

## Top 25 Case Advocacy Issues for Fiscal Year 2013 by TAMIS\* Receipts

| Issue Code                   | Description   | FY 2013 Case Receipts |
|------------------------------|---|-----------------------|
| 425                          | Identity Theft  | 57,929                |
| 045                          | Pre-Refund Wage Verification Hold                                       | 26,136                |
| 315                          | Unpostable or Reject  | 17,045                |
| 63x – 640                    | Earned Income Tax Credit  | 11,980                |
| 330                          | Processing Amended Return   | 10,441                |
| 71x                          | Levies (Including Federal Payment Levy Program)                         | 8,829                 |
| 310                          | Processing Original Return  | 8,714                 |
| 340                          | Injured Spouse Claim  | 8,021                 |
| 620                          | Reconsideration of Audits and Substitute for Return under IRC § 6020(b) | 7,527                 |
| 610                          | Open Audit (Not EITC)   | 6,734                 |
| 060                          | IRS Offset  | 4,992                 |
| 020                          | Expedite Refund Request   | 4,584                 |
| 670                          | Closed Automated Underreporter  | 3,923                 |
| 75x                          | Installment Agreements  | 3,916                 |
| 090                          | Other Refund Inquiries/Issues   | 3,900                 |
| 040                          | Returned or Stopped Refunds   | 3,382                 |
| 72x                          | Liens   | 3,147                 |
| 540                          | Civil Penalties (Other than Trust Fund Recovery Penalties)              | 2,739                 |
| 520                          | Failure to File Penalty and/or Failure to Pay                           | 2,702                 |
| 790                          | Other Collection Issues   | 2,610                 |
| 460                          | Application for Exempt Status   | 2,519                 |
| 010                          | Lost or Stolen Refunds  | 2,368                 |
| 675                          | Combined Annual Wage Reporting/Federal Unemployment Tax Act (CAWR/FUTA) | 2,328                 |
| 660                          | Open Automated Underreporter  | 2,326                 |
| 390                          | Other Document Processing Issues  | 2,232                 |
| <b>Total Top 25 Receipts</b> |   | <b>211,024</b>        |
| <b>Total TAS Receipts</b>    |   | <b>244,956</b>        |

\* Taxpayer Advocate Management Information System

## Acronym Glossary — Annual Report to Congress 2013

| Acronym | Definition   |
|---------|--|
| AARS    | Appeals Account Resolution Specialist                        |
| ABA     | American Bar Association                                     |
| ACA     | Affordable Care Act  |
| ACDS    | Appeals Centralized Database System                          |
| ACH     | Automated Clearinghouse                                      |
| ACM     | Appeals Case Memoranda                                       |
| ACS     | Automated Collection System                                  |
| ACSS    | Automated Collection System Support                          |
| ACTC    | Additional Child Tax Credit or Advance Child Tax Credit      |
| ADA     | Americans With Disabilities Act                              |
| ADR     | Alternative Dispute Resolution or Address Research System    |
| AEITC   | Advanced Earned Income Tax Credit                            |
| AGI     | Adjusted Gross Income  |
| AIA     | Anti-Injunction Act  |
| AICPA   | American Institute of Certified Public Accountants           |
| AIS     | Automated Insolvency System                                  |
| AIQ     | (IRS Office of) Advisory, Insolvency and Quality             |
| AJAC    | Appeals Judicial Approach and Culture                        |
| AJCA    | American Jobs Creation Act of 2004                           |
| AIMS    | Audit Information Management System                          |
| ALE     | Allowable Living Expenses                                    |
| ALS     | Automated Lien System  |
| AM      | Accounts Management  |
| AMS     | Accounts Management System                                   |
| AMT     | Alternative Minimum Tax                                      |
| AMTAP   | Accounts Management Taxpayer Assurance Program               |
| AMTI    | Alternative Minimum Tax Income                               |
| ANMF    | Automated Non Master File                                    |
| ANPR    | Advance Notice of Proposed Rulemaking                        |
| AO/SO   | Appeals or Settlement Officer                                |
| AOIC    | Automated Offer In Compromise                                |
| APA     | American Payroll Association or Administrative Procedure Act |
| APO/FPO | Army Post Office/Fleet Post Office                           |
| APS     | Appeals Processing Service                                   |
| AQC     | Automated Questionable Credits                               |
| AQMS    | Appeals Quality Management System                            |
| AQR     | Automated Questionable Refund                                |

| Acronym | Definition                                       |
|---------|--|
| ARAP    | Accelerated Revenue Assurance Program            |
| ARC     | Annual Report to Congress                        |
| ARI     | Appeals Referral Investigation                   |
| ARRA    | America Recovery and Reinvestment Act            |
| ASA     | Average Speed of Answer                          |
| ASED    | Assessment Statute Expiration Date               |
| ASFR    | Automated Substitute for Return                  |
| ATAO    | Application for Taxpayer Assistance Order        |
| ATFRS   | Automated Trust Fund Recovery System             |
| ATIN    | Adoption Taxpayer Identification Number          |
| ATP     | Abusive Transaction Program                      |
| AUR     | Automated Underreporter                          |
| AWSS    | Agency Wide Shared Services                      |
| BIR     | Bureau of Internal Revenue                       |
| BMF     | Business Master File                             |
| BOSS    | Bond and Option Sales Strategy                   |
| BNA     | Bureau of National Affairs                       |
| BPR     | Business Performance Review                      |
| BRTF    | Business Returns Transaction File                |
| BSA     | Bank Secrecy Act                                 |
| BTA     | Board of Tax Appeals                             |
| CAA     | Certifying Acceptance Agent                      |
| CADE2   | Customer Account Data Engine 2                   |
| CAF     | Centralized Authorization File                   |
| CAP     | CAWR Automated Program                           |
| CARE    | Customer Assistance, Relationships & Education   |
| CAS     | Customer Account Services                        |
| CAWR    | Combined Annual Wage Reporting                   |
| CBO     | Congressional Budget Office                      |
| CBPP    | Center on Budget & Policy Priorities             |
| CBRS    | Currency & Banking Retrieval System              |
| CC      | Chief Counsel (Office of)                        |
| CCB     | Check Claims Branch                              |
| CCISO   | Cincinnati Centralized Innocent Spouse Operation |
| CCP-LU  | Centralized Case Processing                      |
| CDP     | Collection Due Process                           |
| CDPTS   | Collection Due Process Tracking System           |
| CDE     | Compliance Data Environment                      |
| CDW     | Compliance Data Warehouse                        |
| CEAP    | Correspondence Examination Assessment Project    |

| Acronym | Definition                                     |
|---------|--|
| CEAS    | Correspondence Examination Automation Support  |
| CFf     | Collection Field Function                      |
| CFIF    | Check Forgery Insurance Fund                   |
| CI      | Criminal Investigation (Division)              |
| CIP     | Compliance Initiative Project                  |
| CIS     | Correspondence Imaging System                  |
| CJEs    | Critical Job Elements                          |
| CLD     | Communications, Liaison and Disclosure         |
| CNC     | Currently Not Collectible                      |
| COBRA   | Consolidated Omnibus Budget Reconciliation Act |
| CODI    | Cancellation Of Debt Income                    |
| COIC    | Centralized Offer In Compromise                |
| COTR    | Contract Officer Technical Representative      |
| CONOPS  | Concept of Operations                          |
| CPAT    | Compliance Post Adjustment Team                |
| CPE     | Continuing Professional Education              |
| CPS     | Collection Process Study                       |
| CQMS    | Collection Quality Management System           |
| CRIS    | Compliance Research Information System         |
| CSCO    | Compliance Services Collection Operations      |
| CSED    | Collection Statute Expiration Date             |
| CSI     | Campus Specialization Initiative               |
| CSO     | Communications and Stakeholder Outreach        |
| 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                          |
| DCI     | Data Collection Instrument                     |
| DD      | Direct Deposit                                 |
| DDb     | Dependent Data Base                            |
| DDIA    | Direct Deposit Installment Agreement           |
| DDP     | Daily Delinquency Penalty                      |
| DFO     | Designated Federal Official                    |
| DHS     | Department of Homeland Security                |
| DI      | Desktop Integration or Debt Indicator          |
| DIF     | Discriminant Income Function                   |
| DJA     | Declaratory Judgment Act                       |
| DLN     | Document Locator Number                        |
| DMF     | Death Master File                              |
| DNS     | Domain Name Server                             |

| Acronym | Definition  |
|---------|---|
| DOD     | Department of Defense                                       |
| DOJ     | Department of Justice                                       |
| DoMA    | Defense of Marriage Act                                     |
| DPC     | Designated Payment Code                                     |
| DSO     | Designated School Official                                  |
| EA      | Enrolled Agent  |
| EAC     | Examination Activity Code                                   |
| EAJA    | Equal Access to Justice Act                                 |
| EAR     | Electronic Account Resolution                               |
| EBE     | Employee Business Expense                                   |
| EBT     | Electronic Benefits Transfer                                |
| ECS     | Enterprise Collections Strategy                             |
| EGTRRA  | Economic Growth and Tax Relief Reconciliation Act (of 2001) |
| EFDS    | Electronic Fraud Detection System                           |
| EFS     | Enterprise Fax Storage                                      |
| EFTPS   | Electronic Federal Tax Payment System                       |
| EFW     | Electronic Funds Withdrawal                                 |
| EIC     | Earned Income Credit  |
| EIN     | Employer Identification Number                              |
| EITC    | Earned Income Tax Credit                                    |
| ELMS    | Enterprise Learning Management System                       |
| ELS     | Electronic Lodgment Service                                 |
| ERIS    | Enforcement Revenue Information System                      |
| EO      | Exempt Organization   |
| EP      | Employee Plans  |
| EQRS    | Embedded Quality Review System                              |
| ERIS    | Enforcement Revenue Information System                      |
| ERO     | Electronic Return Originator                                |
| ERISA   | Employee Retirement Income Security Act                     |
| ERSA    | Employee Retirement Savings Account                         |
| ES      | Estimated Tax Payments                                      |
| ESA     | Economic Stimulus Act                                       |
| ESC     | Executive Steering Committee                                |
| ESL     | English as a Second Language                                |
| ESOP    | Employee Stock Ownership Plan                               |
| ESP     | Economic Stimulus Payment                                   |
| ETA     | Effective Tax Administration                                |
| ETACC   | Electronic Tax Administration Advisory Committee            |
| ETARC   | Electronic Tax Administration and Refundable Credits        |
| ETLA    | Electronic Tax Law Assistance                               |
| FA      | Field Assistance  |

| Acronym | Definition  |
|---------|---|
| FAFSA   | Free Application for Financial Student Aid                    |
| FATCA   | Foreign Account Tax Compliance Act                            |
| FBAR    | Foreign Bank Account Report                                   |
| FBU     | Federal Benefits Unit   |
| FCR     | Federal Case Registry   |
| FCRA    | Fair Credit Reporting Act                                     |
| FDCPA   | Fraud Detection Center  |
| FDIC    | Federal Deposit Insurance Corporation                         |
| FEIE    | Foreign Earned Income Exclusion                               |
| FEMA    | Federal Emergency Management Agency                           |
| FFI     | Foreign Financial Institution                                 |
| FFCD    | Future Field Collection Design                                |
| FFFF    | Free File Fillable Forms                                      |
| FICA    | Federal Insurance Contribution Act                            |
| FIFO    | First In, First Out   |
| FIRPTA  | Foreign Investment in Real Property Tax Act                   |
| FMV     | Fair Market Value   |
| FMS     | Financial Management Service                                  |
| FOIA    | Freedom Of Information Act                                    |
| FPAA    | Final Partnership Administrative Adjustment                   |
| FPLP    | Federal Poverty Level   |
| FPLP    | Federal Payment Levy Program                                  |
| FRA     | Federal Records Act   |
| FSLA    | Fair Labor Standards Act                                      |
| FSA     | Facilitated Self-Assistance                                   |
| FSRP    | Facilitated Self-Assistance Research Project                  |
| FTA     | First-Time Abatement or Federal Tax Application               |
| FTC     | Federal Trade Commission or Foreign Tax Credit                |
| FTD     | Federal Tax Deposit or Failure To Deposit                     |
| FTE     | Full-Time Equivalent  |
| FTF     | Failure To File   |
| FTHBC   | First-Time Homebuyer Credit                                   |
| FTI     | Federal Tax Information                                       |
| FTL     | Federal Tax Lien  |
| 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                           |
| GO      | Government Entities   |
| GAO     | Government Accountability Office or General Accounting Office |

| Acronym | Definition   |
|---------|--|
| HCTC    | Health Coverage Tax Credit                         |
| IA      | Installment Agreement                              |
| IAT     | Integrated Automation Technologies                 |
| IBC     | International Business Compliance                  |
| IBTF    | In Business, Trust Fund                            |
| ICAS    | Internet Customer Account Services                 |
| ICMM    | International Compliance Management Model          |
| ICP     | Integrated Case Processing                         |
| ICS     | Integrated Collection System                       |
| IDAP    | IDRS Decision Assisting Program                    |
| IDM     | International Data Management                      |
| IDRM    | Information Reporting and Document Matching        |
| IDFP    | IRS Directory for Practitioners                    |
| IDRS    | Integrated Data Retrieval System                   |
| IDS     | Inventory Delivery System                          |
| IDT     | Identity Theft                                     |
| IFC     | International Finance Corporation                  |
| IGRA    | Indian Gaming Regulatory Act                       |
| IITA    | International Individual Taxpayer Assistance Team  |
| IMD     | Internal Management Document                       |
| IMF     | Individual Master File                             |
| IMRS    | Issue Management Resolution System                 |
| IP      | Internet Protocol                                  |
| IPM     | Integrated Production Model                        |
| IPO     | ITIN Program Office                                |
| IPOC    | International Planning and Operations Council      |
| IP PIN  | Identity Protection Personal Identification Number |
| IPSU    | Identity Protection Specialized Unit               |
| IRB     | Internal Revenue Bulletin                          |
| IRC     | Internal Revenue Code                              |
| IRDM    | Information Reporting Document Matching            |
| IRM     | Internal Revenue Manual                            |
| IRMF    | Information Returns Master File                    |
| IRP     | Information Returns Processing                     |
| IRPTR   | Information Returns Processing Transcript Requests |
| IRS     | Internal Revenue Service                           |
| IRSAC   | Internal Revenue Service Advisory Council          |
| IRSN    | Internal Revenue Service Number                    |
| ITA     | Interactive Tax Assistance                         |
| ITAAG   | Identity Theft Assessment and Action Group         |
| ITAR    | Identity Theft Assistance Request                  |
| ITG     | Indian Tribal Government                           |



| Acronym | Definition  |
|---------|---|
| PREA    | Premature Referral and Acceptance                               |
| PTIN    | Preparer Tax Identification Number                              |
| PTSD    | Post Traumatic Stress Disorder                                  |
| PY      | Processing Year   |
| QBU     | Qualified Business Unit   |
| QETP    | Questionable Employment Tax Practices                           |
| QRP     | Questionable Refund Program                                     |
| RA      | Revenue Agent or Reporting Agent                                |
| RCA     | Reasonable Cause Assistant                                      |
| RCP     | Reasonable Collection Potential                                 |
| RGS     | Report Generating Software                                      |
| RICS    | Return Integrity and Correspondence Services                    |
| RO      | Revenue Officer or Responsible Officer                          |
| ROFT    | Record of Federal Tax Liability                                 |
| ROI     | Return on Investment  |
| ROTERS  | Records of Tax Enforcement Results                              |
| RPS     | Revenue Protection Strategy                                     |
| RPVP    | Return Preparer Visitation Program                              |
| RRA 98  | (Internal Revenue Service) Restructuring and Reform Act of 1998 |
| RPC     | Return Preparer Coordinator                                     |
| RPO     | Return Preparer Office  |
| RPS     | Revenue Protection Strategy                                     |
| RPP     | Return Preparer Program   |
| RRP     | Return Review Program   |
| RSED    | Refund Statute Expiration Date                                  |
| RTTS    | Real-Time Tax System  |
| SA      | Systemic Advocacy   |
| SAMS    | Systemic Advocacy Management System                             |
| SBA     | Small Business Administration                                   |
| SBDC    | Small Business Development Center                               |
| SB/SE   | Small Business/Self Employed Operating Division                 |
| SEC     | Securities and Exchange Commission                              |
| SEP     | Special Enforcement Program                                     |
| SERP    | Servicewide Electronic Research Program                         |
| SEVP    | Student and Exchange Visitor Program                            |
| SFR     | Substitute for Return   |
| SL      | Stakeholder Liaison   |
| SLA     | Service Level Agreement   |
| SMP     | Secure Messaging Portal   |
| SMS     | Secure Messaging System   |
| SNOD    | Statutory Notice of Deficiency                                  |
| SO      | Settlement Officer  |

| Acronym | Definition  |
|---------|---|
| SOI     | Statistics of Income  |
| SP      | Submission Processing   |
| SPC     | Submission Processing Center(s)                                   |
| SPDER   | Office of Servicewide Policy, Directives, and Electronic Research |
| SPEC    | Stakeholder Partnerships, Education & Communication               |
| SPOC    | Single Point of Contact   |
| SSA     | Social Security Administration                                    |
| SSI     | Supplemental Security Income                                      |
| SSMC    | Services, Support and Modernization Committee                     |
| SSN     | Social Security Number  |
| STC     | Student Tax Clinic  |
| STO     | Student Tuition Organization                                      |
| SVC     | Stored Value Card   |
| TAB     | Taxpayer Assistance Blueprint                                     |
| TAC     | Taxpayer Assistance Center  |
| TACT    | Taxpayer Communications Taskgroup                                 |
| TAD     | Taxpayer Advocate Directive                                       |
| TAMIS   | Taxpayer Advocate Management Information System                   |
| TAMRA   | Technical and Miscellaneous Revenue Act (of 1988)                 |
| TAO     | Taxpayer Assistance Order   |
| TAP     | Taxpayer Advocacy Panel   |
| TAS     | Taxpayer Advocate Service   |
| TBOR    | Taxpayer Bill of Rights   |
| TC      | Transaction Code  |
| TCE     | Tax Counseling for the Elderly                                    |
| TDA     | Taxpayer Delinquent Account                                       |
| TDRA    | Tip Rate Determination Agreement                                  |
| TDI     | Taxpayer Delinquent Investigation                                 |
| TE      | Tax Examiner or Tax Exempt  |
| TEFRA   | Tax Equity and Fiscal Responsibility Act of 1982                  |
| TEC     | Taxpayer Education and Communication                              |
| TE/GE   | Tax Exempt & Government Entities Operating Division               |
| TEFRA   | Tax Equity and Fiscal Responsibility Act                          |
| TFP     | Tax Forms & Publications  |
| TFRP    | Trust Fund Recovery Penalty                                       |
| TGR     | Total Gross Receipts  |
| TIGTA   | Treasury Inspector General for Tax Administration                 |
| TIN     | Taxpayer Identification Number                                    |

| Acronym | Definition   |
|---------|--|
| TIPRA   | Tax Increase Prevention and Reconciliation Act (of 2005) |
| TOP     | Treasury Offset Program                                  |
| TOS     | Terms of Service   |
| TPE     | Taxpayer Education                                       |
| TPI     | Total Positive Income                                    |
| TPNC    | Taxpayer Notice Code                                     |
| TPP     | Third-Party Payer or Taxpayer Protection Program         |
| TPPA    | Third Party Payroll Agent                                |
| TPU     | Taxpayer Protection Unit                                 |
| TRA     | Tax Reform Act   |
| TRHCA   | Tax Relief and Health Care Act (of 2006)                 |
| TTB     | (Alcohol and Tobacco) Tax and Trade Bureau               |
| TY      | Tax Year   |
| UAA     | Undeliverable As Addressed                               |
| UAL     | Uniform Acknowledgement Letter                           |
| UCR     | Uniform Call Routing                                     |
| UDOC    | Uniform Definition of a Child                            |
| ULC     | Universal Location Code                                  |

| Acronym | Definition                                |
|---------|---|
| UOU     | Universal Postal Union                    |
| URF     | Unidentified Remittances File             |
| URP     | Underreporter                             |
| USPS    | United States Postal Service              |
| USPTO   | United States Patent and Trademark Office |
| UWR     | Uniform Work Request                      |
| VAT     | Value Added Tax                           |
| VCP     | Voluntary Compliance Program              |
| VFTF    | Virtual Face-to-Face                      |
| VITA    | Volunteer Income Tax Assistance           |
| VSD     | Virtual Service Delivery                  |
| VTO     | Virtual Translation Office                |
| W3C     | World Wide Web Consortium                 |
| W & I   | Wage and Investment Operating Division    |
| WFTRA   | Working Families Tax Relief Act           |
| WIRA    | Wage and Investment Research & Analysis   |
| WO      | Whistleblower Office                      |
| XSF     | Excess Collection File                    |

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

| Case Citation  | Issue(s)  | Pro Se | Decision |
|--|---|--------|----------|
| <b>Individual Taxpayers (But Not Sole Proprietorships)</b>   |   |        |          |
| <i>Abarca v. Comm’r</i> , T.C. Memo. 2012-245  | 6662(b)(1) — TP acted negligently for failing to maintain adequate records to substantiate Schedule C and Schedule E deductions   | Yes    | IRS      |
| <i>Albright v. Comm’r</i> , T.C. Memo. 2013-9  | 6662(b)(1) & (2) — TP substantially understated income tax by failing to include proceeds from sale of home in gross income; underpayment due to changes in capital loss carryovers and technical adjustments did not establish TP’s negligence   | Yes    | Split    |
| <i>Armstrong v. Comm’r</i> , 139 T.C. 468 (2012)   | 6662(b)(1) — TPs (H&W) acted with reasonable cause and in good faith; honest misunderstanding of the tax code led to underpayment   | Yes    | TP       |
| <i>Ashmore v. Comm’r</i> , T.C. Memo. 2013-137   | 6662(b)(2) — TP substantially understated income tax by failing to include in gross income money earned and stated on one of three W-2s   | Yes    | IRS      |
| <i>Au v. Comm’r</i> , 482 F. App’x 289 (9th Cir. 2012), <i>aff’g</i> T.C. Memo. 2010-247               | 6662(b)(1) — TPs (H&W) acted negligently by improperly deducting gambling losses against ordinary income, rather than against gambling winnings   | Yes    | IRS      |
| <i>Bartlett v. Comm’r</i> , T.C. Memo. 2012-254  | 6662(b)(2) — TP substantially understated income tax by failing to include in gross income the proper amount of taxable pension income; reliance on TurboTax did not constitute reasonable cause  | Yes    | IRS      |
| <i>Beach v. Comm’r</i> , T.C. Summ. Op. 2012-81  | 6662(b)(1) — TP acted negligently by failing to include insurance proceeds in the calculation of casualty loss  | Yes    | IRS      |
| <i>Bell v. Comm’r</i> , T.C. Summ. Op. 2013-20   | 6662(b)(2) — TP substantially understated income tax by failing to substantiate deduction for charitable contribution   | Yes    | IRS      |
| <i>Bernard v. Comm’r</i> , T.C. Memo. 2012-221   | 6662(b)(1) — TPs (H&W) acted negligently by failing to include in gross income distributions from IRA   | Yes    | IRS      |
| <i>Bishop v. Comm’r</i> , T.C. Memo. 2013-98   | 6662(b)(2) — TP substantially understated income tax by failing to substantiate an improperly claimed bad debt deduction  | No     | IRS      |
| <i>Blackwood v. Comm’r</i> , T.C. Memo. 2012-190   | 6662(b)(2) — TPs (H&W) acted with reasonable cause and in good faith in reliance on competent tax preparer with respect to the disallowed exclusion of settlement payment in gross income   | No     | TP       |
| <i>Bond v. Comm’r</i> , T.C. Memo. 2012-313  | 6662(b)(1) — TP acted negligently by failing to substantiate deductions and deducting personal expenses as business expenses  | Yes    | IRS      |
| <i>Brady v. Comm’r</i> , T.C. Memo. 2013-1   | 6662(b)(2) — TPs (H&W) substantially understated income tax by failing to include in gross income dividend proceeds and social security benefits; penalty for failure to provide CPA with Form 1099-DIV; no penalty for understatement of social security benefits because of reasonable reliance on tax preparer | Yes    | Split    |
| <i>Brennan v. Comm’r</i> , T.C. Memo. 2012-209, appeal docketed, No. 13-72437 (9th Cir. July 11, 2013) | 6662(b)(2) — TPs (H&W) substantially understated income tax by failing to include in gross income their distributive shares of capital gains income from LLC’s sale of assets   | No     | IRS      |
| <i>Brown v. Comm’r</i> , 693 F.3d 765 (7th Cir. 2012), <i>aff’g</i> T.C. Memo. 2011-83                 | 6662(b)(2) — TPs (H&W) substantially understated income tax by failing to include in gross income money earned in excess of investment in life insurance upon cancellation of policy  | No     | IRS      |



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

| Case Citation   | Issue(s)  | Pro Se | Decision |
|---|---|--------|----------|
| <i>Burton v. Comm’r</i> , T.C. Summ. Op. 2012-72  | 6662(b)(1) — TP acted with reasonable cause and in good faith; honest misunderstanding of the tax code led to underpayment  | No     | TP       |
| <i>Callahan v. Comm’r</i> , T.C. Memo. 2013-131   | 6662(b)(1) — TPs (H&W) acted negligently by failing to include in gross income capital gains and discharge of indebtedness income from the sale of homes  | No     | IRS      |
| <i>Calloway v. Comm’r</i> , 691 F.3d 1315 (11th Cir. 2012) <i>aff’g</i> 135 T.C. 26 (2010)  | 6662(b)(2) — TPs (H&W) substantially understated income tax by failing to include in gross income gains from the sale of securities   | No     | IRS      |
| <i>Carlebach v. Comm’r</i> , 139 T.C. 1 (2012)  | 6662(b)(1) & (b)(2) — TPs (H&W) acted negligently by failing to make a reasonable attempt to comply with tax laws when claiming child tax credits and child care credits  | No     | IRS      |
| <i>Carr v. Comm’r</i> , T.C. Summ. Op. 2013-3   | 6662(b)(2) — TPs (H&W) substantially understated income tax by failing to include in gross income payment in settlement claim against H’s former employer   | Yes    | IRS      |
| <i>Cherry v. Comm’r</i> , T.C. Memo. 2013-3   | 6662(b)(1) — TP acted negligently by failing to include in gross income deposits into bank account  | Yes    | IRS      |
| <i>Chiavacci v. Comm’r</i> , T.C. Summ. Op. 2012-63   | 6662(b) (2) — TP substantially understated income tax by failing to make a reasonable attempt to comply with tax laws when deducting alimony payments   | No     | IRS      |
| <i>Chien v. Comm’r</i> , T.C. Memo. 2012-277  | 6662(b)(1) & (2) — TP acted with reasonable cause and in good faith; honest misunderstanding of the tax code led to underpayment  | No     | TP       |
| <i>Chow v. Comm’r</i> , 481 F. App’x 406 (9th Cir. 2012), <i>aff’g</i> T.C. Memo. 2010-48, <i>cert. denied</i> , 133 S. Ct. 1304 (2013)             | 6662(b)(1) — TP acted negligently by improperly deducting gambling losses against ordinary income, rather than against gambling winnings  | Yes    | IRS      |
| <i>Cole v. Comm’r</i> , T.C. Summ. Op. 2013-34  | 6662(b)(1) — TPs (H&W) acted negligently by failing to substantiate deduction for casualty loss; reliance on preparers not reasonable when TPs didn’t review returns with preparers   | Yes    | IRS      |
| <i>Crispin v. Comm’r</i> , 708 F.3d 507 (3d Cir. 2013) <i>aff’g</i> T.C. Memo. 2012-70, <i>petition for cert. filed</i> , No. 13-99 (July 23, 2013) | 6662(b)(2) — TP substantially understated income tax by failing to substantiate deduction for artificial loss from a Custom Adjustable Rate Debt Structure (CARDS) transaction  | No     | IRS      |
| <i>Cung v. Comm’r</i> , T.C. Memo. 2013-81  | 6662(b)(2) — TP substantially understated income tax by failing to include in gross income lawsuit settlement proceeds  | Yes    | IRS      |
| <i>Daniel-Berhe v. Comm’r</i> , T.C. Summ. Op. 2013-33  | 6662(b)(1) — TP made a good faith effort to substantiate deductions for unreimbursed employee business deductions and had a genuine misunderstanding of the tax code  | Yes    | TP       |
| <i>Diaz v. Comm’r</i> , T.C. Memo. 2012-241   | 6662(b)(1) — TP acted negligently by failing to include in gross income gains from the sale of real property  | Yes    | IRS      |
| <i>Diaz v. Comm’r</i> , T.C. Memo. 2012-280   | 6662(b)(1) & (2) — TPs (H&W) substantially understated income tax by failing to include in gross income proceeds from an international organization; TP acted negligently by failing to file a Schedule SE or pay self-employment tax; reliance on AARP volunteer not reasonable or in good faith when TPs failed to provide necessary and accurate information | No     | IRS      |
| <i>Doolittle v. Comm’r</i> , T.C. Summ. Op. 2012-103  | 6662(b)(1) & (b)(2) — TP acted with reasonable cause and in good faith; honest misunderstanding of the tax code led to underpayment   | Yes    | TP       |
| <i>Eriksen v. Comm’r</i> , T.C. Memo. 2012-194  | 6662(b)(1) — TP acted negligently by failing to substantiate deduction for unreimbursed employee expenses   | No     | IRS      |

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

| Case Citation  | Issue(s)  | Pro Se | Decision |
|--|---|--------|----------|
| <i>Figueres v. Comm’r</i> , T.C. Memo. 2012-296  | 6662(b)(1) — TP acted negligently by improperly deducted gambling losses against ordinary income, rather than against gambling winnings; no penalty for improperly claimed recovery rebate credit, because it was not an amount shown on the return | Yes    | Split    |
| <i>Flood v. Comm’r</i> , T.C. Memo. 2012-243   | 6662(b)(1) & (2) — TPs (H&W) acted with reasonable cause and in good faith in believing real estate lots sold and donated were capital assets; other underpayments were the result of negligence  | Yes    | Split    |
| <i>Francis v. Comm’r</i> , T.C. Summ. Op. 2012-79  | 6662(b)(2) — TPs (H&W) substantially understated income tax by failing to include in gross income proceeds from an award for wrongful denial of military promotion  | Yes    | IRS      |
| <i>Gaggero v. Comm’r</i> , T.C. Memo. 2012-331   | 6662(b)(2) — TP acted with reasonable cause and in good faith in relying on a competent tax professional  | No     | TP       |
| <i>Giovacchini, Estate of v. Comm’r</i> , T.C. Memo. 2013-27   | 6662(b)(2) — TP acted with reasonable cause and in good faith in relying on a competent tax professional  | No     | TP       |
| <i>Gluckman v. Comm’r</i> , T.C. Memo. 2012-329, appeal docketed, No. 13-761 (2d Cir. Mar. 1, 2013)  | 6662(b) (2) — TPs (H&W) substantially understated income tax by failing to include in gross income the value of two cash value life insurance policies  | No     | IRS      |
| <i>Gould v. Comm’r</i> , 139 T.C. 418 (2012), appeal docketed, No. 13-1851 (4th Cir. July 5, 2013)   | 6662(b)(2) — TP substantially understated income tax by failing to substantiate deductions for net operating loss and capital loss  | Yes    | IRS      |
| <i>Gray v. Comm’r</i> , T.C. Summ. Op. 2013-30   | 6662(b)(1) — TP acted negligently by failing to substantiate dependency exemption deduction, child tax credit, and head of household filing status  | Yes    | IRS      |
| <i>Gunkle v. Comm’r</i> , T.C. Memo. 2012-305, appeal docketed, No. 13-60245 (5th Cir. Apr. 12, 2013)  | 6662(b)(2) — TP substantially understated income tax by failing to substantiate deduction for charitable gift and failed to include in gross income amounts paid by purported church for personal living expenses                                   | No     | IRS      |
| <i>Gustashaw v. Comm’r</i> , 696 F.3d 1124 (11th Cir. 2012), <i>aff’g</i> T.C. Memo. 2011-195  | 6662(b)(1) — TPs (H&W) acted negligently by failing to substantiate deduction for artificial loss from a CARDS transaction  | No     | IRS      |
| <i>Hargreaves v. Comm’r</i> , T.C. Summ. Op. 2013-37   | 6662(b)(1) — TPs (H&W) acted with reasonable cause and in good faith; honest misunderstanding of the tax code led to underpayment   | Yes    | TP       |
| <i>Hassanipour v. Comm’r</i> , T.C. Memo. 2013-88  | 6662(b)(2) — TPs (H&W) substantially understated income tax by failing to substantiate deductions for losses on real estate income; calendars were insufficient to show the income was non-passive  | No     | IRS      |
| <i>Hoang v. Comm’r</i> , T.C. Memo. 2013-127   | 6662(b)(1) & (2) — TPs substantially understated income tax by failing to include in gross income capital gains   | Yes    | IRS      |
| <i>Jarvis v. Comm’r</i> , T.C. Summ. Op. 2013-11   | 6662(b)(1) — TP acted negligently by failing to include in gross income proceeds from life insurance policy   | Yes    | IRS      |
| <i>Kerman v. Comm’r</i> , 713 F.3d 849 (6th Cir. 2013), <i>aff’g</i> T.C. Memo. 2011-54, petition for cert. filed, No. 13-387 (Sept. 23, 2013) | 6662(b)(2) — TPs (H&W) substantially understated income tax by failing to substantiate deduction for artificial loss from a CARDS transaction   | No     | IRS      |
| <i>Kramer v. Comm’r</i> , T.C. Memo. 2012-192  | 6662(b)(1) — TPs (H&W) acted negligently by failing to include in gross income all wages for the tax year   | Yes    | IRS      |
| <i>Langley v. Comm’r</i> , T.C. Memo. 2013-22  | 6662(b)(1) — TPs (H&W) acted negligently by failing to substantiate deduction for dependency exemption and education credit for daughter  | Yes    | IRS      |

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

| Case Citation   | Issue(s)   | Pro Se | Decision |
|---|--|--------|----------|
| <i>Martin v. Comm’r</i> , T.C. Summ. Op. 2012-126   | 6662(b)(2) — TPs (H&W) substantially understated income tax by failing to substantiate deductions for children and theft loss  | Yes    | IRS      |
| <i>Mayer v. Comm’r</i> , T.C. Summ. Op. 2013-39   | 6662(b)(2) — TPs (H&W) substantially understated income tax by failing to include in gross income proceeds from a 401(k) hardship withdrawal   | No     | IRS      |
| <i>McAllister v. Comm’r</i> , T.C. Memo. 2013-96  | 6662(b)(2) — TP acted with reasonable cause and in good faith; honest misunderstanding of the tax code led to underpayment   | Yes    | TP       |
| <i>Minnick v. Comm’r</i> , T.C. Memo. 2013-345, appeal docketed, No. 13-73234 (9th Cir. Sept. 16, 2013) | 6662(b)(1) — TPs (H&W) acted negligently in determining whether grant of a conservation easement gave rise to a charitable contribution deduction; TPs failed to solicit advice from a tax professional  | No     | IRS      |
| <i>Mogbo v. Comm’r</i> , T.C. Summ. Op. 2013-16   | 6662(b)(1) — TPs (H&W) acted negligently by failing to include in gross income wages and retirement distribution; H failed to substantiate real estate expenses  | Yes    | IRS      |
| <i>Morales v. Comm’r</i> , T.C. Memo. 2013-192  | 6662(b)(1) — TPs acted negligently by failing to make a reasonable attempt to comply with tax laws when claiming the first-time homebuyer credit   | Yes    | IRS      |
| <i>Mui v. Comm’r</i> , T.C. Memo. 2013-83   | 6662(b) (2) — TP substantially understated income tax by failing to include in gross income certain items; TP failed to establish the tax preparer was a competent professional  | No     | IRS      |
| <i>Neff v. Comm’r</i> , T.C. Memo. 2012-244   | 6662(b)(2) — TPs (H&W) acted with reasonable cause and in good faith in relying on a competent tax professional  | No     | TP       |
| <i>Newell v. Comm’r</i> , T.C. Summ. Op. 2012-57  | 6662(b)(2) — TPs (H&W) acted with reasonable cause and in good faith; honest misunderstanding of the tax code led to underpayment-misstatement of deduction for moving expenses  | No     | TP       |
| <i>Noz v. Comm’r</i> , T.C. Memo. 2012-272  | 6662(b)(2) — TPs (H&W) acted with reasonable cause and in good faith in relying on a competent tax professional  | No     | TP       |
| <i>Patel v. Comm’r</i> , 138 T.C. 395 (2012)  | 6662(b)(1) & (2) — TPs (H&W) acted with reasonable cause and in good faith; honest misunderstanding of the tax code led to underpayment  | Yes    | TP       |
| <i>Peek v. Comm’r</i> , 140 T.C. No. 12 (2013)  | 6662(b)(1) & (2) — TPs (H&W) substantially understated income tax in one year and in the following year acted negligently by failing to include in gross income capital gains on sale of securities; no reasonable cause for relying on advice of the promoter | No     | IRS      |
| <i>Pollard v. Comm’r</i> , T.C. Memo. 2013-38, appeal docketed, No. 13-9001 (10th Cir. May 8, 2013)     | 6662(b)(2) — TP substantially understated income tax by failing to substantiate deduction for charitable contribution  | No     | IRS      |
| <i>Riether v. United States</i> , 2012 WL 6934116 (D. N.M. 2012)  | 6662(b)(2) — TPs (H&W) substantially understated income tax by failing to substantiate deduction for theft loss of medical equipment; TPs failed to provide necessary and accurate information to tax professional   | No     | IRS      |
| <i>Rogers v. Comm’r</i> , T.C. Memo. 2013-77, appeal docketed, No. 13-1241 (D.C. Cir. Aug. 15, 2013)    | 6662(b)(1) — TPs (H&W) acted negligently by failing to include in gross income foreign earnings from W’s work as flight attendant abroad   | Yes    | IRS      |
| <i>Schuller v. Comm’r</i> , T.C. Memo. 2012-347   | 6662(b)(2) — TP substantially understated income tax by failing to include in gross income amounts from pension and annuity income   | Yes    | IRS      |

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

| Case Citation  | Issue(s)  | Pro Se | Decision |
|--|---|--------|----------|
| <i>Smith-Hendricks v. Comm’r</i> , T.C. Summ. Op. 2013-22  | 6662(b)(1) — TP acted negligently by relying on a tax preparer who was not a competent professional and failing to review the returns before signing and filing them  | Yes    | IRS      |
| <i>Smoker v. Comm’r</i> , T.C. Memo. 2013-56   | 6662(b)(1) — TP acted negligently by claiming deduction for accrued but unpaid mortgage interest  | No     | IRS      |
| <i>Snow v. Comm’r</i> , T.C. Memo. 2013-114  | 6662(b)(2) — TP substantially understated income tax by failing to include in income gross receipts from performance as a musician and gain from sale of securities   | Yes    | IRS      |
| <i>Thomas v. Comm’r</i> , T.C. Memo. 2013-60   | 6662(b)(2) — TPs (H&W) acted with reasonable cause and in good faith in reliance on professional advice from a competent professional   | Yes    | TP       |
| <i>Todd v. Comm’r</i> , 486 F. App’x 423 (5th Cir. 2012) <i>aff’g</i> T.C. Memo. 2011-123                      | 6662(b) (2) — TPs (H&W) failed to include in gross income a purported loan from his employee benefit fund; TPs failed to establish reasonable reliance on competent tax professional who prepared their return, absent any evidence they had validly relied on CPA’s advice | No     | IRS      |
| <i>Tsai v. Comm’r</i> , T.C. Summ. Op. 2013-26   | 6662(b)(1) — TP acted with reasonable cause and in good faith; honest misunderstanding of the tax code led to underpayment  | Yes    | TP       |
| <i>Ung v. Comm’r</i> , T.C. Memo. 2013-126   | 6662(b)(2) — TP substantially understated income tax and failed to provide tax preparer with all required documents and failed to review tax return before submission   | Yes    | IRS      |
| <i>Van Der Lee v. Comm’r</i> , 501 F. App’x 30 (2d Cir. 2012), <i>aff’g</i> T.C. Memo. 2011-234                | 6662(b)(1) — TPs (H&W) acted negligently by failing to provide necessary and accurate information to tax professional for claimed charitable contributions; TPs failed to substantiate deductions   | No     | IRS      |
| <i>Weaver v. Comm’r</i> , T.C. Summ. Op. 2012-52   | 6662(b)(2) — TPs (H&W) substantially understated income tax and did not provide tax preparer with all required documents  | Yes    | IRS      |
| <i>Yates v. Comm’r</i> , T.C. Memo. 2013-28, <i>appeal docketed</i> , No. 13-1833 (4th Cir. July 2, 2013)      | 6662(b)(2) — TPs (H&W) substantially understated income tax by failing to substantiate deduction for sale of like kind property   | Yes    | IRS      |
| <i>Zdunek v. Comm’r</i> , T.C. Summ. Op. 2013-13   | 6662(b)(1) — TP acted negligently by failing to properly compute mortgage interest deduction  | Yes    | IRS      |
| <b>Business Taxpayers (Corporations, Partnerships, Trusts, &amp; Sole Proprietorships — Schedules C, E, F)</b> |   |        |          |
| <i>ACM Environmental Services, Inc. v. Comm’r</i> , T.C. Memo. 2012-335  | 6662(b)(2) — TPs (H&W) substantially understated income tax by failing to include in gross income qualified dividends from corporation  | Yes    | IRS      |
| <i>Adams v. Comm’r</i> , T.C. Memo. 2013-92  | 6662(b) (2) — TP substantially understated income tax by failing to substantiate deductions for business expenses and travel and meals expenses on Schedule C   | Yes    | IRS      |
| <i>Antonious v. Comm’r</i> , T.C. Summ. Op. 2012-98  | 6662(b)(1) — TP acted negligently by failing to substantiate deduction for rental expense on Schedule E   | Yes    | IRS      |
| <i>Aries Communications Inc. v. Comm’r</i> , T.C. Memo. 2013-97  | 6662(b) (2) — TP substantially understated income tax by failing to substantiate deduction for compensation expense and failed to show reasonable reliance on a tax professional  | No     | IRS      |
| <i>Barnes v. Comm’r</i> , 712 F.3d 581 (D.C. Cir. 2013)  | 6662(b)(2) — TPs (H&W) substantially understated income tax by failing to include in gross income the proper amount of losses for the first year of their S Corporation   | No     | IRS      |

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

| Case Citation   | Issue(s)  | Pro Se | Decision |
|---|---|--------|----------|
| <i>Barnes Group, Inc. v. Comm’r</i> , T.C. Memo. 2013-109                                     | 6662(b) (2) — TP substantially understated income tax by failing to include in gross income proceeds from transactions with subsidiaries; TP failed to show reasonable reliance on a competent tax professional   | No     | IRS      |
| <i>Bauer v. Comm’r</i> , T.C. Memo. 2012-156  | 6662(b)(1) — TP acted with reasonable cause and in good faith in underpayment of tax as evidenced through substantiation of disallowed deductions on Schedule C   | No     | TP       |
| <i>Benson v. Comm’r</i> , T.C. Summ. Op. 2012-87  | 6662(b)(1) — TP acted with reasonable cause and in good faith and lacked business acumen required to understand tax code  | Yes    | TP       |
| <i>Bernstine v. Comm’r</i> , T.C. Summ. Op. 2013-19   | 6662(b)(1) — TP acted negligently by failing to substantiate deductions for travel, meals, entertainment, and other expenses  | Yes    | IRS      |
| <i>Bramlett v. Comm’r</i> , T.C. Summ. Op. 2012-73  | 6662(b)(1) — TP acted with reasonable cause and in good faith; honest misunderstanding of the tax code led to underpayment  | Yes    | TP       |
| <i>Carmickle v. Comm’r</i> , T.C. Summ. Op. 2012-60   | 6662(b)(1) — TPs (H&W) acted negligently by failing to substantiate deductions for lost rent and expenses for home office   | Yes    | IRS      |
| <i>Castillo v. Comm’r</i> , T.C. Memo. 2013-72  | 6662(b)(1) — TP acted negligently by failing to substantiate deduction for depreciable business assets and failed to provide necessary and accurate information to tax professional   | No     | IRS      |
| <i>Chambers v. Comm’r</i> , T.C. Summ. Op. 2012-91  | 6662(b)(1) & (2) — TPs (H&W) acted with reasonable cause and in good faith in believing H materially participated in real estate activities   | Yes    | TP       |
| <i>Chandler v. Comm’r</i> , 481 F. App’x 400 (9th Cir. 2012), <i>aff’g</i> T.C. Memo. 2010-92 | 6662(b)(1) — TP negligent for failing to keep adequate books and records  | Yes    | IRS      |
| <i>Chemtech Royalty Assocs. v. U.S.</i> , 111 A.F.T.R.2d (RIA) 953 (M.D. La. 2013)            | 6662(b)(1) & (2) — TP negligent in attempt to comply with provisions of the tax code because TP’s transactions and partnerships lacked economic substance; failed to establish substantial authority for position taken on tax return                                       | No     | IRS      |
| <i>Chrush v. Comm’r</i> , T.C. Memo. 2012-299   | 6662(b)(2) — TP did not show reasonable cause or good faith   | Yes    | IRS      |
| <i>Cook v. Comm’r</i> , T.C. Memo. 2012-167   | 6662(b)(1) & (2) — TP acted with reasonable cause and in good faith in relying on tax preparer for commission expense; however, not in regards to other Schedule C expenses   | Yes    | Split    |
| <i>Curcio v. Comm’r</i> , 689 F.3d 217 (2d Cir. 2012), <i>aff’g</i> T.C. Memo. 2010-115       | 6662(b)(1) & (2) — TPs negligent in attempting to comply with provisions of the tax code and failed to establish good faith reliance on a competent tax professional  | No     | IRS      |
| <i>Cvancara v. Comm’r</i> , T.C. Memo. 2013-20  | 6662(b)(1) & (2) — TPs (H&W) negligent for failing to keep adequate books and records and substantially understated income  | Yes    | IRS      |
| <i>Deutsch v. Comm’r</i> , T.C. Memo. 2012-318  | 6662(b)(2) — TP substantially understated income and failed to establish tax preparer was a competent professional  | No     | IRS      |
| <i>DiDonato v. Comm’r</i> , T.C. Memo. 2013-11  | 6662(b)(2) — TPs (H&W) substantially understated income and failed to establish substantial authority for position taken on tax return; adequate disclosure of facts not supported by the record; failed to establish good faith reliance on the advice of tax professional | No     | IRS      |
| <i>Dodds v. Comm’r</i> , T.C. Memo. 2013-76   | 6662(b)(2) — TP substantially understated income and failed to establish reasonable cause and good faith effort to comply with tax code   | No     | IRS      |

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

| Case Citation  | Issue(s)   | Pro Se | Decision |
|--|--|--------|----------|
| <i>Dyer v. Comm'r</i> , T.C. Memo. 2012-224  | 6662(b)(2) — TP substantially understated income and failed to establish good faith reliance on the advice of tax professional   | No     | IRS      |
| <i>Evans v. Comm'r</i> , T.C. Summ. Op. 2012-125   | 6662(b)(1) — TP substantially understated income and did not argue that reasonable cause applies   | Yes    | IRS      |
| <i>Fein v. Comm'r</i> , 504 F. App'x 41 (2d Cir. 2012), <i>aff'g</i> T.C. Memo. 2011-142                                   | 6662(b)(1) — TPs (H&W) negligent for failing to keep adequate books and records; failed to establish reasonable cause  | No     | IRS      |
| <i>Fitch v. Comm'r</i> , T.C. Memo. 2012-358   | 6662(b)(1) — TPs (H&W) failed to act with reasonable cause and in good faith as H's brain aneurysm did not support finding of reasonable cause   | No     | IRS      |
| <i>Foster v. Comm'r</i> , T.C. Memo. 2012-207  | 6662(b)(2) — TPs (H&W) failed to establish reasonable cause and failed to seek professional tax advice   | No     | IRS      |
| <i>G.D. Parker, Inc. v. Comm'r</i> , T.C. Memo. 2012-327   | 6662(b)(1) & (2) — TP negligent for failing to keep adequate books and records to substantiate business deductions; however, TP relied in good faith on competent tax professional with respect to disallowed capital loss   | No     | Split    |
| <i>Gail Vento, LLC v. U.S.</i> , 111 A.F.T.R.2d (RIA) 1505 (D.V.I. 2013)   | 6662(b)(1) — TP failed to provide necessary and accurate information to tax professional   | No     | IRS      |
| <i>Garcia v. Comm'r</i> , T.C. Summ. Op. 2012-107  | 6662(b)(1) & (2) — TP substantially understated income and failed to provide accurate and necessary information to tax professional  | Yes    | IRS      |
| <i>Garcia v. Comm'r</i> , T.C. Summ. Op. 2013-28   | 6662(b)(1) & (2) — TP acted with reasonable cause and in good faith; honest misunderstanding of the tax code led to underpayment   | Yes    | TP       |
| <i>Gassaway v. Comm'r</i> , T.C. Memo. 2013-13, <i>appeal docketed</i> , No. 13-60289 (5th Cir. May 1, 2013)               | 6662(b)(2) — TP substantially understated income and did not argue that reasonable cause or good faith applies   | Yes    | IRS      |
| <i>Gerdau Macsteel, Inc. v. Comm'r</i> , 139 T.C. 67 (2012), <i>appeal docketed</i> , No. 13-60132 (5th Cir. Mar. 4, 2013) | 6662(b)(1) & (2) — TP negligent in attempt to comply with provisions of the tax code and substantially understated income  | No     | IRS      |
| <i>Ghilardi v. Comm'r</i> , T.C. Summ. Op. 2013-15   | 6662(b)(1) & (2) — TPs (H&W) substantially understated income and failed to show reasonable effort to determine the proper tax treatment of rental real estate losses  | Yes    | IRS      |
| <i>Gigliobianco v. Comm'r</i> , T.C. Memo. 2012-276  | 6662(b)(1) & (2) — TPs (H&W) failed to substantiate deductions and failed to establish reasonable cause or good faith  | No     | IRS      |
| <i>Gomar v. Comm'r</i> , T.C. Memo. 2013-95  | 6662(b)(2) — TP substantially understated income and did not show reasonable cause or good faith   | No     | IRS      |
| <i>Gorokhovskiy v. Comm'r</i> , T.C. Memo. 2012-206, <i>appeal docketed</i> , No. 13-1110 (7th Cir. Jan. 16, 2013)         | 6662(b)(1) & (2) — TP negligent for failing to keep adequate books and records and substantially understated income  | Yes    | IRS      |
| <i>Gorokhovskiy v. Comm'r</i> , T.C. Memo. 2013-65   | 6662(b)(1) & (2) — TP offered no reasonable cause and failed to establish good faith reliance on the advice of tax professional  | Yes    | IRS      |
| <i>Griggs v. Comm'r</i> , T.C. Memo. 2013-2  | 6662(b)(1) — TP negligent for failing to keep adequate books and records; TP offered no reasonable cause or good faith   | Yes    | IRS      |
| <i>Guy v. Comm'r</i> , T.C. Memo. 2013-103   | 6662(b)(1) — TPs (H&W) acted negligently in deducting certain business expenses, while not negligent in deducting others; no substantial underpayment of tax existed in some of the tax years where court allowed deductions | No     | Split    |



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

| Case Citation   | Issue(s)  | Pro Se | Decision |
|---|---|--------|----------|
| <i>H &amp; M, Inc. v. Comm’r</i> , T.C. Memo. 2012-290  | 6662(b)(1) & (2) — TP negligent in attempt to comply with provisions of the tax code; negligent for failing to keep adequate books and records; no penalty for substantial understatement of income because understatement of income tax will not exceed \$10,000 | No     | Split    |
| <i>Heinbockel v. Comm’r</i> , T.C. Memo. 2013-125   | 6662(b)(1) — TPs (H&W) negligent for failing to keep adequate books and records; failed to establish reasonable reliance on a competent tax professional  | No     | IRS      |
| <i>Holmes v. Comm’r</i> , T.C. Memo. 2012-251, appeal docketed, No. 13-71034 (9th Cir. Mar. 25, 2013) | 6662(b)(2) — TP failed to establish reasonable cause or good faith; failed to establish reasonable reliance on a competent tax professional   | No     | IRS      |
| <i>Hoskins v. Comm’r</i> , T.C. Memo. 2013-36   | 6662(b)(2) — TPs (H&W) offered no reasonable cause or good faith argument   | No     | IRS      |
| <i>Hudzik v. Comm’r</i> , T.C. Summ. Op. 2013-4   | 6662(b)(2) — TPs (H&W) failed to establish reasonable cause and good faith attempt to comply with tax code; substantially understated income  | No     | IRS      |
| <i>Humphrey, Farrington &amp; McClain, P.C. v. Comm’r</i> , T.C. Memo. 2013-23                        | 6662(b)(2) — TP acted with reasonable cause and in good faith in relying on a competent tax professional  | No     | TP       |
| <i>Johnson v. Comm’r</i> , T.C. Memo. 2012-231  | 6662(b)(2) — TPs (H&W) offered no reasonable cause or good faith argument   | No     | IRS      |
| <i>Johnson v. Comm’r</i> , T.C. Memo. 2013-90   | 6662(b)(2) — TP offered no reasonable cause or good faith argument  | Yes    | IRS      |
| <i>Kaufman v. Comm’r</i> , T.C. Summ. Op. 2012-100  | 6662(b)(1) — TPs (H&W) negligent in attempting to comply with provisions of the tax code; failed to establish reasonable cause or good faith  | Yes    | IRS      |
| <i>Kazhukauskas v. Comm’r</i> , T.C. Memo. 2012-191   | 6662(b)(2) — TPs (H&W) substantially understated income and failed to show a reasonable attempt to determine accurate tax liability   | Yes    | IRS      |
| <i>Kerstetter v. Comm’r</i> , T.C. Memo. 2012-239   | 6662(b)(1) & (2) — TPs (H&W) negligent for failing to keep adequate books and records and substantially understated income  | Yes    | IRS      |
| <i>Kim v. Comm’r</i> , T.C. Memo. 2013-5, appeal docketed, No. 13-3452 (3d Cir. Aug. 14, 2013)        | 6662(b)(2) — TPs (H&W) substantially understated income and failed to establish reasonable reliance on a competent tax professional   | No     | IRS      |
| <i>Kohn v. Comm’r</i> , T.C. Summ. Op. 2012-86  | 6662(b)(1) — TP negligent for failing to keep adequate books and records; failed to establish reasonable cause  | Yes    | IRS      |
| <i>Kutney v. Comm’r</i> , T.C. Summ. Op. 2012-120   | 6662(b)(1) & (2) — TPs (H&W) offered no reasonable cause or good faith argument   | Yes    | IRS      |
| <i>Lee v. Comm’r</i> , T.C. Summ. Op. 2012-51   | 6662(b)(2) — TPs (H&W) substantially understated income and failed to establish reasonable reliance on a competent tax professional; failed to provide necessary and accurate information to tax professional   | Yes    | IRS      |
| <i>Longino v. Comm’r</i> , T.C. Memo. 2013-80   | 6662(b)(1) — TP negligent in preparing return, maintaining records and distinguishing personal expenses from business expenses; offered no reasonable cause argument  | Yes    | IRS      |
| <i>Maguire v. Comm’r</i> , T.C. Memo. 2012-160  | 6662(b)(1) — TPs (H&W) negligent for failing to keep adequate books and records   | No     | IRS      |
| <i>Martell v. Comm’r</i> , T.C. Memo. 2013-115  | 6662(b)(1) & (2) — TPs (H&W) substantially understated income and did not argue that reasonable cause applies   | No     | IRS      |
| <i>Martin v. Comm’r</i> , T.C. Summ. Op. 2013-1   | 6662(b)(1) — TPs (H&W) negligent for failing to keep adequate books and records   | Yes    | IRS      |

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

| Case Citation  | Issue(s)  | Pro Se | Decision |
|--|---|--------|----------|
| <i>Mawji v. Comm’r</i> , T.C. Memo. 2013-108, appeal docketed, No. 13-13194 (11th Cir. July 15, 2013)  | 6662(b)(1) — TPs (H&W) offered no reasonable cause or good faith arguments  | No     | IRS      |
| <i>McCormack v. Comm’r</i> , T.C. Summ. Op. 2013-9   | 6662(b)(1) & (2) — TPs (H&W) failed to establish reasonable reliance on a competent tax professional; failed to provide necessary and accurate information to tax professional  | Yes    | IRS      |
| <i>McMillan v. Comm’r</i> , T.C. Memo. 2013-40, appeal docketed, No. 13-73139 (9th Cir. Sept. 9, 2013) | 6662(b)(1) & (2) — TP acted reasonably and in good faith in attempting to ascertain the fair market value   | Yes    | TP       |
| <i>McPartland v. Comm’r</i> , T.C. Summ. Op. 2012-88   | 6662(b)(2) — TP provided all documentation to tax preparer, acted in good faith and reasonably relied on the advice of tax preparer   | Yes    | TP       |
| <i>Mears v. Comm’r</i> , T.C. Memo. 2013-52  | 6662(b)(1) & (2) — TP negligent in failing to seek professional tax advice  | Yes    | IRS      |
| <i>Meinhardt v. Comm’r</i> , T.C. Memo. 2013-85, appeal docketed, No. 13-2924 (8th Cir. Aug. 29, 2013) | 6662(b)(2) — TPs (H&W) acted with reasonable cause and in good faith in relying on a competent tax professional   | No     | TP       |
| <i>Mills v. Comm’r</i> , T.C. Memo. 2013-4   | 6662(b)(2) — TPs (H&W) failed to establish the tax preparer was a competent professional  | Yes    | IRS      |
| <i>Mistlebauer v. Comm’r</i> , T.C. Memo. 2012-186   | 6662(b)(1) & (2) — TP substantially understated income and was negligent for failing to keep adequate books and records   | Yes    | IRS      |
| <i>Morris v. Comm’r</i> , T.C. Summ. Op. 2012-96   | 6662(b)(1) & (2) — TP substantially understated income and failed to provide substantial authority or reasonable basis for the position taken on tax returns  | Yes    | IRS      |
| <i>Moses v. Comm’r</i> , T.C. Summ. Op. 2012-118   | 6662(b)(2) — TPs (H&W) substantially understated income and failed to establish good faith reliance on advice of tax professional   | Yes    | IRS      |
| <i>Murray v. Comm’r</i> , T.C. Summ. Op. 2012-66   | 6662(b)(1) — TPs (H&W) negligent for failing to keep adequate books and records; negligent in distinguishing personal expenses from business expenses   | Yes    | IRS      |
| <i>Niv v. Comm’r</i> , T.C. Memo. 2013-82  | 6662(b)(2) — TP failed to establish reasonable cause by arguing that a learning disability affects TP’s ability to recognize his responsibilities; TP provided no verification to self-diagnosis  | Yes    | IRS      |
| <i>Olekanma v. Comm’r</i> , T.C. Memo. 2013-31   | 6662(b)(2) — TP failed to provide necessary and accurate information to tax professional  | Yes    | IRS      |
| <i>Olive v. Comm’r</i> , 139 T.C. 19 (2012), appeal docketed, No. 13-70510 (9th Cir. Feb. 11, 2013)    | 6662(b)(1) & (2) — TP negligent for failing to keep adequate books and records and substantially understated income; however, no accuracy penalties apply to portion of underpayments that would not have resulted if TP been allowed to deduct expenses for a medical marijuana dispensary, which was unsettled law at the time TP filed his returns | No     | Split    |
| <i>Padilla v. Comm’r</i> , T.C. Summ. Op. 2012-70  | 6662(b)(1) & (2) — TPs (H&W) offered no reasonable cause or good faith arguments  | No     | IRS      |
| <i>Parker v. Comm’r</i> , T.C. Memo. 2012-357  | 6662(b)(1) & (2) — TPs (H&W) failed to establish good faith reliance on the advice of tax professional  | No     | IRS      |
| <i>Pederson v. Comm’r</i> , T.C. Memo. 2013-54   | 6662(b)(2) — TPs (H&W) failed to provide substantial authority or reasonable basis for the position taken on tax returns; failed to establish reasonable reliance on the advice of tax professionals or opinion letter  | No     | IRS      |



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

| Case Citation   | Issue(s)  | Pro Se | Decision |
|---|---|--------|----------|
| <i>Peries v. Comm’r</i> , T.C. Summ. Op. 2012-84  | 6662(b)(1) — TPs (H&W) failed to offer reasonable cause or good faith arguments   | Yes    | IRS      |
| <i>Perry v. Comm’r</i> , T.C. Memo. 2012-237  | 6662(b)(2) — TP, a CPA and former IRS revenue agent, showed no care in preparation of tax return and offered no reasonable cause or good faith arguments  | No     | IRS      |
| <i>Posluns v. Comm’r</i> , T.C. Memo. 2012-332  | 6662(b)(1) — TP failed to seek professional tax advice; negligent for failing to keep adequate books and records  | Yes    | IRS      |
| <i>Powers v. Comm’r</i> , T.C. Memo. 2013-134   | 6662(b)(1) & (2) — TPs (H&W) alleged 44 years of tax compliance is insufficient standing alone to overcome accuracy penalties; TPs offered no reasonable cause; negligent in keeping adequate books and records   | Yes    | IRS      |
| <i>Rasmussen v. Comm’r</i> , T.C. Memo. 2012-353, <i>appeal docketed</i> , No. 13-2787 (8th Cir. Aug. 13, 2013) | 6662(b)(1) & (2) — TPs (H&W) negligent in attempt to comply with provisions of the tax code   | Yes    | IRS      |
| <i>Rawls Trading, L.P. v. Comm’r</i> , T.C. Memo. 2012-340  | 6662(b)(2) — TP acted with reasonable cause and in good faith in relying on a competent tax professional  | No     | TP       |
| <i>Reiff v. Comm’r</i> , T.C. Summ. Op. 2013-40   | 6662(b)(1) — TPs (H&W) negligent for failure to keep adequate books and records; failed to seek professional tax advice   | Yes    | IRS      |
| <i>Robinson v. Comm’r</i> , 487 F. App’x 751 (3d Cir. 2012), <i>aff’g</i> T.C. Memo. 2011-99                    | 6662(b)(2) — TPs (H&W) substantially understated income and failed to establish reasonable cause  | Yes    | IRS      |
| <i>Rodriguez v. Comm’r</i> , T.C. Memo. 2012-286, <i>appeal docketed</i> , No. 13-1966 (4th Cir. Aug. 1, 2013)  | 6662(b)(2) — TPs (H&W) substantially understated income and failed to provide substantial authority or reasonable basis for the position taken on tax return; adequate disclosure of facts not supported by the record  | Yes    | IRS      |
| <i>Romanowski v. Comm’r</i> , T.C. Memo. 2013-55  | 6662(b)(2) — TPs (H&W) acted with reasonable cause and in good faith in relying on a competent tax professional   | No     | TP       |
| <i>Sa’d v. Comm’r</i> , T.C. Memo. 2012-348   | 6662(b) (2) — TP substantially understated income tax by failing to substantiate deduction for payments made from bank account of wholly-owned S corporation  | No     | IRS      |
| <i>SAS Inv. Partners v. Comm’r</i> , T.C. Memo. 2012-159  | 6662(b)(1) & (2) — TP failed to establish reasonable reliance on the advice of tax professionals or opinion letter  | No     | IRS      |
| <i>Specks v. Comm’r</i> , T.C. Memo. 2012-343   | 6662(b)(1) & (2) — TPs (H&W) substantially understated income and failed to establish tax preparer was a competent professional   | Yes    | IRS      |
| <i>Striefel v. Comm’r</i> , T.C. Memo. 2013-102   | 6662(b)(1) — TP negligent for intentionally destroying business records because he had been told he would die soon and did not think the records were needed anymore  | No     | IRS      |
| <i>Thomas v. Comm’r</i> , T.C. Summ. Op. 2013-5   | 6662(b)(2) — TP acted with reasonable cause and in good faith in stating casualty loss on rental property damaged by Hurricane Katrina  | Yes    | TP       |
| <i>Thousand Oaks Residential Care Home I, Inc. v. Comm’r</i> , T.C. Memo. 2013-10                               | 6662(b)(1) & (2) — TPs failed to establish reasonable reliance on advice from tax professional in regards to unreasonable compensation paid to purported employee; however, TPs did reasonably rely on advice from a competent tax professional with respect to employment plan contributions | No     | Split    |
| <i>Tinney v. Comm’r</i> , T.C. Memo. 2013-91  | 6662(b)(1) & (2) — TPs (H&W) negligent for failing to keep adequate books and records   | Yes    | IRS      |
| <i>Ugwuala v. Comm’r</i> , T.C. Memo. 2013-105  | 6662(b)(2) — TPs (H&W) failed to establish tax preparer was a competent professional; TPs found to be well educated with business experience  | No     | IRS      |

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

| Case Citation                                      | Issue(s)  | <i>Pro Se</i> | Decision |
|--|---|---------------|----------|
| <i>Verrett v. Comm’r</i> , T.C. Memo. 2012-223     | 6662(b)(1) & (2) — TPs (H&W) substantially understated income and failed to establish reasonable cause and good faith attempt to comply with tax code   | Yes           | IRS      |
| <i>Vlach v. Comm’r</i> , T.C. Memo. 2013-116       | 6662(b)(1) & (2) — TPs (H&W) did not make a reasonable attempt to comply with tax laws for business trusts; however, TPs acted with reasonable cause and in good faith with respect to alternative medicine income and expenses         | No            | Split    |
| <i>Wade v. Comm’r</i> , T.C. Summ. Op. 2012-85     | 6662(b)(2) — TP substantially understated income and did not argue that reasonable cause applies  | Yes           | IRS      |
| <i>Wagoner v. Comm’r</i> , T.C. Summ. Op. 2013-14  | 6662(b)(1) — TP negligent in failing to keep adequate books and records; negligent in attempt to comply with provisions of the tax code   | Yes           | IRS      |
| <i>Wallach v. Comm’r</i> , T.C. Summ. Op. 2012-94  | 6662(b)(1) — TPs (H&W) negligent in failing to keep adequate books and records; offered no reasonable cause or good faith arguments   | Yes           | IRS      |
| <i>Welch v. Comm’r</i> , T.C. Memo. 2012-179       | 6662(b)(1) & (2) — TPs (H&W) negligent in failing to keep adequate books and records; failed to provide necessary and accurate information to tax professional; failed to establish reasonable reliance on a competent tax professional | No            | IRS      |
| <i>Westrich v. Comm’r</i> , T.C. Summ. Op. 2013-35 | 6662(b)(1) & (2) — TP substantially understated income and did not argue that reasonable cause applies; negligent for failing to keep adequate books and records  | Yes           | IRS      |
| <i>Winnett v. Comm’r</i> , T.C. Summ. Op. 2013-25  | 6662(b)(1) & (2) — TPs (H&W) substantially understated income and did not argue that reasonable cause applies; negligent for failing to keep adequate books and records   | Yes           | IRS      |

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

| Case Citation   | Issue(s)   | Pro Se | Decision |
|---|--|--------|----------|
| <b>Individual Taxpayers (But Not Sole Proprietorships)</b>  |  |        |          |
| <i>Barnett v. Comm’r</i> , T.C. Summ. Op. 2012-109  | Deduction denied for failure to substantiate unreimbursed employee vehicle expenses  | Yes    | IRS      |
| <i>Brown v. Comm’r</i> , T.C. Summ. Op. 2013-21   | Deduction denied for failure to substantiate unreimbursed employee vehicle expenses  | Yes    | IRS      |
| <i>Burke v. Comm’r</i> , T.C. Summ. Op. 2012-123  | Deduction denied for failure to substantiate vehicle expenses, meals and entertainment expenses; deduction denied for gambling losses for failure to substantiate  | Yes    | IRS      |
| <i>Daniel-Berhe v. Comm’r</i> , T.C. Summ. Op. 2013-33  | Deduction denied for failure to substantiate unreimbursed employee vehicle expenses; deduction denied for parking expenses and overnight travel because expenses were personal   | Yes    | IRS      |
| <i>Harris v. Comm’r</i> , T.C. Memo. 2012-312   | Deduction denied for failure to substantiate unreimbursed employee expenses for lodging, meals and vehicle mileage   | Yes    | IRS      |
| <i>Newell v. Comm’r</i> , T.C. Summ. Op. 2012-57  | Deduction denied for expenses related to moving because the expenses were personal   | No     | IRS      |
| <i>Noz v. Comm’r</i> , T.C. Memo. 2012-272  | Deduction denied for failure to meet § 274 substantiation guidelines for travel, meals and entertainment expenses; deduction denied for computer-related equipment; deduction for internet service denied for failure to substantiate and insufficient evidence to use Cohan; travel denied because expense was personal | No     | IRS      |
| <i>Posluns v. Comm’r</i> , T.C. Memo. 2012-332  | Deduction denied for failure to substantiate unreimbursed employee vehicle expenses  | Yes    | IRS      |
| <i>Saunders v. Comm’r</i> , T.C. Memo. 2012-200   | Deduction denied for unreimbursed employee expenses because commuting was a personal expense   | Yes    | IRS      |
| <i>Smith-Hendricks v. Comm’r</i> , T.C. Summ. Op. 2013-22   | Deduction denied for failure to meet § 274 substantiation guidelines for unreimbursed employee expenses; deduction denied for failure to substantiate and insufficient evidence to use Cohan   | Yes    | IRS      |
| <i>Stidham v. Comm’r</i> , T.C. Summ. Op. 2012-61   | Deduction allowed to the extent substantiated for vehicle expenses; deduction denied for travel, meals and entertainment expenses for failure to show eligibility for employer reimbursement   | Yes    | Split    |
| <b>Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships — Schedule C, E, F)</b> |  |        |          |
| <i>Abarca v. Comm’r</i> , T.C. Memo. 2012-245   | Deduction denied for vehicle rental expenses for failure to prove ordinary and necessary in business   | Yes    | IRS      |
| <i>Adams v. Comm’r</i> , T.C. Memo. 2013-7  | Deduction allowed for licensure expense since it was necessary and ordinary; deduction denied for failure to meet § 274 substantiation guidelines for travel, meals and entertainment expenses; deduction denied for failure to substantiate utility expenses  | No     | Split    |
| <i>Adams v. Comm’r</i> , T.C. Memo. 2013-92   | Deduction denied for failure to meet § 274 substantiation requirements for vehicle, meals and entertainment expenses; deduction denied for legal expenses because they were personal; deduction denied for insurance expenses for failure to prove ordinary and necessary in business                                    | Yes    | IRS      |
| <i>Arguello v. Comm’r</i> , T.C. Summ. Op. 2012-99  | Deduction denied for bad debt expense for failure to prove ordinary and necessary in business  | Yes    | IRS      |

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

| Case Citation  | Issue(s)   | Pro Se | Decision |
|--|--|--------|----------|
| <i>Aries Commc'ns, Inc. v. Comm'r</i> , T.C. Memo. 2013-97   | Deduction allowed to the extent substantiated for claimed compensation expense   | No     | Split    |
| <i>Ash Grove Cement Co. v. U.S.</i> , 111 A.F.T.R.2d (RIA) 767 (D. Kan. 2013), <i>appeal docketed</i> , No. 13-3058 (10th Cir. Mar. 7, 2013) | Deduction denied for litigation expenses for failure to prove ordinary and necessary in business; deduction denied for non-deductible capital expenses under § 263   | No     | IRS      |
| <i>Barocas v. Comm'r</i> , T.C. Memo. 2013-106   | Deduction denied for vehicle expense for failure to meet § 274 substantiation requirements   | Yes    | IRS      |
| <i>Bauer v. Comm'r</i> , T.C. Memo. 2012-156   | Deduction allowed under Cohan for contract labor expense   | No     | TP       |
| <i>Beirne v. Comm'r</i> , T.C. Summ. Op. 2013-2  | Deduction denied for failure to demonstrate carrying on a business under § 183   | Yes    | IRS      |
| <i>Benson v. Comm'r</i> , T.C. Summ. Op. 2012-87   | Deduction denied for failure to demonstrate engaged in business for profit under § 183   | Yes    | IRS      |
| <i>Bentley v. Comm'r</i> , T.C. Memo. 2012-294   | Deduction denied for utility expenses for failure to prove ordinary and necessary in business  | Yes    | IRS      |
| <i>Bernstine v. Comm'r</i> , T.C. Summ. Op. 2013-19  | Deduction allowed to extent substantiated for business supplies; deduction denied for failure to meet § 274 substantiation requirements for travel, meals and entertainment expenses; deduction denied for books because this expense was personal | Yes    | Split    |
| <i>Bigdeli v. Comm'r</i> , T.C. Memo. 2013-148   | Deduction denied for vehicles because these expenses were personal; deduction denied for insurance expense for failure to substantiate   | Yes    | IRS      |
| <i>Bramlett v. Comm'r</i> , T.C. Summ. Op. 2012-73   | Deduction denied for failure to prove ordinary and necessary in business; deduction denied for airport hangar business because expense was personal  | Yes    | IRS      |
| <i>Carmickle v. Comm'r</i> , T.C. Summ. Op. 2012-60  | Deduction denied for failure to substantiate expenses related to home office; TP's testimony not accepted as credible  | Yes    | IRS      |
| <i>Cavanaugh v. Comm'r</i> , T.C. Memo. 2012-324   | Deduction denied for payment of legal fees because the expense was personal  | No     | IRS      |
| <i>Cheng v. Comm'r</i> , T.C. Summ. Op. 2012-102   | Deduction denied for failure to substantiate bad debt expense; TP's testimony not accepted as credible   | Yes    | IRS      |
| <i>Christine v. Comm'r</i> , 475 F. App'x 259 (9th Cir. 2012), <i>aff'g</i> T.C. Memo 2010-144   | Deduction denied for failure to meet § 274 substantiation requirements for travel expenses; deduction denied for failure to substantiate home office expenses  | Yes    | IRS      |
| <i>Chrush v. Comm'r</i> , T.C. Memo. 2012-299  | Deduction denied for failure to substantiate business use of home; TP's testimony not accepted as credible   | Yes    | IRS      |
| <i>Consol. Edison Co. of NY, Inc., v. U.S.</i> , 703 F.3d 1367 (Fed. Cir. 2013), <i>rev'g</i> 90 Fed. Cl. 228 (2009)                         | Deductions denied for expenses related to leveraged lease transaction for failure to prove ordinary and necessary in business and because underlying transaction lacked economic substance   | No     | IRS      |
| <i>Cox v. Comm'r</i> , T.C. Memo. 2013-75  | Deduction denied for failure to substantiate expenses for purportedly stolen property  | Yes    | IRS      |
| <i>Cunningham v. Comm'r</i> , T.C. Summ. Op. 2013-27   | Deductions denied for failure to demonstrate carrying on a business under § 183  | Yes    | IRS      |
| <i>Curcio v. Comm'r</i> , 689 F.3d 217 (2d Cir. 2012) <i>aff'g</i> T.C. Memo. 2010-115, <i>cert. denied</i> , 133 S.Ct. 2826 (2013)          | Deduction denied for contributions to a life insurance policy for failure to prove ordinary and necessary in the course of business; deduction denied because expense was personal   | No     | IRS      |
| <i>Cvancara v. Comm'r</i> , T.C. Memo. 2013-20   | Deduction denied for failure to meet § 274 substantiation requirements for travel, meals and entertainment expenses; deduction allowed under Cohan for general business expenses   | Yes    | Split    |

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

| Case Citation  | Issue(s)   | Pro Se | Decision |
|--|--|--------|----------|
| <i>DeLima v. Comm'r</i> , T.C. Memo. 2012-291  | Deduction denied for failure to meet § 274 substantiation requirements for vehicle, travel, meals and entertainment expenses; deduction denied for rent because the expense was personal   | Yes    | IRS      |
| <i>DiDonato v. Comm'r</i> , T.C. Memo. 2013-11   | Deduction denied for firearm expense for failure to prove ordinary and necessary in business; deduction denied for failure to demonstrate a profit objective under § 183   | No     | IRS      |
| <i>DKD Enters. v. Comm'r</i> , 685 F.3d 730 (8th Cir. 2012), <i>aff'g</i> T.C. Memo. 2011-29   | Deduction denied because cat breeding activity not engaged in business for profit under § 183  | No     | IRS      |
| <i>Dodds v. Comm'r</i> , T.C. Memo. 2013-76  | Deduction denied because horse breeding activity not engaged in business for profit under § 183  | No     | IRS      |
| <i>Dyer v. Comm'r</i> , T.C. Memo. 2012-224  | Deduction denied for failure to meet § 274 substantiation requirements for vehicle expenses; TP's testimony not accepted as credible   | No     | IRS      |
| <i>Efron v. Comm'r</i> , T.C. Memo. 2012-338   | Deduction allowed to the extent substantiated for cellular phone expenses; deduction denied for failure to meet § 274 substantiation requirements for vehicle expenses   | No     | Split    |
| <i>Evans v. Comm'r</i> , T.C. Summ. Op. 2012-125   | Deduction denied for failure to demonstrate carrying on a business under § 183   | Yes    | IRS      |
| <i>Evans v. Comm'r</i> , 507 F. App'x 645 (9th Cir. 2013), <i>aff'g</i> T.C. Memo 2010-199, <i>petition for cert. filed</i> , No. 13-366 (July 22, 2013) | Deduction denied for failure to substantiate entitlement to claimed business expenses  | Yes    | IRS      |
| <i>Fein v. Comm'r</i> , 504 F. App'x 41 (2d Cir. 2012), <i>aff'g</i> T.C. Memo 2011-142, <i>cert. denied</i> , 82 U.S.L.W. 3068 (2013)                   | Deduction denied for failure to substantiate general business expenses; deduction denied for failure to prove ordinary and necessary in business   | No     | IRS      |
| <i>Fitch v. Comm'r</i> , T.C. Memo. 2012-358   | Deduction allowed for expense related to rental property as an ordinary and necessary business expense; deduction for meals denied for failure to meet § 274 substantiation requirement  | No     | Split    |
| <i>Foster v. Comm'r</i> , T.C. Memo. 2012-207  | Deduction allowed for rental payments as ordinary and necessary business expenses; deduction denied for failure to demonstrate a profit objective under § 183  | No     | Split    |
| <i>G.D. Parker, Inc. v. Comm'r</i> , T.C. Memo. 2012-327   | Deduction allowed for contract labor and legal fees as ordinary and necessary business expenses; deduction denied for yacht expenses because they were personal  | No     | Split    |
| <i>Garcia v. Comm'r</i> , T.C. Summ. Op. 2012-107  | Deduction denied for failure to substantiate expenses related to roofing business  | Yes    | IRS      |
| <i>Garcia v. Comm'r</i> , T.C. Summ. Op. 2013-28   | Deduction allowed for utility and repair expenses as ordinary and necessary business expenses; deduction denied for failure to meet § 274 substantiation requirements for vehicle expense; deduction denied for legal fees for failure to substantiate | Yes    | Split    |
| <i>Gerdau Macsteel, Inc. v. Comm'r</i> , 139 T.C. 67 (2012), <i>appeal docketed</i> , No. 13-60132 (5th Cir. Mar. 4, 2013)                               | Deduction denied for consulting fees, legal fees and appraisal fees for failure to prove ordinary and necessary in business  | No     | IRS      |
| <i>Gigliobianco v. Comm'r</i> , T.C. Memo. 2012-276  | Deduction denied for failure to substantiate business expenses for aircraft, fuel and meals; deduction denied for failure to prove ordinary and necessary in business  | No     | IRS      |
| <i>Gomar v. Comm'r</i> , T.C. Memo. 2013-95  | Deduction denied for failure to substantiate deduction for business expenses beyond that already allowed by IRS  | No     | IRS      |
| <i>Gorokhovskiy v. Comm'r</i> , T.C. Memo. 2012-206  | Deduction denied for failure to substantiate legal and professional expenses; insufficient evidence to use Cohan   | Yes    | IRS      |

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

| Case Citation   | Issue(s)   | Pro Se | Decision |
|---|--|--------|----------|
| <i>Gorokhovskiy v. Comm'r</i> , T.C. Memo. 2013-65  | Deduction allowed to extent substantiated for travel expenses; deduction denied for business use of residence for failure to substantiate; deduction denied for travel because expense was personal        | Yes    | Split    |
| <i>Guy v. Comm'r</i> , T.C. Memo. 2013-103  | Deduction allowed to the extent substantiated for legal fees; deduction denied for partial legal fees for failure to substantiate  | No     | Split    |
| <i>H &amp; M, Inc. v. Comm'r</i> , T.C. Memo. 2012-290  | Deduction allowed for insurance premium expenses to the extent substantiated; deduction denied for failure to meet § 274 substantiation requirements for travel expenses and truck depreciation            | No     | Split    |
| <i>Heinbockel v. Comm'r</i> , T.C. Memo. 2013-125   | Deduction allowed for interest and taxes paid in relation to personal shopping business to the extent substantiated; deduction denied for failure to demonstrate a profit objective under § 183            | No     | Split    |
| <i>Herbert v. Comm'r</i> , T.C. Summ. Op. 2012-124  | Deduction denied for failure to substantiate fuel, repair and rent expenses; insufficient evidence to use Cohan  | Yes    | IRS      |
| <i>HIE Holdings, Inc. v. Comm'r</i> , 111 A.F.T.R.2d (RIA) 1543 (9th Cir. 2013), <i>aff'g</i> T.C. Memo 2009-130            | Deduction denied because legal fees were personal  | No     | IRS      |
| <i>Hoskins v. Comm'r</i> , T.C. Memo. 2013-36   | Deduction denied for failure to demonstrate carrying on a business under § 183   | No     | IRS      |
| <i>Humphrey, Farrington &amp; McClain, P.C. v. Comm'r</i> , T.C. Memo. 2013-23  | Deduction denied for legal fees for failure to prove ordinary and necessary in business  | No     | IRS      |
| <i>Jafarpour v. Comm'r</i> , T.C. Memo. 2012-165  | Deduction denied for failure to demonstrate carrying on a business under § 183; deduction denied because not engaged in business for profit under § 183  | Yes    | IRS      |
| <i>Jenkins v. Comm'r</i> , T.C. Memo. 2012-283  | Deduction denied for failure to prove business purpose since expenses were personal  | Yes    | IRS      |
| <i>Johnson v. Comm'r</i> , T.C. Memo. 2012-231  | Deduction denied for drag racing activity because not engaged in business for profit under § 183; deduction denied because expense was personal  | No     | IRS      |
| <i>Johnson v. Comm'r</i> , T.C. Memo. 2013-90   | Deduction denied for business use of home for failure to substantiate; deduction denied for failure to meet § 274 substantiation requirements for travel, meal and entertainment expenses                  | Yes    | IRS      |
| <i>Jones v. Comm'r</i> , T.C. Memo. 2013-132  | Deduction allowed for certain marketing and licensure fees; deduction denied for failure to meet § 274 substantiation requirement for vehicle, meal and entertainment expenses                             | Yes    | Split    |
| <i>K &amp; K Veterinary Supply, Inc. v. Comm'r</i> , T.C. Memo. 2013-84   | Deduction allowed for rent and compensation expenses to the extent substantiated; deduction denied for compensation expense to corporate executives for failure to show ordinary and necessary in business | No     | Split    |
| <i>Kanofsky v. Comm'r</i> , 111 A.F.T.R.2d (RIA) 1539 (3d Cir. 2013), <i>aff'g</i> T.C. Docket No. 3774-11 (April 30, 2012) | Deduction denied for failure to demonstrate expenses were connected to an ordinary and necessary business purpose  | Yes    | IRS      |
| <i>Kaufman v. Comm'r</i> , T.C. Summ. Op. 2012-100  | Deduction denied for legal fees for failure to establish that activity qualified as a trade or business within § 162(a)  | Yes    | IRS      |
| <i>Kazhukauskas v. Comm'r</i> , T.C. Memo. 2012-191   | Deduction denied for failure to show expenses were ordinary and necessary in business  | Yes    | IRS      |
| <i>Kerstetter v. Comm'r</i> , T.C. Memo. 2012-239   | Deduction denied for business use of home for failure to substantiate; expenses were personal in nature and TP's testimony not accepted as credible  | Yes    | IRS      |



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

| Case Citation   | Issue(s)   | Pro Se | Decision |
|---|--|--------|----------|
| <i>Kim v. Comm'r</i> , T.C. Memo. 2013-5, appeal docketed, No. 13-3052 (3rd Cir. Aug. 14, 2013) | Deduction denied for failure to meet § 274 substantiation requirement for vehicle expenses   | No     | IRS      |
| <i>Kohn v. Comm'r</i> , T.C. Summ. Op. 2012-86  | Deduction denied for failure to meet § 274 substantiation requirement for travel expenses  | Yes    | IRS      |
| <i>Kutney v. Comm'r</i> , T.C. Summ. Op. 2012-120   | Deduction denied for real estate activity for failure to demonstrate a profit objective under § 183; deduction denied because expense was personal   | Yes    | IRS      |
| <i>Langley v. Comm'r</i> , T.C. Memo. 2013-22   | Deduction denied for rental real estate expense because it was personal  | Yes    | IRS      |
| <i>Longino v. Comm'r</i> , T.C. Memo. 2013-80   | Deduction allowed for utility and extermination expense in personal residence to extent substantiated and held exclusively for business purposes; deduction denied for failure to meet § 274 substantiation requirements for vehicle expenses; deduction allowed to the extent substantiated for general business expenses | Yes    | Split    |
| <i>MacGregor v. Comm'r</i> , 501 F. App'x 663 (9th Cir. 2012), aff'g T.C. Memo 2010-187         | Deduction denied for marketing expenses for failure to substantiate expenses; insufficient evidence to use Cohan   | Yes    | IRS      |
| <i>Martell v. Comm'r</i> , T.C. Memo. 2013-115  | Deduction denied for unreimbursed employee business expense for failure to prove eligibility for employer reimbursement  | No     | IRS      |
| <i>Martin v. Comm'r</i> , T.C. Summ. Op. 2013-1   | Deduction allowed to extent substantiated for business use of personal residence; deduction denied for failure to meet § 274 substantiation requirements for travel expenses   | Yes    | Split    |
| <i>McCormack v. Comm'r</i> , T.C. Summ. Op. 2013-9  | Deduction denied for failure to meet § 274 substantiation requirements for vehicle expense; deduction denied because it was personal expense   | Yes    | IRS      |
| <i>McMillan v. Comm'r</i> , T.C. Memo. 2013-40  | Deduction denied for failure to demonstrate a profit objective under § 183; deduction denied for failure to substantiate legal fees  | Yes    | IRS      |
| <i>McPartland v. Comm'r</i> , T.C. Summ. Op. 2012-88  | Deduction denied for startup expenses for failure to demonstrate carrying on a business under § 183  | Yes    | IRS      |
| <i>Mears v. Comm'r</i> , T.C. Memo. 2013-52   | Deduction allowed for compensation expense to the extent substantiated; deduction denied for legal and professional expenses and depreciation expenses for failure to show ordinary and necessary in business since expense was personal   | Yes    | Split    |
| <i>Meinhardt v. Comm'r</i> , T.C. Memo. 2013-85   | Deduction denied for real estate rental activity because not engaged in business for profit under § 183  | No     | IRS      |
| <i>Morris v. Comm'r</i> , T.C. Summ. Op. 2012-96  | Deduction allowed to the extent substantiated for vehicle and travel expenses; deduction denied for failure to meet § 274 substantiation requirements for meals and entertainment expenses   | Yes    | Split    |
| <i>Moses v. Comm'r</i> , T.C. Summ. Op. 2012-118  | Deduction denied for failure to substantiate unreimbursed employee expenses and other business expenses  | Yes    | IRS      |
| <i>Murray v. Comm'r</i> , T.C. Summ. Op. 2012-66  | Deduction denied for advertising and travel expenses for failure to substantiate; deduction denied because expenses were personal  | Yes    | IRS      |
| <i>NA Gen. P'ship v. Comm'r</i> , T.C. Memo. 2012-172   | Deduction allowed for interest payments from corporate TP to its parent company to the extent substantiated  | No     | TP       |
| <i>Natkunanathan v. Comm'r</i> , 479 F. App'x 775 (9th Cir. 2012), aff'g T.C. Memo 2010-15      | Deduction for advertising and home office expenses denied for failure to substantiate; deduction denied for failure to meet § 274 substantiation requirements for meals and entertainment expenses   | Yes    | IRS      |

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

| Case Citation   | Issue(s)   | Pro Se | Decision |
|---|--|--------|----------|
| <i>Niv v. Comm’r</i> , T.C. Memo. 2013-82   | Deduction allowed under Cohan for office expenses; deduction denied for failure to meet § 274 substantiation requirements for travel, vehicle, meals and entertainment expenses  | Yes    | Split    |
| <i>Olekanma v. Comm’r</i> , T.C. Memo. 2013-31  | Deduction denied for general business expenses for failure to substantiate; insufficient evidence to use Cohan   | Yes    | IRS      |
| <i>Olive v. Comm’r</i> , 139 T.C. 19 (2012), <i>appeal docketed</i> , No. 13-70510 (9th Cir. Feb. 11, 2013)     | Deduction denied for expenses disallowed under § 280E; insufficient evidence to use Cohan  | No     | IRS      |
| <i>Padilla v. Comm’r</i> , T.C. Summ. Op. 2012-70   | Deduction allowed for contract labor as ordinary and necessary business expense to extent substantiated; deduction denied for materials and supplies expense for failure to substantiate   | No     | Split    |
| <i>Park v. Comm’r</i> , T.C. Memo. 2012-279   | Deduction denied for failure to meet § 274 substantiation requirement for vehicle expenses   | Yes    | IRS      |
| <i>Parker v. Comm’r</i> , T.C. Memo. 2012-357   | Deduction denied for labor payments to employees and legal fees for failure to prove ordinary and necessary in business and failure to substantiate  | No     | IRS      |
| <i>Pederson v. Comm’r</i> , T.C. Memo. 2013-54  | Deduction denied because horse breeding activity not engaged in business for profit under § 183  | No     | IRS      |
| <i>Peries v. Comm’r</i> , T.C. Summ. Op. 2012-84  | Deduction denied for failure to meet § 274 substantiation requirements for travel expenses   | Yes    | IRS      |
| <i>Perry v. Comm’r</i> , T.C. Memo. 2012-237  | Deduction denied for failure to meet § 274 substantiation requirement for travel expenses; deduction denied for failure to substantiate deduction expense and insufficient evidence to use Cohan   | No     | IRS      |
| <i>Phillips v. Comm’r</i> , T.C. Memo. 2013-42  | Deduction denied for expenses incurred in connection with consulting business for failure to substantiate  | Yes    | IRS      |
| <i>Rasmussen v. Comm’r</i> , T.C. Memo. 2012-353, <i>appeal docketed</i> , No. 13-2787 (8th Cir. Aug. 13, 2013) | Deduction denied for failure to meet § 274 substantiation requirement for vehicle expenses   | Yes    | IRS      |
| <i>Real v. Comm’r</i> , T.C. Summ. Op. 2012-104   | Deduction denied for failure to meet § 274 substantiation requirement for vehicle expenses   | Yes    | IRS      |
| <i>Rehman v. Comm’r</i> , T.C. Memo. 2013-71  | Deduction denied for commuting expenses, cost of supplies, legal services and advertising for failure to substantiate; deduction denied for meals and utilities because the expenses were personal and TP failed to prove ordinary and necessary in business | Yes    | IRS      |
| <i>Reiff v. Comm’r</i> , T.C. Summ. Op. 2013-40   | Deduction denied for compensation expense for failure to demonstrate a profit objective under § 183  | Yes    | IRS      |
| <i>Repetto v. Comm’r</i> , T.C. Memo. 2012-168  | Deduction denied for corporate TP for failure to substantiate expenses related to facilities support agreements  | No     | IRS      |
| <i>Reynoso v. Comm’r</i> , T.C. Memo. 2013-25   | Deduction allowed under Cohan to the extent substantiated; deduction denied for remaining expenses for failure to substantiate 60% profit margin   | No     | Split    |
| <i>Roberts v. Comm’r</i> , T.C. Memo. 2012-197  | Deduction denied for failure to substantiate general business expense; insufficient evidence to use Cohan  | Yes    | IRS      |
| <i>Robinson v. Comm’r</i> , 487 F. App’x 751 (3d Cir. 2012), <i>aff’g</i> T.C. Memo. 2011-99                    | Deduction denied for failure to meet § 274 substantiation requirement for vehicle and travel expenses; expense was personal  | Yes    | IRS      |



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

| Case Citation  | Issue(s)  | Pro Se | Decision |
|--|---|--------|----------|
| <i>Rodriguez v. Comm’r</i> , T.C. Memo. 2012-286, appeal docketed, No. 13-1966 (4th Cir. Aug. 1, 2013)                           | Deduction denied for failure to meet § 274 substantiation requirement for vehicle expenses; deduction denied for other business expenses for failure to substantiate and insufficient evidence to use Cohan   | Yes    | IRS      |
| <i>Romanowski v. Comm’r</i> , T.C. Memo. 2013-55   | Deduction denied because horse breeding business not engaged in for profit under § 183  | No     | IRS      |
| <i>Santiago v. Comm’r</i> , T.C. Summ. Op. 2013-45   | Deduction denied for business expenses because they were personal; deduction denied for failure to meet § 274 substantiation requirement for vehicle expenses   | Yes    | IRS      |
| <i>Schoppe v. Comm’r</i> , 711 F.3d 1190 (10th Cir. 2013), <i>aff’g</i> T.C. Memo 2012-153, cert. denied, 2013 WL 4598813 (2013) | Deduction denied for real estate practice expenses for failure to substantiate  | Yes    | IRS      |
| <i>Sernett v. Comm’r</i> , T.C. Memo. 2012-334   | Deduction denied because spring car racing activity not engaged in business for profit under § 183; deduction denied because expense was personal   | No     | IRS      |
| <i>Smith v. Comm’r</i> , T.C. Summ. Op. 2012-71  | Deduction allowed to the extent substantiated as ordinary and necessary in business   | Yes    | TP       |
| <i>Stirm v. Comm’r</i> , T.C. Summ. Op. 2012-95  | Deduction denied for airplane insurance and fuel for failure to substantiate; deduction denied for meals because expense was personal   | Yes    | IRS      |
| <i>Striefel v. Comm’r</i> , T.C. Memo. 2013-102  | Deduction allowed for lodging and meal expenses to the extent substantiated; deduction denied for failure to meet § 274 substantiation requirements for vehicle expenses  | No     | Split    |
| <i>Thomas v. Comm’r</i> , T.C. Summ. Op. 2013-5  | Deduction allowed for legal and professional fees to the extent substantiated as ordinary and necessary business expenses; deduction denied for failure to meet § 274 substantiation requirement for vehicle and travel expenses; deduction denied for failure to substantiate insurance, repair and utility expenses | Yes    | Split    |
| <i>Thousand Oaks Residential Care Home I, Inc. v. Comm’r</i> , T.C. Memo. 2013-10  | Deduction allowed for compensation expense to the extent substantiated; deduction denied for compensation expense to business owner’s daughter as expense was not ordinary and necessary in business  | No     | Split    |
| <i>Thrifty Oil Co. v. Comm’r</i> , 139 T.C. 198 (2012)   | Deduction denied for environmental remediation expense for no clear Congressional declaration of intent to allow double deduction of expense  | No     | IRS      |
| <i>Tinney v. Comm’r</i> , T.C. Memo. 2013-91   | Deduction denied for failure to meet § 274 substantiation requirement for travel and vehicle expenses   | Yes    | IRS      |
| <i>Trescott v. Comm’r</i> , T.C. Memo. 2012-321  | Deduction allowed for telephone expense as ordinary and necessary in business; deduction denied for business use of home because expenses were personal in nature   | Yes    | Split    |
| <i>Tsai, In re v. Comm’r</i> , 110 A.F.T.R.2d (RIA) 5702 (D.N.J. 2012)   | Deduction allowed for vehicle and wages expense as ordinary and necessary business expenses; deduction denied for gifts and other interest payments for failure to substantiate   | Yes    | Split    |
| <i>Ugwuala v. Comm’r</i> , T.C. Memo. 2013-105   | Deduction denied for rental real estate expenses because expense was personal   | No     | IRS      |
| <i>Uniband, Inc. v. Comm’r</i> , 140 T.C. No. 13 (2013)  | Deduction denied for wage and employee expenses for failure to show eligibility for business expense deduction  | No     | IRS      |
| <i>Verrett v. Comm’r</i> , T.C. Memo. 2012-223   | Deduction denied for expenses related to construction venture because not engaged in business for profit under § 183  | Yes    | IRS      |
| <i>Vlach v. Comm’r</i> , T.C. Memo. 2013-116   | Deduction denied for general business expenses for failure to prove ordinary and necessary in business  | No     | IRS      |

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

| Case Citation                                      | Issue(s)  | Pro Se | Decision |
|--|---|--------|----------|
| <i>Wade v. Comm’r</i> , T.C. Summ. Op. 2012-85     | Deduction allowed for vehicle expenses to the extent substantiated; deduction denied for failure to meet § 274 substantiation requirement for travel expenses; deduction denied for gifts for failure to prove ordinary and necessary in business | Yes    | Split    |
| <i>Wagoner v. Comm’r</i> , T.C. Summ. Op. 2013-14  | Deduction denied for failure to meet § 274 substantiation requirement for vehicle expenses  | Yes    | IRS      |
| <i>Wallach v. Comm’r</i> , T.C. Summ. Op. 2012-94  | Deduction allowed for meals and entertainment expense to extent substantiated; deduction denied for travel expenses for failure to prove ordinary and necessary in business; deduction denied for office expense because personal in nature       | Yes    | Split    |
| <i>Walthall v. Comm’r</i> , T.C. Summ. Op. 2012-65 | Deduction denied because home remodeling activity not engaged in for profit under § 183   | Yes    | IRS      |
| <i>Wanat v. Comm’r</i> , T.C. Summ. Op. 2012-92    | Deduction allowed for expense to extent substantiated for dog bed business; deduction denied for failure to meet § 274 substantiation requirements for vehicle expenses   | Yes    | Split    |
| <i>Weatherley v. Comm’r</i> , T.C. Memo. 2012-320  | Deduction for legal expenses related to royalty income denied for failure to substantiate   | Yes    | IRS      |
| <i>Westrich v. Comm’r</i> , T.C. Summ. Op. 2013-35 | Deduction denied for research and writing activity because not engaged in business for profit under § 183   | Yes    | IRS      |
| <i>Winnett v. Comm’r</i> , T.C. Summ. Op. 2013-25  | Deduction denied for expense incurred in advocacy activity as not engaged in business for profit under § 183  | Yes    | IRS      |
| <i>Zaklama v. Comm’r</i> , T.C. Memo. 2012-346     | Deduction allowed under Cohan for mortgage interest expense; deduction denied for business expense of sole proprietorship for failure to substantiate and insufficient evidence to use Cohan  | Yes    | Split    |

**Table 3: Gross Income Under IRC § 61 and Related Sections**

| Case Citation   | Issue(s)  | Pro Se | Decision |
|---|---|--------|----------|
| <b>Individual Taxpayers (not including sole proprietorships)</b>  |   |        |          |
| <i>Abarca v. Comm'r</i> , T.C. Memo. 2012-245   | Unreported cancellation of debt income  | Yes    | TP       |
| <i>Adams v. Comm'r</i> , T.C. Memo. 2013-7  | Unreported income from like-kind exchange under IRC § 1031  | No     | TP       |
| <i>Ahmed v. Comm'r</i> , 498 F. App'x 919 (11th Cir. 2012), <i>aff'g</i> T.C. Memo. 2011-295  | Settlement proceeds not excludable under IRC § 104(a)(2)  | Yes    | IRS      |
| <i>Albright v. Comm'r</i> , T.C. Memo. 2013-9   | Unreported gain on sale of residence; whether business loss and attorney's fees affected the amount of gain; TP entitled to reduction in capital gain from sale of residence for amount of attorney's fees paid | Yes    | Split    |
| <i>Beech v. Comm'r</i> , T.C. Summ. Op. 2012-74   | Unreported proceeds from inherited retirement savings   | Yes    | IRS      |
| <i>Bernard v. Comm'r</i> , T.C. Memo. 2012-221  | Proceeds from retirement savings taxable as ordinary income, rather than as a return of capital and capital gains   | Yes    | IRS      |
| <i>Blackwood v. Comm'r</i> , T.C. Memo. 2012-190  | Settlement proceeds not excludable under IRC § 104(a)(2); emotional distress rather than physical injuries or physical sickness   | No     | IRS      |
| <i>Brady v. Comm'r</i> , T.C. Memo. 2013-1  | Unreported social security and dividend income  | Yes    | IRS      |
| <i>Bross v. Comm'r</i> , T.C. Summ. Op. 2012-122  | Unreported cancellation of debt income  | No     | IRS      |
| <i>Brown v. Comm'r</i> , 693 F.3d 765 (7th Cir. 2012), <i>aff'g</i> T.C. Memo. 2011-83  | Unreported gain on life insurance policy termination  | No     | IRS      |
| <i>Buckardt v. Comm'r</i> , 474 F. App'x 612 (9th Cir. 2012), <i>aff'g</i> T.C. Memo. 2010-145                                      | Unreported pension and annuity income   | Yes    | IRS      |
| <i>Callahan v. Comm'r</i> , T.C. Memo. 2013-131   | Unreported gain from sale of property and cancellation of debt income   | No     | IRS      |
| <i>Calloway v. Comm'r</i> , 691 F.3d 1315 (11th Cir. 2012), <i>aff'g</i> 135 T.C. 26 (2010)   | Unreported gain on sale of stock  | No     | IRS      |
| <i>Campbell v. U.S.</i> , 111 A.F.T.R.2d (RIA) 946 (C.D. Cal. 2013), <i>appeal docketed</i> , No. 13-55442 (9th Cir. Mar. 14, 2013) | Unreported pension income; disability pension payments not excludable under IRC § 104(a)(1)   | No     | IRS      |
| <i>Carmickle v. Comm'r</i> , T.C. Summ. Op. 2012-60   | Unreported gain on sale of real estate not excluded under IRC § 121   | Yes    | IRS      |
| <i>Carr v. Comm'r</i> , T.C. Summ. Op. 2013-3   | Settlement proceeds not excludable under IRC § 104(a)(2)  | Yes    | IRS      |
| <i>Cherry v. Comm'r</i> , T.C. Memo. 2013-3   | Unreported gross income determined under the bank deposits method   | Yes    | IRS      |
| <i>Clanton v. Comm'r</i> , 491 F. App'x 610 (6th Cir. 2012), <i>cert. denied</i> , 133 S.Ct. 2050 (2013)                            | Unreported early distribution from retirement savings   | Yes    | IRS      |
| <i>Clark v. U.S.</i> , 111 A.F.T.R.2d (RIA) 344 (N.D. Cal. 2012)  | Unreported income from a sale disguised as a loan   | No     | IRS      |
| <i>Clayton v. Comm'r</i> , T.C. Memo. 2012-188, <i>appeal docketed</i> , No. 12-73904 (9th Cir. Nov. 28, 2012)                      | Unreported interest, dividend, social security and pension income   | Yes    | IRS      |
| <i>Cox v. Comm'r</i> , T.C. Memo. 2013-75   | Unreported gross receipts and interest determined under the bank deposits method; IRS failed to meet burden of showing income included funds TP received as conduit   | Yes    | Split    |
| <i>Cryer v. Comm'r</i> , T.C. Memo. 2013-69   | Unreported wages determined under the bank deposits method  | No     | IRS      |
| <i>Cung v. Comm'r</i> , T.C. Memo. 2013-81  | Settlement proceeds not excludable as lost value or capital to the TP   | Yes    | IRS      |

Table 3: Gross Income Under IRC § 61 and Related Sections

| Case Citation   | Issue(s)   | Pro Se | Decision |
|---|--|--------|----------|
| <i>Curtis v. Comm’r</i> , T.C. Memo. 2013-12, <i>appeal docketed</i> , No. 13-72743 (9th Cir. Aug. 7, 2013)                             | Unreported rental income and capital gains   | Yes    | IRS      |
| <i>Davenport v. Comm’r</i> , T.C. Memo. 2013-41   | Unreported wages   | Yes    | IRS      |
| <i>Davis v. Comm’r</i> , 111 A.F.T.R.2d (RIA) 1979 (11th Cir. 2013), <i>aff’g</i> T.C. Memo. 2011-286                                   | Unreported income from the exercise of stock option  | No     | IRS      |
| <i>Francis v. Comm’r</i> , T.C. Summ. Op. 2012-79   | Unreported back pay award  | Yes    | IRS      |
| <i>Gaitor v. Comm’r</i> , T.C. Memo. 2012-297   | Unreported rental income and gambling winnings   | Yes    | IRS      |
| <i>Garber v. Comm’r</i> , 500 F. App’x 540 (7th Cir. 2013), <i>aff’g</i> T.C. Memo. 2012-47   | Unreported wages   | Yes    | IRS      |
| <i>Harris v. Comm’r</i> , T.C. Memo. 2012-333   | Settlement proceeds not excludable under IRC § 104(a)(2)   | No     | IRS      |
| <i>Hartman v. U.S.</i> , 694 F.3d 96 (Fed. Cir. 2012), <i>aff’g</i> 99 Fed. Cl. 168 (2011)  | Constructive receipt of stock properly included in gross income                                    | No     | IRS      |
| <i>Haury v. Comm’r</i> , T.C. Memo. 2012-215, <i>appeal docketed</i> , No. 13-1780 (8th Cir. Apr. 9, 2013)                              | Unreported early distribution from retirement savings  | Yes    | IRS      |
| <i>Hoang v. Comm’r</i> , T.C. Memo. 2013-127, <i>appeal docketed</i> , No. 13-14398 (11th Cir. Sept. 26, 2013)                          | Unreported qualified dividend, interest and other income and gain from the sale of securities      | Yes    | IRS      |
| <i>Holmes v. Comm’r</i> , T.C. Memo. 2012-251, <i>appeal docketed</i> , No. 13-71034 (9th Cir. Mar. 25, 2013)                           | Unreported gain from sale of purported small business stock  | No     | IRS      |
| <i>Hyde v. Comm’r</i> , 471 F. App’x 537 (8th Cir. 2012), <i>aff’g</i> T.C. Memo. 2011-104, <i>cert. denied</i> , 133 S. Ct. 903 (2013) | Unreported wages, interest income, dividends and IRA distributions                                 | Yes    | IRS      |
| <i>Jarvis v. Comm’r</i> , T.C. Summ. Op. 2013-11  | Unreported gain on life insurance policy termination   | Yes    | IRS      |
| <i>Jenkins v. Comm’r</i> , T.C. Memo. 2012-181  | Unreported nonemployee compensation, wages, and cancellation of debt income                        | Yes    | IRS      |
| <i>Kramer v. Comm’r</i> , T.C. Memo. 2012-192   | Unreported wages   | Yes    | IRS      |
| <i>Leyshon v. Comm’r</i> , T.C. Memo. 2012-248  | Unreported wages and retirement plan distribution  | Yes    | IRS      |
| <i>Leyva v. Comm’r</i> , 483 F. App’x 371 (9th Cir. 2012)   | Unreported wages and capital gains   | Yes    | IRS      |
| <i>Loren-Maltese v. Comm’r</i> , T.C. Memo. 2012-214  | Unreported income from political campaign funds  | No     | IRS      |
| <i>McAllister v. Comm’r</i> , T.C. Memo. 2013-96  | Unreported cancellation of debt income limited by insolvency exception under IRC § 108(a)(1)(B)    | Yes    | Split    |
| <i>McKinnon v. Comm’r</i> , T.C. Summ. Op. 2013-8   | Unreported interest income   | Yes    | IRS      |
| <i>Moore v. Comm’r</i> , T.C. Summ. Op. 2012-83   | Unreported gain on life insurance policy termination   | Yes    | TP       |
| <i>Moore v. Comm’r</i> , T.C. Memo. 2012-249  | Unreported social security disability benefits; no offset for state worker’s compensation benefits | Yes    | IRS      |
| <i>Mui v. Comm’r</i> , T.C. Memo. 2013-83   | Unreported income under the bank deposits method   | No     | IRS      |
| <i>Murray v. Comm’r</i> , T.C. Memo. 2012-213   | Unreported proceeds from inherited retirement savings  | Yes    | IRS      |
| <i>Naylor v. Comm’r</i> , T.C. Memo. 2013-19  | Unreported gain from sale of stock   | Yes    | IRS      |
| <i>Neff v. Comm’r</i> , T.C. Memo. 2012-244   | Unreported income from termination of split dollar life insurance policies                         | No     | IRS      |
| <i>Nelson v. Comm’r</i> , T.C. Memo. 2012- 232, <i>aff’d</i> , 112 A.F.T.R.2d (RIA) 6247 (11th Cir. 2013)                               | Unreported wages   | Yes    | IRS      |

Table 3: Gross Income Under IRC § 61 and Related Sections

| Case Citation  | Issue(s)   | Pro Se | Decision |
|--|--|--------|----------|
| <i>Nix v. Comm'r</i> , T.C. Memo. 2012-304, <i>appeal docketed</i> , No. 13-12316 (11th Cir. May 22, 2013)                           | Unreported wages   | Yes    | IRS      |
| <i>O'Connor v. Comm'r</i> , T.C. Memo. 2012-317, <i>appeal docketed</i> , No. 13-71413 (9th Cir. Apr. 22, 2013)                      | Payment received for participating in a medical study not excludable under IRC § 102 or IRC § 104(a)(2)                                    | Yes    | IRS      |
| <i>Parker v. Comm'r</i> , T.C. Memo. 2012-357  | Unreported gain from sale of real estate under the installment method  | No     | IRS      |
| <i>Phillips v. Comm'r</i> , T.C. Memo. 2013-42   | Unreported retirement savings distribution and interest income; distribution not qualified rollover  | Yes    | IRS      |
| <i>Pinn v. Comm'r</i> , T.C. Memo. 2013-45   | Unreported cancellation of debt income on defaulted life insurance loans   | No     | TP       |
| <i>Richmond v. Comm'r</i> , 474 F. App'x 754 (10th Cir. 2012), <i>aff'g</i> T.C. Memo. 2011-251                                      | Unreported wages, interest and trust income  | Yes    | IRS      |
| <i>Rogers v. Comm'r</i> , T.C. Memo. 2013-77, <i>appeal docketed</i> , No. 13-1241 (D.C. Cir. Aug. 15, 2013)                         | Foreign earned income exclusion under IRC § 911  | Yes    | IRS      |
| <i>Sassani v. Comm'r</i> , T.C. Summ. Op. 2012-80  | Unreported distributions from IRA  | Yes    | IRS      |
| <i>Scharringhausen v. Comm'r</i> , T.C. Memo. 2012-350   | Unreported check withdrawals from off-shore bank accounts constituted taxable income   | Yes    | IRS      |
| <i>Scott v. U.S.</i> , 111 A.F.T.R.2d (RIA) 1595 (C.D. Cal. 2013), <i>appeal docketed</i> , No. 13-55712 (9th Cir. Apr. 29, 2013)    | Unreported taxable pension income  | No     | IRS      |
| <i>Shepherd v. Comm'r</i> , T.C. Memo. 2012-212  | Unreported cancellation of debt income   | Yes    | IRS      |
| <i>Smallwood v. U.S.</i> , 111 A.F.T.R.2d (RIA) 377 (C.D. Cal. 2012), <i>appeal docketed</i> , No. 13-55304 (9th Cir. Feb. 22, 2013) | Refund claim denied because contingency fee paid to attorney from settlement proceeds in employment discrimination case was taxable income | Yes    | IRS      |
| <i>Sollberger v. Comm'r</i> , 691 F.3d 1119 (9th Cir. 2012), <i>aff'g</i> T.C. Memo. 2011-78   | Unreported income from the sale of floating rate notes   | No     | IRS      |
| <i>Thibodeaux v. Comm'r</i> , T.C. Summ. Op. 2013-7  | Unreported wages   | Yes    | IRS      |
| <i>Tran v. Comm'r</i> , T.C. Summ. Op. 2012-110  | Unreported cancellation of debt income; TP allowed deduction for fees paid   | Yes    | Split    |
| <i>Worsham v. Comm'r</i> , T.C. Memo. 2012-219, <i>aff'd</i> , 112 A.F.T.R.2d (RIA) 5035 (4th Cir. 2013)                             | Unreported wages, compensation for legal services, settlement proceeds from personal lawsuits, and interest income                         | Yes    | IRS      |
| <i>Wyman v. U.S.</i> , 2013 U.S. Dist. LEXIS 74258 (C.D. Cal. 2013), <i>appeal docketed</i> , No. 13-55990 (9th Cir. June 7, 2013)   | Unreported taxable pension income  | No     | IRS      |
| <i>Yarish v. Comm'r</i> , 139 T.C. 290 (2012)  | Unreported income from vested accrued benefit  | No     | IRS      |
| <b>Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships)</b>   |  |        |          |
| <i>Bennett v. Comm'r</i> , T.C. Memo. 2012-193   | Unreported fees from services determined under the specific income based method; loan proceeds not taxable                                 | No     | Split    |
| <i>Cadwell v. Comm'r</i> , 483 F. App'x 847 (4th Cir. 2012), <i>aff'g</i> 136 T.C. 38 (2011)   | Unreported income from "substantially vested" employer contributions made to a nonexempt employee trust                                    | No     | IRS      |
| <i>Cvancara v. Comm'r</i> , T.C. Memo. 2013-20   | Unreported advanced payments under accrual method; unreported partnership receipts characterized as capital contributions                  | Yes    | TP       |
| <i>Barnes Group, Inc. v. Comm'r</i> , T.C. Memo. 2013-109  | Unreported income from funds transferred from foreign entities   | No     | IRS      |
| <i>Didonato v. Comm'r</i> , T.C. Memo. 2013-11   | Unreported funds transferred between subchapter S corporations   | No     | IRS      |

Table 3: Gross Income Under IRC § 61 and Related Sections

| Case Citation   | Issue(s)  | Pro Se | Decision |
|---|---|--------|----------|
| <i>Dyer v. Comm’r</i> , T.C. Memo. 2012-224   | Unreported gross receipts on Schedule C determined under the bank deposits method and specific items method   | No     | IRS      |
| <i>Flood v. Comm’r</i> , T.C. Memo. 2012-243  | Unreported gain from sale of real estate  | Yes    | IRS      |
| <i>Foxworthy, Inc. v. Comm’r</i> , 494 F. App’x. 964 (11th Cir. 2012), <i>aff’g</i> T.C. Memo. 2009-203       | Unreported income from alter ego corporation  | No     | IRS      |
| <i>Gaggero v. Comm’r</i> , T.C. Memo. 2012-331  | Unreported excess funds received in an IRC § 1034 transaction   | No     | IRS      |
| <i>Garcia v. Comm’r</i> , T.C. Summ. Op. 2012-107   | TP alleged he overstated gross receipts on Schedule C   | Yes    | IRS      |
| <i>Gardner v. Comm’r</i> , T.C. Memo. 2013-67   | Unreported gross receipts on Schedule C determined under the bank deposits method   | No     | IRS      |
| <i>Gassaway v. Comm’r</i> , T.C. Memo. 2013-13, <i>appeal docketed</i> , No. 13-60289 (5th Cir. May 1, 2013)  | Unreported fees received from client  | Yes    | IRS      |
| <i>Gluckman v. Comm’r</i> , T.C. Memo. 2012-329, <i>appeal docketed</i> , No. 13-761 (2d Cir. Mar. 1, 2013)   | Unreported income from the cash value of life insurance policies withdrawn  | No     | IRS      |
| <i>Good v. Comm’r</i> , T.C. Memo. 2012-323   | Unreported gross receipts on Schedule C determined under the bank deposits method   | Yes    | IRS      |
| <i>Gorokhovskiy v. Comm’r</i> , T.C. Memo. 2013-65  | Unreported gross receipts on Schedule C determined under the bank deposits method   | Yes    | IRS      |
| <i>Grandy v. Comm’r</i> , T.C. Memo. 2012-196   | Unreported wages, distributions from trust fund and self-employment income  | Yes    | IRS      |
| <i>Gunkle v. Comm’r</i> , T.C. Memo. 2012-305, <i>appeal docketed</i> , No. 13-60245 (5th Cir. Apr. 12, 2013) | Unreported income from transferred corporate funds  | No     | IRS      |
| <i>Herbert v. Comm’r</i> , T.C. Summ. Op. 2012-124  | Unreported wages; wages correctly characterized by TP   | Yes    | Split    |
| <i>Hewlett-Packard Co. v. Comm’r</i> , 139 T.C. 255 (2012)  | Unreported nonsales income  | No     | IRS      |
| <i>Hovind v. Comm’r</i> , T.C. Memo. 2012-281   | Unreported income from unincorporated entity determined under the bank deposits method  | No     | IRS      |
| <i>Jenkins v. Comm’r</i> , T.C. Memo. 2012-283  | Unreported gross receipts on schedule C determined under the bank deposits method   | Yes    | IRS      |
| <i>Kazhukauskas v. Comm’r</i> , T.C. Memo. 2012-191   | Unreported gross receipts on Schedule C determined under the bank deposits method   | Yes    | IRS      |
| <i>Kim v. Comm’r</i> , T.C. Memo. 2013-5, <i>appeal docketed</i> , No. 13-3452 (3d Cir. Aug. 14, 2013)        | Unreported pass-through income from subchapter S corporation  | No     | IRS      |
| <i>Laciny v. Comm’r</i> , T.C. Memo. 2013-107   | Unreported constructive dividends from a corporation  | No     | IRS      |
| <i>MacGregor v. Comm’r</i> , 501 F. App’x 663 (9th Cir. 2012), <i>aff’g</i> T.C. Memo. 2010-187               | Unreported gross receipts on Schedule C determined under the bank deposits method; Unreported settlement proceeds in gross income; TP properly excluded certain deposits from gross income    | Yes    | Split    |
| <i>Martell v. Comm’r</i> , T.C. Memo. 2013-115  | TP properly excluded from gross income nontaxable reimbursements and certain deposits determined under the bank deposits method; however, other deposits were determined to be taxable income | No     | Split    |
| <i>Mawji v. Comm’r</i> , T.C. Memo. 2013-108, <i>appeal docketed</i> , No. 13-13194 (11th Cir. July 15, 2013) | Unreported gross receipts on Schedule C determined under the bank deposits method   | No     | IRS      |
| <i>Mears v. Comm’r</i> , T.C. Memo. 2013-52   | Unreported rental income  | Yes    | IRS      |

Table 3: Gross Income Under IRC § 61 and Related Sections

| Case Citation  | Issue(s)   | Pro Se | Decision |
|--|--|--------|----------|
| <i>Mich. Mem'l Park, Inc. v. U.S.</i> , 111 A.F.T.R.2d (RIA) 475 (E.D. Mich. 2013)   | Unreported distributions received from a perpetual care trust  | No     | IRS      |
| <i>Mistlebauer v. Comm'r</i> , T.C. Memo. 2012-186   | Unreported gross receipts on Schedule C determined under the bank deposits method  | Yes    | IRS      |
| <i>Olekanma v. Comm'r</i> , T.C. Memo. 2013-31   | Unreported gross receipts on Schedule C determined under the bank deposits method  | Yes    | IRS      |
| <i>Olive v. Comm'r</i> , 139 T.C. 19 (2012), <i>appeal docketed</i> , No. 13-70510 (9th Cir. Feb. 11, 2013)                                  | Unreported gross receipts on Schedule C  | No     | IRS      |
| <i>Omozee v. Comm'r</i> , T.C. Memo. 2013-89   | Unreported gross receipts on Schedule C determined under the bank deposits method  | Yes    | IRS      |
| <i>Perry v. Comm'r</i> , T.C. Memo. 2012-237   | Unreported executive compensation mischaracterized as office rental income   | No     | IRS      |
| <i>Plotkin v. Comm'r</i> , 498 F. App'x 954 (11th Cir. 2012), <i>aff'g</i> T.C. Memo. 2011-260, <i>cert. denied</i> , 133 S. Ct. 1829 (2013) | TP properly excluded from gross income funds transferred between corporations; Unreported pass-through income  | Yes    | Split    |
| <i>Powers v. Comm'r</i> , T.C. Memo. 2013-134  | Unreported gross receipts on Schedule C determined under the bank deposits method  | Yes    | IRS      |
| <i>Reading, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5965 (D. Ariz. 2012)  | TP granted leniency on certain unreported income; Unreported capital gains   | No     | Split    |
| <i>Real v. Comm'r</i> , T.C. Summ. Op. 2012-104  | Unreported gross receipts on Schedule C determined under the bank deposits method; however, some deposits were nontaxable reimbursements and loan repayments | Yes    | Split    |
| <i>Reynoso v. Comm'r</i> , T.C. Memo. 2013-25  | Unreported gross receipts on Schedule C determined under the bank deposits method  | No     | IRS      |
| <i>Roye v. Comm'r</i> , T.C. Memo. 2012-246  | Unreported gross receipts on Schedule C determined under the bank deposits method  | Yes    | IRS      |
| <i>Snow v. Comm'r</i> , T.C. Memo. 2013-114  | Unreported wages and gross receipts  | Yes    | IRS      |
| <i>Stephens v. Comm'r</i> , T.C. Memo. 2013-47, <i>appeal docketed</i> , No. 13-14235 (11th Cir. Sept. 18, 2013)                             | Unreported income from transferred corporate funds   | Yes    | IRS      |
| <i>Tinney v. Comm'r</i> , T.C. Memo. 2013-91   | Unreported gross receipts on Schedule C determined under the bank deposits method  | Yes    | IRS      |
| <i>Todd v. Comm'r</i> , 486 F. App'x 423 (5th Cir. 2012), <i>aff'g</i> T.C. Memo. 2011-123   | Unreported distributions from employee benefit fund  | No     | IRS      |
| <i>Trescott v. Comm'r</i> , T.C. Memo. 2012-321  | Unreported gross receipts determined under the bank deposits method  | Yes    | IRS      |
| <i>Vlach v. Comm'r</i> , T.C. Memo. 2013-116   | Unreported payments from a sham trust  | No     | IRS      |
| <i>Ward v. Comm'r</i> , T.C. Memo. 2013-133  | Unreported pass-through income from subchapter S corporation determined under the bank deposits method   | Yes    | IRS      |
| <i>Williams v. Comm'r</i> , 498 F. App'x 284 (4th Cir. 2012), <i>aff'g</i> T.C. Memo. 2011-89  | Unreported income from consulting fees deposited into foreign bank accounts  | No     | IRS      |
| <i>Zaklama v. Comm'r</i> , T.C. Memo. 2012-346   | Unreported self-employment income and some distributions from IRA were nontaxable  | Yes    | Split    |



**Table 4: Summons Enforcement Under IRC §§ 7602, 7604, and 7609**

| Case Citation  | Issue(s)   | Pro Se | Decision |
|--|--|--------|----------|
| <b>Individual Taxpayers (But Not Sole Proprietorships)</b>   |  |        |          |
| <i>Agisim, U.S. v.</i> , 2013 U.S. Dist. LEXIS 72549 (D.N.H. 2013), <i>adopting</i> 2013 U.S. Dist. LEXIS 72547 (D.N.H. 2013)                                | Powell requirements satisfied; enforcement of summons ordered  | Yes    | IRS      |
| <i>Ahlquist, U.S. v.</i> , 2012 U.S. Dist. LEXIS 104668 (D. Minn. 2012), <i>adopting</i> 2012 U.S. Dist. LEXIS 105084 (D. Minn. 2012)                        | Enforcement of summons ordered   | No     | IRS      |
| <i>Amabile, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5017 (E.D. Pa. 2012), <i>adopting</i> 109 A.F.T.R.2d (RIA) 2392 (E.D. Pa. 2012)                               | TP's blanket Fifth Amendment objection invalid; civil contempt ordered   | Yes    | IRS      |
| <i>Anderson v. U.S.</i> , 111 A.F.T.R.2d (RIA) 2047 (D. Mont. 2013)  | Powell requirements satisfied; TP's untimely motion to quash third-party summons dismissed for lack of subject matter jurisdiction and failure to state a claim upon which relief can be granted; TP received adequate notice; TP failed to demonstrate that case has been referred to DOJ; TP's privacy objections lacked merit; TP's bad faith argument rejected | Yes    | IRS      |
| <i>Bacon, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 7071 (E.D. Cal. 2012)   | Civil contempt ordered   | Yes    | IRS      |
| <i>Barringer, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 583 (C.D. Ill. 2013)  | Powell requirements satisfied; TP's assertion that United States lacks authority to issue and proceed with summons enforcement rejected  | Yes    | IRS      |
| <i>Bates, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5552 (E.D. Cal. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 5349 (E.D. Cal. 2012)                               | Powell requirements satisfied; TP failed to demonstrate that case has been referred to DOJ; enforcement of summons ordered   | Yes    | IRS      |
| <i>Bates, U.S. v.</i> , 2013 U.S. Dist. LEXIS 35650 (E.D. Cal. 2013)   | Civil contempt ordered   | Yes    | IRS      |
| <i>Beck, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 6279 (E.D. Cal. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 6019 (E.D. Cal. 2012)                                | Powell requirements satisfied; enforcement of summons ordered  | Yes    | IRS      |
| <i>Boyd, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5772 (E.D. Cal. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 5434 (E.D. Cal. 2012)                                | Powell requirements satisfied; TP failed to demonstrate that case has been referred to DOJ; enforcement of summons ordered   | Yes    | IRS      |
| <i>Bybee v. U.S.</i> , 110 A.F.T.R.2d (RIA) 6215 (D. Utah 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 6212 (D. Utah 2012)                                    | Motion to quash third-party summons dismissed; movants are not third-party record-keepers.   | No     | IRS      |
| <i>Canatella v. U.S.</i> , 2013-1 U.S.T.C. (CCH) ¶ 50,332 (9th Cir. 2013), <i>aff'g</i> 108 A.F.T.R.2d (RIA) 5256 (N.D. Cal. 2011)                           | TP assertion that district court abused its discretion in denying evidentiary hearing rejected; order dismissing motion to quash third-party summons affirmed  | No     | IRS      |
| <i>Chavira v. U.S.</i> , 111 A.F.T.R.2d (RIA) 1931 (C.D. Cal. 2013)  | TP's motion to quash third-party summons dismissed because it was untimely   | Yes    | IRS      |
| <i>Chow, U.S. v.</i> , 2012 U.S. Dist. LEXIS 120055 (C.D. Cal. 2012), <i>later proceeding to amend order</i> , 2012 U.S. Dist. LEXIS 135029 (C.D. Cal. 2012) | Powell requirements satisfied; enforcement of summons ordered  | Yes    | IRS      |
| <i>Chuhlantseff, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 7024 (E.D. Cal. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 6700 (E.D. Cal. 2012)                        | Powell requirements satisfied; TP failed to demonstrate that case has been referred to DOJ; enforcement of summons ordered   | Yes    | IRS      |
| <i>Collins, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 309 (S.D. Ohio 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 6638 (S.D. Ohio 2012)                              | Civil contempt ordered   | Yes    | IRS      |



Table 4: Summons Enforcement Under IRC §§ 7602, 7604, and 7609

| Case Citation  | Issue(s)   | Pro Se | Decision |
|--|--|--------|----------|
| <i>Coots, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 6761 (E.D. Pa. 2012)  | Powell requirements satisfied; enforcement of summons ordered  | Yes    | IRS      |
| <i>Cutshall, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5173 (D. Utah 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 5172 (D. Utah 2012)  | Powell requirements satisfied; enforcement of summons ordered  | Yes    | IRS      |
| <i>De La Peña v. U.S.</i> , 2013 U.S. Dist. LEXIS 7258 (E.D.N.Y. 2013)   | Motion to quash summons dismissed because it was late and sent to wrong office   | Yes    | IRS      |
| <i>Dunnell, U.S. v.</i> , 2013 U.S. Dist. LEXIS 14606 (D.N.H. 2013), <i>approving</i> 2013 U.S. Dist. LEXIS 14607 (D.N.H. 2013)  | Powell requirements satisfied; government awarded costs; enforcement of summons ordered                                    | Yes    | IRS      |
| <i>Elgaen, U.S. v.</i> , 2012 U.S. Dist. LEXIS 102086 (W.D. Wash. 2012), <i>adopting</i> 2012 U.S. Dist. LEXIS 102084 (W.D. Wash. 2012)  | Government's motion to withdraw petition to enforce summons granted  | Yes    | IRS      |
| <i>Ellison, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 1705 (E.D. Mich. 2013)  | TP's motion to dismiss for lack of subject matter jurisdiction denied  | Yes    | IRS      |
| <i>Ellison, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 1310 (E.D. Mich. 2013)  | TP's motion to dismiss for lack of subject matter jurisdiction denied  | Yes    | IRS      |
| <i>Erickson, U.S. v.</i> , 2013 U.S. Dist. LEXIS 2065 (M.D. Fla. 2013), <i>adopting</i> 2012 U.S. Dist. LEXIS 183697 (M.D. Fla. 2012)  | Powell requirements satisfied; enforcement of summons ordered  | Yes    | IRS      |
| <i>Erickson, U.S. v.</i> , 2013 U.S. Dist. LEXIS 2065 (M.D. Fla. 2013), <i>adopting</i> 2012 U.S. Dist. LEXIS 183697 (M.D. Fla. 2012)  | Powell requirements satisfied; enforcement of summons ordered  | Yes    | IRS      |
| <i>Gillies, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 1188 (N.D. Cal. 2013), <i>adopting</i> 2013 U.S. Dist. LEXIS 34318 (N.D. Cal. 2013)   | Civil contempt ordered   | Yes    | IRS      |
| <i>Grant v. U.S.</i> , 2012 U.S. Dist. LEXIS 164861 (S.D. Ohio 2012), <i>adopting</i> 2012 U.S. Dist. LEXIS 152864 (S.D. Ohio 2012)  | TP's motion to quash summons dismissed for failure to prosecute  | Yes    | IRS      |
| <i>Green v. U.S.</i> , 2012 U.S. Dist. LEXIS 141858 (E.D. Pa. 2012)  | TP's motion to quash third-party summons denied  | Yes    | IRS      |
| <i>Grisel, U.S. v.</i> , 2013 U.S. Dist. LEXIS 11286 (N.D. Cal. 2013)  | Government's motion for show cause hearing granted   | Yes    | IRS      |
| <i>Guglielmi v. U.S.</i> , 2013 U.S. Dist. LEXIS 55044 (S.D.N.Y. 2013)   | Powell requirements satisfied; TP's motion to quash third-party summons denied   | No     | IRS      |
| <i>Guy, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 7023 (E.D. Cal. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 6719 (E.D. Cal. 2012)   | Powell requirements satisfied; TP failed to demonstrate that case has been referred to DOJ; enforcement of summons ordered | Yes    | IRS      |
| <i>Hampton, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5200 (W.D. Mo. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 5198 (W.D. Mo. 2012), <i>vacated and dismissed as moot</i> , No. 12-2861 (8th Cir. Nov. 28, 2012) ( <i>period of limitations on collection expired and summons no longer enforceable</i> ) | Powell requirements satisfied; enforcement of summons ordered  | Yes    | IRS      |
| <i>Harrington, U.S. v.</i> , 2013 U.S. Dist. LEXIS 53711 (C.D. Cal. 2013)  | Powell requirements satisfied; government's motion for show cause hearing granted  | Yes    | IRS      |
| <i>Hawk, U.S. v.</i> , 2012 U.S. Dist. LEXIS 140110 (N.D. Ohio 2012), <i>adopting</i> 2012 U.S. Dist. LEXIS 140109 (N.D. Ohio 2012)  | Powell requirements satisfied; enforcement of summons ordered  | Yes    | IRS      |
| <i>Hezi, U.S. v.</i> , 2012 U.S. Dist. LEXIS 159193 (C.D. Cal. 2012)   | Powell requirements satisfied; government's motion for show cause hearing granted  | Yes    | IRS      |

Table 4: Summons Enforcement Under IRC §§ 7602, 7604, and 7609

| Case Citation   | Issue(s)  | Pro Se | Decision |
|---|---|--------|----------|
| <i>Holland, U.S. v.</i> , 2012 U.S. Dist. LEXIS 90414 (D.N.H. 2012), <i>adopting</i> 2012 U.S. Dist. LEXIS 90411 (D.N.H. 2012)  | Powell requirements satisfied; enforcement of summons ordered; costs awarded to government  | Yes    | IRS      |
| <i>Howard, U.S. v.</i> , 2012 U.S. Dist. LEXIS 79021 (D.N.H. 2012), <i>adopting</i> 109 A.F.T.R.2d (RIA) 2504 (D.N.H. 2012)   | Powell requirements satisfied; enforcement of summons ordered   | Yes    | IRS      |
| <i>Hunkler v. U.S.</i> , 111 A.F.T.R.2d (RIA) 1593 (N.D. Ohio 2013), <i>adopting</i> 111 A.F.T.R.2d (RIA) 764 (N.D. Ohio 2013)  | TP's motion to quash third-party summons found to be timely; United States ordered to respond to petition   | Yes    | TP       |
| <i>Joyce, U.S. v.</i> , 2013 U.S. Dist. LEXIS 65883 (C.D. Cal. 2013)  | Powell requirements satisfied; government's motion for show cause hearing granted   | Yes    | IRS      |
| <i>Kahler, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5350 (E.D. Cal. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 5313 (E.D. Cal. 2012)   | Powell requirements satisfied; enforcement of summons ordered   | Yes    | IRS      |
| <i>Kalra v. U.S.</i> , 111 A.F.T.R.2d (RIA) 1760 (N.D. Ill. 2013)   | TP's motion to quash third-party summons granted for lack of proper notice and failure to satisfy Powell requirements   | No     | TP       |
| <i>Kibler, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 2213 (M.D. Fla. 2013), <i>adopting</i> 111 A.F.T.R.2d (RIA) 2211 (M.D. Fla. 2013)   | Powell requirements satisfied; enforcement of summons ordered   | Yes    | IRS      |
| <i>Kurtz, U.S. v.</i> , 2012 U.S. Dist. LEXIS 130907 (M.D. Fla. 2012), <i>adopting</i> 2012 U.S. Dist. LEXIS 130677 (M.D. Fla. 2012)  | Powell requirements satisfied; enforcement of summons ordered   | Yes    | IRS      |
| <i>LaBrecque v. U.S.</i> , 110 A.F.T.R.2d (RIA) 7064 (D. Colo. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 7061 (D. Colo. 2012)   | TP's motion to quash third-party summons dismissed for lack of subject matter jurisdiction; TP not entitled to notice because third-party summons issued in aid of collection efforts | Yes    | IRS      |
| <i>Lee v. Harris</i> , 110 A.F.T.R.2d (RIA) 5038 (D. Nev. 2012)   | TP's motion to quash third-party summons dismissed for lack of standing; TP not entitled to notice because third-party summons issued in aid of collection efforts                    | Yes    | IRS      |
| <i>Maxwell v. U.S.</i> , 110 A.F.T.R.2d (RIA) 5105 (D.D.C. 2012), <i>aff'd</i> , 2013 U.S. App. LEXIS 13969 (D.C. Cir. 2013)  | TP's motion to quash third-party summons dismissed for lack of subject matter jurisdiction  | Yes    | IRS      |
| <i>Maya, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5770 (E.D. Cal. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 5437 (E.D. Cal. 2012)   | Powell requirements satisfied; TP failed to demonstrate that case has been referred to DOJ; enforcement of summons ordered  | Yes    | IRS      |
| <i>McCollum, U.S. v.</i> , 2012 U.S. Dist. LEXIS 108913 (E.D. Tex. 2012), <i>adopting</i> 2012 U.S. Dist. LEXIS 108928 (E.D. Tex. 2012)   | Powell requirements satisfied; TP failed to demonstrate that case has been referred to DOJ; enforcement of summons ordered  | Yes    | IRS      |
| <i>Melick, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 7031 (1st Cir. 2012), <i>aff'g</i> 108 A.F.T.R.2d (RIA) 6031 (D.N.H. 2011) ( <i>granting motion to strike defendant's motion to dismiss summons order</i> ) and <i>dismissing</i> 108 A.F.T.R.2d (RIA) 6780 (D.N.H. 2011) | Affirming government's motion to strike TP's motion to dismiss summons order; TP's appeal of the civil contempt order dismissed for lack of jurisdiction                              | Yes    | IRS      |
| <i>Meloy, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5239 (W.D. Mo. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 5237 (W.D. Mo. 2012)  | Powell requirement satisfied; enforcement of summons ordered  | Yes    | IRS      |
| <i>Munson v. U.S.</i> , 110 A.F.T.R.2d (RIA) 5795 (N.D. Ohio 2012)  | TP's motion to quash third-party summons dismissed for lack of subject matter jurisdiction  | Yes    | IRS      |
| <i>Munson v. U.S.</i> , 111 A.F.T.R.2d (RIA) 2065 (N.D. Ohio 2013)  | TP's motion to quash third-party summons dismissed for lack of subject matter jurisdiction  | Yes    | IRS      |

Table 4: Summons Enforcement Under IRC §§ 7602, 7604, and 7609

| Case Citation  | Issue(s)  | Pro Se | Decision |
|--|---|--------|----------|
| <i>Olvany, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 2720 (M.D. Pa. 2012), <i>adopting</i> 109 A.F.T.R.2d (RIA) 2717 (M.D. Pa. 2012)  | Powell requirements satisfied; TP's frivolous argument lacked merit; enforcement of summons ordered   | Yes    | IRS      |
| <i>Peterson v. U.S.</i> , 110 A.F.T.R.2d (RIA) 6562 (D. Neb. 2012)   | TP's motion to quash third-party summons denied; TP received adequate notice; TP failed to demonstrate that the case has been referred to DOJ; TP's bad faith argument rejected; TP's Fourth Amendment objection lacked merit; TP's state and federal privacy law objections lacked merit | Yes    | IRS      |
| <i>Petty, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 6772 (S.D. Cal. 2012)   | Powell requirements satisfied; enforcement of summons ordered   | Yes    | IRS      |
| <i>Phuc Le, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5544 (N.D. Cal. 2012)   | Powell requirements satisfied; enforcement of summons ordered   | Yes    | IRS      |
| <i>Plum, U.S. v.</i> , 2012 U.S. Dist. LEXIS 95791 (E.D. Tex. 2012), <i>adopting</i> 2012 U.S. Dist. LEXIS 79842 (E.D. Tex. 2012)  | Powell requirements satisfied; TP failed to demonstrate that case has been referred to DOJ; enforcement of summons ordered  | Yes    | IRS      |
| <i>Porter, U.S. v.</i> , 2013-1 U.S.T.C. (CCH) ¶ 50,163 (E.D. Mich. 2013), <i>order entered at</i> 2013-1 U.S.T.C. (CCH) ¶ 50,163 (E.D. Mich. 2013)  | Powell requirements satisfied; enforcement of summonses ordered   | Yes    | IRS      |
| <i>Ruiz, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5770 (E.D. Cal. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 5435 (E.D. Cal. 2012)  | Powell requirements satisfied; TP failed to demonstrate that the case has been referred to DOJ; enforcement of summons ordered  | Yes    | IRS      |
| <i>Ruiz, U.S. v.</i> , 2013 U.S. Dist. LEXIS 35660 (E.D. Cal. 2013)  | Civil contempt ordered  | Yes    | IRS      |
| <i>Salter, U.S. v.</i> , 2012 U.S. Dist. LEXIS 122174 (S.D. Ala. 2012)   | Powell requirements satisfied; enforcement of summons ordered   | Yes    | IRS      |
| <i>Sancen, U.S. v.</i> , 2013 U.S. Dist. LEXIS 36368 (N.D. Cal. 2013)  | Show cause hearing for civil contempt order granted   | Yes    | IRS      |
| <i>Sanders, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5913 (S.D. Ill. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 5910 (S.D. Ill. 2011)   | Powell requirements satisfied; TP's assertion that IRS lacks authority to issue summonses rejected; enforcement of summons ordered  | No     | IRS      |
| <i>Sato, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 664 (N.D. Cal. 2013), <i>adopting</i> 111 A.F.T.R.2d (RIA) 662 (N.D. Cal. 2012), <i>order entered at</i> 2013 U.S. Dist. LEXIS 13539 (N.D. Cal. 2013)                                      | Powell requirements satisfied; enforcement of summons ordered   | Yes    | IRS      |
| <i>Schwartz v. U.S.</i> , 110 A.F.T.R.2d (RIA) 6003 (D. Neb. 2012)   | Powell requirements satisfied; TP's motion to quash third-party summons dismissed; TP's frivolous arguments lacked merit  | Yes    | IRS      |
| <i>Sessions, U.S. v.</i> , 2012 U.S. Dist. LEXIS 139766 (W.D. Wash. 2012), <i>adopting in part and modifying in part</i> 2012 U.S. Dist. LEXIS 139775 (W.D. Wash. 2012), <i>appeal docketed</i> , No. 12-35929 (9th Cir. Nov. 9, 2012) | TP's Fourth Amendment and over breadth arguments rejected; TP's Fifth Amendment objection lacked merit; enforcement of summons ordered  | No     | IRS      |
| <i>Shaw v. U.S.</i> , 111 A.F.T.R.2d (RIA) 1754 (11th Cir. 2013), <i>aff'g</i> 109 A.F.T.R.2d (RIA) 2364 (M.D. Fla. 2012)  | TP's motion to quash third-party summons denied for lack of subject matter jurisdiction; TP not entitled to notice because third-party summons issued in aid of collection efforts  | Yes    | IRS      |
| <i>Smit, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5325 (D.N.M. 2012)   | TP's motion to quash summons denied; Powell requirements satisfied; TP failed to demonstrate case has been referred to DOJ; TP's frivolous arguments lacked merit; enforcement of summons ordered   | Yes    | IRS      |

Table 4: Summons Enforcement Under IRC §§ 7602, 7604, and 7609

| Case Citation  | Issue(s)   | Pro Se | Decision |
|--|--|--------|----------|
| <i>Snell, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 7075 (D. Ariz. 2012)  | Powell requirements satisfied; enforcement of summons ordered; government's motion for show cause hearing ordered  | Yes    | IRS      |
| <i>Snider, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 483 (N.D. Cal. 2013), <i>amending</i> 111 A.F.T.R.2d (RIA) 482 (N.D. Cal. 2013), <i>adopting</i> 111 A.F.T.R.2d (RIA) 480 (N.D. Cal. 2012) | Powell requirements satisfied; TP's bad faith argument rejected; enforcement of summons ordered  | Yes    | IRS      |
| <i>St. John, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 1653 (M.D. Fla. 2013), <i>adopting</i> A.F.T.R.2d (RIA) 1328 (M.D. Fla. 2013)  | TP's motion to quash third-party summons rejected; TP's Fifth Amendment arguments rejected; civil contempt ordered   | No     | IRS      |
| <i>St. John, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 723 (M.D. Fla. 2013), <i>adopting in part</i> 111 A.F.T.R.2d (RIA) 719 (M.D. Fla. 2012)  | TP did not waive Fifth Amendment privilege by waiting until contempt proceeding to invoke it; show cause hearing for civil contempt ordered  | No     | Split    |
| <i>Stanley, U.S. v.</i> , 2012 U.S. Dist. LEXIS 182744 (D.N.H. 2012), <i>adopting</i> 2012 U.S. Dist. LEXIS 181793 (D.N.H. 2012)   | Powell requirements satisfied; enforcement of summons ordered  | Yes    | IRS      |
| <i>Strauss, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 6487 (S.D. Cal. 2012)   | Powell requirements satisfied; enforcement of summons granted;   | Yes    | IRS      |
| <i>Tech v. U.S.</i> , 111 A.F.T.R.2d (RIA) 1423 (M.D. Pa. 2013), <i>aff'g</i> 109 A.F.T.R.2d (RIA) 2655 (M.D. Pa. 2012)  | TP's assertion that IRS can be compelled to issue summonses for civil discovery purposes lacked merit  | No     | IRS      |
| <i>Thompson, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5169 (W.D. Mo. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 5167 (W.D. Mo. 2012)  | Powell requirements satisfied; enforcement of summons ordered  | Yes    | IRS      |
| <i>Thurkins, U.S. v.</i> , 2012 U.S. Dist. LEXIS 156775 (D.N.H. 2012), <i>adopting</i> 2012 U.S. Dist. LEXIS 156776 (D.N.H. 2012)  | Powell requirements satisfied; enforcement of summons ordered  | Yes    | IRS      |
| <i>Trescott v. Dep't of the Treas.</i> , 2012 U.S. Dist. Lexis 127903 (N.D. Fla. 2012), <i>adopting</i> 2012 U.S. Dist. LEXIS 127906 (N.D. Fla. 2012)                                    | TP's petition to quash third-party summons for lack of subject matter jurisdiction; TP not entitled to notice because third-party summons issued in aid of collection efforts  | Yes    | IRS      |
| <i>Valencia, U.S. v.</i> , 2013 U.S. Dist. LEXIS 15049 (C.D. Cal. 2013)  | Powell requirements satisfied; government's motion for show cause hearing granted  | Yes    | IRS      |
| <i>Vanarsdal, U.S. v.</i> , 2012 U.S. Dist. LEXIS 161803 (W.D. Mich. 2012), <i>adopting</i> 2012 U.S. Dist. LEXIS 162725 (W.D. Mich. 2012)   | Powell requirements satisfied; enforcement of summons ordered  | Yes    | IRS      |
| <i>Vanarsdal, U.S. v.</i> , 2012 U.S. Dist. LEXIS 161801 (W.D. Mich. 2012), <i>adopting</i> 2012 U.S. Dist. LEXIS 165006 (W.D. Mich. 2012)   | Powell requirements satisfied; enforcement of summons ordered  | Yes    | IRS      |
| <i>Van Liew, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 1275 (N.D. Tex. 2013), <i>adopting</i> 111 A.F.T.R.2d (RIA) 1273 (N.D. Tex. 2013).   | Powell requirements satisfied; enforcement of summons ordered  | Yes    | IRS      |
| <i>Waller v. U.S.</i> , 111 A.F.T.R.2d (RIA) 1876 (D. Nev. 2013)   | TP's untimely motion to quash third-party summons dismissed for lack of subject matter jurisdiction  | Yes    | IRS      |
| <i>Williams v. U.S.</i> , 111 A.F.T.R.2d (RIA) 853 (D. Or. 2013), <i>adopting</i> 111 A.F.T.R.2d (RIA) 850 (D. Or. 2013)   | Powell requirements satisfied; TP's motion to quash third-party summons denied; TP received adequate notice; TP failed to demonstrate case has been referred to DOJ; TP's bad faith argument rejected; TP's Fourth and Fourteenth Amendment objections lacked merit; TP's federal privacy law objection lacked merit | Yes    | IRS      |
| <i>Williams, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5491 (S.D. Miss. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 5488 (S.D. Miss. 2012)  | Civil contempt ordered   | Yes    | IRS      |

Table 4: Summons Enforcement Under IRC §§ 7602, 7604, and 7609

| Case Citation   | Issue(s)   | Pro Se | Decision |
|---|--|--------|----------|
| <i>Williams, U.S. v.</i> , 2012 U.S. Dist. LEXIS 155043 (M.D.N.C. 2012), <i>adopting</i> 2012 U.S. Dist. LEXIS 156261 (M.D.N.C. 2012)   | Powell requirements satisfied; TP failed to demonstrate case has been referred to DOJ; enforcement of summons ordered  | Yes    | IRS      |
| <i>Zane, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5266 (W.D. Mo. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 5264 (W.D. Mo. 2012)   | Powell requirements satisfied; enforcement of summons ordered  | Yes    | IRS      |
| <i>Zurek v. U.S.</i> , 111 A.F.T.R.2d (RIA) 1594 (D. Ariz. 2013)  | TP's motions to quash third-party summonses dismissed for lack of subject matter jurisdiction  | Yes    | IRS      |
| <b>Business Taxpayers (Corporations, Partnerships, Trusts, &amp; Sole Proprietorships — Schedules C, E, F)</b>  |  |        |          |
| <i>AS Holdings Grp., LLC, U.S. v.</i> , 521 Fed. App'x 405 (6th Cir. 2013), <i>aff'g by an equally divided court U.S. v. Omega Solutions, LLC</i> , 873 F. Supp. 2d 887 (E.D. Mich. 2012)             | Powell requirements satisfied; TP not entitled to notice because third-party summons issued in aid of collection efforts; order enforcing third-party summons affirmed   | No     | IRS      |
| <i>Asselin, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 6459 (D.N.H. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 6458 (D.N.H. 2012)  | Powell requirements satisfied; enforcement of summons ordered  | Yes    | IRS      |
| <i>Butler, U.S. v.</i> , 2012 U.S. Dist. LEXIS 175761 (D. Mass. 2012), <i>adopting</i> 2012 U.S. Dist. Lexis 182696 (D. Mass. 2012)   | Powell requirements satisfied; enforcement of summons ordered  | Yes    | IRS      |
| <i>Christensen, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5421 (D. Ariz. 2012)   | TP may assert Fifth Amendment privilege against self-incrimination on behalf of himself, but not for corporation; enforcement of summons ordered   | No     | IRS      |
| <i>Christensen, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 307 (D. Ariz. 2012)  | Hearing on purgation of contempt order ordered   | No     | IRS      |
| <i>Clarke, U.S. v.</i> , 2013-1 U.S.T.C. (CCH) ¶ 50,287 (11th Cir. 2013), <i>vacating</i> 2012 U.S. Dist. LEXIS 188084 (S.D. Fla. 2012), <i>petition for cert. filed</i> , No. 13-301 (Sept. 6, 2013) | TP entitled to limited adversary hearing to investigate summons allegedly issued for improper purpose  | No     | TP       |
| <i>Discount Plumbing Co., U.S. v.</i> , 110 A.F.T.R.2d (RIA) 6726 (E.D. Tex. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 6724 (E.D. Tex. 2012)  | Powell requirements satisfied; enforcement of summons ordered  | Yes    | IRS      |
| <i>Don Mon Chin, U.S. v.</i> , 2013 U.S. Dist. LEXIS 12635 (D.N.H. 2013), <i>adopting</i> 2013 U.S. Dist. LEXIS 11679 (D.N.H. 2013)   | Powell requirements satisfied; enforcement of summons ordered  | Yes    | IRS      |
| <i>Eaton Corp., U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5638 (N.D. Ohio 2012)  | Enforcement of summonses ordered in part and denied in part; privileged documentation for which written privileges logs provided protected; IRS cannot summons irrelevant information from TP                      | No     | Split    |
| <i>Fisher v. U.S.</i> , 110 A.F.T.R.2d (RIA) 5324 (D. Minn. 2012)   | TP's untimely motion to quash third-party summons dismissed for lack of subject matter jurisdiction and failure to state a claim upon which relief can be granted  | Yes    | IRS      |
| <i>Flight Vehicles Consulting, Inc. v. U.S.</i> , 110 A.F.T.R.2d (RIA) 5487 (N.D. Cal. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 5484 (N.D. Cal. 2012)  | Powell requirements satisfied; TP's motion to quash third-party summonses dismissed; TP's bad faith argument rejected  | Yes    | IRS      |
| <i>Gehrisch, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 6597 (S.D. Cal. 2012)   | Powell requirements satisfied; state service of process requirements satisfied; enforcement of summons ordered   | Yes    | IRS      |
| <i>Gjerde v. U.S.</i> , 110 A.F.T.R.2d (RIA) 5581 (E.D. Cal. 2012)  | Powell requirements satisfied; TP's motion to quash third-party summons dismissed; documents ordered are not privileged; summons does not seek information beyond statute of limitations for the assessment period | Yes    | IRS      |

Table 4: Summons Enforcement Under IRC §§ 7602, 7604, and 7609

| Case Citation  | Issue(s)  | Pro Se | Decision |
|--|---|--------|----------|
| <i>Ideal Products LLC v. U.S.</i> , 110 A.F.T.R.2d (RIA) 6964 (N.D. Ohio 2012)   | TP's motion to quash third-party summons denied for lack of standing and subject matter jurisdiction  | Yes    | IRS      |
| <i>Jewell v. U.S.</i> , 111 A.F.T.R.2d (RIA) 1129 (E.D. Okla. 2013), <i>appeal docketed</i> , No. 13-7038 (10th Cir. May 3, 2013)                                      | TP's motion to quash third-party summons granted for lack of proper notice  | No     | TP       |
| <i>Jewell v. U.S.</i> , 111 A.F.T.R.2d (RIA) 1005 (W.D. Okla. 2013), <i>appeal docketed</i> , No. 13-6069 (10th Cir. Mar. 21, 2013)                                    | Powell requirements satisfied; TP's motion to quash third-party summons denied  | No     | IRS      |
| <i>Lano Equip., Inc., U.S. v.</i> , 2012 U.S. Dist. LEXIS 77392 (D. Minn. 2012), <i>adopting</i> 2012 U.S. Dist. LEXIS 77900 (D. Minn. 2012)                           | Powell requirements satisfied; TP's over breadth argument lacked merit; enforcement of summons ordered  | No     | IRS      |
| <i>M &amp; M Hal Agency, Inc., U.S. v.</i> , 110 A.F.T.R.2d (RIA) 6253 (S.D. Ohio 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 5814 (S.D. Ohio 2012)                    | Civil contempt ordered  | Yes    | IRS      |
| <i>Micosukee Tribe of Indians of Fla. v. U.S.</i> , 110 A.F.T.R.2d (RIA) 6342 (11th Cir. 2012), <i>aff'g</i> 110 A.F.T.R.2d (RIA) 5212 (S.D. Fla. 2012)                | Powell requirements satisfied; denial of TP's motion to quash third-party summonses affirmed; TP's claim of tribal sovereign immunity inapplicable to case; Rejection of TP's over breadth argument for lack of standing affirmed | No     | IRS      |
| <i>Moore DMD PA, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 6619 (D.N.J. 2012), <i>adopting</i> <i>Moore, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 6619 (D.N.J. 2012)                | Enforcement of summons ordered  | Yes    | IRS      |
| <i>Net Promotion, Inc. v. U.S.</i> , 110 A.F.T.R.2d (RIA) 6951 (D. Minn. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 6949 (D. Minn. 2012)                              | Powell requirements satisfied; TP's motion to quash third-party summons denied  | No     | IRS      |
| <i>Omega Solutions, LLC</i> , 873 F. Supp. 2d 887 (E.D. Mich. 2012), <i>aff'd sub nom.</i> , <i>U.S. v. AS Holdings Grp., LLC</i> , 521 Fed. App'x 405 (6th Cir. 2013) | Powell requirements satisfied; TP received adequate notice; TP's motion to intervene and to dismiss denied  | No     | IRS      |
| <i>Shiozawa v. U.S.</i> , 111 A.F.T.R.2d (RIA) 369 (N.D. Cal. 2012)  | Powell requirements satisfied; TP's motion to quash third-party summons dismissed; TP not entitled to notice because third-party summons issued in aid of collection efforts; enforcement of summons ordered                      | Yes    | IRS      |
| <i>Sideman &amp; Bancroft, LLP U.S. v.</i> , 111 A.F.T.R.2d (RIA) 460 (9th Cir. 2013), <i>aff'g</i> 107 A.F.T.R.2d (RIA) 1780 (N.D. Cal. 2011)                         | TP may not assert Fifth Amendment privilege against self-incrimination where foregone conclusion exception applies; enforcement of summons ordered  | No     | IRS      |
| <i>Spitzer v. U.S. Dept. of Treas.</i> , 110 A.F.T.R.2d (RIA) 6942 (D. Ariz. 2012)   | TP's amended motion to quash third-party summons dismissed  | No     | IRS      |
| <i>Stevens v. LL Bradford, Inc.</i> , 2012 U.S. Dist. LEXIS 138043 (D. Nev. 2012)  | TP's motion to quash third-party summons dismissed for lack of subject matter jurisdiction  | No     | IRS      |
| <i>Veritas Inst. v. U.S.</i> , 111 A.F.T.R.2d (RIA) 1027 (D. Nev. 2013)  | TP's motion to quash third-party summons dismissed; business entities cannot proceed pro se/without licensed counsel  | Yes    | IRS      |
| <i>Villarreal v. U.S.</i> , 110 A.F.T.R.2d (RIA) 6777 (D. Colo. 2012)  | Powell requirements satisfied; TP's motion to quash third-party summons denied; TP's bad faith argument rejected; enforcement of summons ordered  | No     | IRS      |
| <i>Villarreal v. U.S.</i> , 111 A.F.T.R.2d (RIA) 1713 (10th Cir. 2013), <i>aff'g</i> 109 A.F.T.R.2d (RIA) 1522 (D. Colo. 2012)   | Powell requirements satisfied; order denying TP's motion to quash third-party summons affirmed; TP's bad faith argument rejected  | No     | IRS      |



**Table 5: Appeals From Collection Due Process Hearings Under IRC §§ 6320 and 6330**

| Case Citation  | Lien or Levy  | Issue(s)  | Pro Se | Decision |
|--|---------------|---|--------|----------|
| <b>Individual Taxpayers (But Not Sole Proprietorships)</b>   |               |   |        |          |
| <i>Adams v. Comm’r</i> , T.C. Summ. Op. 2012-76  | Levy          | Denial of Interest abatement upheld; TPs (H&W) entitled to challenge underlying liability; liability upheld; no abuse of discretion   | Yes    | IRS      |
| <i>Anderson v. Comm’r</i> , T.C. Summ. Op. 2013-24   | Levy          | TP precluded from challenging underlying liability; no abuse of discretion in rejecting collection alternatives since TP did not provide information requested  | Yes    | IRS      |
| <i>Arroyo v. Comm’r</i> , T.C. Memo. 2013-112  | Levy          | TP entitled to challenge the underlying liabilities; liabilities upheld in part and denied in part  | Yes    | Split    |
| <i>Bartosovsky v. Comm’r</i> , T.C. Summ. Op. 2012-101   | Levy          | TP precluded from challenging underlying liability; no abuse of discretion since TP offered no collection alternatives  | Yes    | IRS      |
| <i>Berns v. Comm’r</i> , T.C. Summ. Op. 2013-17  | Lien          | No abuse of discretion since TP did not provide information requested   | Yes    | IRS      |
| <i>Boyd v. Comm’r</i> , T.C. Memo. 2013-100  | Levy/<br>Lien | Proceeding dismissed as to TP (H) for lack of jurisdiction; TP (W) precluded from challenging underlying liability; no abuse of discretion in denying face-to-face hearing or collection alternatives; no abuse of discretion in refusing to grant a continuance or failing to provide TP (W) with transcripts; installment agreement was no longer in effect and had properly been reverted to collection status | Yes    | IRS      |
| <i>Brennan v. Comm’r</i> , T.C. Memo. 2013-123   | Levy          | TP precluded from challenging underlying liability; no abuse of discretion  | No     | IRS      |
| <i>Buckardt v. Comm’r</i> , T.C. Memo. 2012-170, <i>appeal docketed</i> No. 12-72119 (9th Cir. July 3, 2012) | Levy/<br>Lien | TP precluded from challenging underlying liabilities since TP did not properly raise issues during hearing; no abuse of discretion in proceeding with proposed levy since TP’s positions were frivolous and TP did not offer a collection alternative; motion to permit levy granted  | Yes    | IRS      |
| <i>Campbell v. Comm’r</i> , T.C. Memo. 2013-57   | Levy          | TP precluded from challenging underlying liability since TP constructively refused mail deliveries; no abuse of discretion in denying face-to-face hearing since TP did not provide information requested or offer a collection alternative   | Yes    | IRS      |
| <i>Clark v. Comm’r</i> , T.C. Memo. 2012-182   | Lien          | TP precluded from challenging underlying liability for civil penalties since at hearing TP only contested penalties for frivolous reasons; no abuse of discretion since TP declined to discuss collection alternatives and TP’s positions were frivolous  | Yes    | IRS      |
| <i>Cohen v. Comm’r</i> , T.C. Memo. 2013-86  | Levy/<br>Lien | No abuse of discretion since “harmless error” doctrine applies  | No     | IRS      |
| <i>Crites v. Comm’r</i> , T.C. Memo. 2012-267  | Levy          | No abuse of discretion because TP’s positions were frivolous  | Yes    | IRS      |
| <i>Curran v. Comm’r</i> , T.C. Memo. 2012-234  | Levy          | No abuse of discretion in rejecting installment agreement since TP had sufficient assets to pay   | No     | IRS      |
| <i>DeLon v. Comm’r</i> , 489 F. App’x 710 (4th Cir. 2012), <i>aff’g</i> T.C. Memo. 2012-33                   | Levy          | TP precluded from challenging underlying tax liability; no abuse of discretion since TP did not offer collection alternatives or provide requested information  | Yes    | IRS      |
| <i>Devlin v. Comm’r</i> , T.C. Memo. 2012-145  | Lien          | TP entitled to challenge the underlying liabilities but liabilities sustained since TP’s positions were frivolous; no abuse of discretion since TP did not offer collection alternatives or provide requested information   | Yes    | IRS      |

Table 5: Appeals From Collection Due Process Hearings Under IRC §§ 6320 and 6330

| Case Citation   | Lien or Levy  | Issue(s)   | Pro Se | Decision |
|---|---------------|--|--------|----------|
| <i>Drakes v. Comm’r</i> , T.C. Memo. 2012-189                               | Levy          | TPs (H&W) precluded from challenging underlying liability; no abuse of discretion in rejecting offer since TPs had sufficient assets to pay  | Yes    | IRS      |
| <i>Duplicki v. Comm’r</i> , T.C. Summ. Op. 2012-117                         | Lien          | Determination by Appeals Office to uphold notice of lien sustained since notices of deficiency and demand for payment were properly mailed to last known address   | Yes    | IRS      |
| <i>Flint v. Comm’r</i> , T.C. Memo. 2012-287                                | Lien          | TP’s income tax liability not discharged in bankruptcy but section 6702 penalties discharged; lien filing sustained with respect to income tax liabilities but not with respect to section 6702 penalties  | Yes    | Split    |
| <i>Friedman v. Comm’r</i> , T.C. Memo. 2013-44                              | Levy          | TPs (H&W) precluded from challenging underlying liability; no abuse of discretion in denying request to delay collection since TPs had sufficient assets to pay; no abuse of discretion in rejecting installment agreement since TPs failed to make estimated tax payments | Yes    | IRS      |
| <i>Galyean v. Comm’r</i> , T.C. Memo. 2012-242                              | Levy          | No abuse of discretion by refusing to place the TPs’ (H&W) account in “currently not collectible” status since TPs had sufficient assets to pay  | Yes    | IRS      |
| <i>Goldberg v. Comm’r</i> , T.C. Summ. Op. 2012-62                          | Levy          | Overpayment could not be applied to liability because it was time barred; no abuse of discretion since TP did not offer collection alternatives  | Yes    | IRS      |
| <i>Hall v. Comm’r</i> , T.C. Memo. 2013-93                                  | Lien          | TP precluded from challenging underlying liabilities since TP previously signed a waiver agreeing to the liabilities; argument that waiver signed under duress rejected  | Yes    | IRS      |
| <i>Harper v. Comm’r</i> , T.C. Memo. 2013-79                                | Levy          | No abuse of discretion in denying face-to-face hearing since TP did not provide the information requested  | Yes    | IRS      |
| <i>Harris v. Comm’r</i> , T.C. Memo. 2012-275                               | Levy/<br>Lien | TP precluded from challenging underlying liabilities; no abuse of discretion since TP’s positions were frivolous   | Yes    | IRS      |
| <i>Hennessey v. Comm’r</i> , T.C. Summ. Op. 2013-23                         | Lien          | No abuse of discretion in rejecting TP’s offer since TP had sufficient assets to pay   | Yes    | IRS      |
| <i>Hernandez v. Comm’r</i> , T.C. Summ. Op. 2012-56                         | Levy          | TPs (H&W) precluded from challenging underlying liability; no abuse of discretion in rejecting collection alternatives since TPs had sufficient assets to pay  | Yes    | IRS      |
| <i>Holt v. Comm’r</i> , T.C. Memo. 2012-271                                 | Levy/<br>Lien | TP precluded from challenging underlying liability; no abuse of discretion since TP did not claim or produce evidence of an abuse  | Yes    | IRS      |
| <i>Israel v. Comm’r</i> , T.C. Memo. 2012-185                               | Levy          | TP precluded from challenging underlying liability   | Yes    | IRS      |
| <i>Johnson v. Comm’r</i> , 502 F. App’x 1, <i>aff’g</i> 136 T.C. 475 (2011) | Levy/<br>Lien | No abuse of discretion in rejecting offer since TP had sufficient assets to pay  | No     | IRS      |
| <i>Jones v. Comm’r</i> , T.C. Memo. 2012-274                                | Lien          | Remanded to Appeals Office to reconsider offer and to provide TPs (H&W) a meaningful opportunity to substantiate their position  | Yes    | TP       |
| <i>Kalil v. Comm’r</i> , T.C. Summ. Op. 2013-29                             | Levy          | TPs (H&W) precluded from challenging underlying liability; no abuse of discretion since TPs’ had not arrived at a binding agreement with Settlement Officer and check payment did not constitute full payment  | Yes    | IRS      |
| <i>Kehoe v. Comm’r</i> , T.C. Memo. 2013-63                                 | Lien          | No abuse of discretion in rejecting offer since TPs (H&W) had sufficient assets; no abuse of discretion in not withdrawing lien  | Yes    | IRS      |
| <i>Klika v. Comm’r</i> , T.C. Memo. 2012-225                                | Levy/<br>Lien | No abuse of discretion in denying face-to-face hearing or in rejecting collection alternatives since TP did not provide information requested  | Yes    | IRS      |



Table 5: Appeals From Collection Due Process Hearings Under IRC §§ 6320 and 6330

| Case Citation   | Lien or Levy  | Issue(s)  | Pro Se | Decision |
|---|---------------|---|--------|----------|
| <i>Kubon v. Comm’r</i> , 479 F. App’x 759 (9th Cir. 2012), <i>aff’g</i> T.C. Memo. 2011-41  | Levy/<br>Lien | TPs (H&W) precluded from challenging underlying liability since notice of deficiency was mailed to last known address and TPs’ positions were frivolous   | Yes    | IRS      |
| <i>Kuretski v. Comm’r</i> , T.C. Memo. 2012-262, <i>appeal docketed</i> No. 13-1090 (D.C. Cir. Mar. 29, 2013)                                 | Levy          | No abuse of discretion in proceeding with proposed levy since Appeals Officer is not obligated to negotiate indefinitely; TPs (H&W) entitled to challenge the underlying liabilities; liabilities upheld in part and denied in part | No     | Split    |
| <i>Kyereme v. Comm’r</i> , T.C. Memo. 2012-174  | Lien          | No abuse of discretion since TP did not offer collection alternatives   | Yes    | IRS      |
| <i>Leibold v. Comm’r</i> , T.C. Memo. 2012-210  | Lien          | TP not entitled to challenge underlying tax liability; no abuse of discretion in denying face-to-face hearing since TP did not provide information requested  | Yes    | IRS      |
| <i>Link v. Comm’r</i> , T.C. Memo. 2013-53  | Levy          | No abuse of discretion in denying face-to-face hearing or proceeding with proposed levy since TP had sufficient assets to pay   | Yes    | IRS      |
| <i>Lipson v. Comm’r</i> , T.C. Memo. 2012-252   | Levy          | No abuse of discretion in rejecting installment agreement since TP had already defaulted on 2 such agreements, was not in compliance with current payments, and had sufficient assets to pay  | No     | IRS      |
| <i>Lyons v. Comm’r</i> , T.C. Memo. 2012-295  | Levy          | No abuse of discretion since TP did not provide information requested   | Yes    | IRS      |
| <i>Mattson v. Comm’r</i> , 508 F. App’x 653 (9th Cir. 2013), <i>aff’g</i> T.C. Docket No. 19245-09 L (Jan. 19, 2011)                          | Levy/<br>Lien | TP precluded from challenging underlying liability; no abuse of discretion since TP failed to attend the face-to-face hearing or to provide information requested   | Yes    | IRS      |
| <i>Minemyer v. Comm’r</i> , T.C. Memo. 2012-325   | Levy/<br>Lien | No abuse of discretion since TP provided no evidence that removing the lien would facilitate collection; notice of intent to levy was invalid since it was not mailed to TP’s last known address                                    | Yes    | Split    |
| <i>Moody v. Comm’r</i> , 474 F. App’x 552 (9th Cir. 2012), <i>aff’g</i> T.C. Docket Nos. 1319-10 L (Apr. 14, 2011), 1060-10 L (Apr. 14, 2011) | Levy/<br>Lien | TP precluded from challenging underlying liabilities since notices of deficiencies were mailed to last known address  | Yes    | IRS      |
| <i>Moore v. Comm’r</i> , T.C. Summ. Op. 2012-116  | Levy          | TP (H&W) satisfied their 2005 tax liability in bankruptcy proceeding; Appeals Officer abused discretion in proceeding with levy to collection income-tax liability  | Yes    | TP       |
| <i>Moser v. Comm’r</i> , T.C. Memo. 2012-208  | Lien          | TP not entitled to challenge underlying tax liabilities since notice of deficiencies were mailed to last known address; no abuse of discretion since TP did not offer collection alternative or provide information requested       | Yes    | IRS      |
| <i>Nau v. Comm’r</i> , T.C. Summ. Op. 2012-106  | Lien          | TP precluded from challenging underlying liability; no abuse of discretion since TP did not offer collection alternatives or provide information requested  | Yes    | IRS      |
| <i>O’Brien v. Comm’r</i> , T.C. Memo. 2012-326  | Levy          | TP entitled to challenge underlying liability; liability upheld; section 6702 penalty assessment was timely   | Yes    | IRS      |
| <i>Pomeroy v. Comm’r</i> , T.C. Memo. 2013-26   | Lien          | Abuse of discretion in rejecting offer since Appeals Officer did not adequately consider TP’s (H) health; remanded to supplement the record   | No     | TP       |
| <i>Radeke v. Comm’r</i> , T.C. Memo. 2012-319   | Levy          | No abuse discretion in denying collection alternatives since TP did not provide information requested   | Yes    | IRS      |
| <i>Raifman v. Comm’r</i> , T.C. Memo. 2012-228  | Levy/<br>Lien | TPs (H&W) entitled to challenge the underlying liabilities; IRS’s motion for summary judgment granted in part and denied in part since material fact remained pertaining to theft loss amount                                       | No     | Split    |
| <i>Ramdas v. Comm’r</i> , T.C. Memo. 2013-104   | Levy          | No abuse of discretion in rejecting offer since TP did not provide information requested and had sufficient assets to pay   | No     | IRS      |

Table 5: Appeals From Collection Due Process Hearings Under IRC §§ 6320 and 6330

| Case Citation  | Lien or Levy  | Issue(s)  | <i>Pro Se</i> | Decision |
|--|---------------|---|---------------|----------|
| <i>Sanchez v. Comm’r</i> , T.C. Memo. 2012-216   | Lien          | No abuse of discretion since TP’s circumstances and new information were properly considered  | Yes           | IRS      |
| <i>Satkiewicz v. Comm’r</i> , T.C. Memo. 2013-73   | Lien          | No abuse of discretion since TP’s (H&W) positions were frivolous  | Yes           | IRS      |
| <i>Sawyer v. Comm’r</i> , T.C. Memo. 2012-201  | Lien          | No abuse of discretion since TP’s (H&W) did not provide sufficient evidence of misconduct nor did the “equitable estoppel” doctrine apply   | Yes           | IRS      |
| <i>Skidmore v. Comm’r</i> , T.C. Memo. 2012-328  | Lien          | TP precluded from challenging underlying liability; no abuse of discretion since TP did not provide information requested   | Yes           | IRS      |
| <i>Starkman v. Comm’r</i> , T.C. Memo. 2012-236  | Levy/<br>Lien | No abuse of discretion in rejecting installment agreement since TP defaulted under a prior installment agreement and failed to make estimated tax payments  | Yes           | IRS      |
| <i>Sullivan v. Comm’r</i> , T.C. Memo. 2012-337  | Levy          | No abuse of discretion in rejecting collection alternatives since TP did not provide information requested  | Yes           | IRS      |
| <i>Thompson v. Comm’r</i> , T.C. Memo. 2013-61   | Levy/<br>Lien | TP precluded from challenging underlying tax liability  | Yes           | IRS      |
| <i>Tucker v. Comm’r</i> , 506 F. App’x 166 (3d Cir. 2012), <i>aff’g</i> T.C. Memo. 2012-30                   | Levy          | No abuse of discretion since TP is not prejudiced by having received an unsigned copy of the record of assessment   | Yes           | IRS      |
| <i>Van Camp v. Comm’r</i> , T.C. Memo. 2012-336, <i>appeal docketed</i> No. 13-70018 (9th Cir. Jan. 3, 2013) | Levy/<br>Lien | No abuse of discretion since TP’s change in financial circumstances following the CDP hearing did not warrant remand  | No            | IRS      |
| <i>Williams v. Comm’r</i> , 718 F.3d 89 (2d Cir. 2013), <i>aff’g</i> T.C. Memo 2007-162                      | Levy/<br>Lien | No abuse of discretion in denying face-to-face hearing since TP’s (H&W) positions were frivolous and TP’s did not provide information requested   | Yes           | IRS      |
| <i>Wilson v. Comm’r</i> , T.C. Memo. 2012-229  | Levy          | No abuse of discretion in rejecting offer since TP had sufficient assets to pay   | No            | IRS      |
| <i>Wilson v. Comm’r</i> , T.C. Summ. Op. 2013-18   | Levy          | No abuse of discretion in rejecting TP’s collection alternatives since TP had sufficient assets to pay  | Yes           | IRS      |
| <i>Winters v. Comm’r</i> , T.C. Memo. 2012-183   | Levy          | No abuse of discretion in rejecting offer since TP did not provide information requested  | Yes           | IRS      |
| <i>Yoel v. Comm’r</i> , T.C. Memo. 2012-222  | Lien          | No abuse of discretion in denying face-to-face hearing and collection alternatives since TP did not provide information requested   | Yes           | IRS      |
| <i>Zook v. Comm’r</i> , T.C. Memo. 2013-128  | Lien          | TP precluded from challenging underlying tax liability; No abuse of discretion since TP did not offer collection alternatives   | Yes           | IRS      |
| <b>Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships — Schedules C,E,F)</b>   |               |   |               |          |
| <i>A-Valey Eng’rs, Inc. v. Comm’r</i> , T.C. Memo. 2012-199  | Levy          | No abuse of discretion in denying abatement of interest or in rejecting offer since TP did not provide evidence of misconduct   | No            | IRS      |
| <i>Adams v. Comm’r</i> , T.C. Memo. 2013-92  | Levy          | Assessment timely; collection period open; no abuse of discretion since notice of deficiency was mailed to last known address   | Yes           | IRS      |
| <i>Alessio Azzari, Inc. v. Comm’r</i> , T.C. Memo. 2012-310  | Lien          | No abuse of discretion in rejecting offer since TP failed to include the assets of its successor corporation; case remanded to the Appeals Office to allow TP to amend offer  | No            | Split    |
| <i>Antioco v. Comm’r</i> , T.C. Memo. 2013-35  | Levy          | Abuse of discretion in rejecting installment agreement and in proceeding with proposed levy; Appeals Officer’s findings of fraud and noncompliance were erroneous; abuse of discretion in failing to consider “special circumstances” and economic hardship | No            | TP       |
| <i>Beeler v. Comm’r</i> , T.C. Memo. 2013-130  | Levy/<br>Lien | Collection action upheld; however, collection amount reduced on remand from Court of Appeals because IRS failed to meet its burden; burden of proof shifted to IRS due to IRS’s gross transcript errors   | No            | Split    |

Table 5: Appeals From Collection Due Process Hearings Under IRC §§ 6320 and 6330

| Case Citation   | Lien or Levy  | Issue(s)   | Pro Se | Decision |
|---|---------------|--|--------|----------|
| <i>Bell v. Comm’r</i> , T.C. Summ. Op. 2012-45  | Levy          | TPs (H&W) precluded from challenging underlying liability; no abuse of discretion in rejecting offer since TPs did not explain change in deposits or provide all information requested   | Yes    | IRS      |
| <i>Bridgmon v. Comm’r</i> , T.C. Memo. 2012-322   | Levy          | TP precluded from challenging underlying liabilities; abuse of discretion found in refusing to consider TP’s installment agreement since Appeals Office did not call TP or return TP’s calls   | Yes    | Split    |
| <i>Brombach v. Comm’r</i> , T.C. Memo. 2012-265   | Lien          | No abuse of discretion in rejecting offer; no abuse in rejection of TP’s proposed “special circumstances”  | Yes    | IRS      |
| <i>Bus. Integration Servs., Inc. v. Comm’r</i> , T.C. Memo. 2012-342                                  | Levy          | TP precluded from challenging underlying liabilities; no abuse of discretion since TP did not provide evidence of misconduct   | Yes    | IRS      |
| <i>Cantrell v. Comm’r</i> , T.C. Memo. 2012-257, appeal docketed No. 13-60007 (5th Cir. Jan. 3, 2013) | Levy/<br>Lien | No abuse of discretion since TP failed to schedule meeting with Revenue Agent and did not provide information requested  | No     | IRS      |
| <i>Clarke v. Comm’r</i> , T.C. Memo. 2012-238   | Levy          | No abuse of discretion in rejecting collection alternatives; no abuse of discretion in rejecting argument for “special circumstances”  | No     | IRS      |
| <i>Cutler v. Comm’r</i> , T.C. Memo. 2013-119   | Levy          | No abuse of discretion since 2005 liability became moot upon court granting innocent spouse relief; lack of jurisdiction for court to order IRS to return amounts levied   | No     | IRS      |
| <i>Dalton v. Comm’r</i> , 682 F.3d 149 (1st Cir. 2012), rev’g 135 T.C. 393 (2010)                     | Levy          | No abuse of discretion in rejecting TPs’ (H&W) offer since TPs were the true owners of valuable real estate and determination that trust was a nominee was reasonable  | No     | IRS      |
| <i>Dreamco Dev. Corp. v. Comm’r</i> , T.C. Summ. Op. 2012-67  | Levy/<br>Lien | No abuse of discretion in rejecting offer since TP not compliant with its tax obligations  | Yes    | IRS      |
| <i>Ensync Techs. v. Comm’r</i> , T.C. Summ. Op. 2012-55   | Levy          | TP entitled to challenge the underlying liability and the court held TP was not liable   | No     | TP       |
| <i>Everett Assocs., Inc. v. Comm’r</i> , T.C. Memo. 2012-143  | Levy          | TP precluded from challenging liabilities listed on IRS’s “proof of claim” filed in the TP’s bankruptcy; however, TP entitled to challenge interest and penalties that accrued during and after bankruptcy; abuse of discretion found in that IRS could not explain the interest rate it charged | Yes    | Split    |
| <i>G.D. Parker, Inc. v. Comm’r</i> , T.C. Memo. 2012-327  | Lien          | No abuse of discretion in ignoring TP’s capital loss carryback for 2003 since court found TP was barred by the “step transaction” doctrine from claiming a capital loss for 2004   | No     | IRS      |
| <i>Gonzalez v. Comm’r</i> , T.C. Memo. 2012-151   | Lien          | TP precluded from challenging underlying liability despite claim that he did not understand English since Revenue Officer was fluent and spoke in TP’s language  | Yes    | IRS      |
| <i>Gould v. Comm’r</i> , 139 T.C. 418 (2012), appeal docketed No. 13-1852 (4th Cir. July 5, 2013)     | Levy/<br>Lien | No abuse of discretion in denying face-to-face hearing since TPs (H&W) did not offer collection alternatives   | No     | IRS      |
| <i>Hinerfeld v. Comm’r</i> , 139 T.C. 277 (2012)  | Levy          | No abuse of discretion in rejecting offer; communications between Appeals Officer and Area Counsel not prohibited  | No     | IRS      |
| <i>Hirsch v. Comm’r</i> , T.C. Summ. Op. 2012-89  | Lien          | TP precluded from challenging underlying liabilities; no abuse of discretion in rejecting collection alternatives since TP did not provide information requested   | No     | IRS      |
| <i>Jag Brokerage, Inc. v. Comm’r</i> , T.C. Memo. 2012-315  | N/A           | TP challenged the underlying liability; IRS’s summary judgment denied since material issue existed as to whether the deficiency notice was received by the corporation TP  | No     | TP       |

Table 5: Appeals From Collection Due Process Hearings Under IRC §§ 6320 and 6330

| Case Citation   | Lien or Levy  | Issue(s)   | Pro Se | Decision |
|---|---------------|--|--------|----------|
| <i>Klingleberg v. Comm’r</i> , T.C. Memo. 2012-292, <i>appeal docketed</i> No. 13-70506 (9th Cir. Feb. 11, 2013)    | Levy/<br>Lien | TP precluded from challenging underlying liability; no abuse of discretion in denying face-to-face hearing or rejecting collection alternatives since TP only raised frivolous issues  | Yes    | IRS      |
| <i>La Marine Serv., L.L.C. v. Comm’r</i> , T.C. Memo. 2012-220  | Levy          | No abuse of discretion in rejecting collection alternatives since TP did not provide information requested   | No     | IRS      |
| <i>Lane v. Comm’r</i> , T.C. Memo. 2013-121   | Lien          | Remanded to Appeals Office to reconsider offer since there was insufficient information to establish that Appeals considered economic hardship   | No     | TP       |
| <i>Lepore v. Comm’r</i> , T.C. Memo. 2013-135   | Lien          | Remanded case to Appeals Office to reconsider whether TP was liable for trust fund recovery penalties since TP did not receive notice of assessment and TP was entitled to contest underlying tax liability  | No     | TP       |
| <i>Loren G. Rice Trust v. Comm’r</i> , T.C. Memo. 2012-301  | Lien          | No abuse of discretion since TP did not provide evidence of misconduct; Revenue Officer’s visit to TP’s workplace was permissible  | Yes    | IRS      |
| <i>Miss Laras Dominion, Inc. v. Comm’r</i> , T.C. Memo. 2012-203  | Levy          | No abuse of discretion in rejecting installment agreement since TP had sufficient assets to pay  | No     | IRS      |
| <i>Morris v. Comm’r</i> , T.C. Memo. 2012-217   | Levy          | No abuse of discretion since TPs (H&W) did not have authority to direct the application of overpayments from other returns and did not offer collection alternatives   | Yes    | IRS      |
| <i>Pace v. Comm’r</i> , T.C. Memo. 2012-211   | Levy          | No abuse discretion in rejecting installment agreement since TP did not provided information requested   | No     | IRS      |
| <i>Precision Prosthetic v. Comm’r</i> , T.C. Memo. 2013-110   | Levy          | No abuse of discretion since TP did not provide evidence of misconduct   | No     | IRS      |
| <i>Romano-Murphy v. Comm’r</i> , T.C. Memo. 2012-330, <i>appeal docketed</i> No. 13-13186 (11th Cir. July 15, 2013) | Levy/<br>Lien | TP entitled to challenge the underlying liabilities and the court held TP was liable   | Yes    | IRS      |
| <i>Solucorp, Ltd. v. Comm’r</i> , T.C. Memo. 2013-118   | Levy          | TP precluded from challenging underlying liabilities; no abuse of discretion since IRS is not required to attempt to collect trust fund taxes from the employer before attempting to collect against a responsible person  | No     | IRS      |
| <i>Son Gee Wine &amp; Liquors, Inc. v. Comm’r</i> , T.C. Memo. 2013-62  | Levy/<br>Lien | TP precluded from challenging tax liabilities listed on IRS’s “proof of claim”; however, TP entitled to challenge interest, penalties, and additions to tax that accrued and were assessed after the bankruptcy closed; court held TP was liable; no abuse of discretion since TP did not offer collection alternatives or provide information requested | No     | IRS      |
| <i>Specialty Staff, Inc. v. Comm’r</i> , T.C. Memo. 2012-253  | Levy/<br>Lien | No abuse of discretion since TP not compliant with its tax obligations and TP provided no evidence that removing the lien would facilitate collection  | No     | IRS      |
| <i>Stanwyck v. Comm’r</i> , T.C. Memo. 2012-180, <i>appeal docketed</i> No. 12-73136 (9th Cir. Oct. 1, 2013)        | Levy/<br>Lien | No abuse of discretion since TP did not offer collection alternatives or provide information requested   | Yes    | IRS      |
| <i>Taggart v. Comm’r</i> , T.C. Memo. 2013-113  | Lien          | TP precluded from challenging underlying liabilities; no abuse of discretion in rejecting offer since TP had sufficient assets to pay; filing of lien did not create an undue hardship for TP  | Yes    | IRS      |

Table 5: Appeals From Collection Due Process Hearings Under IRC §§ 6320 and 6330

| Case Citation  | Lien or Levy | Issue(s)   | <i>Pro Se</i> | Decision |
|--|--------------|--|---------------|----------|
| <i>Trainor v. Comm’r</i> , T.C. Memo. 2013-14, <i>appeal docketed</i> No. 13-11797 (11th Cir. Apr. 24, 2013) | Levy         | No abuse of discretion since TP failed to timely propose a collection alternative  | No            | IRS      |
| <i>Venhuizen v. Comm’r</i> , T.C. Memo. 2012-270   | Lien         | TP precluded from challenging underlying tax liability; no abuse of discretion since TP did not make an offer or provide information requested | Yes           | IRS      |

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

| Case Citation  | Issue(s)  | Pro Se | Decision |
|--|---|--------|----------|
| <b>Individual Taxpayers (But Not Sole Proprietorships)</b>   |   |        |          |
| <i>Albright v. Comm'r</i> , T.C. Memo. 2013-9  | 6651(a)(1) no evidence of reasonable cause  | Yes    | Split    |
| <i>Arroyo v. Comm'r</i> , T.C. Memo. 2013-112  | 6651(a)(1) no evidence of reasonable cause; 6654 imposition proper; 6651(a)(2) IRS did not meet its burden of production                                | Yes    | Split    |
| <i>Bates, Estate of v. Comm'r</i> , T.C. Memo. 2012-314  | 6651(a)(1), (a)(2) reliance on advice from a non-tax professional did not establish reasonable cause  | No     | IRS      |
| <i>Bilyeu v. Comm'r</i> , T.C. Memo. 2012-161  | 6651(a)(1), (a)(2) TP argued that if deduction allowed, then a refund was due and penalties should not stand; however, the deduction was not permitted  | Yes    | IRS      |
| <i>Bishop v. Comm'r</i> , T.C. Memo. 2013-98   | 6651(a)(1) no evidence of reasonable cause  | No     | IRS      |
| <i>Buckardt v. Comm'r</i> , 474 F. App'x 612 (9th Cir. 2012), <i>aff'g</i> T.C. Memo. 2010-145   | 6651(a)(1), 6654 imposition proper  | Yes    | IRS      |
| <i>Calloway v. Comm'r</i> , 691 F.3d 1315 (11th Cir. 2012), <i>aff'g</i> 135 T.C. 26 (2010)  | 6651(a)(1) reliance on statements from third-party did not establish reasonable cause   | No     | IRS      |
| <i>Carlebach v. Comm'r</i> , 139 T.C. 1 (2012)   | 6651(a)(1) no evidence of reasonable cause  | No     | IRS      |
| <i>Cherry v. Comm'r</i> , T.C. Memo. 2013-3  | 6651(a)(1) incarceration after the return due date did not establish reasonable cause   | Yes    | IRS      |
| <i>Christman v. U.S.</i> , 110 Fed. Cl. 1 (2013)   | 6651(a)(2) no reasonable cause; 6654 no exception   | Yes    | IRS      |
| <i>Chow v. Comm'r</i> , 481 F. App'x 406 (9th Cir. 2012), <i>aff'g</i> T.C. Memo. 2010-48, <i>cert denied</i> , 133 S. Ct. 1304 (2013) | 6651(a)(1) Tax Court's decision to impose penalty was upheld  | Yes    | IRS      |
| <i>Cunningham v. Comm'r</i> , T.C. Summ. Op. 2013-27   | 6651(a)(1), (a)(2) financial difficulties did not establish reasonable cause because TP did not act with ordinary business care; 6654 imposition proper | Yes    | IRS      |
| <i>Ditaranto v. Comm'r</i> , T.C. Memo. 2012-205   | 6651(a)(1), (a)(2) personal, professional and financial difficulties did not establish reasonable cause   | Yes    | IRS      |
| <i>Ellis v. Comm'r</i> , T.C. Memo. 2012-250   | 6651(a)(1) (a)(2), 6654 no evidence that reasonable cause or exceptions applied   | Yes    | IRS      |
| <i>Foryan v. Comm'r</i> , T.C. Memo. 2012-177  | 6651(a)(1), (a)(2), 6654 IRS met its burden of production   | Yes    | IRS      |
| <i>Grandy v. Comm'r</i> , T.C. Memo. 2012-196  | 6651(a)(1), (a)(2) no evidence of reasonable cause  | Yes    | IRS      |
| <i>Hardin v. Comm'r</i> , T.C. Memo. 2012-162  | 6651(a)(1), (a)(2), mental disorder did not establish reasonable cause and was not an exception for 6654  | Yes    | IRS      |
| <i>Harris v. Comm'r</i> , T.C. Memo. 2012-312  | 6651(a)(1), (a)(2), belief that tax was not owed did not establish reasonable cause; 6654 no exception  | Yes    | IRS      |
| <i>Haury v. Comm'r</i> , T.C. Memo. 2012-215, <i>appeal docketed</i> , No. 13-1780 (8th Cir. Apr. 9, 2013)                             | 6651(a)(1) no reasonable cause; 6654 no exception   | Yes    | IRS      |
| <i>Hoang v. Comm'r</i> , T.C. Memo. 2013-127   | 6651(a)(1) no evidence of reasonable cause  | Yes    | IRS      |
| <i>Holmes v. Comm'r</i> , T.C. Memo. 2012-251, <i>appeal docketed</i> , No. 13-71034 (9th Cir. Mar. 25, 2013)                          | 6651(a)(1) no evidence of reasonable cause  | No     | IRS      |

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

| Case Citation   | Issue(s)  | Pro Se | Decision |
|---|---|--------|----------|
| <i>Hovind v. Comm'r</i> , T.C. Memo. 2012-281   | 6651(a)(1) reliance on advice from non-tax professionals did not establish reasonable cause   | No     | IRS      |
| <i>Huminski v. Comm'r</i> , T.C. Memo. 2012-302   | 6651(a)(2), 6654 imposition proper  | No     | IRS      |
| <i>Jenkins v. Comm'r</i> , T.C. Memo. 2012-181  | 6651(a)(1) imposition proper; 6651(a)(2) IRS did not meet its burden of production; 6654 imposition not proper because TP reported no tax liability   | Yes    | Split    |
| <i>Kanofsky v. Comm'r</i> , 111 A.F.T.R.2d (RIA) 1539 (3d Cir. 2013), <i>aff'g</i> T.C. Docket No. 3774-11  | 6651(a)(1), (a)(2), 6654 TP did not contest penalties in his post-trial brief, so the court sustained the determination   | Yes    | IRS      |
| <i>Kindred v. Comm'r</i> , 2013 U.S. App. LEXIS 11028 (7th Cir. 2013), <i>aff'g</i> T.C. Memo. 2010-107   | 6654 no evidence that exception applied   | No     | IRS      |
| <i>Knapp v. U.S.</i> , 713 F.3d 1164 (9th Cir. 2013), <i>aff'g</i> 2013-1 U.S.T.C. (CCH) ¶ 60,662 (C.D. Cal. 2010), <i>cert. denied</i> , 80 U.S.L.W. 3031 (2013) | 6651(a)(2) reliance on accountant did not establish reasonable cause  | No     | IRS      |
| <i>Kuretski v. Comm'r</i> , T.C. Memo. 2012-262   | 6651(a)(2) health and financial difficulties did not create a substantial hardship and did not establish reasonable cause; 6654 IRS did not meet its burden of production   | No     | Split    |
| <i>Leyshon v. Comm'r</i> , T.C. Memo. 2012-248  | 6651(a)(1) no evidence of reasonable cause  | Yes    | IRS      |
| <i>Liftin, Estate of v. U.S.</i> , 111 Fed. Cl. 13 (2013)   | 6651(a)(1) IRS motion for summary judgment on the pleadings was denied, since TP provided facts that may support reasonable cause   | No     | TP       |
| <i>Murray v. Comm'r</i> , T.C. Memo. 2012-213   | 6651(a)(1), (a)(2) no evidence of reasonable cause; 6654 no exception   | Yes    | IRS      |
| <i>Naylor v. Comm'r</i> , T.C. Memo. 2013-19  | 6651(a)(1), (a)(2) no evidence of reasonable cause; 6654 imposition proper  | Yes    | IRS      |
| <i>Nelson v. Comm'r</i> , T.C. Memo. 2012-232, <i>aff'd</i> , 112 A.F.T.R.2d 6247 (11th Cir. 2013)  | 6651(a)(1) TP did not file valid returns and provided no evidence of reasonable cause   | Yes    | IRS      |
| <i>Nix v. Comm'r</i> , T.C. Memo. 2012-304  | 6651(a)(2) no evidence of reasonable cause; 6654 no exceptions  | Yes    | IRS      |
| <i>Park v. Comm'r</i> , T.C. Memo. 2012-279   | 6651(a)(1) provided no evidence the return was mailed and no evidence of reasonable cause   | Yes    | IRS      |
| <i>Phillips v. Comm'r</i> , T.C. Memo. 2013-42  | 6651(a)(1) litigation involvement did not establish reasonable cause; (a)(2) no evidence of reasonable cause; 6654 filing a return after a notice of deficiency was issued did not satisfy the return filed safe harbor | Yes    | IRS      |
| <i>Richmond v. Comm'r</i> , 474 F. App'x 754 (10th Cir. 2012), <i>aff'g</i> T.C. Memo. 2011-251   | 6651(a)(1), (a)(2) TP asserted frivolous arguments  | Yes    | IRS      |
| <i>Scharringhausen v. Comm'r</i> , T.C. Memo. 2012-350  | 6651(a)(1) no evidence of reasonable cause  | Yes    | IRS      |
| <i>Shafmaster v. U.S.</i> , 707 F.3d 130 (1st Cir. 2013), <i>aff'g</i> 109 A.F.T.R.2d (RIA) 2052 (D.N.H. 2012)  | 6651(a)(2) awaiting payment during negotiations with the IRS that the TP believed would result in abatement did not establish reasonable cause  | No     | IRS      |
| <i>Stine v. U.S.</i> , 106 Fed. Cl. 586 (2013)  | 6651(a)(1) disability was not severe enough to establish reasonable cause   | No     | IRS      |



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

| Case Citation   | Issue(s)   | Pro Se | Decision |
|---|--|--------|----------|
| <i>Stirm v. Comm’r</i> , T.C. Summ. Op. 2012-95   | 6651(a)(1), (a)(2) insufficient time to devote to taxes did not establish reasonable cause   | Yes    | IRS      |
| <i>Tesoriero v. Comm’r</i> , T.C. Memo. 2012-261  | 6651(a)(1) reliance on advisor to file extension did not establish reasonable cause  | No     | IRS      |
| <i>Thomas v. Comm’r</i> , T.C. Summ. Op. 2013-5   | 6651(a)(1) imposition proper because hurricane did not extend TP’s filing deadline   | Yes    | IRS      |
| <i>Thouron, Estate of v. U.S.</i> , 110 A.F.T.R.2d (RIA) 6572 (E.D. Pa. 2012)                               | 6651(a)(1), (a)(2) no evidence of reasonable cause   | No     | IRS      |
| <i>Thurman v. Comm’r</i> , T.C. Memo. 2013-46   | 6651(a)(1) imposition proper for 2006; however, (a)(2) imposition not proper for 2006 since IRS did not meet its burden of production; 6651(a)(1), (a)(2) both not proper for 2007 because TP did not have filing requirement  | Yes    | Split    |
| <i>Weatherly v. Comm’r</i> , T.C. Memo. 2012-320  | 6651(a)(1) no evidence of reasonable cause   | Yes    | IRS      |
| <i>Wilson v. Comm’r</i> , T.C. Memo. 2012-229   | 6651(a)(1) imposition not proper because return was timely filed; (a)(2) imposition proper; 6654 IRS did not meet its burden of production   | No     | Split    |
| <i>Winslow v. Comm’r</i> , 139 T.C. 270 (2012)  | 6651(a)(1), (a)(2) no evidence of reasonable cause   | Yes    | IRS      |
| <i>Wright v. Comm’r</i> , T.C. Memo. 2013-129   | 6651(a)(1) TP’s health problems established reasonable cause; 6651(a)(2) health problems did not establish reasonable cause and no evidence that payment would cause undue hardship  | Yes    | Split    |
| <i>Young, Estate of v. U.S.</i> , 110 A.F.T.R.2d (RIA) 7065 (D. Mass. 2012)                                 | 6651(a)(1) filing late because accurate property values were not available did not establish reasonable cause  | No     | IRS      |
| <i>Zaklama v. Comm’r</i> , T.C. Memo. 2012-346  | 6651(a)(1) health problems did not establish reasonable cause; 6654 imposition proper  | Yes    | IRS      |
| <b>Business Taxpayers (Corporations, Partnerships, Trust, and Sole Proprietorships — Schedules C, E, F)</b> |  |        |          |
| <i>Abarca v. Comm’r</i> , T.C. Memo. 2012-245   | 6651(a)(1) no evidence of reasonable cause   | Yes    | IRS      |
| <i>Adams v. Comm’r</i> , T.C. Memo. 2013-7  | 6651(a)(1) lack of tax knowledge did not establish reasonable cause; (a)(2) no evidence of reasonable cause; 6654 did not qualify for exception  | No     | IRS      |
| <i>Atlantic Coast Masonry, Inc. v. Comm’r</i> , T.C. Memo. 2012-233   | 6651(a)(1), (a)(2) no evidence of reasonable cause   | No     | IRS      |
| <i>Babcock Ctr., Inc. v. U.S.</i> , 111 A.F.T.R.2d (RIA) 1865 (D.S.C. 2013)                                 | 6651(a)(2) IRS motion for summary judgment for failure to pay payroll taxes for 2007 and a part of 2008 denied because genuine issue of fact existed over TP’s financial hardship and ability to pay; summary judgment granted on failure to pay last quarter of 2008 payroll taxes due to willful neglect | No     | Split    |
| <i>Brennan v. Comm’r</i> , T.C. Memo. 2012-209, appeal docketed, No. 13-71498 (9th Cir. Apr. 26, 2013)      | 6651(a)(1) no evidence of reasonable cause   | No     | IRS      |
| <i>Cook v. Comm’r</i> , T.C. Memo. 2012-167   | 6651(a)(1) preoccupation with unrelated, pending litigation did not establish reasonable cause   | Yes    | IRS      |
| <i>Cox v. Comm’r</i> , T.C. Memo. 2013-75   | 6651(a)(1), (a)(2) lack of knowledge of the tax code or tax obligations did not establish reasonable cause; 6654 imposition proper   | Yes    | IRS      |
| <i>Cryer v. Comm’r</i> , T.C. Memo. 2013-69   | 6651(a)(2) no evidence of reasonable cause; 6654 imposition proper   | N/A    | IRS      |

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

| Case Citation   | Issue(s)  | Pro Se | Decision |
|---|---|--------|----------|
| <i>Fein v. Comm’r</i> , 504 F. App’x 41 (2d Cir. 2012), <i>aff’g</i> T.C. Memo. 2011-142, <i>cert. denied</i> , 82 U.S.L.W. 3184 (2013) | 6651(a)(1) no evidence of reasonable cause  | No     | IRS      |
| <i>Efron v. Comm’r</i> , T.C. Memo. 2012-338  | 6651(a)(1) no evidence of reasonable cause  | Yes    | IRS      |
| <i>Gardner v. Comm’r</i> , T.C. Memo. 2013-67, <i>appeal docketed</i> , No. 13-72699 (9th Cir. Aug. 1, 2013)                            | 6651(a)(1) no evidence of reasonable cause; 6654 no exceptions; 6651(a)(2) IRS did not meet its burden of production  | No     | Split    |
| <i>Gigliobianco v. Comm’r</i> , T.C. Memo. 2012-276   | 6651(a)(1) reliance on tax professional to file return does not establish reasonable cause  | No     | IRS      |
| <i>Good v. Comm’r</i> , T.C. Memo. 2012-323   | 6654 imposition proper for 2003 and 2006 but not proper for 2002, because IRS did not produce evidence that TP was required to make payments; 6651(a)(2) no evidence of reasonable cause  | Yes    | Split    |
| <i>Herrera v. Comm’r</i> , T.C. Memo. 2012-308, <i>appeal docketed</i> , No. 13-60018 (5th Cir. Jan. 7, 2013)                           | 6651(a)(1) postal service’s illegible post mark did not establish reasonable cause  | No     | IRS      |
| <i>Jenkins v. Comm’r</i> , T.C. Memo. 2012-283  | 6651(a)(1) no evidence of reasonable cause  | Yes    | IRS      |
| <i>Jones v. Comm’r</i> , T.C. Memo. 2013-132  | 6651(a)(1) lack of knowledge of the tax code or tax obligations did not establish reasonable cause; (a)(2) no evidence of reasonable cause; 6654 imposition proper  | Yes    | IRS      |
| <i>Johnson v. Comm’r</i> , T.C. Memo. 2012-231  | 6651(a)(1) no reasonable cause for 2003 or 2004 because returns were due prior to hurricane Katrina; reasonable cause did exist for 2005 since TP could not be expected to file a return after records had been destroyed in the hurricane                        | No     | Split    |
| <i>Kerstette v. Comm’r</i> , T.C. Memo. 2012-239  | 6651(a)(1) no evidence of reasonable cause  | Yes    | IRS      |
| <i>Kohn v. Comm’r</i> , T.C. Summ. Op. 2012-86  | 6651(a)(1) TP’s unsupported statement that he was assisting his son with drug and gambling addiction did not establish reasonable cause   | Yes    | IRS      |
| <i>Morris v. Comm’r</i> , T.C. Summ. Op. 2012-96  | 6651(a)(1) delayed filing due to work commitments did not establish reasonable cause  | Yes    | IRS      |
| <i>Niv v. Comm’r</i> , T.C. Memo. 2013-82   | 6651(a)(1) TP’s disability and reliance on tax professional did not establish reasonable cause  | Yes    | IRS      |
| <i>Padilla v. Comm’r</i> , T.C. Summ. Op. 2012-70   | 6651(a)(1) no evidence of reasonable cause  | No     | IRS      |
| <i>Philpott v. Comm’r</i> , T.C. Memo. 2012-307   | 6651(a)(1) no evidence of reasonable cause  | Yes    | IRS      |
| <i>Rasmussen v. Comm’r</i> , T.C. Memo. 2012-353, <i>appeal docketed</i> , No. 13-2787 (8th Cir. Aug. 13, 2013)                         | 6651(a)(1) no evidence of reasonable cause  | Yes    | IRS      |
| <i>Repetto v. Comm’r</i> , T.C. Memo. 2012-168  | 6651(a)(1) TP failed to file required form to report excess contributions to IRA; (a)(2) reliance on tax professional did not establish reasonable cause  | No     | IRS      |
| <i>Reynoso v. Comm’r</i> , T.C. Memo. 2013-25   | 6651(a)(1) reliance on another person to prepare and file return did not establish reasonable cause; (a)(2) no evidence of reasonable cause; 6654 imposition proper for 2006 but not for 2007 because TP was not required to make estimated tax payments for 2006 | No     | Split    |
| <i>Robinson v. Comm’r</i> , 487 F. App’x 751 (3d Cir. 2012), <i>aff’g</i> T.C. Memo. 2011-99  | 6651(a)(1) waiting for decision from the Tax Court regarding a prior dispute did not establish reasonable cause because the decision was entered prior to the due date of the return  | Yes    | IRS      |

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

| Case Citation  | Issue(s)  | Pro Se | Decision |
|--|---|--------|----------|
| <i>Son Gee Wine and Liquors, Inc. v. Comm’r</i> , T.C. Memo. 2013-62                                     | 6651(a)(1), (a)(2) no evidence of reasonable cause  | No     | IRS      |
| <i>Stephens v. Comm’r</i> , T.C. Memo. 2013-47, appeal docketed, No. 13-14235 (11th Cir. Sept. 18, 2013) | 6651(a)(1), (a)(2), 6654 IRS did not meet its burden of production  | Yes    | TP       |
| <i>Stidham v. Comm’r</i> , T.C. Summ. Op. 2012-61  | 6651(a)(1) no evidence of reasonable cause  | Yes    | IRS      |
| <i>Thousand Oaks Residential Care Home I, Inc. v. Comm’r</i> , T.C. Memo. 2013-10                        | 6651(a)(1), (a)(2) TP reasonably relied on advice from tax professional   | No     | TP       |
| <i>Trescott v. Comm’r</i> , T.C. Memo. 2012-321  | 6651(a)(1) belief that income was not taxable did not establish reasonable cause; (a)(2) no evidence of reasonable cause; 6654 no exception | Yes    | IRS      |
| <i>Twin Rivers Farm, Inc. v. Comm’r</i> , T.C. Memo. 2012-184  | 6651(a)(1) no evidence of reasonable cause  | No     | IRS      |
| <i>Ward v. Comm’r</i> , T.C. Memo. 2013-133  | 6651(a)(1) no evidence of reasonable cause  | Yes    | IRS      |
| <i>Worsham v. Comm’r</i> , T.C. Memo. 2012-219, aff’d, 112 A.F.T.R.2d (RIA) 5035 (4th Cir. 2013)         | 6651(a)(2) frivolous arguments did not establish reasonable cause; 6654 TP had tax liability and was required to make estimated payments    | Yes    | IRS      |

**Table 7: Charitable Deductions Under IRC § 170**

| Case Citation   | Issue(s)  | Pro Se | Decision |
|---|---|--------|----------|
| <b>Individual Taxpayers (But Not Sole Proprietorships)</b>  |   |        |          |
| <i>Beirne v. Comm'r</i> , T.C. Summ. Op. 2013-2   | Unsubstantiated noncash contributions; value of property donated not established  | Yes    | IRS      |
| <i>Bell v. Comm'r</i> , T.C. Summ. Op. 2013-20  | TP failed to establish delivery of the deed for the conveyance of real estate contribution; other unsubstantiated noncash contributions             | Yes    | IRS      |
| <i>Bernstine v. Comm'r</i> , T.C. Summ. Op. 2013-19   | Unsubstantiated cash contributions  | Yes    | IRS      |
| <i>Bilyeu v. Comm'r</i> , T.C. Memo. 2012-161   | Unsubstantiated cash contributions  | Yes    | IRS      |
| <i>Callahan v. Comm'r</i> , T.C. Memo. 2013-131   | Unsubstantiated cash contributions  | No     | IRS      |
| <i>Cunningham v. Comm'r</i> , T.C. Summ. Op. 2013-27  | Unsubstantiated cash contributions for 2003 through 2006; however, TP substantiated cash contributions for 2002                                     | Yes    | Split    |
| <i>Evenchik, Estate of v. Comm'r</i> , T.C. Memo. 2013-34   | Unsubstantiated noncash contribution of corporate stock; valuation of property not established by a qualified appraisal                             | No     | IRS      |
| <i>Foster v. Comm'r</i> , T.C. Summ. Op. 2012-90  | Valuation of conservation easement  | Yes    | IRS      |
| <i>Kaufman v. Shulman</i> , 687 F.3d 21 (1st Cir. 2012), <i>vacating and remanding</i> 136 T.C. 294 (2011), <i>denying reconsideration</i> of 134 T.C. 182 (2010) | Substantiation requirements satisfied for the contribution of a conservation easement; easement appraisal upheld by substantial compliance doctrine | No     | TP       |
| <i>Longino v. Comm'r</i> , T.C. Memo. 2013-80   | Unsubstantiated cash contribution; TP failed to establish that donee organization qualifies as a charitable organization under § 170                | Yes    | IRS      |
| <i>Minnick v. Comm'r</i> , T.C. Memo. 2012-345, <i>appeal docketed</i> , No. 13-73234 (9th Cir. Sept. 16, 2013)   | TP mortgagor failed to satisfy subordination requirement for conservation easement contribution   | No     | IRS      |
| <i>Moses v. Comm'r</i> , T.C. Summ. Op. 2012-118  | Unsubstantiated cash contributions  | Yes    | IRS      |
| <i>Naylor v. Comm'r</i> , T.C. Memo. 2013-19  | Unsubstantiated contribution carryover disallowed   | Yes    | IRS      |
| <i>Patel v. Comm'r</i> , 138 T.C. 395 (2012)  | TPs' (H&W) charitable contribution deduction for transfer of partial interest in property disqualified under § 170(f)(3)                            | Yes    | IRS      |
| <i>Peries v. Comm'r</i> , T.C. Summ. Op. 2012-84  | Unsubstantiated cash contributions  | Yes    | IRS      |
| <i>Pollard v. Comm'r</i> , T.C. Memo. 2013-38, <i>appeal docketed</i> , No. 13-9001 (10th Cir. May 8, 2013)   | TP's quid pro quo exchange lacked charitable intent; valuation  | No     | IRS      |
| <i>Quinn v. Comm'r</i> , T.C. Memo. 2012-178  | Unsubstantiated cash contributions  | Yes    | IRS      |
| <i>Rothman v. Comm'r</i> , T.C. Memo. 2012-163, <i>vacated in part on reconsideration</i> , T.C. Memo. 2012-218   | Valuation of conservation easement  | No     | IRS      |
| <i>Rothman v. Comm'r</i> , T.C. Memo. 2012-218, <i>vacating in part on reconsideration</i> T.C. Memo. 2012-163  | Valuation of conversation easement  | No     | Split    |
| <i>Scheidelman v. Comm'r</i> , 682 F.3d 189 (2d Cir. 2012), <i>vacating and remanding</i> T.C. Memo. 2010-151, <i>on remand at</i> T.C. Memo. 2013-18             | Valuation of conservation easement  | No     | TP       |

Table 7: Charitable Deductions Under IRC § 170

| Case Citation   | Issue(s)   | Pro Se | Decision |
|---|--|--------|----------|
| <i>Scheidelman v. Comm’r</i> , T.C. Memo. 2013-18, remand ordered by 682 F.3d 189 (2d Cir. 2012), appeal docketed, No. 13-2983 (2nd Cir. Aug. 8, 2013)  | Valuation of conservation easement   | No     | IRS      |
| <i>Smith-Hendricks v. Comm’r</i> , T.C. Summ. Op. 2013-22   | Unsubstantiated cash contributions   | Yes    | IRS      |
| <i>Van Der Lee v. Comm’r</i> , 501 F. App’x 30 (2d Cir. 2012), aff’g T.C. Memo. 2011-234  | Unsubstantiated cash and noncash contributions   | No     | IRS      |
| <i>Villareale v. Comm’r</i> , T.C. Memo. 2013-74  | Unsubstantiated cash contributions   | No     | IRS      |
| <i>Wall v. Comm’r</i> , T.C. Memo. 2012-169   | Noncash contribution for donation of façade easement disallowed because conservation purpose was not protected in perpetuity   | Yes    | IRS      |
| <i>Whitehouse Hotel Ltd. P’ship v. Comm’r</i> , 139 T.C. 304 (2012), supplementing 131 T.C. 112 (2008), vacated and remanded by 615 F.3d 321 (5th Cir. 2010), appeal docketed, No. 13-60131 (5th Cir. Mar. 1, 2013) | Valuation of conservation easement   | No     | IRS      |
| <i>Winnett v. Comm’r</i> , T.C. Summ. Op. 2013-25   | Unsubstantiated cash and noncash contributions; contribution carryover disallowed  | Yes    | IRS      |
| <i>Wright v. Comm’r</i> , T.C. Memo. 2013-129   | Unsubstantiated noncash contributions  | Yes    | IRS      |
| <b>Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships — Schedules C, E, F)</b>  |  |        |          |
| <i>Averyt v. Comm’r</i> , T.C. Memo. 2012-198   | Substantiation requirements satisfied for the contribution of a conservation easement  | No     | TP       |
| <i>Belk v. Comm’r</i> , 140 T.C. 1 (2013), motion for reconsideration denied, T.C. Memo. 2013-154, appeal docketed, No. 13-2161 (4th Cir. Sept. 19, 2013)   | Contribution of a conservation easement not a qualified conservation contribution because it failed to meet the requirements of §§ 170(h)(2) and (5)                       | No     | IRS      |
| <i>Boone Operations Co., L.L.C. v. Comm’r</i> , T.C. Memo. 2013-101   | Unsubstantiated noncash contribution; valuation of bargain sale not established  | No     | IRS      |
| <i>Crimi v. Comm’r</i> , T.C. Memo. 2013-51   | Substantiation requirements satisfied; valuation of bargain sale established   | No     | TP       |
| <i>Flood v. Comm’r</i> , T.C. Memo. 2012-243  | Unsubstantiated cash contributions for 2004 & 2005; noncash charitable deduction for 2005 reduced because contribution of properties was limited to cost basis             | Yes    | IRS      |
| <i>Gunkle v. Comm’r</i> , T.C. Memo. 2012-305, appeal docketed, No. 13-60245 (5th Cir. Apr. 12, 2013)   | TP failed to establish that donee organization qualifies as a charitable organization under § 170  | No     | IRS      |
| <i>Irby v. Comm’r</i> , 139 T.C. 371 (2012)   | Donated conservation easement made exclusively for conservation purposes; valuation of easement established; substantiation requirements satisfied                         | No     | TP       |
| <i>Rehman v. Comm’r</i> , T.C. Memo. 2013-71  | Donation made to an individual in India with no evidence that individual was tied to a donee organization which qualifies as a charitable organization under § 170         | Yes    | IRS      |
| <i>Riether v. Comm’r</i> , 919 F. Supp. 2d 1140 (D.N.M. 2012)   | Unsubstantiated noncash contributions of medical equipment; also failed to establish that donee organization qualifies as a charitable organization under § 170            | No     | IRS      |
| <i>RP Golf, LLC v. Comm’r</i> , T.C. Memo. 2012-282   | Substantiation requirements satisfied for the contribution of a conservation easement; however, donated conservation easement not made pursuant to § 170(h)(4)(A)(iii)(II) | No     | Split    |

Table 7: Charitable Deductions Under IRC § 170

| Case Citation   | Issue(s)  | <i>Pro Se</i> | Decision |
|---|---|---------------|----------|
| <i>Trout Ranch, LLC v. Comm'r</i> , 493 F. App'x 944 (10th Cir. 2012), <i>aff'g</i> T.C. Memo. 2010-283 | Valuation of conversation easement                                    | No            | IRS      |
| <i>Williams v. Comm'r</i> , 498 F. App'x 284 (4th Cir. 2012), <i>aff'g</i> T.C. Memo. 2011-89           | Contribution of property held for less than one year limited to basis | No            | IRS      |

**Table 8: Frivolous Issues Penalty Under IRC § 6673 and Related Appellate-Level Sanctions**

| Case Citation  | Issue(s)  | Pro Se | Decision | Amount   |
|--|---|--------|----------|----------|
| <b>Individual Taxpayer (But Not Sole Proprietorships)</b>  |   |        |          |          |
| <i>Buckardt v. Comm’r</i> , T.C. Memo. 2012-170, <i>appeal docketed</i> , No. 12-72119 (9th Cir. July 3, 2012)               | TP petitioned for review of IRS decision to file a notice of federal tax lien and proceed with a levy action and cooperated with tax authorities  | Yes    | TP       |          |
| <i>Burt v. Comm’r</i> , T.C. Memo. 2013-58, <i>appeal docketed</i> , No. 13-1946 (6th Cir. July 7, 2013)                     | TP petitioned for redetermination of deficiency and penalties and asserted frivolous arguments  | Yes    | IRS      | \$20,000 |
| <i>Clark v. Comm’r</i> , T.C. Memo. 2012-182   | TP petitioned for review of IRS decision to file a notice of federal tax lien and claimed he was not an employee and his wages were not income as defined by the tax code   | Yes    | TP       |          |
| <i>Crites v. Comm’r</i> , T.C. Memo. 2012-267  | TP petitioned for review of IRS decision to sustain levy and argued she is not a person as defined in the IRC; TP raised one nonfrivolous claim   | Yes    | TP       |          |
| <i>Curtis v. Comm’r</i> , T.C. Memo. 2013-12, <i>appeal docketed</i> , No. 13-72743 (9th Cir. Aug. 7, 2013)                  | TP petitioned for redetermination of deficiency and penalties, argued her income was not taxable within the meaning of the law, and unreasonably failed to pursue available administrative remedies   | Yes    | IRS      | \$25,000 |
| <i>Davenport v. Comm’r</i> , T.C. Memo. 2013-41  | TP petitioned for redetermination of deficiency and objected to the admission of evidence such as a W-2 as hearsay  | Yes    | IRS      | \$4,000  |
| <i>Flint v. Comm’r</i> , T.C. Memo. 2012-287   | TP petitioned for review of the IRS’s decision to file a federal tax lien and argued he did not have income as he was not a federal employee or corporate officer; owes no tax because he is a naturalized citizen of the State of Idaho, not a U.S. citizen; did not participate in taxable activities; and Forms W-2 can only be used “against” a person engaged in business or a holder of public office | Yes    | TP       |          |
| <i>Grandy v. Comm’r</i> , T.C. Memo. 2012-196  | TP petitioned for redetermination of deficiency and argued he is not a U.S. citizen, does not reside in a “Federal area,” only officers or employees of the government pay taxes, and he did not earn wages as defined in the tax code  | Yes    | IRS      | \$3,000  |
| <i>Huminski v. Comm’r</i> , T.C. Memo. 2012-302  | TP petitioned for redetermination of deficiency and asserted frivolous arguments  | No     | TP       |          |
| <i>Klingenberg v. Comm’r</i> , T.C. Memo. 2012-292, <i>appeal docketed</i> , No. 13-70506 (9th Cir. Feb. 11, 2013)           | TP petitioned for review of IRS decision to proceed with collections and maintained proceedings solely for delay  | Yes    | IRS      | \$3,000  |
| <i>Leyshon v. Comm’r</i> , T.C. Memo. 2012-248   | TP petitioned for redetermination of deficiency and argued that the IRS does not have the authority to assess tax; TP also submitted voluminous, irrelevant, and incorrect documents to the court   | Yes    | TP       |          |
| <i>Nelson v. Comm’r</i> , T.C. Memo. 2012-232, <i>aff’d by Nelson v. Comm’r</i> , 112 A.F.T.R.2d (RIA) 6247 (11th Cir. 2013) | TP petitioned for redetermination of deficiency and claimed TP was not an employee as defined in the tax code and did not earn wages  | Yes    | IRS      | \$2,000  |
| <i>Nix v. Comm’r</i> , T.C. Memo. 2012-304, <i>appeal docketed</i> , No. 13-12316 (11th Cir. May 22, 2013)                   | TP petitioned for redetermination of deficiency and penalties and claimed the term wages is not defined and has no force of law   | Yes    | TP       |          |



Table 8: Frivolous Issues Penalty Under IRC § 6673 and Related Appellate-Level Sanctions

| Case Citation   | Issue(s)  | Pro Se | Decision | Amount   |
|---|---|--------|----------|----------|
| <i>Roye v. Comm’r</i> , T.C. Memo. 2012-246   | TP petitioned for redetermination of deficiency and asserted that the notice of deficiency was signed by an individual lacking the delegated authority to do so, it does not clearly state a liability of the taxpayers, the IRS lacks the authority to file substitutes for returns, and the notice impacted the taxpayer’s religious freedom; TP failed to appear for trial | Yes    | IRS      | \$15,000 |
| <i>Snow v. Comm’r</i> , T.C. Memo. 2013-114   | TP petitioned for redetermination of deficiency and penalties and argued his activities were not taxable because his employers were not “Subtitle C statutory employers”  | Yes    | IRS      | \$8,000  |
| <i>Trescott v. Comm’r</i> , T.C. Memo. 2012-321   | TP petitioned for redetermination of deficiency and penalties and asserted frivolous arguments  | Yes    | TP       |          |
| <i>Weatherly v. Comm’r</i> , T.C. Memo. 2012-320  | TPs (H&W) petitioned for redetermination of deficiency and penalties and asserted frivolous claims but abandoned them on brief  | Yes    | TP       |          |
| <i>Winslow v. Comm’r</i> , 139 T.C. 270 (2012)  | TP petitioned for redetermination of deficiency and penalties and argued the IRS employee who issued the notice of deficiency lacked authority to issue deficiencies  | Yes    | IRS      | \$2,500  |
| <i>Zook v. Comm’r</i> , T.C. Memo. 2013-128   | TP petitioned for review of IRS decision to sustain a tax lien and argued substitutes for return constitute computer fraud; notices of deficiencies are mail fraud; the IRS is overstepping the authorities granted to it; and that she received no income  | Yes    | IRS      | \$2,000  |
| <b>Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships — Schedules C, E, F)</b>                      |   |        |          |          |
| <i>Bentley v. Comm’r</i> , T.C. Memo. 2012-294  | TP petitioned for redetermination of deficiency but failed to provide evidence to support disallowed deductions   | Yes    | TP       |          |
| <i>Worsham v. Comm’r</i> , 112 A.F.T.R.2d (RIA) 5035 (4th Cir. 2013), <i>aff’g</i> <i>Worsham v. Comm’r</i> , T.C. Memo. 2012-219 | TP petitioned for redetermination of deficiency and argued the federal income tax is unconstitutional, the IRS did not account for his basis value in his labor, and that IRS forms violate the Paperwork Reduction Act   | Yes    | TP       |          |
| <b>Section 6673 Penalty Not Requested or Imposed but Taxpayer Warned to Stop Asserting Frivolous Arguments</b>                    |   |        |          |          |
| <i>Good v. Comm’r</i> , T.C. Memo. 2012-323   | TP petitioned for redetermination of deficiency and penalties and claimed he is exempt from taxes because his activities were religious, anything he received belonged to God, and he had no filing requirement   | Yes    |          |          |
| <i>Harper v. Comm’r</i> , T.C. Memo. 2013-79  | TP petitioned for review of IRS decision to proceed with levy and maintained proceedings primarily for delay  | Yes    |          |          |
| <i>Jenkins v. Comm’r</i> , T.C. Memo. 2012-181  | TP petitioned for redetermination of deficiency and penalties and claimed he received zero nonemployee compensation   | Yes    |          |          |
| <i>Kramer v. Comm’r</i> , T.C. Memo. 2012-192   | TPs (H&W) petitioned for redetermination of deficiency and claimed their wages were not income as defined by the tax code   | Yes    |          |          |
| <i>Rice v. Comm’r</i> , T.C. Memo. 2012-301   | TP petitioned for review of the IRS’s appeals office decision to sustain a federal tax lien and argued that the IRS is merely a debt collector and therefore not a part of the US government  | Yes    |          |          |
| <i>O’Brien v. Comm’r</i> , T.C. Memo. 2012-326  | TP petitioned for review of IRS decision to proceed with levy action and claimed she did earn income  | Yes    |          |          |
| <i>Satkiewicz v. Comm’r</i> , T.C. Memo. 2013-73  | TPs (H&W) petitioned for review of IRS decision to proceed with collection action and claimed their due process rights under the 5th Amendment were violated; TPs claimed their equal protection rights under the 14th Amendment were violated  | Yes    |          |          |

Table 8: Frivolous Issues Penalty Under IRC § 6673 and Related Appellate-Level Sanctions

| Case Citation   | Issue(s)   | Pro Se | Decision | Amount  |
|---|--|--------|----------|---------|
| <i>Stanwyck v. Comm'r</i> , T.C. Memo. 2012-180, <i>appeal docketed</i> , No. 12-73136 (9th Cir. Oct. 1, 2012)                          | TP petitioned for review of IRS decision to deny innocent spouse relief and to proceed with collection action and maintained proceedings solely for delay  | Yes    |          |         |
| <i>Zaklana v. Comm'r</i> , T.C. Memo. 2012-346  | TPs (H&W) petitioned for redetermination of deficiency and penalties and maintained proceedings solely to delay  | Yes    |          |         |
| <b>U.S. Court of Appeals' Decisions on Appeal of § 6673 Penalties Imposed by the US Tax Court</b>                                       |  |        |          |         |
| <i>Garber v. Comm'r</i> , 500 F. App'x 540 (7th Cir. 2013), <i>aff'g</i> T.C. Memo. 2012-47   | TP appealed the Tax Court's decision upholding the IRS's determination of deficiencies and imposition of the frivolous issue penalty and asserted his wages are not taxable income and the tax code does not require him to file an income tax return  | Yes    | IRS      | \$1,000 |
| <i>Hyde v. Comm'r</i> , 471 F. App'x 537 (8th Cir. 2012), <i>aff'g</i> T.C. Memo. 2011-104, <i>cert. denied</i> , 133 S. Ct. 903 (2013) | TP appealed the Tax Court's decision upholding the IRS's determination of a deficiency and imposition of the frivolous issue penalty and asserted the notice of deficiency was invalid because the substitute for return did not comply with the Paperwork Reduction Act; TP also asserted she is not liable because tax laws are incomprehensible | Yes    | IRS      | \$3,000 |
| <i>Leyva v. Comm'r</i> , 483 F. App'x 371 (9th Cir. 2012), <i>aff'g</i> T.C. Docket No. 25427-09 (Jan. 18, 2011)                        | TP appealed the Tax Court's decision upholding the IRS's determination of a deficiency and imposition of the frivolous issue penalty and asserted that the value of his labor is excluded from gross income  | Yes    | IRS      | \$5,000 |
| <i>Mattson v. Comm'r</i> , 111 A.F.T.R.2d (RIA) 839 (9th Cir. 2013), <i>aff'g</i> T.C. Docket No. 19245-09L                             | TP appealed the Tax Court's decision regarding whether the IRS could proceed to collect his liabilities and asserted the Tax Court acted in excess of its jurisdiction   | Yes    | IRS      | \$2,000 |
| <b>U.S. Court of Appeals' Decisions on Sanctions Under § 7482(c)(4), FRAP Rule 38, or Other Authority</b>                               |  |        |          |         |
| <i>Buckardt v. Comm'r</i> , 474 F. App'x 612 (9th Cir. 2012), <i>aff'g</i> T.C. Memo. 2010-145  | TP appealed the Tax Court's decision upholding the IRS's determination of deficiencies   | Yes    | TP       |         |
| <i>Garber v. Comm'r</i> , 500 F. App'x 540 (7th Cir. 2013), <i>aff'g</i> T.C. Memo. 2012-47   | TP appealed the Tax Court's decision upholding the IRS's determination of deficiencies and imposition of the frivolous issue penalty and asserted his wages are not taxable income and the tax code does not require him to file an income tax return  | Yes    | IRS      | \$4,000 |
| <i>Leyva v. Comm'r</i> , 483 F. App'x 371 (9th Cir. 2012), <i>aff'g</i> T.C. Docket No. 25427-09 (Jan. 18, 2011)                        | TP appealed the Tax Court's decision upholding the IRS's determination of deficiencies and imposition of the frivolous issue penalty and argued no law requires him to pay taxes assessed by the Commissioner of the IRS   | Yes    | TP       |         |
| <i>Palmer v. Comm'r</i> , 503 F. App'x 596 (10th Cir. 2012), <i>aff'g</i> T.C. Docket No. 1398-10 (Feb. 6, 2012)                        | TP appealed the Tax Court's redetermination of deficiency and penalties and argued that only district directors can issue notices of deficiency  | Yes    | IRS      | \$8,000 |

**Table 9: Civil Actions to Enforce Federal Tax Liens or to Subject Property to Payment of Tax under IRC § 7403**

| Case Citation  | Issue(s)   | Pro Se | Decision |
|--|--|--------|----------|
| <b>Individual Taxpayers (But Not Sole Proprietorships)</b>   |  |        |          |
| <i>Aiello, U.S. v.</i> , 2013 U.S. Dist. LEXIS 77854 (E.D.N.Y. 2013)   | Federal tax liens valid and foreclosed against TP's real property, despite transfer to wife  | Yes    | IRS      |
| <i>Barnes, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 367 (11th Cir. 2012), <i>vacating</i> 110 A.F.T.R.2d (RIA) 5088 (M.D. Fla. 2012)               | Record did not support attachment of federal tax liens to trust property; orders of foreclosure and sale vacated   | No     | TP       |
| <i>Benoit, U.S. v.</i> , 481 F. App'x 403 (9th Cir. 2012), <i>aff'g</i> 107 A.F.T.R.2d (RIA) 2577 (S.D. Cal. 2011)                           | Affirmed lower court's decision to foreclose on federal tax liens  | Yes    | IRS      |
| <i>Bishop, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 1772 (E.D. Pa. 2013)   | Federal tax liens valid and foreclosed on TP's property  | No     | IRS      |
| <i>Capriotti, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 1624 (E.D. Cal. 2013), <i>judgment entered</i> , 111 A.F.T.R.2d (RIA) 1834 (E.D. Cal. 2013) | Federal tax liens valid and foreclosed on TP's (H&W) property despite transfer to trust  | No     | IRS      |
| <i>Cloninger, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 6914 (N.D. Cal. 2013)   | Government's seeking one-half interest in TP's property did not preclude foreclosure of valid federal tax liens  | Yes    | IRS      |
| <i>Cohen, U.S. v.</i> , 930 F. Supp. 2d 962 (C.D. Ill. 2013)   | Federal tax liens valid and foreclosed on TP's property despite corporation holding title under alter ego theory   | Yes    | IRS      |
| <i>Deguire, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 1477 (D. Ariz. 2013)  | Government's summary judgment motion to foreclose federal tax liens denied   | No     | TP       |
| <i>Dickert, U.S. v.</i> , 2012 U.S. Dist. LEXIS 187223 (N.D. Fla. 2012), <i>adopted by</i> 2013 U.S. Dist. LEXIS 43430 (N.D. Fla. 2013)      | Federal tax liens valid and foreclosed on TP's real property, despite transfer to wife   | Yes    | IRS      |
| <i>Elmore, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5223 (W.D. Wash. 2012)   | Federal tax liens valid and attached to TP's property, subject to a precise tabulation of TP's 1987 income from sale of property and correction of TP's 1992 assessment                                  | No     | IRS      |
| <i>Flaherty, U.S. v.</i> , 474 F. App'x 613 (9th Cir. 2012), <i>aff'g</i> 2010 U.S. Dist. LEXIS 125158                                       | Affirmed lower court's decision to foreclose on federal tax liens  | Yes    | IRS      |
| <i>Goodman, U.S. v.</i> , 111 A.F.T.R.2d 2267 (10th Cir. 2013), <i>aff'g</i> 110 A.F.T.R.2d (RIA) 5447 (D. Colo. 2013)                       | Federal tax liens valid and foreclosed on TP's property  | Yes    | IRS      |
| <i>Hopkins, U.S. v.</i> , 927 F. Supp. 2d 1120 (D.N.M. 2013)   | Federal tax liens valid and foreclosed on four properties held by TP's nominees  | Yes    | IRS      |
| <i>Johnson, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 1551 (S.D. Tex. 2013)   | Federal tax liens valid and attached to TP's properties despite transfer to daughter; motion to foreclose on liens denied because amount of tax owed disputed  | No     | Split    |
| <i>Marciello, U.S. v.</i> , 2013 U.S. Dist. LEXIS 43582 (D. Mass. 2013), <i>adopting</i> 2013 U.S. Dist. LEXIS 43589 (D. Mass. 2013)         | Granted summary judgment and ordered foreclosure with respect to TP's one-third interest in real property but denied motion because issues of material fact existed with respect to sale of marital home | Yes    | IRS      |
| <i>Melot, U.S. v.</i> , 2012-2 U.S.T.C. (CCH) ¶ 50,667 (D.N.M. 2012)   | Federal tax liens valid and foreclosed on TP's property  | No     | IRS      |
| <i>Montesinos, U.S. v.</i> , 2012 U.S. Dist. LEXIS 134328 (S.D.N.Y. 2012)  | Federal tax lien valid despite having been filed under misspelled name.  | No     | IRS      |
| <i>O'Callaghan, U.S. v.</i> , 500 F. App'x 843 (11th Cir. 2012), <i>aff'g</i> 108 A.F.T.R.2d RIA 5158 (M.D. Fla. 2011)                       | Affirmed lower court's decision that federal tax lien was valid and foreclosed on TP's property  | Yes    | IRS      |

Table 9: Civil Actions to Enforce Federal Tax Liens or to Subject Property to Payment of Tax under IRC § 7403

| Case Citation   | Issue(s)   | Pro Se | Decision |
|---|--|--------|----------|
| <i>Porath, U.S. v.</i> , 490 F. App'x 789 (6th Cir. 2012), <i>aff'g</i> 764 F. Supp. 2d 883 (E.D. Mich. 2011)                     | Affirmed lower court's decision that federal tax liens valid and foreclosed on TP's one-half interest in property fraudulently transferred to TP's wife.     | No     | IRS      |
| <i>Reading, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5965 (D. Ariz. 2012)   | Federal tax liens valid and foreclosed on TP's home despite transfer to trust  | No     | IRS      |
| <i>Rigler, U.S.</i> , 885 F. Supp. 2d 923 (S.D. Iowa 2012)  | Federal tax liens valid and foreclosed on TP's property despite transfer to trust under alter ego theory   | No     | IRS      |
| <i>Simons, U.S. v.</i> , 476 F. App'x 171 (10th Cir. 2012), <i>aff'g</i> 108 A.F.T.R.2d (RIA) 6031 (D. Utah 2011)                 | Affirmed lower court's decision that federal tax liens valid and foreclosed on TP's real property  | Yes    | IRS      |
| <i>Smith, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 2359 (W.D. Wash. 2012)   | Federal tax liens valid and foreclosed; TP's wife not entitled to proceeds from the sale of property under community property law- until tax liens satisfied | Yes    | IRS      |
| <i>Tingey, U.S. v.</i> , 716 F.3d 1295 (10th Cir. 2013), <i>aff'g Brown, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 6755 (D. Utah 2011)   | Affirmed lower court decision to foreclose on TP's property despite transfer to trust  | No     | IRS      |
| <i>Welch, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 1587 (D. Colo. 2013), <i>adopting</i> 111 A.F.T.R.2d (RIA) 1573 (D. Colo. 2013)      | Federal tax liens valid and foreclosed against TP's property; transfer of property to trust and then to TP's daughter disregarded as nominee transfer        | Yes    | IRS      |
| <i>Williams, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 6199 (S.D. Ind. 2012)   | Federal tax liens valid and foreclosed on TP's property despite fraudulent transfer to trust   | Yes    | IRS      |
| <i>Wolfers, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 6481 (M.D. Fla. 2012)  | Federal tax liens valid and foreclosed on TP's property  | Yes    | IRS      |
| <i>Vernon, U.S. v.</i> , 485 F. App'x 892 (9th Cir. 2012), <i>aff'g</i> 110 A.F.T.R.2d (RIA) 6084 (D. Ak. 2012)                   | Affirmed lower court's decision that federal tax liens were valid and foreclosed on TP's property  | Yes    | IRS      |
| <i>Youngquist, U.S. v.</i> , 2013 U.S. Dist. LEXIS 87610 (D. Or. 2013), <i>adopted by</i> , 11 A.F.T.R.2d 2467 (D. Or. 2013)      | Federal tax liens valid and foreclosed on TP's property  | Yes    | IRS      |
| <i>Zaccardi, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 6679 (D. Utah 2012), <i>appeal docketed</i> No. 13-4106 (10th Cir. July 18, 2013) | Federal tax liens valid and foreclosed on TP's property; transfer of property disregarded as nominee transfer  | Yes    | IRS      |
| <b>Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships — Schedules C, E, F)</b>                      |  |        |          |
| <i>Sanford, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5440 (N.D. Miss. 2012)   | Federal tax liens valid and foreclosed on TP's property  | No     | IRS      |
| <i>Sequoia Property and Equip., L.P. v. U.S.</i> , 498 F. App'x 747 (9th Cir. 2012)   | Affirmed district court's order of judicial sale in government action to reduce to judgment federal income tax assessments and foreclose against TP          | No     | IRS      |
| <i>Stewart Mechanical Enters., Inc., U.S. v.</i> , 109 A.F.T.R.2d (RIA) 2652 (W.D. Ky. 2012)                                      | Federal tax liens valid and attached to TP's property; declined to address priority of lien holders  | No     | IRS      |

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

| Case Citation   | Issue(s)   | Pro Se | Inter-venor | Deci-sion |
|---|--|--------|-------------|-----------|
| <i>Alvarado v. Comm'r</i> , T.C. Summ. Op. 2013-41  | 6015(b), (c), (f) (understatement)   | Yes    | Yes         | TP        |
| <i>Chaput v. Comm'r</i> , T.C. Summ. Op. 2012-69  | 6015(c) (understatement)   | Yes    | Yes         | TP        |
| <i>Cole v. Comm'r</i> , T.C. Summ. Op. 2013-34  | 6015(b), (f) (understatement)  | Yes    | No          | IRS       |
| <i>Cross v. Comm'r</i> , 499 F. App'x 857 (11th Cir. 2012), <i>aff'g in part and dismissing in part</i> T.C. Docket No. 9480-09 (Oct. 17, 2011) | 6015 request condition precedent for intervention by joint filer   | No     | Yes         | TP*       |
| <i>Cutler v. Comm'r</i> , T.C. Memo. 2013-119   | 6015(f) (underpayment)   | No     | No          | TP        |
| <i>Deihl v. Comm'r</i> , T.C. Memo. 2012-176, <i>appeal docketed</i> , No. 12-74169 (9th Cir. Dec. 21, 2012)                                    | 6015(b), (c), (f) (understatement)   | No     | No          | IRS       |
| <i>Elman, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 6993 (N.D. Ill. 2012)  | District Court did not have jurisdiction to determine innocent spouse claim raised as a defense in a collection suit               | No     | No          | IRS       |
| <i>Gallego v. Comm'r</i> , T.C. Summ. Op. 2012-97, <i>reconsidering</i> T.C. Summ. Op. 2011-139   | 6015(f) (underpayment)   | No     | No          | TP        |
| <i>Galvan v. Comm'r</i> , T.C. Summ. Op. 2012-112   | Dismissed for lack of jurisdiction; 6015(f) denial not invalidated by removal of two year rule                                     | No     | No          | IRS       |
| <i>Garavaglia v. Comm'r</i> , 111 A.F.T.R.2d (RIA) 1600 (6th Cir. 2013), <i>aff'g</i> T.C. Memo. 2011-228                                       | 6015(b), (f) (understatement)  | No     | No          | IRS       |
| <i>Haag v. Shulman</i> , 683 F.3d 26 (1st Cir. 2012), <i>aff'g</i> T.C. Memo. 2011-87   | 6015(g) prior proceedings bar relief   | No     | No          | IRS       |
| <i>Haggerty v. Comm'r</i> , 505 F. App'x 335 (5th Cir. 2012), <i>aff'g</i> T.C. Memo. 2011-284  | 6015(f) (underpayment)   | No     | No          | IRS       |
| <i>Harrington v. Comm'r</i> , T.C. Memo. 2012-285   | 6015(c) (understatement)   | Yes    | Yes         | TP*       |
| <i>Henson v. Comm'r</i> , T.C. Memo. 2012-288   | 6015(f) (underpayment)   | No     | Yes         | IRS       |
| <i>Hudgins v. Comm'r</i> , T.C. Memo. 2012-260  | 6015(f) (underpayment)   | No     | No          | IRS       |
| <i>Jorgenson v. Comm'r</i> , T.C. Summ. Op. 2013-10   | 6015(f) (underpayment)   | Yes    | No          | IRS       |
| <i>Karam v. Comm'r</i> , 504 F. App'x 416 (6th Cir. 2012), <i>aff'g</i> T.C. Memo. 2011-230   | 6015(f) (underpayment)   | No     | No          | IRS       |
| <i>Marzullo v. Comm'r</i> , T.C. Memo. 2013-120   | 6015(b), (c), and (f) (understatement)   | No     | No          | IRS       |
| <i>Mui v. Comm'r</i> , T.C. Memo. 2013-83   | 6015 (c) (understatement)  | No     | No          | TP        |
| <i>O'Neil v. Comm'r</i> , T.C. Memo. 2012-339   | 6015(f) (underpayment)   | No     | Yes         | IRS       |
| <i>Popowski, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 6997 (D.S.C. 2012)  | District Court lacked jurisdiction to determine innocent spouse claim raised as a defense in a collection suit                     | No     | No          | IRS       |
| <i>Reiff v. Comm'r</i> , T.C. Summ. Op. 2013-40   | 6015(b), (f) (understatement)  | Yes    | No          | IRS       |
| <i>Simmons Perrine Moyer Bergman, PLC v. Coleman</i> , 111 A.F.T.R.2d (RIA) 1237 (N.D. Iowa 2013)   | District Court lacked jurisdiction to determine innocent spouse claim raised in an interpleader suit                               | No     | No          | IRS       |
| <i>Smith v. U.S.</i> , 495 F. App'x 44 (Fed. Cir. 2012), <i>aff'g</i> 101 Fed. Cl. 474 (2011), cert. denied, 133 S. Ct. 1288 (2013)             | 6015(e) (understatement); because court lacked jurisdiction over refund claim, it lacked jurisdiction over innocent spouse defense | Yes    | No          | IRS       |

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

| Case Citation  | Issue(s)  | Pro Se | Intervenor | Decision |
|--|---|--------|------------|----------|
| <i>Stanwyck v. Comm’r</i> , T.C. Memo. 2012-180, <i>appeal docketed</i> , No. 12-73136 (9th Cir. Oct. 1, 2012) | 6015(b), (c), (f) (understatement for 1997,1998 tax years), (underpayment for 1991 tax year)  | Yes    | Yes        | IRS      |
| <i>Tompkins v. Comm’r</i> , T.C. Memo. 2013-24   | 6015 (b) (understatement)   | Yes    | No         | TP       |
| <i>Tu Pham v. Comm’r</i> , T. C. Memo. 2012-171  | 6015(b), (c), (f) (understatement) Concession that two-year rule no longer applies did not entitle taxpayer to relief on the merits | No     | No         | IRS      |
| <i>Williamson v. Comm’r</i> , T.C. Memo. 2013-78   | 6015(f) (underpayment)  | No     | No         | IRS      |
| <i>Wilson v. Comm’r</i> , 705 F.3d 980 (9th Cir. 2013), <i>aff’g</i> T.C. Memo. 2010-134                       | 6015 (f) (underpayment)   | No     | No         | TP       |
| <i>Yosinski v. Comm’r</i> , T.C. Memo. 2012-195  | 6015(c), (f) (understatement, underpayment)   | Yes    | No         | Split    |
| <i>Young v. Comm’r</i> , T.C. Memo. 2012-255   | 6015(c) (understatement)  | Yes    | No         | TP*      |

\*The IRS agreed that the TP was entitled to relief with respect to at least one tax year in issue; only the intervenor or other joint filer was opposed.

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