed</i> , No. 07-3917 (8th Cir. Dec. 10, 2007)	TP petitioned for redetermination of deficiency and argued that no person is liable for income tax and that there are no definitions of income and taxable in the Internal Revenue Code	Yes		

Appendix Three

Table 9: Frivolous Issues Penalty Under IRC § 6673 and Related Appellate-Level Sanctions

Case Citation	Issue(s)	Pro Se	Decision	Amount
<b>U.S. Courts of Appeals' Decisions on Appeal of Section 6673 Penalties Imposed by US Tax Court</b>				
<i>Cargill v. Comm'r</i> , 101 A.F.T.R.2d (RIA) 1528 (11th Cir. 2008), <i>petition for reh'g denied</i> (June 4, 2008)	Penalty affirmed	Yes	IRS	\$1,000
<i>Jay v. Comm'r</i> , 101 A.F.T.R.2d (RIA) 2074 (9th Cir. 2008)	Penalty affirmed	Yes	IRS	Not specified
<i>Perkins v. Comm'r</i> , 262 Fed. Appx. 119 (11th Cir. 2008), <i>petition for reh'g denied</i> (Mar. 10, 2008)	Penalty affirmed	Yes	IRS	\$5,000
<i>Richards v. Comm'r</i> , 101 A.F.T.R.2d (RIA) 1637 (10th Cir. 2008)	Penalty affirmed	Yes	IRS	\$2,000
<i>Webster v. Comm'r</i> , 268 Fed. Appx. 674 (9th Cir. 2008) <i>aff'g</i> T.C. Memo. 2006-144	Penalty affirmed	Yes	IRS	\$2,500
<i>Wheeler v. Comm'r</i> , 521 F.3d 1289 (10th Cir. 2008), <i>aff'g</i> 127 T.C. 200 (2006)	Penalty affirmed	Yes	IRS	\$1,500
<i>Wood v. Comm'r</i> , 229 Fed. Appx. 897 (11th Cir. 2007), <i>aff'g</i> T.C. Memo. 2006-203	Penalty affirmed	Yes	IRS	\$1,000
<b>U.S. Courts of Appeals' Decisions on Sanctions Under Section 7482(c)(4), FRAP Rule 38, or Other Authority</b>				
<i>Cargill v. Comm'r</i> , 101 A.F.T.R.2d (RIA) 1528 (11th Cir. 2008), <i>petition for reh'g denied</i> (June 4, 2008)	TP petitioned for redetermination of deficiency and asserted she was not required to pay taxes; tax forms did not display a valid OMB control number, and other frivolous arguments	Yes	IRS	\$8,000
<i>Jay v. Comm'r</i> , 101 A.F.T.R.2d (RIA) 2074 (9th Cir. 2008)	TP appealed dismissal for failure to state claim and asserted frivolous arguments	Yes	IRS	\$8,000
<i>Malan v. Comm'r</i> , 261 Fed. Appx. 117 (10th Cir. 2008), <i>petition for cert. filed</i> (June 16, 2008)	TP sought review of adverse CDP decision and argued that the IRS lacked political jurisdiction over him	Yes	IRS	\$2,000
<i>Perkins v. Comm'r</i> , 262 Fed. Appx. 119 (11th Cir. 2008), <i>petition for reh'g denied</i> (Mar. 10, 2008)	TP petitioned for redetermination of deficiency and argued that the Commissioner did not personally notify him of his duty to maintain financial records and pay taxes	Yes	IRS	\$8,000
<i>Richards v. Comm'r</i> , 101 A.F.T.R.2d (RIA) 1637 (10th Cir. 2008)	TP petitioned for redetermination of deficiency and argued that human labor cannot be taxed, the 16th Amendment is unconstitutional, and that tax returns are not mandatory	Yes	IRS	\$4,000
<i>Spitzer, U.S. v.</i> , 100 A.F.T.R.2d (RIA) 5933 (M.D. Fla. 2007)	TP argued his income was not as a result of federal activity	Yes	IRS	\$16,285
<i>Wheeler v. Comm'r</i> , 521 F.3d 1289 (10th Cir. 2008), <i>aff'g</i> 127 T.C. 200 (2006)	TP petitioned for redetermination of deficiency and argued that the notice of deficiency violated the Paperwork Reduction Act	Yes	TP	
<i>Williamson, et al., U.S. v.</i> , 244 Fed. Appx. 900 (10th Cir. 2007), <i>aff'g</i> 97 A.F.T.R.2d (RIA) 810 (D.N.M. 2005)	TPs (H&W) petitioned for redetermination of deficiency and asserted they were not liable for income tax because New Mexico is not part of the U.S., no law requires them to pay income taxes, that income tax is unconstitutional, and other frivolous arguments	No	IRS	\$8,000
<b>Section 7482(c)(4), FRAP Rule 38, or Other Authority Penalty Not Requested or Imposed but Taxpayer Warned to Stop Asserting Frivolous Arguments</b>				
<i>Dunn v. IRS</i> , 99 A.F.T.R.2d (RIA) 3464 (E.D. Mich. 2007)	TP petitioned to enjoin the collection of tax and asserted he is not subject to Internal Revenue laws	Yes		

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

Case Citation	Issues	Pro Se	Decision
<b>Individual Taxpayers</b>			
<i>Anderson v. Comm’r</i> , T.C. Memo. 2008-37	Earned Income Tax Credit (EITC)	Yes	IRS
<i>Artayet v. Comm’r</i> , T.C. Summ. Op. 2008-34	Child Tax Credit (CTC), Dependency Exemption	Yes	IRS
<i>Bears v. Comm’r</i> , T.C. Summ. Op. 2007-153	Dependency Exemption	Yes	IRS
<i>Beltran v. Comm’r</i> , T.C. Summ. Op. 2008-51	CTC, EITC, Filing Status	Yes	IRS
<i>Boltinghouse v. Comm’r</i> , T.C. Memo. 2007-324	Dependency Exemption	Yes	IRS
<i>Buah v. Comm’r</i> , T.C. Summ. Op. 2007-183	EITC, Filing Status	Yes	IRS
<i>Burkley v. Comm’r</i> , T.C. Summ. Op. 2008-20.	Dependency Exemption	Yes	IRS
<i>Chamberlain v. Comm’r</i> , T.C. Memo. 2007-178	CTC, Dependency Exemption	Yes	IRS
<i>Crane v. Comm’r</i> , T.C. Summ. Op. 2007-108	CTC, Dependency Exemption	Yes	IRS
<i>Davis v. Comm’r</i> , T.C. Summ. Op. 2007-140	CTC, Dependency Exemption, Filing Status	Yes	IRS
<i>Felix v. Comm’r</i> , T.C. Memo. 2008-96	Dependency Exemption, EITC, Filing Status	Yes	IRS
<i>Finnegan v. Comm’r</i> , T.C. Summ. Op. 2007-176	CTC, Dependency Exemption	Yes	IRS
<i>Harris v. Comm’r</i> , T.C. Summ. Op. 2007-202	CTC, Dependency Exemption, EITC, Filing Status	Yes	IRS
<i>Harris v. Comm’r</i> , T.C. Memo. Op. 2007-239	CTC, Dependency Exemption	Yes	IRS
<i>Holmes v. Comm’r</i> , T.C. Summ. Op. 2008-47	Dependency Exemption, EITC, Filing Status	Yes	IRS
<i>Keene v. Comm’r</i> , T.C. Summ. Op. 2007-186	CTC, Dependency Exemption	Yes	IRS
<i>Kold-Warren v. Comm’r</i> , T.C. Summ. Op. 2007-197	CTC	Yes	IRS
<i>Kore v. Comm’r</i> , T.C. Summ. Op. 2007-109	CTC, Dependency Exemption, EITC, Filing Status	Yes	Split
<i>Kovachevich v. Comm’r</i> , T.C. Summ. Op. 2007-179	Dependency Exemption	Yes	IRS
<i>Mandeville v. Comm’r</i> , T.C. Memo. 2007-332	Dependency Exemption	Yes	IRS
<i>Marshall v. Comm’r</i> , T.C. Summ. Op. 2008-31	Dependency Exemption, Filing Status	Yes	IRS
<i>Mbanu v. Comm’r</i> , T.C. Summ. Op. 2007-130	EITC, Filing Status	Yes	IRS
<i>McLain v. Comm’r</i> , T.C. Summ. Op. 2007-175	Dependency Exemption	Yes	IRS
<i>Neal v. Comm’r</i> , T.C. Summ. Op. 2007-209	CTC, Dependency Exemption, EITC, Filing Status	Yes	IRS
<i>Nobles v. Comm’r</i> , T.C. Memo. 2007-277	CTC, Dependency Exemption, EITC, Filing Status	Yes	IRS
<i>Norman v. Comm’r</i> , T.C. Summ. Op. 2007-170	CTC, Dependency Exemption	Yes	IRS
<i>Redding v. Comm’r</i> , T.C. Summ. Op. 2007-134	Dependency Exemption, EITC, Filing Status	Yes	IRS
<i>Ruben v. Comm’r</i> , T.C. Summ. Op. 2008-38	EITC	Yes	IRS
<i>Schiff v. Comm’r</i> , T.C. Summ. Op. 2007-148	Dependency Exemption	Yes	IRS
<i>Sheltion v. Comm’r</i> , T.C. Summ. Op. 2007-211	CTC, Dependency Exemption	Yes	IRS
<i>Spuches v. Comm’r</i> , T.C. Summ. Op. 2007-164	CTC, Dependency Exemption	Yes	IRS
<i>Stensgaard v. Comm’r</i> , T.C. Summ. Op. 2007-150	EITC	Yes	IRS
<i>Ward v. Comm’r</i> , T.C. Summ. Op. 2008-54	CTC, Dependency Exemption	No	IRS
<i>Worota v. Comm’r</i> , T.C. Summ. Op. 2008-52	CTC, Dependency Exemption, EITC	Yes	TP

## Acronym Glossary - Annual Report to Congress 2008

Acronym	Definition
ABA	American Bar Association
ACDS	Appeals Centralized Database System
ACH	Automated Clearing House
ACS	Automated Collection System
ACT	Advisory Committee on Tax-Exempt & Government Entities
ACTC	Advance Child Tax Credit
ADA	Americans With Disabilities Act
ADR	Alternative Dispute Resolution
AGI	Adjusted Gross Income
AICPA	American Institute of Certified Public Accountants
AIS	Automated Insolvency System
AJCA	American Jobs Creation Act of 2004
AIMS	Audit Information Management System
ALE	Allowable Living Expenses
ALS	Automated Lien System
AM	Accounts Management
AMT	Alternative Minimum Tax
ANMF	Automated Non Master File
ANPR	Advance Notice of Proposed Rulemaking
AOIC	Automated Offer In Compromise
APO	Army Post Office
ARC	Annual Report to Congress
AQMS	Appeals Quality Measurement System
ASA	Average Speed of Answer
ASED	Assessment Statute Expiration Date
ASFR	Automated Substitute for Return
ATAO	Application for Taxpayer Assistance Order
ATFR	Automated Trust Fund Recovery System
ATO	Australian Taxation Office
AUR	Automated Underreporter
AUSPC	Austin Submission Processing Center
AWSS	Agency Wide Shared Services
BMF	Business Master File
BPR	Business Performance Review
BSV	Billing Support Voucher
CACI	Corporate Approach to Collection Inventory
CADE	Customer Account Data Engine
CARE	Customer Assistance, Relationships and Education

Acronym	Definition
CAS	Customer Account Services
CAWR	Combined Annual Wage Reporting
CBO	Congressional Budget Office
CCISO	Cincinnati Campus Innocent Spouse Operations
CCP-LU	Centralized Case Processing Lien Unit
CCR	Central Contractor Registration
CDA	Consolidated Decision Analytics
CDP	Collection Due Process
CDW	Compliance Data Warehouse
CES	Cost Effectiveness Study
CEX	Consumer Expenditure Survey
CFF	Collection Field Function
CI	Criminal Investigation
CIDS	Centralized Inventory Distribution System
CIP	Compliance Initiative Projects
CIS	Correspondence Imaging System
CLD	Communications, Liaison and Disclosure
CNC	Currently Not Collectible
COD	Cancellation of Debt
COIC	Centralized Offer In Compromise Program
COTR	Contracting Officer's Technical Representative
CONOPS	Concept of Operations
CPE	Continuing Professional Education
CQMS	Collection Quality Management System
CRIS	Compliance Research Information System
CSED	Collection Statute Expiration Date
CSPC	Cincinnati Submission Processing Center
CSI	Campus Specialization Initiative
CSR	Customer Service Representative
CTC	Child Tax Credit
DA	Disclosure Authorization
DAC	Disability Access Credit
DART	Disaster Assistance Review Team
DATC	Doubt As To Collectibility
DATL	Doubt As To Liability
DDb	Dependent Database
DDP	Daily Delinquency Penalty
DI	Desktop Integration or Debt Indicator
DIF	Discriminant Index Function
DOD	Department of Defense



Acronym	Definition
DOJ	Department of Justice
DPT	Dynamic Project Team
DRG	Desk Reference Guide
EAR	Electronic Account Resolution
EBT	Electronic Benefits Transfer
EGTRRA	Economic Growth and Tax Relief Reconciliation Act (of 2001)
EFPS	Electronic Federal Tax Payment System
EIN	Employer Identification Number
EITC	Earned Income Tax Credit
ELS	Electronic Lodgment Service
EO	Exempt Organization
EP	Employee Plans
EQRS	Embedded Quality Review System
ERIS	Enforcement Revenue Information System
ERO	Electronic Return Originator
ERSA	Employee Retirement Savings Account
ES	Estimated Tax Payments
ESL	English as a Second Language
ESOP	Employee Stock Ownership Plan
ETA	Effective Tax Administration <i>and</i> Electronic Tax Administration
ETACC	Electronic Tax Administration Advisory Committee
ETLA	Electronic Tax Law Assistance
FA	Field Assistance
FDCPA	Fair Debt Collection Practices Act
FEMA	Federal Emergency Management System
FICA	Federal Insurance Contribution Act
FLSA	Fair Labor Standards Act
FMIS	Financial Management Information System
FMS	Financial Management Service
FMV	Fair Market Value
FPAA	Final Partnership Administrative Adjustment
FOIA	Freedom Of Information Act
FPLP	Federal Payment Levy Program
FPO	Fleet Post Office
FRA	Federal Records Act
FSRP	Facilitated Self-Assistance Research Project
FTC	Federal Trade Commission
FTD	Federal Tax Deposit or Failure To Deposit
FTE	Full Time Equivalent
FTF	Failure To File

Acronym	Definition
FTI	Federal Tax Information
FTP	Failure To Pay
FTS	Fast Track Settlement
FUTA	Federal Unemployment Tax Act
FY	Fiscal Year
GCM	General Counsel Memorandum
GLD	Governmental Liaison and Disclosure
GE	Government Entities
GAO	Government Accountability Office or General Accounting Office
GPMO	Government Project Management Office
HCSR	Home Care Service Recipient
HCSW	Home Care Service Worker
IA	Installment Agreement
ICP	Integrated Case Processing
ICS	Integrated Collection System
IDAP	IDRS Decision Assisting Program
IDFP	IRS Directory for Practitioners
IDRS	Integrated Data Retrieval System
IDS	Inventory Delivery System
IMF	Individual Master File
IMRS	Issue Management Resolution System
IOAA	Independent Offices Appropriation Act
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
IRSAC	Internal Revenue Service Advisory Council
ITIM	Identity Theft Incident Management
ITIN	Individual Taxpayer Identification Number
IUUD	IDRS Unit and Unit Security Representative Database
JCT	Joint Committee on Taxation
JGTRRA	Jobs and Growth Tax Relief Reconciliation Act (of 2003)
JOC	Joint Operations Center
LILO	Lease-In / Lease-Out
LEP	Limited English Proficient
LITC	Low Income Taxpayer Clinic
LLC	Limited Liability Company
LMSB	Large & Mid-Sized Business Operating Division
LOS	Level of Service
LTA	Local Taxpayer Advocate
MAGI	Modified Adjusted Gross Income

Acronym	Definition
MFDR	Mortgage Forgiveness Debt Relief Act
MFT	Master File Transaction Code
MITS	Modernization and Information Technology Services
MLI	Multilingual Initiative or Most Litigated Issue
MV&S	Modernization Vision & Strategy Process
NAEA	National Association of Enrolled Agents
NFIB	National Federation of Independent Businesses
NFTL	Notice of Federal Tax Lien
NMF	Non-Master File
NOD	Notice of Deficiency
NRP	National Research Program
NTA	National Taxpayer Advocate
OAR	Operations Assistance Request
OD	Operating Division
OIC	Offer in Compromise
OECD	Organisation for Economic Co-operation and Development
OMB	Office of Management and Budget
OPERA	Office of Program Evaluation, Research, & Analysis
OPI	Office of Penalty and Interest Administration or Over the Phone Interpreter
OPR	Office of Professional Responsibility
OTBR	Office of Taxpayer Burden Reduction
P&R	Probe & Response
PAYGO	Pay-As-You-Go
PCA	Private Collection Agency
PCI	Potentially Collectible Inventory
PDC	Private Debt Collection
PIPDS	Privacy, Information Protection, and Data Security
POA	Power Of Attorney
PPIA	Partial Payment Installment Agreement
PPS	Practitioner Priority Service
PRPO	Pre-Refund Program Office
PSC	Philadelphia Service Center
PSP	Payroll Service Provider
PTIN	Preparer Tax Identification Number
QAE	Quality Assurance Evaluator
RACS	Revenue Accounting Control System
RAIVS	Return and Income Verification Services
RCP	Reasonable Collection Potential
REIT	Real Estate Investment Trust
RFQ	Request For Quotations

Acronym	Definition
RGS	Report Generating Software
ROFT	Record of Federal Tax Liability
RRA 98	(Internal Revenue Service) Restructuring and Reform Act of 1998
RPC	Return Preparer Coordinator
RPS	Revenue Protection Strategy
RPP	Return Preparer Program
RSED	Refund Statute Expiration Date
SAMS	Systemic Advocacy Management System
SAR	Strategic Assessment Report
SB/SE	Small Business/Self-Employed Operating Division
SBJPA	Small Business Job Protection Act
SEC	Securities and Exchange Commission
SERP	Servicewide Electronic Research Program
SFR	Substitute for Return
SL	Stakeholder Liaison
SNOD	Statutory Notice of Deficiency
SOI	Statistics of Income
SPC	Submission Processing Center(s)
SPDER	Office of Servicewide Policy, Directives, and Electronic Research
SPEC	Stakeholder Partnership, Education & Communication
SPOC	Single Point of Contact
SRFMI	State Reverse File Matching Initiative
SSA	Social Security Administration
SSI	Supplemental Security Income
SSN	Social Security Number
TAB	Taxpayer Assistance Blueprint
TAC	Taxpayer Assistance Center
TAMIS	Taxpayer Advocate Management Information System
TANF	Temporary Assistance to Needy Families
TAP	Taxpayer Advocacy Panel
TAS	Taxpayer Advocate Service
TCE	Tax Counseling for the Elderly
TDA	Taxpayer Delinquent Account
TDI	Taxpayer Delinquent Investigation
TE	Tax Examiner or Tax Exempt
TEFRA	Tax Equity and Fiscal Responsibility Act of 1982
TEC	Taxpayer Education and Communication
TE/GE	Tax Exempt & Government Entities Operating Division
TEI	Tax Executives Institute
TFRP	Trust Fund Recovery Penalty

Acronym	Definition
TIGTA	Treasury Inspector General for Tax Administration
TIN	Taxpayer Identification Number
TIPRA	Tax Increase Prevention and Reconciliation Act (of 2005)
TOP	Treasury Offset Program
TOS	Terms of Service
TPPA	Third Party Payroll Agent
TRA 97	Taxpayer Relief Act of 1997
TRDA	Tip Rate Determination Agreement
TRHCA	Tax Relief and Health Care Act (of 2006)
VITA	Volunteer Income Tax Assistance
VTO	Virtual Translation Office
W & I	Wage and Investment Operating Division
WFTRA	Working Families Tax Relief Act of 2004
WOW	World of Warcraft

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Phone: 512-499-5875  
FAX: 512-499-5687

**Texas (Dallas)**

1114 Commerce Street  
MC 1005DAL, Room 1004  
Dallas, TX 75242  
Phone: 214-413-6500  
FAX: 214-413-6594

**Texas (Houston)**

1919 Smith Street  
MC 1005HOU  
Houston, TX 77002  
Phone: 713-209-3660  
FAX: 713-209-3708

**Utah**

50 South 200 East  
Stop 1005 SLC  
Salt Lake City, UT 84111  
Phone: 801-799-6958  
FAX: 801-799-6957

**Vermont**

Courthouse Plaza  
199 Main Street, Room 300  
Burlington, VT 05401  
Phone: 802-859-1052  
FAX: 802-860-2006

**Virginia**

400 N. 8th Street, Box 25, Room 328  
Richmond, VA 23219  
Phone: 804-916-3501  
FAX: 804-916-3535

**Washington**

915 2nd Avenue, Stop W-405  
Seattle, WA 98174  
Phone: 206-220-6037  
FAX: 206-220-6047

**West Virginia**

425 Juliana Street, Room 3012  
Parkersburg, WV 26101  
Phone: 304-420-8695  
FAX: 304-420-8660

**Wisconsin**

211 W. Wisconsin Avenue  
Room 507  
Stop 1005 MIL  
Milwaukee, WI 53203  
Phone: 414-231-2390  
FAX: 414-231-2383

**Wyoming**

5353 Yellowstone Road  
Cheyenne, WY 82009  
Phone: 307-633-0800  
FAX: 307-633-0918

**Puerto Rico**

San Patricio Office Building  
7 Tabonuco Street  
Room 200  
Guaynabo, PR 00966  
Phone (Spanish): 787-622-8930  
Phone (English): 787-622-8940  
FAX: 787-622-8933

# Appendix Five

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