

Top 25 Case Advocacy Issues for FY 2014 by TAMIS* Receipts

Issue Code	Description	FY 2014 Case Receipts
425	Identity Theft	43,690
045	Pre-Refund Wage Verification Hold	35,220
63x - 640	Open Earned Income Tax Credit (EITC) Audits, Certification, Reconsideration, Recertification	13,450
330	Processing Amended Return	10,245
71x	Levies (including Federal Payment Levy Program)	8,086
310	Processing Original Return	7,664
340	Injured Spouse Claim	7,284
620	Reconsideration of Audits and Substitute for Return Under IRC § 6020(b)	6,768
610	Open Audit, Non-EITC	5,302
060	IRS Offset	4,789
670	Closed Automated Underreporter	3,821
315	Unpostable or Rejected Returns	3,751
090	Other Refund Inquiries or Issues	3,740
75x	Installment Agreements	3,737
460	Application for Exempt Status (Forms 1023/1024)	3,589
040	Returned or Stopped Refunds	3,271
72x	Liens	2,946
520	Failure to File (FTF) / Failure to Pay (FTP) Penalty	2,598
020	Expedite Refund Request	2,564
540	Civil Penalties other than Trust Fund Recovery Penalty	2,416
790	Other Collection Issues	2,416
010	Lost or Stolen Refunds	2,167
390	Other Document Processing Issues	2,061
320	Math Error	2,052
180	Refund Statute (RSED)	1,955
Total Top 25 Receipts		185,582
Total TAS Receipts		216,697

* Taxpayer Advocate Management Information System.

Glossary of Acronyms

Acronym	Definition
ABA	American Bar Association
ACA	Affordable Care Act
ACE	Automated Correspondence Exam
ACH	Automated Clearinghouse
ACS	Automated Collection System
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
AJCA	American Jobs Creation Act of 2004
AIMS	Audit Information Management System
AJAC	Appeals Judicial Approach and Culture
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
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
APTC	Advance Premium Tax Credit
AQC	Automated Questionable Credits
AQR	Automated Questionable Refund
ARAP	Accelerated Revenue Assurance Program
ARC	Annual Report to Congress
ARRA	America Recovery and Reinvestment Act
ASA	Average Speed of Answer
ASED	Assessment Statute Expiration Date
ASFR	Automated Substitute for Return

Acronym	Definition
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
BFS	Bureau of the Fiscal Service
BMF	Business Master File
BOD	Business Operating Division
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
CBOC	Community-Based Outpatient Clinic
CBPP	Center on Budget & Policy Priorities
CBRS	Currency & Banking Retrieval System
CC	Chief Counsel (Office of)
CCA	Chief Counsel Advice
CCISO	Cincinnati Centralized Innocent Spouse Operation
CCP-LU	Centralized Case Processing
CCR	Call Center Representative
CDP	Collection Due Process
CDPTS	Collection Due Process Tracking System
CDE	Compliance Data Environment
CDW	Compliance Data Warehouse
CEAP	Correspondence Examination Assessment Project
Cff	Collection Field Function
CFIF	Check Forgery Insurance Fund
CI	Criminal Investigation (Division)
CIP	Compliance Initiative Project

Acronym	Definition
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
CPAIT	Civil Penalties Administration Improvement Team
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
DOD	Department of Defense
DOJ	Department of Justice
DoMA	Defense of Marriage Act

Acronym	Definition
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
ESRP	Employer Shared Responsibility 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
FAFSA	Free Application for Financial Student Aid
FATCA	Foreign Account Tax Compliance Act

Acronym	Definition
FBAR	Foreign Bank Account Report
FBU	Federal Benefits Unit
FCR	Federal Case Registry
FCRA	Fair Credit Reporting Act
FDC	Fraud Detection Center
FDCPA	Federal Debt Collection Procedures Act
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
FLSA	Fair Labor Standards Act
FMV	Fair Market Value
FMS	Financial Management Service
FOIA	Freedom Of Information Act
FPA	Final Partnership Administrative Adjustment
FPL	Federal Poverty Level
FPLP	Federal Payment Levy Program
FRA	Federal Records 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
GE	Government Entities
GLD	Governmental Liaison and Disclosure

Acronym	Definition
GAO	Government Accountability Office or General Accounting Office
HCTC	Health Coverage Tax Credit
HMRC	Her Majesty's Revenue and Customs
HRRC	Human Resources Reporting Center
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
IDRS	Integrated Data Retrieval System
IDS	Inventory Delivery System
IDT	Identity Theft
IFC	International Finance Corporation
IGRA	Indian Gaming Regulatory Act
IGM	Interim Guidance Memorandum
IITA	International Individual Taxpayer Assistance Team
IMD	Internal Management Document
IMF	Individual Master File
IMRS	Issue Management Resolution System
IRCP	Individual Reporting Compliance Model
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
IRCM	Individual Reporting Compliance Model
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

Acronym	Definition
IRSAC	Internal Revenue Service Advisory Council
IRSN	Internal Revenue Service Number
IRSOB	Internal Revenue Service Oversight Board
ISRP	Individual Shared Responsibility Payment
ITA	Interactive Tax Assistance
ITAAG	Identity Theft Assessment and Action Group
ITAR	Identity Theft Assistance Request
ITG	Indian Tribal Government
ITIN	Individual Taxpayer Identification Number
IVO	Integrity Verification Operations
IVR	Interactive Voice Response
JCT	Joint Committee on Taxation
JOC	Joint Operations Center
LATIS	IRS's Legislative Analysis, Tracking and Implementation Services
LB&I	Large Business and International Operating Division
LCCI	Last Chance Compliance Initiative
LCTU	Large Corporation Technical Unit
LEM	Law Enforcement Manual
LEP	Limited English Proficiency
LIF	Low Income Filter
LIHTC	Low Income Housing Tax Credit
LITC	Low Income Taxpayer Clinic
LLC	Limited Liability Company
LLP	Limited Liability Partnership
LOS	Level of Service
LP	Limited Partnership
LSB	Language Services Branch
LTA	Local Taxpayer Advocate
M&P	Media and Publications
MAGI	Modified Adjusted Gross Income
MEC	Minimal Essential Coverage
MFDR	Mortgage Forgiveness Debt Relief Act
MFT	Master File Transaction
MIRSA	My IRS Account Application
MLI	Multilingual Initiative or Most Litigated Issue
MSCP	Market Segmentation Compliance Program
MSP	Most Serious Problem
MWP	Making Work Pay Credit
NAEA	National Association of Enrolled Agents
NCOA	National Change of Address
NEH	Non-Economic Hardship

Acronym	Definition
NFTL	Notice of Federal Tax Lien
NMF	Non-Master File
NOD	Notice of Deficiency
NQRS	National Quality Review System
NRP	National Research Program
NTA	National Taxpayer Advocate
NTIS	National Technical Information Service
NYSBA	New York State Bar Association
OAR	Operations Assistance Request
OD	Operating Division
OIC	Offer in Compromise
OECD	Organisation for Economic Co-Operation and Development
OLS	(IRS Office of) Online Services
OMB	Office of Management and Budget
OMM	Operation Mass Mail
OPERA	Office of Program Evaluation, Research, & Analysis
OPI	Office of Penalty and Interest Administration or Over the Phone Interpreter
OSI	Office of Servicewide Interest
OPR	Office of Professional Responsibility
OSP	Office of Servicewide Penalties
OTA	Office of Tax Analysis
OTBR	Office of Taxpayer Burden Reduction
OTC	Office of Taxpayer Correspondence
OTP	Office of Tax Policy
OUO	Official Use Only
OVC	Office for Victims of Crime
OVC	Offshore Voluntary Compliance Initiative
OVD	Offshore Voluntary Disclosure
OVDI	Offshore Voluntary Disclosure Initiative
OVDP	Offshore Voluntary Disclosure Program
PC	Project Code
PCA	Private Collection Agency
PCAOB	Public Company Accounting Oversight Board
PCI	Potentially Collectible Inventory
PGLD	Privacy, Governmental Liaison and Disclosure (Office of)
PIC	Primary Issue Code
PNI	Potential New Inventory
PLR	Private Letter Ruling
POA	Power Of Attorney
POP	Phone Optimization Project

Acronym	Definition
PPBR	Printing and Postage Budget Reduction
PPIA	Partial Payment Installment Agreement
PPS	Practitioner Priority Service
PRA	Paperwork Reduction Act
PRP	Problem Resolution Program
PSC	Philadelphia Service Center
PSP	Payroll Service Provider
PREA	Premature Referral and Acceptance
PTC	Premium Tax Credit
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
RAS	(Office of) Research, Analysis and Statistics
RCA	Reasonable Cause Assistant
RCP	Reasonable Collection Potential
RGS	Report Generating Software
RICS	Return Integrity and Correspondence Services
RO	Revenue 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
S/E	Self-Employed

Acronym	Definition
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
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
SRP	Shared Responsibility Payment
SSA	Social Security Administration
SSDI	Social Security Disability Insurance
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
TASIS	Taxpayer Advocate Service Integrated System
TBOR	Taxpayer Bill of Rights
TC	Transaction Code
TCE	Tax Counseling for the Elderly
TDA	Taxpayer Delinquent Account

Acronym	Definition
TDC	Taxpayer Digital Communications
TDI	Taxpayer Delinquency Investigation
TE	Tax Examiner <i>or</i> 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
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 <i>or</i> 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

Acronym	Definition
TTG	Telephone Transfer Guide
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
UPU	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), (2), and (3)

Case Citation	Issue(s)	Pro Se	Decision
Individual Taxpayers (But Not Sole Proprietorships)			
<i>Alexander v. Comm’r</i> , T.C. Summ. Op. 2014-18	6662(b)(1) – TPs (H&W) acted with reasonable cause and in good faith with reliance on tax professional	No	TP
<i>Alonso v. Comm’r</i> , T.C. Summ. Op. 2013-93	6662(b)(2) – TP substantially understated income tax; failure to argue reasonable cause and good faith	Yes	IRS
<i>Andersen v. Comm’r</i> , T.C. Summ. Op. 2013-100	6662(b)(2) – TPs (H&W) acted with reasonable cause and in good faith	Yes	TP
<i>Avilez v. Comm’r</i> , T.C. Summ. Op. 2013-99	6662(b)(2) – TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Berks v. Comm’r</i> , T.C. Summ. Op. 2014-2	6662(b)(1) – TPs (H&W) negligent in failing to report income and to maintain records; failure to establish reasonable cause and good faith	No	IRS
<i>Black v. Comm’r</i> , T.C. Memo. 2014-27	6662(b)(2) – TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Bobrow v. Comm’r</i> , T.C. Memo. 2014-21	6662(b)(2) – TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Brach v. Comm’r</i> , T.C. Summ. Op. 2013-96	6662(b)(2) – TPs (H&W) acted with reasonable cause and in good faith with reliance on tax professional	No	TP
<i>Brooks v. Comm’r</i> , T.C. Memo. 2013-141	6662(b)(1) – TPs (H&W) negligent in failing to maintain records to substantiate deductions; failure to establish reasonable cause and good faith	Yes	IRS
<i>Bruce v. Comm’r</i> , T.C. Summ. Op. 2014-46	6662(b)(1) & (2) – TP acted with reasonable cause and in good faith	Yes	TP
<i>Buckardt v. Comm’r</i> , 548 F. App’x 433 (9th Cir. 2013), <i>aff’g</i> T.C. Memo 2010-145	6662(b)(1) & (2) – TP negligent and substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Chandler v. Comm’r</i> , 142 T.C. No. 16 (2014)	6662(b)(1) & (3) – TPs (H&W) acted with reasonable cause and in good faith for some, but not all, underpayments	No	Split
<i>Cheramie v. Comm’r</i> , T.C. Summ. Op. 2013-92	6662(b)(1) & (2) – TP acted with reasonable cause and in good faith with reliance on tax professional and an attorney	Yes	TP
<i>Cohen v. U.S.</i> , 113 A.F.T.R.2d (RIA) 1077 (S.D.N.Y. 2014)	6662(b)(2) – TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith; lacking substantial authority	No	IRS
<i>Defrancis v. Comm’r</i> , T.C. Summ. Op. 2013-88	6662(b)(2) – TPs (H&W) acted with reasonable cause and in good faith	No	TP
<i>Edge v. Comm’r</i> , T.C. Summ. Op. 2013-68	6662(b)(1) & (2) – TP acted with reasonable cause and in good faith	Yes	TP
<i>Ellis v. Comm’r</i> , T.C. Memo. 2013-245, <i>appeal docketed</i> , No. 14-1310 (8th Cir. Feb. 10, 2014)	6662(b)(2) – TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith	No	IRS
<i>Eram v. Comm’r</i> , T.C. Memo. 2014-60	6662(b)(1) – TP negligent in failing to maintain records; failure to offer evidence on reasonable cause and good faith	Yes	IRS
<i>Fall v. Comm’r</i> , T.C. Summ. Op. 2013-89	6662(b)(1) – TPs (H&W) negligent in failing to report income; failure to establish reasonable cause and good faith	Yes	IRS
<i>Faylor v. Comm’r</i> , T.C. Memo. 2013-143	6662(b)(2) – TP acted with reasonable cause and in good faith	No	TP
<i>Gist v. Comm’r</i> , T.C. Summ. Op. 2014-1	6662(b)(1) – TPs (H&W) negligent in failing to report income and to maintain records; failure to establish reasonable cause and good faith	No	IRS

Table 1: Accuracy-Related Penalty Under IRC §§ 6662(b)(1), (2), and (3)

Case Citation	Issue(s)	Pro Se	Decision
<i>Golit v. Comm’r</i> , T.C. Memo. 2013-191	6662(b)(1) & (2) – TP negligent in attempting to comply with provisions of the tax code and substantially understated income; failure to establish reasonable cause and good faith	No	IRS
<i>Goralski v. Comm’r</i> , T.C. Memo. 2014-87	6662(b)(1) & (2) – TPs acted with reasonable cause and in good faith	No	TP
<i>Gorra v. Comm’r</i> , T.C. Memo. 2013-254	6662(b)(3) – TPs (H&W) grossly misstated value of conservation easement contributed to charitable organization; penalty for gross valuation misstatement does not violate the Eighth Amendment	No	IRS
<i>Green v. Comm’r</i> , T.C. Memo. 2014-23	6662(b)(2) – TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Henson v. Comm’r</i> , T.C. Summ. Op. 2014-36	6662(b)(1) – TP negligent in failing to maintain records to substantiate return items; failure to establish reasonable cause and good faith	Yes	IRS
<i>Johnson v. Comm’r</i> , T.C. Memo. 2014-67	6662(b)(1) & (2) – TP acted with reasonable cause and in good faith with reliance on a competent tax professional	No	TP
<i>Kaufman v. Comm’r</i> , T.C. Memo. 2014-52, remanded from <i>Kaufman v. Shulman</i> , 687 F.3d 21 (1st Cir. 2012), vacating <i>Kaufman v. Comm’r</i> , 134 T.C. 182 (2010), appeal docketed, No. 14-1863 (1st Cir. Aug. 20, 2014)	6662(b)(1)-(3) – TPs (H&W) negligent, substantially understated income, and grossly misstated the value of easement contributed to charitable organization	No	IRS
<i>Kellam v. Comm’r</i> , T.C. Memo. 2013-186	6662(b)(1) – TP negligent in attempting to comply with provisions of the tax code; failure to establish reasonable cause and good faith	Yes	IRS
<i>Kosowski v. Comm’r</i> , T.C. Summ. Op. 2014-28	6662(b)(2) – TP substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>McGraw v. Comm’r</i> , T.C. Memo. 2013-152	6662(b)(2) – TP substantially understated income tax; failure to establish reasonable cause and good faith	No	IRS
<i>Mountanos v. Comm’r</i> , T.C. Memo. 2013-138, appeal docketed, No. 14-71580 (9th Cir. June 6, 2014)	6662(b)(3) – TP grossly misstated value of conservation easement contributed to charitable organization	No	IRS
<i>Murray v. Comm’r</i> , T.C. Summ. Op. 2013-103	6662(b)(2) – TP substantially understated income tax; failure to establish reasonable cause and good faith	No	IRS
<i>Payne v. Comm’r</i> , T.C. Summ. Op. 2013-64	6662(b)(1) – TP negligent in failing to maintain records to substantiate deductions; failure to establish reasonable cause and good faith	Yes	IRS
<i>Rahman v. Comm’r</i> , T.C. Summ. Op. 2014-35	6662(b)(2) – TP substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Rand v. Comm’r</i> , 141 T.C. 376 (2013)	6662(b)(1) – TPs (H&W) negligent in claim credits they were not entitled to; in determining the amount of underpayment, refundable credits cannot reduce amount of tax shown on return below zero	No	IRS
<i>Richardson v. Comm’r</i> , T.C. Summ. Op. 2014-9	6662(b)(1) & (2) – TPs (H&W) negligent in claiming dependency exemption and child tax credits for children removed from their home; in determining the amount of the underpayment; refundable credits cannot reduce the amount of tax shown on the return below zero, therefore, 2008 penalty recomputed at lower underpayment amount to TP’s benefit	Yes	Split
<i>Richmond, Estate of v. Comm’r</i> , T.C. Memo. 2014-26	6662(b)(5) – Estate substantially misstated the value of its assets; failure to establish reasonable cause and good faith	No	IRS
<i>Roberts v. Comm’r</i> , 141 T.C. No. 19 (2013)	6662(b)(2) – TP understated income tax; failure to establish reasonable cause and good faith	No	IRS

TABLE 1: Accuracy-Related Penalty Under IRC §§ 6662(b)(1), (2), and (3)

Case Citation	Issue(s)	Pro Se	Decision
<i>Rogers v. Comm’r</i> , T.C. Memo. 2013-177	6662(b)(1) & (2) – Mistake of law was not reasonable; failure to establish reasonable cause and good faith with reliance on tax professional; however, TPs (H&W) not negligent for 2007 tax year	No	Split
<i>Sharp v. Comm’r</i> , T.C. Memo. 2013-290	6662(b)(2) – TP substantially understated income tax; failure to establish reasonable cause and good faith	No	IRS
<i>Shaw v. Comm’r</i> , T.C. Memo. 2013-170, appeal docketed, No. 13-73687 (9th Cir. Oct. 18, 2013)	6662(b)(2) – TP substantially understated income tax; failure to establish reasonable cause and good faith	No	IRS
<i>Snow v. Comm’r</i> , 141 T.C. 238 (2013)	6662(b)(2) – TP substantially understated income tax	Yes	IRS
<i>Toombs v. Comm’r</i> , T.C. Summ. Op. 2013-51	6662(b)(2) – TPs (H&W) acted with reasonable cause and in good faith	No	TP
<i>Van Alen v. Comm’r</i> , T.C. Memo. 2013-235, appeal docketed, No. 14-71317 (9th Cir. May 6, 2014)	6662(b)(1) – TPs (siblings) negligent in failing to report income; failure to establish reasonable cause and good faith	No	IRS
<i>Weaver-Adams v. Comm’r</i> , T.C. Memo. 2014-73	6662(b)(2) – TP substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Xuye Li v. Comm’r</i> , T.C. Summ. Op. 2013-97	6662(a) – TP had no underpayment because refundable credits cannot reduce the amount of tax shown on the return below zero	Yes	TP
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedule C, E, F)			
<i>Abelitis v. Comm’r</i> , T.C. Summ. Op. 2014-44	6662(b)(1) – TPs (H&W) negligent in failing to maintain records to substantiate deductions; failure to establish reasonable cause and good faith	Yes	IRS
<i>Adeyemo v. Comm’r</i> , T.C. Memo. 2014-1	6662(b)(2) – TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Aivatzidis v. Comm’r</i> , T.C. Summ. Op. 2013-105	6662(b)(1) – TPs (H&W) negligent in failing to maintain records to substantiate deductions; failure to establish reasonable cause and good faith	Yes	IRS
<i>Alexander v. Comm’r</i> , T.C. Memo. 2013-203	6662(b)(2) – TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith	No	IRS
<i>Almquist v. Comm’r</i> , T.C. Memo. 2014-40	6662(b)(2) – TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Alpert v. Comm’r</i> , T.C. Memo. 2014-70	6662(b)(2) – TP substantially understated income tax; failure to establish reasonable cause and good faith	No	IRS
<i>Ames-Mechelke v. Comm’r</i> , T.C. Memo. 2013-176	6662(b)(2) – TP substantially understated income tax; failure to establish reasonable cause and good faith	No	IRS
<i>Austin Otology Assocs. v. Comm’r</i> , T.C. Memo. 2013-293	6662(b)(2) – TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith	No	IRS
<i>Azimzadeh v. Comm’r</i> , T.C. Memo. 2013-169	6662(b)(2) – TPs (H&W) acted with reasonable cause and in good faith for some, but not all, underpayments	Yes	Split
<i>Ballesteros v. Comm’r</i> , T.C. Summ. Op. 2013-108	6662(b)(2) – TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Bartlett v. Comm’r</i> , T.C. Memo. 2013-182	6662(b)(2) – TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith	No	IRS
<i>Bigdeli v. Comm’r</i> , T.C. Memo. 2013-148	6662(b)(1) – TPs (H&W) negligent in attempting to comply with provisions of the tax code; failure to present argument on penalties	Yes	IRS
<i>Billeci v. Comm’r</i> , T.C. Summ. Op. 2014-38	6662(b)(2) – TP acted with reasonable cause and in good faith	No	TP

Case Citation	Issue(s)	Pro Se	Decision
<i>Blum v. Comm'r</i> , 737 F.3d 1303 (10th Cir. 2013), <i>aff'g</i> T.C. Memo. 2012-16	6662(b)(1) & (3) – TPs (H&W) negligent in attempting to comply with provisions of the tax code; provided inaccurate information to the promoter; failure to establish reasonable cause and good faith with reliance on tax professional	No	IRS
<i>Boree v. Comm'r</i> , T.C. Memo. 2014-85	6662(b)(2) – TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith	No	IRS
<i>Bowerman v. Comm'r</i> , T.C. Summ. Op. 2014-26	6662(b)(2) – TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Brown v. Comm'r</i> , T.C. Memo. 2013-275	6662(b)(2) – TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith	No	IRS
<i>Bugarin v. Comm'r</i> , T.C. Summ. Op. 2013-61	6662(b)(2) – TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Cahill v. Comm'r</i> , T.C. Memo. 2013-220	6662(b)(1) – TP negligent in failing to maintain records to substantiate deductions; failure to present evidence on reasonable cause and good faith	Yes	IRS
<i>Campion v. Comm'r</i> , T.C. Memo. 2013-146	6662(b)(1) – TPs (H&W) negligent in failing to report income; failure to establish reasonable cause and good faith	Yes	IRS
<i>Canatella v. Comm'r</i> , T.C. Memo. 2014-102	6662(b)(1) & (2) – TP substantially understated income tax; negligent in failing to substantiate deductions; failure to establish reasonable cause and good faith	Yes	IRS
<i>Chapin v. Comm'r</i> , T.C. Summ. Op. 2014-31	6662(b)(1) – TPs (H&W) negligent in failing to maintain records to substantiate deductions; failure to argue reasonable cause and good faith	Yes	IRS
<i>Chapman v. Comm'r</i> , T.C. Memo. 2014-82	6662(b)(2) – TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith	No	IRS
<i>Chemtech Royalty Assocs., L.P. v. U.S.</i> , 112 A.F.T.R.2d (RIA) 5080 (M.D. La. 2013), <i>appeal aff'd in part, vacated and remanded in part</i> , No. 13-30887 (5th Cir. Sept. 10, 2014)	6662(b)(1) & (2) – TP negligent, substantially understated income tax, and grossly misstated value of its assets	No	IRS
<i>Chen v. Comm'r</i> , T.C. Summ. Op. 2014-6	6662(b)(1) – TPs (H&W) not engaged in acting trade or business; failed to establish reasonable cause and good faith	No	IRS
<i>Chisolm v. Comm'r</i> , T.C. Summ. Op. 2014-45	6662(b)(1) – TPs (H&W) negligent in failing to maintain records to substantiate deductions; failure to establish reasonable cause and good faith	Yes	IRS
<i>Chow, Estate of v. Comm'r</i> , T.C. Memo. 2014-49	6662(b)(1) – TP negligent in attempting to comply with provisions of the tax code; failure to establish reasonable cause and good faith	No	IRS
<i>Cor v. Comm'r</i> , T.C. Memo. 2013-240	6662(b)(1) – TPs (H&W) negligent in deducting personal expenses; failure to establish reasonable cause and good faith	Yes	IRS
<i>Craig v. Comm'r</i> , T.C. Summ. Op. 2013-58	6662(b)(1) – TPs (H&W) negligent in attempting to comply with provisions of the tax code; failure to establish reasonable cause and good faith	Yes	IRS
<i>Curtis v. Comm'r</i> , T.C. Memo. 2014-19	6662(b)(2) – TP substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Daoud v. Comm'r</i> , 548 F. App'x 441 (9th Cir. 2013), <i>aff'g</i> T.C. Memo. 2010-282	6662(b)(1) – TPs (H&W) negligent in distinguishing personal expenses (jewelry) from business expenses; failure to establish reasonable cause and good faith	Yes	IRS
<i>Douglas v. Comm'r</i> , T.C. Memo. 2014-104	6662(b)(1) & (2) – TPs (H&W) negligent and substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS

Case Citation	Issue(s)	Pro Se	Decision
<i>Douglas v. Comm’r</i> , T.C. Summ. Op. 2014-7	6662(b)(1) & (2) – TPs (H&W) substantially understated income tax; negligent in attempting to comply with provisions of the tax code; failure to establish reasonable cause and good faith	Yes	IRS
<i>Dudek v. Comm’r</i> , T.C. Memo. 2013-272, appeal docketed, No. 14-1597 (3d Cir. Mar. 13, 2014)	6662(b)(2) – TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Dunford v. Comm’r</i> , T.C. Memo. 2013-189	6662(b)(2) – TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith	No	IRS
<i>Dupre v. Comm’r</i> , T.C. Memo. 2013-287	6662(b)(2) – TP substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Edwards v. Comm’r</i> , T.C. Memo. 2014-57	6662(b)(2) – TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Elick v. Comm’r</i> , T.C. Memo. 2013-139, appeal docketed, No. 13-73837 (9th Cir. Oct. 31, 2013)	6662(b)(1) – TPs (H&W) negligent in attempting to comply with provisions of the tax code; failure to establish reasonable cause and good faith	No	IRS
<i>Endicott v. Comm’r</i> , T.C. Memo. 2013-199	6662(b)(2) – TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Flake v. Comm’r</i> , T.C. Memo. 2014-76	6662(b)(1) – TPs (H&W) negligent in deducting personal expenses; failure to maintain adequate records; failure to establish reasonable cause and good faith	Yes	IRS
<i>Fontayne v. Comm’r</i> , T.C. Summ. Op. 2013-54	6662(b)(1) & (2) – TPs (H&W) negligent in preparing the return; substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Franklin v. Comm’r</i> , T.C. Summ. Op. 2013-87	6662(b)(1) & (2) – TPs (H&W) acted with reasonable cause and in good faith reliance on return preparer	No	TP
<i>Gateway Hotel Partners, LLC v. Comm’r</i> , T.C. Memo. 2014-5	6662(b)(1) – TP negligent in attempting to comply with provisions of the tax code; failure to establish reasonable cause and good faith	No	IRS
<i>Gluckman v. Comm’r</i> , 545 F. App’x 59 (2d Cir. 2013), <i>aff’g</i> T.C. Memo. 2012-329	6662(b)(2) – TPs (H&W) substantially understated income tax; failure to present evidence on reasonable cause and good faith	No	IRS
<i>Graffia v. Comm’r</i> , T.C. Memo. 2013-211, appeal docketed, No. 13-3757 (7th Cir. Dec. 11, 2013)	6662(b)(1) & (2) – TPs (H&W) negligent in failing to maintain records to substantiate deductions; substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Gullion v. Comm’r</i> , T.C. Summ. Op. 2013-65	6662(b)(1) – TP acted with reasonable cause and in good faith	Yes	TP
<i>Hall v. Comm’r</i> , T.C. Memo. 2014-16	6662(b)(1) – TP negligent in failing to maintain records substantiating income and expenses; failure to argue reasonable cause and good faith	Yes	IRS
<i>Hardnett v. Comm’r</i> , T.C. Summ. Op. 2013-56	6662(b)(1) – TPs (H&W) negligent in failing to maintain records to substantiate deductions; failure to establish reasonable cause and good faith	Yes	IRS
<i>Harloff v. Comm’r</i> , T.C. Summ. Op. 2014-20	6662(b)(2) – TP acted with reasonable cause and in good faith for some, but not all, underpayments	No	Split
<i>Haskett v. Comm’r</i> , T.C. Summ. Op. 2013-76	6662(b)(1) – TPs (H&W) negligent in failing to maintain adequate records to substantiate deductions; failure to establish reasonable cause and good faith	Yes	IRS
<i>Hershberger v. Comm’r</i> , T.C. Memo. 2014-63	6662(b)(1) – TP negligent in failing to maintain records to substantiate deductions; failure to establish reasonable cause and good faith	Yes	IRS

Case Citation	Issue(s)	Pro Se	Decision
<i>Herwig v. Comm’r</i> , T.C. Memo. 2014-95, appeal docketed, No. 14-13644 (11th Cir. Aug.14, 2014)	6662(b)(1) – TPs (H&W) negligent in attempting to comply with provisions of the tax code; failure to present evidence on reasonable cause and good faith	No	IRS
<i>Hoelscher v. Comm’r</i> , T.C. Memo. 2013-236	6662(b)(2) – TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith	No	IRS
<i>Hom v. Comm’r</i> , T.C. Memo. 2013-163, appeal docketed, No. 13-74335 (9th Cir. Dec. 17, 2013)	6662(b)(1) – TP negligent in failing to maintain records to substantiate deductions; failure to present evidence on reasonable cause and good faith	Yes	IRS
<i>Humboldt Shelby Holding Corp. v. Comm’r</i> , T.C. Memo. 2014-47, appeal docketed, No. 14-3428 (2d Cir. Sept. 12, 2014)	6662(b)(3) – TP grossly misstated adjusted basis of interest in a sham partnership; failure to establish reasonable cause	No	IRS
<i>Humphrey v. Comm’r</i> , T.C. Memo. 2013-198	6662(b)(1) – TP negligent in failing to maintain records to substantiate deductions; failure to establish reasonable cause and good faith	Yes	IRS
<i>Iheke v. Comm’r</i> , T.C. Summ. Op. 2013-75	6662(b)(2) – TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Jordan v. Comm’r</i> , T.C. Summ. Op. 2013-91	6662(b)(1) – TPs negligent in attempting to comply with provisions of the tax code; failure to challenge penalties	No	IRS
<i>Karch v. Comm’r</i> , T.C. Memo. 2013-237, appeal docketed, No. 14-3179 (3d Cir. July 3, 2014)	6662(b)(1) & (2) – TPs (H&W) negligent in failing to maintain records to substantiate deductions; may have substantially understated income tax; failure to establish reasonable cause and good faith	No	IRS
<i>Kobel v. Comm’r</i> , T.C. Memo. 2013-158	6662(b)(1) & (2) – TPs (H&W) negligent in failing to report income but not in resolving deduction issues via stipulation; possible substantial underpayment; failure to establish reasonable cause and good faith	Yes	Split
<i>Krohn v. Comm’r</i> , T.C. Summ. Op. 2014-12	6662(b)(1) & (2) – TPs (H&W) negligent in failing to maintain records to substantiate deductions; substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Lakhani v. Comm’r</i> , 142 T.C. No. 8 (2014), appeal docketed, No. 14-72577 (9th Cir. Aug. 21, 2014)	6662(b)(2) – TP substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Limberia, Estate of v. Comm’r</i> , T.C. Summ. Op. 2013-50	6662(b)(1) – TPs (H&W) negligent in failing to maintain records to substantiate deductions; failure to present evidence on reasonable cause and good faith	Yes	IRS
<i>Linzy v. Comm’r</i> , T.C. Memo. 2013-219	6662(b)(1) – TP negligent in deducting personal expenses and in failing to maintain records to substantiate other deductions; failure to establish reasonable cause and good faith	Yes	IRS
<i>Long v. Comm’r</i> , T.C. Memo. 2013-233, appeal docketed, No. 14-10288 (11th Cir. Jan. 22, 2014)	6662(b)(2) – TP substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Lustig v. Comm’r</i> , T.C. Memo. 2014-91	6662(b)(1) – TPs (H&W) negligent in failing to report income and review returns; failure to establish reasonable cause and good faith	No	IRS
<i>Maguire v. Comm’r</i> , T.C. Summ. Op. 2013-53	6662(b)(1) – TPs (H&W) negligent in failing to maintain records to substantiate deductions; failure to establish reasonable cause and good faith	Yes	IRS
<i>Markell Co., Inc. v. Comm’r</i> , T.C. Memo. 2014-86	6662(b)(3) – TP grossly misstated basis of its assets; failure to establish reasonable cause and good faith	No	IRS
<i>Mathis v. Comm’r</i> , T.C. Memo. 2013-294	6662(b)(1) & (2) – TP acted with reasonable cause and in good faith with reliance on a competent tax professional	No	TP

Case Citation	Issue(s)	Pro Se	Decision
<i>McLauchlan v. Comm'r</i> , 113 A.F.T.R.2d (RIA) 1188 (5th Cir. 2014), <i>aff'g</i> T.C. Memo. 2011-289	6662(b)(2) – TP substantially understated income tax; failure to establish reasonable cause and good faith	No	IRS
<i>Merino v. Comm'r</i> , T.C. Memo. 2013-167	6662(b)(2) – TPs (H&W) substantially understated income tax; failure to present any evidence on reasonable cause	Yes	IRS
<i>Mikhail v. Comm'r</i> , T.C. Summ. Op. 2014-40	6662(b)(2) – TPs (H&W) acted with reasonable cause and in good faith reliance on a competent tax professional	Yes	TP
<i>Moore v. Comm'r</i> , T.C. Memo. 2013-249	6662(b)(2) – TPs (H&W) acted with reasonable cause and in good faith reliance on a competent tax professional	No	TP
<i>Nelson v. Comm'r</i> , T.C. Memo. 2013-259	6662(b)(1) – TP negligent in attempting to comply with provisions of the tax code; failure to establish reasonable cause and good faith	No	IRS
<i>Nevada Partners Fund, L.L.C. v. U.S.</i> , 720 F.3d 594 (5th Cir. 2013), <i>vacated and remanded on other grounds</i> , 134 S. Ct. 903 (2014)	6662(b)(1) – TP negligent in entering a transaction that was too good to be true; failure to establish reasonable cause and good faith	No	IRS
<i>NPR Invs., L.L.C. v. U.S.</i> , 740 F.3d 998 (5th Cir. 2014), <i>rev'g</i> 732 F. Supp. 2d 676 (E.D. Tex. 2010)	6662(b)(3) – Gross value misstatement penalty applies provisionally; failure to establish reasonable cause and good faith; TP liability must be determined at the partner level	No	Split
<i>Oderio v. Comm'r</i> , T.C. Memo. 2014-39	6662(b)(2) – TP substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Ofoegbu v. Comm'r</i> , T.C. Summ. Op. 2013-79	6662(b)(1) & (2) – TP acted with reasonable cause and in good faith with reliance on a competent tax professional	No	TP
<i>Ohana v. Comm'r</i> , T.C. Memo. 2014-83	6662(b)(2) – TP substantially understated income tax; failure to establish reasonable cause and good faith	No	IRS
<i>Palmer Ranch Holdings Ltd. V. Comm'r</i> , T.C. Memo. 2014-79, <i>appeal docketed</i> , No. 14-14167 (11th Cir. Sept. 16, 2014)	6662(b)(1) & (3) – TP acted with reasonable cause and in good faith	No	TP
<i>Pawar v. Comm'r</i> , T.C. Memo. 2013-257	6662(b)(1) & (2) – TPs (H&W) negligent in failing to maintain records to substantiate deductions; substantially understated income tax; acted with reasonable cause and in good faith for only a part of the underpayment	No	Split
<i>Phillips v. Comm'r</i> , T.C. Memo. 2013-215	6662(b)(1) & (2) – TP negligent in failing to maintain records to substantiate deductions; substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Rael v. Comm'r</i> , T.C. Summ. Op. 2013-78	6662(b)(1) – TP negligent in failing to maintain records to substantiate deductions; failure to establish reasonable cause and good faith	Yes	IRS
<i>Roberts v. Comm'r</i> , T.C. Memo. 2014-74	6662(b)(2) – TP acted with reasonable cause and in good faith	No	TP
<i>Rodriguez v. Comm'r</i> , T.C. Memo. 2013-221	6662(b)(1) & (2) – TPs acted with reasonable cause and in good faith	No	TP
<i>Rogers v. Comm'r</i> , 728 F.3d 673 (7th Cir. 2013), <i>aff'g</i> T.C. Memo. 2011-277	6662(b)(2) – TP substantially understated income tax; failure to establish reasonable cause and good faith	No	IRS
<i>Rovakat, LLC v. Comm'r</i> , 529 F. App'x 124 (3d Cir. 2013), <i>aff'g</i> T.C. Memo. 2011-225	6662(b)(3) – TP grossly misstated basis of its assets; failure to establish reasonable cause and good faith	No	IRS
<i>Safakish v. Comm'r</i> , T.C. Summ. Op. 2013-107	6662(b)(1) & (2) – TP substantially understated income tax; failure to offer any argument or evidence on reasonable cause and good faith	Yes	IRS
<i>Salem Fin., Inc. v. U.S.</i> , 112 Fed. Cl. 543 (2013), <i>appeal docketed</i> , No. 14-5027 (Fed. Cir. Dec. 12, 2013)	6662(b)(1) & (2) – TP negligent in entering a transaction that was too good to be true; substantially understated income tax; failure to establish reasonable cause and good faith	No	IRS

Case Citation	Issue(s)	Pro Se	Decision
<i>Sampson v. Comm’r</i> , T.C. Memo. 2013-212	6662(b)(2) – TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith	No	IRS
<i>Santiago v. Comm’r</i> , T.C. Summ. Op. 2013-45	6662(b)(1) – TPs (H&W) negligent in failing to maintain records to substantiate deductions; failure to establish reasonable cause and good faith	Yes	IRS
<i>Schlievert v. Comm’r</i> , T.C. Memo. 2013-239	6662(b)(2) – TPs (H&W) substantially understated income tax; failure to argue reasonable cause and good faith	Yes	IRS
<i>Scully v. Comm’r</i> , T.C. Memo. 2013-229	6662(b)(1) – TP negligent in failing to maintain records to substantiate deductions; failure to establish reasonable cause and good faith	Yes	IRS
<i>Seismic Support Servs., LLC v. Comm’r</i> , T.C. Memo. 2014-78, <i>appeal docketed</i> , No. 14-72814 (9th Cir. Sept. 12, 2014)	6662(b)(1) – TP negligent in attempting to comply with provisions of the tax code; failure to establish reasonable cause and good faith	Yes	IRS
<i>Somogyi v. Comm’r</i> , T.C. Summ. Op. 2014-33	6662(b)(2) – TP substantially understated income tax; failure to establish reasonable cause and good faith with reliance on a tax professional	Yes	IRS
<i>Superior Trading, LLC v. Comm’r</i> , 728 F.3d 676 (7th Cir. 2013), <i>aff’g</i> 137 T.C. 70 (2011)	6662(b)(3) – TPs grossly misstated basis of its assets; failure to establish reasonable cause and good faith	No	IRS
<i>Terry v. Comm’r</i> , T.C. Summ. Op. 2013-69	6662(b)(1) – TP negligent in failing to maintain records to substantiate deductions; failure to establish reasonable cause and good faith	Yes	IRS
<i>Thunstedt v. Comm’r</i> , T.C. Memo. 2013-280	6662(b)(1) – TP negligent in failing to maintain records to substantiate deductions; failure to present evidence on reasonable cause and good faith	Yes	IRS
<i>TIFD III-E Inc. v U.S.</i> , 113 A.F.T.R.2d (RIA) 1557 (D. Conn. 2014), <i>remand from</i> 666 F.3d 836 (2d Cir. 2012), <i>rev’g</i> 660 F. Supp. 2d 367 (D. Conn. 2009), <i>remanded from</i> 459 F.3d 220 (2d Cir. 2006), <i>rev’g</i> 342 F. Supp. 2d 94 (D. Conn. 2004), <i>appeal docketed</i> , No. 14-1952 (2d Cir. June 9, 2014)	6662(b)(1) – TP acted with reasonable cause and in good faith	No	TP
<i>Tocher v. Comm’r</i> , T.C. Summ. Op. 2014-34	6662(b)(2) – TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>U.S. v. Woods</i> , 134 S. Ct. 557 (2013), <i>rev’g</i> 471 F. App’x 320 (5th Cir. 2012), <i>aff’g</i> 794 F. Supp. 2d 714 (W.D. Tex. 2011)	6662(b)(3) – Gross value misstatement penalty applies provisionally; TP liability must be determined at the partner level	No	Split
<i>Viola v. Comm’r</i> , T.C. Memo. 2013-213	6662(b)(2) – TPs (H&W) substantially understated income tax; TPs acted with reasonable cause and in good faith for some of the underpayment	No	Split
<i>Williams v. Comm’r</i> , T.C. Summ. Op. 2013-60	6662(b)(2) – TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Williams v. Comm’r</i> , T.C. Summ. Op. 2013-63	6662(b)(2) – TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Windross v. Comm’r</i> , T.C. Summ. Op. 2013-52	6662(b)(2) – TPs (H&W) acted with reasonable cause and in good faith	Yes	TP
<i>Zavadil v. Comm’r</i> , T.C. Memo. 2013-222, <i>appeal docketed</i> , No. 14-1053 (8th Cir. Jan. 9, 2014)	6662(b)(1) – TPs (H&W) negligent in attempting to comply with provisions of the tax code; failure to argue reasonable cause and good faith	No	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
Individual Taxpayers (But Not Sole Proprietorships)			
<i>Alonso v. Comm’r</i> , T.C. Summ. Op. 2013-93	Deduction denied for unreimbursed employee expenses for failure to substantiate; deduction denied for vehicle and cell phone for failure to meet § 274 substantiation requirements	Yes	IRS
<i>Batchelor-Robjohns v. U.S.</i> , 112 A.F.T.R.2d (RIA) 5960 (S.D. Fla. 2013), <i>appeal docketed</i> , No. 14-10742 (11th Cir. Feb. 21, 2014)	Deduction denied for settlement payments related to sale of company because they were capital losses	No	IRS
<i>Bogarin v. Comm’r</i> , T.C. Summ. Op. 2013-67	Deduction denied for vehicle expenses because expenses were personal; deduction for work tools allowed	Yes	Split
<i>Bogue v. Comm’r</i> , 522 F. App’x 169 (3d Cir. 2013), <i>aff’g</i> T.C. Memo. 2011-164, <i>cert. denied</i> , No. 13-1030 (Mar. 31, 2014)	Deduction denied for cell phone for failure to substantiate; deduction denied for books because expensed in prior years; deduction denied for travel because the expense was personal	Yes	IRS
<i>Cor v. Comm’r</i> , T.C. Memo. 2013-240	Deduction denied for unreimbursed employee expenses	Yes	IRS
<i>Daco v. Comm’r</i> , T.C. Summ. Op. 2013-71	Deduction denied for vehicle expenses for failure to meet § 274 substantiation requirements	Yes	IRS
<i>Endicott v. Comm’r</i> , T.C. Memo. 2013-199	Deduction denied for stock trading expenses for failure to establish that activity qualified as a trade or business within § 162(a)	Yes	IRS
<i>Franklin v. Comm’r</i> , T.C. Summ. Op. 2013-87	Deduction for advertising, internet, real estate, and gift expenses allowed to the extent substantiated; deduction denied for vehicle, travel, meals and entertainment, and cell phone for failure to meet § 274 substantiation requirements; deduction denied for home office for failure to show required for employment; deduction denied for phone, fax, and radio because expenses were personal; deduction denied for satellite/cable, bank charges and office supplies for failure to prove ordinary and necessary in business	No	Split
<i>Golit v. Comm’r</i> , T.C. Memo. 2013-191	Deduction allowed for union dues and uniform expenses to the extent substantiated; deduction denied for other expenses for failure to substantiate	No	Split
<i>Hart v. Comm’r</i> , T.C. Memo. 2013-289	Deduction denied for education expense for failure to establish that activity qualified as a trade or business within § 162(a)	Yes	IRS
<i>Humphrey v. Comm’r</i> , T.C. Memo. 2013-198	Deduction denied for vehicle, travel, and home office for failure to prove non personal business purpose; deduction denied for meals and entertainment, and cell phone for failure to meet § 274 substantiation requirements; deduction denied for other expenses for failure to substantiate	Yes	IRS
<i>Lamb v. Comm’r</i> , T.C. Summ. Op. 2013-70	Deduction denied for unreimbursed employee expenses because expenses were personal	Yes	IRS
<i>McGovern v. Comm’r</i> , T.C. Summ. Op. 2013-74	Deduction denied for employee expenses for failure to substantiate; deduction denied for travel and meals and entertainment for failure to meet § 274 substantiation requirements; deduction denied for education expenses for failure to prove ordinary and necessary	Yes	IRS
<i>Ohana v. Comm’r</i> , T.C. Memo. 2014-83	Deduction denied for real estate expenses for failure to establish that activity qualified as a trade or business within § 162(a); deduction denied for travel because expense was personal	No	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Pelot v. Comm’r</i> , T.C. Summ. Op. 2014-23	Deduction allowed for vehicle and conference expenses to extent substantiated; deduction denied for travel for failure to substantiate; deduction denied for meals and entertainment for failure to meet § 274 substantiation requirements	Yes	Split
<i>Powers v. Comm’r</i> , T.C. Summ. Op. 2013-106	Deduction allowed for vehicle expenses to the extent substantiated; deduction denied for home office because deduction duplicated on TP’s Schedule A	No	Split
<i>Rael v. Comm’r</i> , T.C. Summ. Op. 2013-78	Deduction denied for vehicle expenses for failure to meet § 274 substantiation requirements; deduction denied for employee business expenses and rental expenses for failure to substantiate	Yes	IRS
<i>Richards v. Comm’r</i> , T.C. Memo. 2014-88	Deduction denied for business expense for failure to show eligibility for employer reimbursement; deduction denied for travel for failure to meet § 274 substantiation requirements	No	IRS
<i>Scully v. Comm’r</i> , T.C. Memo. 2013-229	Deduction for music performance activities allowed to the extent substantiated; deduction denied for home office and employee expenses for failure to substantiate	Yes	Split
<i>Snellman v. Comm’r</i> , T.C. Summ. Op. 2014-10	Deduction allowed for vehicle, meal, and lodging expenses to the extent substantiated; deduction denied for parking fees and tolls for failure to substantiate; deduction denied for miscellaneous expenses because expenses were personal	Yes	Split
<i>Terry v. Comm’r</i> , T.C. Summ. Op. 2013-69	Deduction denied for employee expenses for failure to substantiate	Yes	IRS
<i>Thompson v. Comm’r</i> , T.C. Summ. Op. 2013-49	Deduction denied for vehicle and computer expenses for failure to meet § 274 substantiation requirements; deduction denied for home office and uniform expenses for failure to show exclusive non personal use	Yes	IRS
<i>Weiss v. Comm’r</i> , T.C. Summ. Op. 2014-25	Deduction denied for employee expenses for failure to disprove eligibility for employer reimbursement; deduction denied for travel, meals and entertainment for failure to meet § 274 substantiation requirements; deduction denied for employee clothing and use of residence expenses for failure to prove non personal exclusive business use; deduction denied for miscellaneous employee expenses for failure to substantiate	Yes	IRS
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedule C, E, F)			
<i>Abelitis v. Comm’r</i> , T.C. Summ. Op. 2014-44	Deduction denied for travel and accounting expenses for failure to substantiate	Yes	IRS
<i>Adeyemo v. Comm’r</i> , T.C. Memo. 2014-1	Deduction denied for business expenses for failure to substantiate	Yes	IRS
<i>Aivatizidis v. Comm’r</i> , T.C. Summ. Op. 2013-105	Deduction denied for employee expenses and repair and maintenance expenses for failure to substantiate; deduction denied for real estate expenses because expenses were personal	Yes	IRS
<i>Alexander v. Comm’r</i> , T.C. Memo. 2013-203	Deduction denied for grain farming expenses for failure to substantiate	No	IRS
<i>Ash Grove Cement Co. v. U.S.</i> , 562 F. App’x 697(10th Cir. 2014), <i>aff’g</i> 111 A.F.T.R.2d (RIA) 767 (D. Kan. 2013)	Deduction denied for corporate acquisition litigation expenses for failure to prove ordinary and necessary in business	No	IRS
<i>Assaderaghi v. Comm’r</i> , T.C. Memo. 2014-33	Deduction denied for stock trading losses for failure to establish activity qualified as a trade or business within § 162(a)	No	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Austin Otolaryngology Assocs. v. Comm’r</i> , T.C. Memo. 2013-293	Deduction denied for vacation home; deduction denied for hunting and home security because expenses were personal; deduction denied for vehicle GPS for failure to prove business purpose; deduction allowed for depreciation to the extent vehicle was used in business; deduction denied for other business expenses for failure to substantiate	No	Split
<i>Azimzadeh v. Comm’r</i> , T.C. Memo. 2013-169	Deduction for business expenses allowed to the extent substantiated; deduction denied for travel for failure to meet § 274 substantiation requirements	Yes	Split
<i>Bagley v. U.S.</i> , 963 F. Supp. 2d 982 (C.D. Cal 2013)	Deduction allowed for litigation expenses because TP was a subject matter expert witness and the expenses were ordinary and necessary to a trade or business	No	TP
<i>Bigdeli v. Comm’r</i> , T.C. Memo. 2013-148	Deduction denied for vehicle and travel expenses because expenses were personal; deduction denied for meals and entertainment and insurance for failure to substantiate	Yes	IRS
<i>Bowerman v. Comm’r</i> , T.C. Summ. Op. 2014-26	Deduction denied for employee expenses, mortgage interest, and legal expenses for failure to substantiate; deductions allowed for labor and cost of goods to the extent substantiated	Yes	Split
<i>Bristol v. Comm’r</i> , T.C. Memo. 2014-84	Deduction denied for business expenses for failure to maintain records to substantiate	Yes	IRS
<i>Brown v. Comm’r</i> , T.C. Memo. 2013-275	Deduction denied for airplane depreciation since it was not placed in service during the tax year	No	IRS
<i>Broz v. Comm’r</i> , 727 F.3d 621 (6th Cir. 2013), <i>aff’g</i> 137 T.C. 46 (2011)	Deduction denied for business expenses for failure to establish that activity qualified as a trade or business within § 162(a)	No	IRS
<i>Burley v. Comm’r</i> , 113 A.F.T.R.2d (RIA) 984 (6th Cir. 2013), <i>aff’g</i> T.C. Memo. 2011-262	Deduction denied for vehicle expenses for failure to substantiate	No	IRS
<i>Cahill v. Comm’r</i> , T.C. Memo. 2013-220	Deduction denied for business expenses and employee expenses for failure to substantiate; deduction denied for other expenses for failure to meet § 274 substantiation requirements	Yes	IRS
<i>Canatella v. Comm’r</i> , T.C. Memo. 2014-102	Deductions denied for law practice expenses for failure to prove ordinary and necessary in business	Yes	IRS
<i>Cedar Valley Bird Co., LLP v. Comm’r</i> , T.C. Memo. 2013-153	Deduction denied for business expenses for failure to substantiate	Yes	IRS
<i>Chaganti v. Comm’r</i> , T.C. Memo. 2013-285	Deduction denied for per diem expenses since incurred in a prior year; deduction denied for court-ordered fines	Yes	IRS
<i>Chapin v. Comm’r</i> , T.C. Summ. Op. 2014-31	Deduction denied for travel expenses for failure to meet § 274 substantiation requirements	Yes	IRS
<i>Chapman v. Comm’r</i> , T.C. Memo. 2014-82	Deduction allowed for labor costs because proved ordinary and necessary in business	No	TP
<i>Charuka-Justin v. Comm’r</i> , T.C. Summ. Op. 2013-85	Deduction denied for dog breeding expenses because not engaged in for profit under § 183	Yes	IRS
<i>Chen v. Comm’r</i> , T.C. Summ. Op. 2014-6	Deduction denied for real estate expenses because failed to establish that activity qualified as a trade or business within § 162(a)	No	IRS
<i>Chisolm v. Comm’r</i> , T.C. Summ. Op. 2014-45	Deduction denied for business expenses for failure to substantiate	Yes	IRS
<i>Chow, Estate of, v. Comm’r</i> , T.C. Memo 2014-49	Deduction denied for gambling expenses because not engage in for profit under § 183	Yes	IRS

Case Citation	Issue(s)	Pro Se	Decision
<i>Cohen v. Comm'r</i> , T.C. Summ. Op. 2013-44	Deduction denied for business expenses for failure to substantiate; deduction denied for meals and entertainment, travel, vehicle, and phone for failure to meet § 274 substantiation requirements; deduction denied for home office for failure to show non personal exclusive business use	Yes	IRS
<i>Craig v. Comm'r</i> , T.C. Summ. Op. 2013-58	Deduction denied for horse activity because not engaged in for profit under § 183	Yes	IRS
<i>Curtis v. Comm'r</i> , T.C. Memo. 2014-19	Deduction denied for real estate rental losses because failed to establish activity qualified as a trade or business within § 162(a)	Yes	IRS
<i>Daniels v. Comm'r</i> , T.C. Summ. Op. 2014-16	Deduction denied for vehicle expenses for failure to meet § 274 substantiation requirements	Yes	IRS
<i>Daoud v. Comm'r</i> , 548 F. App'x 441 (9th Cir. 2013), <i>aff'g</i> T.C. Memo. 2010-282	Deduction denied for travel and entertainment for failure to meet § 274 substantiation requirements	Yes	IRS
<i>Dargie v. U.S.</i> , 742 F.3d 243 (6th Cir. 2014), <i>aff'g</i> 113 A.F.T.R.2d (RIA) 817 (W.D. Tenn. 2013)	Deduction denied for repayment of student loans because expense was personal	No	IRS
<i>Douglas v. Comm'r</i> , T.C. Summ. Op. 2014-7	Deduction for travel and business expenses allowed to the extent substantiated; deduction denied for employee training expenses for failure to show required for employment; deduction denied for employee travel and union dues for failure to substantiate	Yes	Split
<i>Dunford v. Comm'r</i> , T.C. Memo. 2013-189	Deduction denied for motor home because expense was personal; deduction denied for home office for failure to show exclusive use; deduction denied for vehicle, travel, and meals for failure to meet § 274 substantiation requirements; deduction denied for depreciation, insurance, license, professional fees, and utilities expenses for failure to substantiate; deduction for other expenses allowed to the extent substantiated	No	Split
<i>Dupre v. Comm'r</i> , T.C. Memo. 2013-287	Deduction denied for home office for failure to show non personal exclusive business use; deduction denied for employee expenses and Schedule C flute making expenses for failure to maintain records to substantiate, insufficient evidence to invoke <i>Cohan</i> rule	Yes	IRS
<i>Edem v. Comm'r</i> , T.C. Memo. 2013-238	Deduction denied for business expenses for failure to substantiate	No	IRS
<i>Edwards v. Comm'r</i> , T.C. Memo. 2014-57	Deduction denied for travel for failure to meet § 274 substantiation requirements; deduction denied for labor and business expenses for failure to substantiate	Yes	IRS
<i>Elick v. Comm'r</i> , T.C. Memo. 2013-139, <i>appeal docketed</i> , No. 13-73837 (9th Cir. Oct. 31, 2013)	Deduction denied for management fees for failure to prove ordinary and necessary in business	No	IRS
<i>Flake v. Comm'r</i> , T.C. Memo. 2014-76	Deduction denied for vehicle expenses for failure to substantiate	Yes	IRS
<i>Fontayne v. Comm'r</i> , T.C. Summ. Op. 2013-54	Deduction denied for home office for failure to show required for employment; however, deduction for home office while TP was employed as an independent contractor was allowed to the extent substantiated; deduction denied for phone because expense was personal; deduction denied for repairs because expenditure was capital expense; deduction denied for maintenance for failure to substantiate	Yes	Split
<i>Geyer v. Comm'r</i> , T.C. Summ. Op. 2013-90	Deduction denied for business expenses because not engaged in for profit under § 183	No	IRS

Case Citation	Issue(s)	Pro Se	Decision
<i>Gorokhovsky v. Comm'r</i> , 549 F. App'x 527 (7th Cir. 2013), <i>aff'g</i> T.C. Memo. 2012-206	Deduction denied for business expenses for failure to substantiate	Yes	IRS
<i>Graffia v. Comm'r</i> , T.C. Memo. 2013-211, <i>aff'd</i> , No. 13-3757 (7th Cir. Oct. 17, 2014)	Deduction denied for royalty payments, credit card expenditures, and other business expenses for failure to substantiate	Yes	IRS
<i>Gullion v. Comm'r</i> , T.C. Summ. Op. 2013-65	Deduction for music business expenses allowed to the extent substantiated; deduction denied for commuting and violin expenses because expenses were personal	Yes	Split
<i>Hall v. Comm'r</i> , T.C. Memo. 2014-16	Deduction denied for travel and business expenses for failure to substantiate	Yes	IRS
<i>Hardnett v. Comm'r</i> , T.C. Summ. Op. 2013-56	Deduction for professional fees allowed to the extent substantiated; deduction denied for vehicle expenses for failure to meet § 274 substantiation requirements	Yes	Split
<i>Hart, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 2235 (D. Idaho 2013)	Deduction denied for business expenses for failure to substantiate; deduction denied for travel for failure to meet § 274 substantiation requirements; deduction denied for book writing expenses for failure to demonstrate carrying on a business for profit under § 183; deduction denied for home office deduction for failure to show exclusive use	No	IRS
<i>Haskett v. Comm'r</i> , T.C. Summ. Op. 2013-76	Deduction for some vehicle and travel expenses allowed to the extent substantiated; deduction denied for other vehicle expenses because expenses were personal and for failure to meet § 274 substantiation requirements; deduction denied for continuing education for failure to substantiate	Yes	Split
<i>Hoelscher v. Comm'r</i> , T.C. Memo. 2013-236	Deduction denied for ranching activities because not engaged in for profit under § 183	No	IRS
<i>Hom v. Comm'r</i> , T.C. Memo. 2013-163, <i>appeal docketed</i> , No. 13-74335 (9th Cir. Dec.17, 2013)	Deduction denied for transportation and lodging expenses for failure to meet § 274 substantiation requirements; deduction for tournament entry fees allowed to the extent substantiated; deduction denied for gambling losses because they were wagering losses under § 165(d); deduction denied for other business expenses for failure to substantiate	Yes	Split
<i>Houchin v. Comm'r</i> , T.C. Summ. Op. 2014-29	Deduction denied for travel for failure to meet § 274 substantiation requirements	Yes	IRS
<i>Humboldt Shelby Holding Corp. v. Comm'r</i> , T.C. Memo. 2014-47, <i>appeal docketed</i> , No. 14-3428 (2d Cir. Sept. 12, 2014)	Deduction denied for legal expenses because transaction did not have economic substance; deduction denied for consulting expense because it was capital loss	No	IRS
<i>Iheke v. Comm'r</i> , T.C. Summ. Op. 2013-75	Deduction denied for business expenses because paid in prior year	Yes	IRS
<i>In re Walmsley</i> , 112 A.F.T.R.2d (RIA) 6238 (Bankr. D. Or. 2013)	Deduction denied for business expenses for failure to substantiate	No	IRS
<i>J & M Futon Covers Corp. v. Comm'r</i> , 523 F. App'x 54 (2d Cir. 2013), <i>aff'g</i> T.C. Docket No. 009373-11 (Aug. 13, 2012)	Deduction denied for commuting because expense was personal	No	IRS
<i>John Hancock Life Ins. Co. v. Comm'r</i> , 141 T.C. 1 (2013)	Deduction denied for depreciation and interest deductions because transactions lacked economic substance	No	IRS
<i>Jordan v. Comm'r</i> , T.C. Summ. Op. 2013-91	Deduction denied for repair expenses for failure to prove ordinary and necessary in business	No	IRS
<i>Karch v. Comm'r</i> , T.C. Memo. 2013-237, <i>appeal docketed</i> , No. 14-3179 (3d Cir. July 3, 2014)	Deduction for wage, mortgage, and contract service expenses allowed to the extent substantiated; deduction denied for other business expenses for failure to substantiate	Yes	Split
<i>Kornhauser v. Comm'r</i> , T.C. Memo. 2013-230, <i>appeal docketed</i> , No. 13-73850 (9th Cir. Nov. 1, 2013)	Deduction denied for business expenses for failure to substantiate	Yes	IRS

Case Citation	Issue(s)	Pro Se	Decision
<i>Krohn v. Comm’r</i> , T.C. Summ. Op. 2014-12	Deduction denied for meal, travel, and vehicle expenses for failure to meet § 274 substantiation requirements; deduction denied for veterinary expense because expense was personal; deduction for other business expenses allowed to extents substantiated	Yes	Split
<i>Lakhani v. Comm’r</i> , 142 T.C. No. 8 (2014), appeal docketed, No. 14-72577 (9th Cir. Aug. 21, 2014)	Deduction denied for gambling losses because the “takeout” is not an expense of the bettor; § 165(d) does not violate the Equal Protection Clause	Yes	IRS
<i>Lamb v. Comm’r</i> , T.C. Memo. 2013-155	Deduction denied for business expenses for failure to establish activity qualified as a trade or business within § 162(a); deduction denied for business expenses for failure to substantiate	No	IRS
<i>Limberea, Estate of, v. Comm’r</i> , T.C. Summ. Op. 2013-50	Deduction denied for business expenses for failure to substantiate	Yes	IRS
<i>Linzy v. Comm’r</i> , T.C. Memo. 2013-219	Deduction denied for travel because expense was personal; deduction denied for meals and entertainment for failure to prove business purpose; deduction denied for rent for failure to show exclusive use; deduction denied for gambling losses for failure to substantiate	Yes	IRS
<i>Maguire v. Comm’r</i> , T.C. Summ. Op. 2013-53	Deduction denied for vehicle expenses for failure to prove business purpose and failure to substantiate; deduction denied for meals and entertainment for failure to meet § 274 substantiation requirements; deduction denied for office expenses for failure to substantiate	Yes	IRS
<i>Mathis v. Comm’r</i> , T.C. Memo. 2013-294	Deduction denied for horse breeding expenses because not engaged in for profit under § 183	No	IRS
<i>McLauchlan v. Comm’r</i> , 558 F. App’x 374 (5th Cir. 2014), aff’g T.C. Memo. 2011-289	Deduction denied for partnership expenses because expenditures were not required; deduction denied for unreimbursed partnership expenses for failure to disprove eligibility for employer reimbursement; deduction denied for vehicle for failure to meet § 274 substantiation requirements	No	IRS
<i>Mikhail v. Comm’r</i> , T.C. Summ. Op. 2014-40	Deduction denied for Amway business expenses because not engaged in for profit under § 183	Yes	IRS
<i>Nelson v. Comm’r</i> , T.C. Memo. 2013-259	Deduction denied for stock trading expenses for failure to establish activity qualified as a trade or business within § 162(a)	No	IRS
<i>Nielsen v. Comm’r</i> , T.C. Memo. 2013-144	Deduction denied for business expenses for failure to prove ordinary and necessary in business	Yes	IRS
<i>Ofoegbu v. Comm’r</i> , T.C. Summ. Op. 2013-79	Deduction denied for rent expenses because one expenditure was paid in subsequent year, and two other expenditures denied for failure to substantiate	No	IRS
<i>Oros v. Comm’r</i> , 551 F. App’x 340 (9th Cir. 2013), aff’g T.C. Memo. 2012-4	Deduction denied for living expenses for failure to establish that activity qualified as a trade or business within § 162(a)	Yes	IRS
<i>Peterson v. Comm’r</i> , T.C. Memo. 2013-271	TPs’ (H&W) partnership denied deduction for contributions to wife’s retirement plan because their partnership entity was disregarded for Federal income tax purposes and found not to be engaged in a trade or business under § 162; however, the same deduction was allowed to the TP(W) individually on her Schedule C	No	Split
<i>Phillips v. Comm’r</i> , T.C. Memo. 2013-215	Deduction denied for bowling expenses because not engaged in for profit under § 183	Yes	IRS
<i>Phillips v. Comm’r</i> , T.C. Memo. 2013-250	Deduction denied for business expenses for failure to substantiate	Yes	IRS

Case Citation	Issue(s)	Pro Se	Decision
<i>Rasmussen v. Comm'r</i> , 562 F. App'x 544 (8th Cir. 2014), <i>aff'g</i> T.C. Memo. 2012-353	Deduction denied for business expenses	Yes	IRS
<i>Rayhill v. Comm'r</i> , T.C. Memo. 2013-181	Deduction denied for business expenses for failure to prove ordinary and necessary in business	Yes	IRS
<i>Rent-A-Center, Inc. v. Comm'r</i> , 142 T.C. No. 1 (2014)	Deduction allowed for insurance expenses because the corporation's relationship with its subsidiary constituted an insurance agreement	No	TP
<i>Roberts v. Comm'r</i> , T.C. Memo. 2014-74	Deduction denied for horse racing expenses in first two years because not engaged in for profit under § 183; deduction permitted in subsequent two years because engaged in for profit under § 183	No	Split
<i>Rodriguez v. Comm'r</i> , 111 A.F.T.R.2d (RIA) 2222 (S.D. Texas 2013)	Deduction denied for business expenses for failure to substantiate	Yes	IRS
<i>Rodriguez v. Comm'r</i> , T.C. Memo. 2013-221	Deduction denied for horse breeding expenses because not engaged in for profit under § 183	No	IRS
<i>Safakish v. Comm'r</i> , T.C. Summ. Op. 2013-107	Deduction denied for legal, travel, and vehicle expenses for failure to prove business purpose; deduction allowed for rent expense to the extent substantiated	Yes	Split
<i>Santiago v. Comm'r</i> , T.C. Summ. Op. 2013-45	Deduction denied for home office for failure to show non personal exclusive business use; deduction for vehicle expenses allowed to the extent substantiated; deduction denied for other business expenses for failure to substantiate	Yes	Split
<i>Schlievert v. Comm'r</i> , T.C. Memo. 2013-239	Deduction denied for music recording expenses because not engaged in for profit under § 183	Yes	IRS
<i>Shaw v. Comm'r</i> , T.C. Summ. Op. 2014-37	Deduction allowed under <i>Cohan</i> rule for interest expenses; deductions denied for repairs and maintenance, janitor and waste, and banking charges for failure to substantiate; deduction for legal services, supplies and office expenses allowed to extent substantiated; deduction denied for charitable contributions for failure to prove ordinary and necessary in business; deduction denied for business use of personal residence for failure to prove principal place of business	Yes	Split
<i>Stanback v. Comm'r</i> , T.C. Summ. Op. 2014-49	Deduction denied for living expenses for failure to substantiate and failure to prove non personal business purpose; insufficient evidence to use <i>Cohan</i> rule; deduction for travel expenses denied for failure to meet § 274 substantiation requirement	Yes	IRS
<i>Stephens v. Comm'r</i> , 565 F. App'x 795 (11th Cir. 2014), <i>aff'g</i> T.C. Memo. 2013-47	Deduction denied for business expenses for failure to substantiate	Yes	IRS
<i>Surriel v. Comm'r</i> , 141 T.C. No. 16 (2013), <i>appeal docketed</i> , No. 14-11533 (11th Cir. Apr. 8, 2014)	Deduction for MSA payments allowed to extent they were paid in the tax year they were claimed; deduction denied for interest payments because not paid in year claimed	No	Split
<i>Thunstedt v. Comm'r</i> , T.C. Memo. 2013-280	Deduction denied for per diem and credit card expenses for failure to substantiate; deduction denied for home office for failure to show non personal exclusive business use	Yes	IRS
<i>Tocher v. Comm'r</i> , T.C. Summ. Op. 2014-34	Deduction denied for vehicle expenses for failure to meet § 274 substantiation requirements	Yes	IRS
<i>UnionBanCal & Subsidiaries v. U.S.</i> , 113 Fed. Cl. 117 (Fed. Cl. 2013)	Deduction denied for rent expense because transaction did not have economic substance	No	IRS
<i>Van Velzor v. Comm'r</i> , T.C. Memo. 2014-71	Deduction denied for labor expenses for failure to substantiate	No	IRS
<i>Zavadil v. Comm'r</i> , T.C. Memo. 2013-222, <i>appeal docketed</i> , No. 14-1053 (8th Cir. Jan. 9, 2014)	Deduction denied for employee compensation payments because expense was not incurred to promote business; deduction denied for consulting expenses for failure to substantiate	No	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
Individual Taxpayers (But Not Sole Proprietorships)			
<i>Abusch v. U.S.</i> , 112 A.F.T.R.2d (RIA) 7089 (E.D. La. 2013), <i>adopting</i> 112 A.F.T.R.2d (RIA) 7088 (E.D. La. 2013)	TPs' motion to quash third-party summons dismissed; lacked subject matter jurisdiction	Yes	IRS
<i>Abusch, U.S. v.</i> , 112 A.F.T.R.2d (RIA) 5031 (E.D. La. 2013), <i>adopting</i> 112 A.F.T.R.2d (RIA) 5029 (E.D. La. 2013)	Powell requirements satisfied; enforcement of summons ordered; TP presented no facts	No	IRS
<i>Abusch v. U.S.</i> , 113 A.F.T.R.2d (RIA) 2027 (E.D. La. 2014), <i>adopting</i> 2014 U.S. Dist. LEXIS 63745 (E.D. La. 2014)	TPs' motion to quash third-party summons dismissed; lacked subject matter jurisdiction	Yes	IRS
<i>Ali, U.S. v.</i> , 2014 WL 1660280 (D. Md. 2014)	TP's documents within the required records doctrine must be given to the IRS; further proceedings for other documents requested by summons	No	IRS
<i>Barnett, U.S. v.</i> , 112 A.F.T.R.2d (RIA) 5363 (W.D. Tenn. 2013)	Powell requirements satisfied; show cause hearing will proceed	Yes	IRS
<i>Beakley v. U.S.</i> , 113 A.F.T.R.2d (RIA) 1848 (N.D. Tex. 2014), <i>adopting</i> 113 A.F.T.R.2d (RIA) 1846 (N.D. Tex. 2014)	TP's motion to quash third-party summons dismissed; lacked subject matter jurisdiction	No	IRS
<i>Bone v. U.S.</i> , 2013 U.S. Dist. LEXIS 127631 (D. Idaho 2013), <i>adopting</i> 2013 U.S. Dist. LEXIS 127748 (D. Idaho 2013)	Powell requirements satisfied; TP's motion to quash third-party summonses denied	Yes	IRS
<i>Bruce, U.S. v.</i> , 2013 U.S. Dist. LEXIS 180177 (W.D. Mo. 2013), <i>adopting</i> 2013 U.S. Dist. LEXIS 180177 (W.D. Mo. 2013)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Canul, U.S. v.</i> , 2014 WL 46771 (N.D. Cal. 2014)	TP found in contempt	Yes	IRS
<i>Cephas v. U.S.</i> , 112 A.F.T.R.2d (RIA) 6483 (D. Md. 2013)	Powell requirements satisfied; TP's motion to quash third-party summons denied	Yes	IRS
<i>Charles v. U.S.</i> , 112 A.F.T.R.2d (RIA) 6656 (W.D. Mich. 2013), <i>adopting</i> 112 A.F.T.R.2d (RIA) 6652 (W.D. Mich. 2013)	Powell requirements satisfied; TP's motion to quash third-party summons denied	No	IRS
<i>Charles v. U.S.</i> , 113 A.F.T.R.2d (RIA) 1793 (E.D. Mich. 2014)	Powell requirements satisfied; TP's motion to quash third-party summons denied; TP's bad faith argument rejected	No	IRS
<i>Chen, U.S. v.</i> , 952 F. Supp. 2d 321 (D. Mass. 2013), <i>appeal docketed</i> , No. 14-2003 (1st Cir. Sept. 30, 2014)	Powell requirements satisfied; TP's motion to quash summons denied; Internal Revenue Agents have authority to issue and serve summonses	No	IRS
<i>Ciccone, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 1019 (C.D. Cal. 2014)	Enforcement of summons ordered	Yes	IRS
<i>Curcio v. Comm'r</i> , 113 A.F.T.R.2d (RIA) 790 (D. Conn. 2014), <i>adopting</i> 113 A.F.T.R.2d (RIA) 789 (D. Conn. 2013)	TP's motion to quash third-party summons dismissed; lacked subject matter jurisdiction	No	IRS
<i>Dissinger v. U.S.</i> , 543 F. App'x 620 (9th Cir. 2013)	TPs' motion to quash third-party summons dismissed for improper service	Yes	IRS
<i>Does, In re</i> , 112 A.F.T.R.2d (RIA) 5466 (N.D. Pa. 2013)	IRS can issue summonses	Yes	IRS
<i>Fisher v. U.S.</i> , 112 A.F.T.R.2d (RIA) 6971 (E.D. Wis. 2013)	TP's motion to quash third-party summons dismissed; lacked subject matter jurisdiction	Yes	IRS
<i>Fisher v. U.S.</i> , 112 A.F.T.R.2d (RIA) 6982 (W.D. Tex. 2013)	TP's motion to quash third-party summons denied; lacked subject matter jurisdiction	Yes	IRS
<i>Fisher v. U.S.</i> , 112 A.F.T.R.2d (RIA) 7011 (E.D. Va. 2013)	Powell requirements satisfied; TP's motion to quash third-party summons dismissed	Yes	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Fisher v. U.S.</i> , 112 A.F.T.R.2d (RIA) 7337 (D. Ariz. 2013)	TPs' motion to quash third-party summons dismissed; lacked subject matter jurisdiction	Yes	IRS
<i>Fisher v. U.S.</i> , 113 A.F.T.R.2d (RIA) 848 (W.D. Wis. 2014)	TP's motions to quash third-party summons dismissed; lacked subject matter jurisdiction	Yes	IRS
<i>Fisher v. U.S.</i> , 2013 U.S. Dist. LEXIS 160841 (D. Minn. 2013), <i>adopting</i> 112 A.F.T.R.2d (RIA) 6854 (D. Minn. 2013)	TPs' motion to quash third-party summons dismissed; lacked subject matter jurisdiction	Yes	IRS
<i>Flaherty, U.S. v.</i> , 112 A.F.T.R.2d (RIA) 5904 (M.D. Fla. 2013), <i>adopting</i> 112 A.F.T.R.2d (RIA) 5903 (M.D. Fla. 2013)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Gamboa, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 2194 (E.D. Cal. 2014)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Hall, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 1069 (N.D. Cal. 2013)	Enforcement of summons ordered	Yes	IRS
<i>Hapgood, U.S. v.</i> , 112 A.F.T.R.2d (RIA) 5287 (D.N.H. 2013), <i>adopting</i> 112 A.F.T.R.2d (RIA) 5286 (D.N.H. 2013)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Hernandez, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 444 (M.D. Fla. 2014), <i>adopting</i> 113 A.F.T.R.2d (RIA) 442 (M.D. Fla. 2013)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Hunkler v. U.S.</i> , 113 A.F.T.R.2d (RIA) 1788 (S.D. Oh. 2014)	Powell requirements satisfied; TP's motion to quash third-party summons denied	Yes	IRS
<i>Ide, IRS v.</i> , 111 A.F.T.R.2d (RIA) 2384, (D. Mont. 2013), <i>adopting</i> 111 A.F.T.R.2d (RIA) 1764 (D. Mont. 2013)	TP's motion to quash third-party summons dismissed	Yes	IRS
<i>Isaacs v. U.S.</i> , 112 A.F.T.R.2d (RIA) 5570 (N.D. Cal. 2013)	TP's motion to quash third-party summons dismissed; lacked subject matter jurisdiction	Yes	IRS
<i>Jewell v. U.S.</i> , 749 F.3d 1295 (10th Cir. 2014), <i>rev'g</i> 111 A.F.T.R.2d (RIA) 1005 (W.D. Okla. 2013), <i>aff'g</i> 111 A.F.T.R.2d (RIA) 1129 (E.D. Okla. 2013)	Powell requirements not satisfied; TP's motion to quash third-party summons granted	No	TP
<i>John Does, In re Tax Liabilities of</i> , 112 A.F.T.R.2d (RIA) 5982 (N.D. Ca. 2013)	IRS can issue summonses	Yes	IRS
<i>Kalra v. U.S.</i> , 113 A.F.T.R.2d (RIA) 692 (N.D. Ill. 2014)	Powell requirements satisfied; TP's motion to quash third-party summons denied	No	IRS
<i>Kamp v. U.S.</i> , 112 A.F.T.R.2d (RIA) 6630 (E.D. Cal. 2013)	Powell requirements satisfied; TP's motion to quash third-party summons denied; TP failed to state a claim	Yes	IRS
<i>Kessler, U.S. v.</i> , 112 A.F.T.R.2d (RIA) 7196 (S.D. Fla. 2013)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Kinney, U.S. v.</i> , 112 A.F.T.R.2d (RIA) 7296 (E.D. La. 2013), <i>adopting</i> 112 A.F.T.R.2d (RIA) 7295 (E.D. La. 2013)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Knudsen v. U.S.</i> , 112 A.F.T.R.2d (RIA) 6397 (D. Ariz. 2013)	TP's motion to quash third-party summons dismissed; TP does not have standing	Yes	IRS
<i>Lawrence, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 1933 (S.D. Fla. 2014)	Enforcement of summons ordered for some documents; 5th Amendment protected the TP from producing other documents	No	Split
<i>Lehtinen, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 1074 (S.D. Fla. 2014)	Enforcement of summons ordered	No	IRS
<i>Lenderman, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 739 (S.D. Cal. 2014)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Lund, U.S. v.</i> , 550 F. App'x 469 (9th Cir. 2013), <i>aff'g</i> 109 A.F.T.R.2d (RIA) 913 (D. Or. 2012)	Powell requirements satisfied; TP's motion to quash summons denied; Internal Revenue Agents have authority to issue and serve summonses; TP's 5th Amendment argument had no merit	Yes	IRS
<i>Madanian v. U.S.</i> , 113 A.F.T.R.2d (RIA) 1358 (D. Mass. 2014)	TP's motion to quash third-party summons denied; lacked subject matter jurisdiction	No	IRS
<i>Mahrle, U.S. v.</i> , 2013 U.S. Dist. LEXIS 184711 (W.D. Wis. 2013)	Enforcement of summons ordered	Yes	IRS
<i>Mann, U.S. v.</i> , 2013 U.S. Dist. LEXIS 182150 (D. Mass. 2013), <i>adopting</i> 2013 U.S. Dist. LEXIS 182076 (D. Mass. 2013)	Enforcement of summons ordered	Yes	IRS
<i>Marafiote, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 440 (M.D. Fla. 2014), <i>adopting</i> 113 A.F.T.R.2d (RIA) 439 (M.D. Fla. 2013)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Masciantonio v. U.S.</i> , 528 F. App'x 120 (3d Cir. 2013), <i>cert. denied</i> , No. 14-43 (Oct. 9, 2014), <i>aff'g</i> 111 A.F.T.R.2d (RIA) 2322 (W.D. Pa. 2013), <i>adopting</i> 111 A.F.T.R.2d (RIA) 2321 (W.D. Pa. 2013)	Powell requirements satisfied; TP's motion to quash third-party summons denied; enforcement of summons ordered	Yes	IRS
<i>McClintic, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 330 (D. Or. 2013)	Enforcement of summons ordered for some documents; 5th Amendment protected TP from answering questions and producing documents pertaining to his income since such was potentially self-incriminating	No	IRS
<i>McCreary, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 2099 (S.D. Cal. 2014)	Enforcement of summons ordered for some questions posed by IRS interview; 5th Amendment protected TP from answering other questions the court deemed potentially self-incriminating	Yes	IRS
<i>Miranda, U.S. v.</i> , 112 A.F.T.R.2d (RIA) 7043 (S.D. Cal. 2013)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Mockler, U.S. v.</i> , 2014 U.S. Dist. LEXIS 74911 (E.D. Tex. 2014), <i>adopting</i> 2014 U.S. Dist. LEXIS 75419 (E.D. Tex. 2014)	Enforcement of summons ordered	Yes	IRS
<i>Murphy, U.S. v.</i> , 2013 WL 3205695 (S.D. Cal. 2013)	Information obtained from summons was suppressed	No	TP
<i>Nevius v. Tomlinson</i> , 113 A.F.T.R.2d (RIA) 1872 (W.D. Mo. 2014)	Powell requirements satisfied; TP's motion to quash summons denied; TP failed to state a claim	Yes	IRS
<i>Pattah, U.S. v.</i> , 112 A.F.T.R.2d (RIA) 7236 (S.D. Cal. 2013)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Plagge, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 831 (D.N.M. 2013)	TP's motion to quash summons denied; TP found in contempt	Yes	IRS
<i>Pontius v. IRS</i> , 113 A.F.T.R.2d (RIA) 1869 (E.D. Cal. 2014), <i>adopting</i> 113 A.F.T.R.2d (RIA) 996 (E.D. Cal. 2014)	Powell requirements satisfied; TP's motion to quash summons denied; Internal Revenue Agents have authority to issue and serve summonses	Yes	IRS
<i>Powers, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 2032 (S.D. Ill. 2014), <i>adopting</i> 113 A.F.T.R.2d (RIA) 2029 (S.D. Ill. 2014)	Powell requirements satisfied; enforcement of summons ordered; TP presented no facts	Yes	IRS
<i>Rice, U.S. v.</i> , 522 F. App'x 540 (11th Cir. 2013), <i>aff'g</i> 111 A.F.T.R.2d (RIA) 2351 (N.D. Ga. 2012)	Powell requirements satisfied; enforcement of summons ordered	No	IRS
<i>Russell, U.S. v.</i> , 2013 U.S. Dist. LEXIS 83394 (M.D.N.C. 2013), <i>adopting</i> 111 A.F.T.R.2d (RIA) 2122 (M.D.N.C. 2013)	Enforcement of summons ordered	Yes	IRS
<i>Ryder v. U.S.</i> , 113 A.F.T.R.2d (RIA) 706 (C.D. Cal. 2014)	Powell requirements satisfied; TP's motion to quash summons denied; enforcement of summons ordered	No	IRS

Case Citation	Issue(s)	Pro Se	Decision
<i>Sanders, U.S. v.</i> , 112 A.F.T.R.2d (RIA) 6454 (S.D. Ill. 2013), <i>adopting</i> 111 A.F.T.R.2d (RIA) 6450 (S. Ill. 2013)	Powell requirements satisfied; enforcement of summons ordered; TP found in contempt	No	IRS
<i>Scugoza, U.S. v.</i> , 112 A.F.T.R.2d (RIA) 7269 (S.D. Oh. 2013)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Sellman v. U.S.</i> , 112 A.F.T.R.2d (RIA) 7183 (S.D. Ind. 2013), <i>rev'g</i> 111 A.F.T.R.2d (RIA) 408 (S.D. Ind. 2012)	Powell requirements satisfied; TP's motion to quash third-party summons denied	Yes	IRS
<i>Sharp, U.S. v.</i> , 112 A.F.T.R.2d (RIA) 6122 (D. Ariz. 2013)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Skaug, U.S. v.</i> , 2014 U.S. Dist. LEXIS 9750 (D. Minn. 2014), <i>adopting</i> 2014 U.S. Dist. LEXIS 10361 (D. Minn. 2014)	Powell requirements satisfied; order to enforce summons entered except for years TP has complied with summons	Yes	IRS
<i>Smith v. U.S.</i> , 111 A.F.T.R.2d (RIA) 2210 (E.D. Mich. 2013), <i>adopting</i> 111 A.F.T.R.2d (RIA) 2207 (E.D. Mich. 2013)	TP's motion to quash third-party summons denied; lacked subject matter jurisdiction	Yes	IRS
<i>Soong, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 1589 (N.D. Cal. 2014), <i>appeal docketed</i> , No. 14-15987 (9th Cir. May 20, 2014)	Powell requirements satisfied; TP's motion to quash summons denied; service was proper	No	IRS
<i>Tagle, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 1818 (N.D. Cal. 2014)	TPs' motion to quash summons denied; 5th Amendment protected TPs from information sought by oral testimony; enforcement of summons ordered for the production of documents	No	Split
<i>Thornton, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 1403 (S.D. Ga. 2014), <i>adopting</i> 113 A.F.T.R.2d (RIA) 1402 (S.D. Ga. 2014)	Enforcement of summons ordered	Yes	IRS
<i>Tillman v. U.S.</i> , 113 A.F.T.R.2d (RIA) 1723 (D. Md. 2014)	Powell requirements satisfied; TP's motion to quash third-party summons denied	No	IRS
<i>Trowbridge v. IRS</i> , 113 A.F.T.R.2d (RIA) 6891 (S.D. Tex. 2013)	TP's challenge was prevented by statute	Yes	IRS
<i>Vanderpool, U.S. v.</i> , 2013 Dist. LEXIS 179665 (W.D. Mo. 2013), <i>adopting</i> 2013 U.S. Dist. LEXIS 180175 (W.D. Mo. 2013)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Varrasso v. U.S.</i> , 112 A.F.T.R.2d (RIA) 7202 (S.D. Cal. 2013)	Powell factors satisfied; TP's motion to quash third-party summons dismissed; TP presented no facts	No	IRS
<i>Waller v. U.S.</i> , 113 A.F.T.R.2d (RIA) 691 (C.D. Cal. 2014)	TP's motion to quash third-party summons dismissed	Yes	IRS
<i>Ware, U.S. v.</i> , 112 A.F.T.R.2d (RIA) 5255 (M.D. La. 2013), <i>adopting</i> 112 A.F.T.R.2d (RIA) 5255 (M.D. La. 2013)	Enforcement of summons ordered	Yes	IRS
<i>Whittington v. U.S.</i> , 112 A.F.T.R.2d (RIA) 5171 (W.D. Wash. 2013)	TP's motion to quash third-party summons dismissed	Yes	IRS
<i>Woods, U.S. v.</i> , 112 A.F.T.R.2d (RIA) 5276 (D.N.H. 2013), <i>adopting</i> 112 A.F.T.R.2d (RIA) 5725 (D.N.H. 2013)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Worsham v. Dep't. of Treasury</i> , 112 A.F.T.R.2d (RIA) 6315 (D. Md. 2013)	Powell requirements satisfied; TP's motion to quash third-party summons denied	Yes	IRS
<i>Zelen v. U.S.</i> , 113 A.F.T.R.2d (RIA) 1205 (C.D. Cal. 2014), <i>appeal docketed</i> , No. 14-55657 (9th Cir. April 23, 2014)	Powell requirements satisfied; TP's motion to quash third-party summons denied	Yes	IRS

Case Citation	Issue(s)	Pro Se	Decision
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedule C, E, F)			
<i>Action Recycling Inc. v. U.S.</i> , 721 F.3d 1142 (9th Cir. 2013), <i>aff'g</i> 109 A.F.T.R.2d (RIA) 1311 (E.D. Wash. 2012)	Powell requirements satisfied, TP's motion to quash summons denied	No	IRS
<i>Azis v. IRS</i> , 522 F. App'x 770 (11th Cir. 2013), <i>aff'g</i> 109 A.F.T.R.2d (RIA) 2535 (S.D. Fla. 2013), <i>adopting</i> 109 A.F.T.R.2d (RIA) 2530 (S.D. Fla. 2012)	Powell requirements satisfied; TP's motion to quash third-party summons denied; TP was not prejudiced by minor error	Yes	IRS
<i>Barrera, U.S. v.</i> , 112 A.F.T.R.2d (RIA) 6440 (E.D. Cal. 2013), <i>adopting</i> 112 A.F.T.R.2d (RIA) 6248 (E.D. Cal. 2013)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Bouchard, U.S. v.</i> , 2013 WL 2631862, (D.N.H. 2013), <i>adopting</i> 2013 WL 4522268 (D.N.H. 2013)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Esgar, Estate of, v., U.S.</i> , 113 A.F.T.R.2d (RIA) 607 (D. Colo. 2014)	Powell requirements satisfied; enforcement of third-party summons ordered	No	IRS
<i>Gangi v. U.S.</i> , 113 A.F.T.R.2d (RIA) 1175 (D. Mass. 2014)	Powell requirements satisfied; TP's motion to quash third-party summons denied	No	IRS
<i>Gendreau, U.S. v.</i> , 2014 WL 464754 (S.D.N.Y. 2014)	Enforcement of summons ordered	No	IRS
<i>Kommesar v. U.S.</i> , 112 A.F.T.R.2d (RIA) 5975 (N.D. Ill. 2013)	Powell requirements satisfied; TP's motion to quash summons denied	Yes	IRS
<i>Lund v. U.S.</i> , 113 A.F.T.R.2d (RIA) 379 (D. Or. 2013)	Powell requirements satisfied; TP's motion to quash summons denied	Yes	IRS
<i>Lynn v. U.S.</i> , 113 A.F.T.R.2d (RIA) 1977, <i>adopting</i> 113 A.F.T.R.2d (RIA) 1972 (S.D. Ind. 2014)	TP's motions to quash third-party summonses dismissed; lacked subject matter jurisdiction	No	IRS
<i>Mahmood v. U.S.</i> , 112 A.F.T.R.2d (RIA) 7338 (S.D. Cal. 2013)	Powell requirements satisfied; TP's motion to quash third-party summonses denied; Internal Revenue Agents have the power to issue and serve summonses	Yes	IRS
<i>Mar. Bldg. Operating, Co., LLC v. U.S.</i> , 112 A.F.T.R.2d (RIA) 6589 (E.D. La. 2013)	Powell requirements satisfied; TP's motion to quash summons denied	No	IRS
<i>Ottovich, U.S. v.</i> , 2013 WL 6486919 (N.D. Cal. 2013)	TP found in contempt; TP's motion for terminating summons denied	Yes	IRS
<i>Ruggiero v. U.S.</i> , 113 A.F.T.R.2d (RIA) 1160 (S.D. Fla. 2013)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Ruggiero v. U.S.</i> , 113 A.F.T.R.2d (RIA) 1161 (S.D. Fla. 2013)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Schaeffler v. U.S.</i> , 2014 WL 2208057 (S.D.N.Y. 2014), <i>appeal docketed</i> , No. 14-1965 (2d Cir. June 9, 2014)	TP's motion to quash third-party summons denied; Tax Practitioner privilege was waived; Work product doctrine does not apply	No	IRS
<i>Schoop v. Comm'r</i> , 112 A.F.T.R.2d (RIA) 6327 (N.D. Cal. 2013), <i>appeal docketed</i> , No. 13-17090 (9th Cir. Oct. 18, 2013)	Powell requirements satisfied; TP's motion to quash summons dismissed; enforcement of summons ordered; TP provided no facts	No	IRS
<i>Smith v. U.S.</i> , 112 A.F.T.R.2d (RIA) 5679 (D.R.I. 2013), <i>adopting</i> 112 A.F.T.R.2d (RIA) 5677 (D.R.I. 2013)	TP's motions to quash third-party summonses dismissed; lacked subject matter jurisdiction	No	IRS
<i>Sorenson, U.S. v.</i> , 2014 U.S. Dist. LEXIS 24294 (D. Minn. 2014) <i>adopting</i> 2014 U.S. Dist. LEXIS 25275 (D. Minn. 2014)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Suk, U.S. v.</i> , 2013 WL 7017693 (N.D. Cal. 2013), <i>adopting</i> 112 A.F.T.R.2d (RIA) 7008 (N.D. Cal. 2013)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS

Case Citation	Issue(s)	Pro Se	Decision
<i>Troy, U.S. v.</i> , 112 A.F.T.R.2d (RIA) 5200 (D. Minn. 2013), <i>aff'g</i> 112 A.F.T.R.2d (RIA) 5198 (D. Minn. 2013)	Service was proper; enforcement of summons ordered	No	IRS
<i>Vidurek v. Miller</i> , 113 A.F.T.R.2d (RIA) 1099 (S.D.N.Y. 2014)	IRS third-party summons valid	Yes	IRS
<i>Wells Fargo and Co. v. U.S.</i> , 112 A.F.T.R.2d (RIA) 5380 (D. Minn. 2013)	Powell requirements satisfied; TP's motion to quash summonses denied in part; order to enforce summonses granted in part	No	Split

TABLE 4 Gross Income Under IRC § 61 and Related Sections

Case Citation	Issues	Pro Se	Decision
Individual Taxpayers (But not Sole Proprietorships)			
<i>Aldrich v. Comm’r</i> , T.C. Memo. 2013-201	Unreported wage, dividend, capital asset proceeds, unemployment compensation, and retirement income	Yes	IRS
<i>Alexander v. Comm’r</i> , T.C. Summ. Op. 2014-18	Unreported distribution from IRA	No	IRS
<i>Berks v. Comm’r</i> , T.C. Summ. Op. 2014-2	Unreported distributions from IRA	No	IRS
<i>Black v. Comm’r</i> , T.C. Memo. 2014-27	Unreported taxable gain from terminated life insurance contract	Yes	IRS
<i>Blue v. U.S.</i> , 111 Fed. Cl. 812 (2013)	Unreported pension income	Yes	IRS
<i>Bobrow v. Comm’r</i> , T.C. Memo. 2014-21	Unreported distributions from IRAs	Yes	Split
<i>Brach v. Comm’r</i> , T.C. Summ. Op. 2013-96	Unreported taxable gain from terminated life insurance contract	No	IRS
<i>Brogan v. Comm’r</i> , T.C. Summ. Op. 2013-95	Unreported taxable gain from life insurance contract	Yes	IRS
<i>Campion v. Comm’r</i> , T.C. Memo. 2013-146	Unreported income	Yes	IRS
<i>Cheramie v. Comm’r</i> , T.C. Summ. Op. 2013-92	Unreported alimony income	Yes	IRS
<i>Craighead v. Comm’r</i> , T.C. Memo. 2013-246	Unreported wage income, royalty income, annuity distribution, unemployment income, and Social Security income	Yes	Split
<i>Curtis v. Comm’r</i> , T.C. Memo. 2014-19	Unreported involuntary conversion of property income	Yes	IRS
<i>Debough v. Comm’r</i> , 142 T.C. No. 17 (2014), appeal docketed, No. 14-3036 (8th Cir. Aug. 4, 2014)	Unreported long term capital gain income	No	IRS
<i>Duggan v. Comm’r</i> , T.C. Memo. 2014-17, appeal docketed, No. 14-71645 (9th Cir. June 16, 2014)	Unreported retirement income, distribution from IRA, and interest income	Yes	IRS
<i>Ellis v. Comm’r</i> , T.C. Memo. 2013-245, appeal docketed, No. 14-1310 (8th Cir. Feb. 10, 2014)	Unreported distribution from IRA	No	IRS
<i>Eram v. Comm’r</i> , T.C. Memo. 2014-60	TP’s tax home was Iraq during relevant period and foreign earned income was excludible	No	TP
<i>Estes v. Comm’r</i> , T.C. Memo. 2014-9, <i>aff’d</i> , 14-1104 (4th Cir. July 7, 2014)	Unreported wage income and non-employee compensation	Yes	IRS
<i>Fall v. Comm’r</i> , T.C. Summ. Op. 2013-89	Unreported 1099 income	Yes	IRS
<i>Furnish v. Comm’r</i> , T.C. Summ. Op. 2013-81	Unreported distribution from life insurance contract	Yes	TP
<i>Gist v. Comm’r</i> , T.C. Summ. Op. 2014-1	Unreported distributions from IRAs	No	IRS
<i>Gluckman v. Comm’r</i> , 545 F. App’x 59 (2d Cir. 2013)	Unreported value of life insurance policies	No	IRS
<i>Green v. Comm’r</i> , T.C. Memo. 2014-23	Settlement proceeds under IRC § 104(a)(2)	Yes	IRS
<i>Gunkle v. Comm’r</i> , 753 F.3d 502 (5th Cir. 2014)	Unreported income	Yes	IRS
<i>Henson v. Comm’r</i> , T.C. Summ. Op. 2014-36	Unreported alimony income and other income	Yes	IRS
<i>Hershberger v. Comm’r</i> , T.C. Memo. 2014-63	Unreported rental income	Yes	IRS
<i>Hoang v. Comm’r</i> , 113 A.F.T.R.2d (RIA) 1982 (11th Cir. 2014), <i>aff’d</i> , No. 13-14398 (11th Cir. May 2, 2014)	Unreported capital gains income, interest income, and other income	Yes	IRS
<i>Kadir v. Comm’r</i> , T.C. Summ. Op. 2014-43	Unreported settlement income	No	TP
<i>Malonzo v. Comm’r</i> , T.C. Summ. Op. 2013-47	Unreported long term capital gains income	Yes	IRS
<i>Molina v. Comm’r</i> , T.C. Memo. 2013-226	Settlement proceeds under IRC § 104(a)(2)	Yes	IRS

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

Case Citation	Issues	Pro Se	Decision
<i>Nelson v. Comm’r</i> , 540 F. App’x 924 (11th Cir. 2013)	Unreported wage income	Yes	IRS
<i>Nix v. Comm’r</i> , 553 F. App’x 960 (11th Cir. 2014), <i>aff’d</i> , No. 13-15585 (11th Cir. Oct. 15, 2014)	Unreported wage income	Yes	IRS
<i>Park v. Comm’r</i> , 722 F.3d 384 (D.C. Cir. 2013)	Unreported gambling income	No	TP
<i>Ray v. U.S.</i> , 113 A.F.T.R.2d (RIA) 382 (S.D. Ohio 2014)	Unreported payments received from state for providing care for TP’s son cannot be excluded as foster care payments	No	IRS
<i>Rayhill v. Comm’r</i> , T.C. Memo. 2013-181	Unreported disability income	Yes	IRS
<i>Roberts v. Comm’r</i> , 141 T.C. No. 19 (2013)	Unreported distributions from IRAs	No	TP
<i>Schluskel v. Comm’r</i> , T.C. Memo. 2013-185	Unreported income from criminal activity	Yes	IRS
<i>Sharp v. Comm’r</i> , T.C. Memo. 2013-290	Settlement proceeds under IRC § 104(a)(2)	No	IRS
<i>Simpson v. Comm’r</i> , 141 T.C. 331 (2013), appeal docketed, No. 14-72372 (9th Cir. Aug. 4, 2014)	Settlement proceeds under IRC § 104(a)(2)	No	Split
<i>Tirfe v. Comm’r</i> , T.C. Summ. Op. 2013-42	Settlement proceeds under IRC § 104(a)(1) and 104(a)(2)	Yes	IRS
<i>Toombs v. Comm’r</i> , T.C. Summ. Op. 2013-51	Unreported retirement plan distributions	No	IRS
<i>Walbaum v. Comm’r</i> , T.C. Memo. 2013-173	Unreported non-employee compensation	Yes	IRS
<i>Wang v. Comm’r</i> , T.C. Summ. Op. 2014-39	Unreported fellowship grant	Yes	IRS
<i>Weaver-Adams v. Comm’r</i> , T.C. Memo. 2014-73	Unreported 401(k) distribution	Yes	IRS
<i>Weiss v. Comm’r</i> , T.C. Summ. Op. 2014-25	Unreported retirement income	Yes	IRS
<i>Winterroth v. Comm’r</i> , T.C. Memo. 2014-28	Unreported wage income and distribution from IRA	Yes	IRS
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedules C, E, F)			
<i>Abdallah v. Comm’r</i> , T.C. Memo. 2013-279	Unreported business income	No	IRS
<i>Adeyemo v. Comm’r</i> , T.C. Memo. 2014-1	Unreported cancellation of debt income	Yes	IRS
<i>Ames-Mechelke v. Comm’r</i> , T.C. Memo. 2013-176	Unreported constructive dividends and transfers from trust funds	No	IRS
<i>Austin Otology Associates v. Comm’r</i> , T.C. Memo. 2013-293	Unreported constructive dividends	No	Split
<i>Azimzadeh v. Comm’r</i> , T.C. Memo. 2013-169	Unreported business income	Yes	IRS
<i>Ball ex. rel. Ball v. Comm’r</i> , 742 F.3d 552 (3d Cir. 2014)	Qsub election did not create an ascension to wealth, just a different tax treatment, and as a result trusts had unreported capital gains income	No	IRS
<i>Bristol v. Comm’r</i> , T.C. Memo. 2014-84	Underreported business income	Yes	IRS
<i>Burley v. Comm’r</i> , 113 A.F.T.R.2d (RIA) 984 (6th Cir. 2014), <i>aff’d</i> , No. 12-1802 (6th Cir. Sept. 9, 2013)	Underreported income	No	IRS
<i>Cahill v. Comm’r</i> , T.C. Memo. 2013-220	Unreported income and distribution from 401k	Yes	IRS
<i>Cedar Valley Bird Co., LLP v. Comm’r</i> , T.C. Memo. 2013-153	Unreported interest income and commission income	Yes	IRS
<i>Chow, Estate of, v. Comm’r</i> , T.C. Memo. 2014-49	Unreported gambling income	Yes	IRS
<i>Close v. Comm’r</i> , T.C. Memo. 2014-25	Unreported income	Yes	TP
<i>Colonna v. Comm’r</i> , T.C. Memo. 2014-7	Unreported embezzlement income	Yes	IRS

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

Case Citation	Issues	Pro Se	Decision
<i>Crescent Holdings, LLC v. Comm'r</i> , 141 T.C. No. 15 (2013)	Undistributed partnership allocations	No	TP
<i>Daco v. Comm'r</i> , T.C. Summ. Op. 2013-71	Unreported interest income	Yes	IRS
<i>Douglas v. Comm'r</i> , T.C. Memo. 2014-104	Unreported LLC income, S Corporation income, and other income	Yes	IRS
<i>Edem v. Comm'r</i> , T.C. Memo. 2013-238	Unreported gross receipts and dividend income	No	IRS
<i>Edwards v. Comm'r</i> , T.C. Memo. 2014-57	Unreported gross receipts	Yes	IRS
<i>Gassaway v. Comm'r</i> , 544 F. App'x 579 (5th Cir. 2013), <i>aff'd</i> , No. 13-60289 (5th Cir. Nov. 8, 2013)	Unreported business income	Yes	IRS
<i>Gateway Hotel Partners, LLC v. Comm'r</i> , T.C. Memo. 2014-5	Unreported sale of state tax credit income and return of principal payment made to developer fee fund	No	Split
<i>Graffia v. Comm'r</i> , T.C. Memo. 2013-211, <i>appeal docketed</i> , No. 13-3757 (7th Cir. Dec. 11, 2013)	TPs did not have constructive receipt of any royalty payments and therefore may not include royalties in gross income	Yes	IRS
<i>Hall v. Comm'r</i> , T.C. Memo. 2014-16	Unreported business income	Yes	IRS
<i>Haury v. Comm'r</i> , 751 F.3d 867 (8th Cir. 2014), <i>aff'd in part, rev'd in part, and remanded in part</i> , No. 13-1780 (8th Cir. May 12, 2014)	Unreported IRA distribution	No	TP
<i>Hessing v. Comm'r</i> , T.C. Memo. 2013-179	Unreported real estate income	No	TP
<i>Hill v. Comm'r</i> , T.C. Memo. 2013-265	Unreported self-employment and capital gains income	Yes	IRS
<i>Hill v. Comm'r</i> , T.C. Memo. 2013-264	Unreported self-employment income, dividend income, capital gains income, and interest income	Yes	IRS
<i>Hom v. Comm'r</i> , T.C. Memo. 2013-163	Unreported wage income	Yes	IRS
<i>Jones v. Comm'r</i> , T.C. Memo. 2014-101	Unreported business income, capital gains income, rental income, and social security income	Yes	IRS
<i>Kobel v. Comm'r</i> , T.C. Memo. 2013-158	Unreported business income	Yes	IRS
<i>Kumar v. Comm'r</i> , T.C. Memo. 2013-184	Unreported S Corporation income	No	IRS
<i>Lamb v. Comm'r</i> , T.C. Memo. 2013-155	Unreported business income	No	Split
<i>Limbera, Estate of, v. Comm'r</i> , T.C. Summ. Op. 2013-50	Unreported 1099-MISC income	Yes	IRS
<i>Long v. Comm'r</i> , T.C. Memo. 2013-233, <i>appeal docketed</i> , No. 14-10288 (11th Cir. Jan. 22, 2014)	Unreported ordinary income	Yes	IRS
<i>Mingo v. Comm'r</i> , T.C. Memo. 2013-149, <i>appeal docketed</i> , No. 13-60801 (5th Cir. Nov. 8, 2013)	Unreported ordinary income	No	IRS
<i>Mohler v. Comm'r</i> , T.C. Memo. 2014-90	Unreported non-employee compensation	No	IRS
<i>Pawar v. Comm'r</i> , T.C. Memo. 2013-257	Unreported business income	No	IRS
<i>Phillips v. Comm'r</i> , T.C. Memo. 2013-250	Unreported distribution from IRA and interest income	Yes	IRS
<i>Principal Life Insurance Co. and Subsidiaries v. Comm'r</i> , 116 Fed. Cl. 82 (2014)	Custodial share receipts income is includable in gross income	No	IRS
<i>Rogers v. Comm'r</i> , T.C. Memo. 2013-177	Parsonage allowance is income where no evidence of an official rental allowance exists	No	IRS
<i>Route 231, LLC v. Comm'r</i> , T.C. Memo. 2014-30, <i>appeal docketed</i> , No. 14-1983 (4th Cir. Sept. 19, 2014)	Unreported ordinary income	No	IRS
<i>Sultan v. Comm'r</i> , T.C. Memo. 2013-282	Unreported gross receipts	Yes	IRS

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

Case Citation	Issues	Pro Se	Decision
<i>Terry v. Comm'r</i> , T.C. Summ. Op. 2013-69	Unreported state income tax refund and capital gains income	Yes	IRS
<i>Welle v. Comm'r</i> , 140 T.C. 420 (2013)	Unreported constructive dividend	No	TP
<i>Williams v. Comm'r</i> , T.C. Summ. Op. 2013-60	Parsonage income must be established officially by church prior to payment to be excludable from income	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
Individual Taxpayers (But Not Sole Proprietorships)				
<i>Adell, Estate of, v. Comm’r</i> , T.C. Memo. 2014-89	Lien/Levy	Determination by Appeals Office to uphold notice of collection action sustained since officer relied on appropriate factors	No	IRS
<i>Adighibe v. Comm’r</i> , T.C. Memo. 2013-296	Levy	No abuse of discretion in rejecting installment agreement since TP did not provide the information requested	Yes	IRS
<i>Ang v. Comm’r</i> , T.C. Memo. 2014-53	Levy	No abuse of discretion in sustaining jeopardy levy since TP was engaged in scheme to conceal assets from IRS; no abuse of discretion in rejecting offer since TP did not provide information requested	No	IRS
<i>Arede v. Comm’r</i> , T.C. Memo. 2014-29	Levy	No abuse of discretion in denying installment agreement since TP did not provide information requested	Yes	IRS
<i>Barrett v. Comm’r</i> , T.C. Memo. 2013-256	Levy	No abuse of discretion in denying “currently-not-collectible” status since TP did not provide the information requested and did not offer collection alternative	No	IRS
<i>Best v. Comm’r</i> , T.C. Memo. 2014-72	Levy	No abuse of discretion in relying on computer transcripts to verify assessment; no requirement that Appeals Officer provide TP with copy of Form 23C; penalty assessed for frivolous position	No	IRS
<i>Bibby v. Comm’r</i> , T.C. Memo. 2013-281	Levy	No abuse of discretion in sustaining the jeopardy levy since TP was seeking to dissipate funds	No	IRS
<i>Blackman v. Comm’r</i> , T.C. Memo. 2013-194	Lien	No abuse of discretion in sustaining lien to guard against default on installment agreement	No	IRS
<i>Boulware v. Comm’r</i> , T.C. Memo. 2014-80, <i>appeal docketed</i> , No. 14-1147 (D.C. Cir. Aug. 4, 2014)	Lien/Levy	No abuse of discretion in denying installment agreement since TP was not in compliance with tax laws and refused to liquidate assets; no abuse of discretion in denying face-to-face hearing since TP was not eligible for installment agreement	No	IRS
<i>Buchanan v. Comm’r</i> , T.C. Memo. 2014-68	Levy	No abuse of discretion in rejecting collection alternative since TP did not provide evidence that property was over-valued	Yes	IRS
<i>Byers v. Comm’r</i> , 740 F.3d 668 (D.C. 2014), <i>aff’g</i> T.C. Memo. 2012-27, <i>cert. denied</i> , S. Ct. Docket No. 14-74 (Oct. 6, 2014)	Levy	No evidence of improper ex parte communications; Appointments Clause and Chenery arguments were untimely made; tax year 2003 issue was moot	Yes	IRS
<i>Carothers v. Comm’r</i> , T.C. Memo. 2013-165	Levy	Summary judgment granted on motion to sustain levy; no penalty for frivolous position since it was raised for the first time in response to motion for summary judgment	Yes	IRS
<i>Carter, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 2383 (D.N.M. 2014), <i>appeal docketed</i> , No. 14-2180 (10th Cir. Oct. 8, 2014)	Lien	IRS’s motion for summary judgment granted since no issue of material fact remained as to the amounts due	Yes	IRS
<i>Chambers v. Comm’r</i> , T.C. Memo. 2013-252, <i>appeal docketed</i> , No. (9th Cir. Jan. 13, 2014)	Levy	No abuse of discretion since TP did not provide the information requested and did not offer a collection alternative	Yes	IRS
<i>Cheli v. Comm’r</i> , T.C. Memo. 2013-200	Lien/Levy	No abuse of discretion in denying request for collection alternative 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>Dalla v. Comm’r</i> , T.C. Memo. 2014-37	Levy	No abuse of discretion in denying “currently-not-collectible” status since payments did not cause hardship	No	IRS
<i>Dixon v. Comm’r</i> , 141 T.C. 173 (2013)	Levy	Levy was an abuse of discretion since Commissioner is required to honor designation of tax payments to TP’s liability	No	TP
<i>Dixon v. Comm’r</i> , T.C. Memo. 2013-207	Levy	TPs (H&W) adequately proved amounts of tax withheld during years at issue	No	TP
<i>Estes v. Comm’r</i> , T.C. Memo. 2014-9, <i>aff’d</i> , No. 14-1104 (4th Cir. July 1, 2014)	Levy	TP entitled to challenge the underlying liabilities; liabilities upheld; no abuse of discretion	Yes	IRS
<i>Fatehi v. Comm’r</i> , T.C. Summ. Op. 2013-101	Lien	No abuse of discretion in sustaining lien since TP did not provide information requested	Yes	IRS
<i>Gentile v. Comm’r</i> , T.C. Memo. 2013-175, <i>appeal docketed</i> , No. 13-15554 (11th Cir. Dec. 5, 2013)	Levy	TP precluded from challenging underlying liability; no abuse of discretion in sustaining levy	Yes	IRS
<i>Giaquinto v. Comm’r</i> , T.C. Memo. 2013-150	Lien/Levy	TP precluded from challenging § 6672 penalties because of deliberate failure to claim delivery of Letter 1153	No	IRS
<i>Gibson v. Comm’r</i> , T.C. Summ. Op. 2014-5	Levy	No abuse of discretion in sustaining levy since TP did not participate in hearing	Yes	IRS
<i>Glossop v. Comm’r</i> , T.C. Memo. 2013-208	Levy	No abuse of discretion in sustaining levy since TP had assets in excess of offer amount	No	IRS
<i>Golub v. Comm’r</i> , T.C. Memo. 2013-196	Levy	Determination to apply overpayment to existing tax liabilities sustained; penalty assessed because TP’s positions were frivolous	Yes	IRS
<i>Grant v. Comm’r</i> , T.C. Summ. Op. 2013-83	Levy	No abuse of discretion in rejecting installment agreement	Yes	IRS
<i>Gray v. Comm’r</i> , 723 F.3d 790 (7th Cir. 2013), <i>aff’g</i> 140 T.C. 163 (2013), <i>cert. denied</i> , S. Ct. Docket No. 13-9002 (May 27, 2014)	Lien/Levy	Petition properly dismissed for late filing	Yes	IRS
<i>Havard v. Comm’r</i> , T.C. Summ. Op. 2014-48	Levy	No abuse of discretion in sustaining levy since TP did not respond to installment agreement offer	Yes	IRS
<i>Holland v. Comm’r</i> , T.C. Memo. 2013-205	Levy	No abuse of discretion in failing to consider offer since TP did not submit proper form	Yes	IRS
<i>Hull v. Comm’r</i> , T.C. Memo. 2014-36	Levy	No abuse of discretion in refusing abatement of interest since there was no unreasonable delay	No	IRS
<i>Isley v. Comm’r</i> , 141 T.C. 349 (2013)	Lien/Levy	No abuse of discretion in rejecting offer since it was precluded by § 7122(a); no abuse of discretion in rejecting offer since TP understated assets and income; no violation of impartial officer requirement; no abuse of discretion in keeping § 7122(c) payment since there was no false representation; no abuse of discretion in sustaining liens; Appeals decision to sustain levies was premature, remanded to consider collection alternatives	No	Split
<i>Janshen v. Comm’r</i> , T.C. Summ. Op. 2013-73	Levy	No abuse of discretion in sustaining levy since TP did not provide information requested	Yes	IRS
<i>Kaplan v. Comm’r</i> , 552 Fed. App’x 77 (2d Cir. 2014), <i>aff’g</i> T.C. Docket No. 016452-12 (Nov. 5, 2012)	Levy	No error in dismissal for failure to timely file petition since notice was properly mailed and actual notice is not required	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>Karagozian v. Comm’r</i> , T.C. Memo. 2013-164, <i>appeal docketed</i> , No. 13-4230 (2d Cir. Nov. 5, 2013)	Levy	Equitable recoupment does not apply since 2008 is only year at issue; no abuse of discretion in denying collection alternatives since TP failed to provide necessary information	Yes	IRS
<i>Klingenberg v. Comm’r</i> , 551 F. App’x 354 (9th Cir. 2014), <i>aff’g</i> T.C. Memo. 2011-247	Lien	Decision to permit collection action affirmed since TP failed to timely file petition	Yes	IRS
<i>Kraft v. Comm’r</i> , 142 T.C. No. 14 (2014)	Levy	No abuse of discretion in denying request to levy on trust since Commissioner may levy on any TP property	Yes	IRS
<i>Kurka v. Comm’r</i> , T.C. Memo. 2014-96	Levy	Collection action was properly sustained and penalty was proper because TP’s position was frivolous	Yes	IRS
<i>LaForge v. Comm’r</i> , T.C. Memo. 2013-183	Levy	No abuse of discretion in denying installment agreement and face-to-face hearing since TP did not provide information requested	No	IRS
<i>Largent v. Comm’r</i> , 576 Fed. App’x 684 (9th Cir. 2014), <i>aff’g</i> T.C. Docket No. 004304-11 (Mar. 1, 2012)	Levy	Summary judgment affirmed since TP did not discharge liability in bankruptcy	Yes	IRS
<i>Lengua v. Comm’r</i> , T.C. Memo. 2013-197	Levy	No abuse of discretion in sustaining levy since TP had sufficient assets to pay	Yes	IRS
<i>Lyons v. Comm’r</i> , T.C. Memo. 2014-32	Levy	No abuse of discretion in denying collection alternatives since TP did not provide information requested	Yes	IRS
<i>Macdonald v. Comm’r</i> , T.C. Memo. 2014-42	Lien	No abuse of discretion in sustaining lien; remanded on notice issue to consider whether Commissioner can appeal from hearing	Yes	IRS
<i>Matick v. Comm’r</i> , T.C. Summ. Op. 2013-72	Levy	No abuse of discretion in rejecting offer since Appeals considered relevant factors	Yes	IRS
<i>Mayhugh v. Comm’r</i> , T.C. Memo. 2014-98	Lien	No abuse of discretion in refusing to withdraw lien and denying collection alternatives since TP did not provide information requested	Yes	IRS
<i>McCarthy v. Comm’r</i> , T.C. Memo. 2013-214	Lien/Levy	No abuse of discretion in sustaining collection action since Appeals officer properly used county tax assessments to value property	No	IRS
<i>Mfum v. Comm’r</i> , 523 F. App’x 183 (3d Cir. 2013), <i>aff’g</i> T.C. Docket No. 9065-11 (July 27, 2012)	Levy	TP precluded from challenging underlying liability; no abuse of discretion in location of face-to-face hearing; no abuse of discretion in conduct of hearing	Yes	IRS
<i>Moore v. Comm’r</i> , T.C. Memo. 2013-278	Levy	No abuse of discretion in rejecting offer since TP had sufficient assets to pay	No	IRS
<i>Moosally v. Comm’r</i> , 142 T.C. No. 10 (2014)	Lien	TP is entitled to new CDP hearing since appeals officer had prior involvement in case	No	TP
<i>O’Donnell v. Comm’r</i> , T.C. Memo. 2013-247	Levy	No abuse of discretion in sustaining levy since officer not required to engage in unlimited exchanges to verify information	No	IRS
<i>Osband v. Comm’r</i> , T.C. Memo. 2013-188	Lien/Levy	No abuse of discretion in assessing frivolous return penalties; no abuse of discretion in denying offer since TP did not provide information requested	Yes	IRS
<i>Pohl v. Comm’r</i> , T.C. Memo. 2013-291	Levy	No abuse of discretion in sustaining levy since TP’s positions were frivolous	Yes	IRS
<i>Porro v. Comm’r</i> , T.C. Memo. 2014-81, <i>appeals docketed</i> , No. 14-12465 (11th Cir. June 5, 2014)	Levy	No abuse of discretion since TP’s circumstances were properly considered	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
<i>Reed v. Comm’r</i> , 141 T.C. 248 (2013), <i>opinion supplemented on denial of reconsideration by T.C. Memo. 2014-41</i>	Levy	No abuse of discretion in sustaining levy since dissipated funds are included in calculation and TP failed to meet current tax obligations; Commissioner not required to reopen rejected offer	No	IRS
<i>Reed v. Comm’r</i> , T.C. Memo. 2014-41, <i>prior opinion at 141 T.C. 248 (2013)</i>	Levy	Motion for reconsideration denied; no abuse of discretion in sustaining levy	No	IRS
<i>Shaw v. Comm’r</i> , T.C. Summ. Op. 2014-37	Lien	No abuse of discretion in filing notice of lien since TP did not offer collection alternative or provide information requested	Yes	IRS
<i>Shirley v. Comm’r</i> , T.C. Memo. 2014-10	Lien/Levy	No abuse of discretion in denying face-to-face hearing since TP did not provide the information requested	Yes	IRS
<i>Sigale v. Comm’r</i> , T.C. Summ. Op. 2014-19	Levy	No abuse of discretion in sustaining levy since previous installment agreement covered different years, no abuse of discretion in crediting payments since TP did not specify which years they were for; no abuse of discretion in denying face-to-face hearing; no abuse of discretion in refusing economic hardship designation since TP had sufficient income	Yes	IRS
<i>Stevenson v. Comm’r</i> , T.C. Memo. 2013-284	Levy	TP precluded from challenging underlying liability; no abuse of discretion in sustaining levy since TP did not provide information requested	Yes	IRS
<i>Streiffert v. Comm’r</i> , T.C. Memo. 2014-62	Lien/Levy	TP precluded from challenging underlying liability since TP had prior opportunities to challenge; personal interview not mandatory	Yes	IRS
<i>Thompson v. Comm’r</i> , T.C. Memo. 2013-260	Lien	TP precluded from challenging underlying liability from tax year 2000 for failure to timely petition; remanded for administrative hearing with respect to 2008 liability since TP timely filed petition	No	Split
<i>Truex v. Comm’r</i> , T.C. Memo. 2014-64	Levy	Notice was properly mailed; no abuse of discretion in sustaining levy; TP’s arguments were frivolous	Yes	IRS
<i>Tucker v. Comm’r</i> , T.C. Memo. 2014-103	Lien/Levy	No abuse of discretion in denying collection alternatives since TP did not provide information requested	No	IRS
<i>Vercel v. Comm’r</i> , T.C. Memo. 2014-20	Levy	No jurisdiction to review interest abatement; addition to tax proper since attributable to willful neglect	No	IRS
<i>Wessner v. Comm’r</i> , T.C. Memo. 2013-159	Levy	TP precluded from challenging underlying liability; no abuse of discretion in sustaining levy since TP did not provide information requested or propose collection alternative	Yes	IRS
<i>Zumo v. Comm’r</i> , T.C. Summ. Op. 2013-66	Lien	No abuse of discretion in calculating TP’s income and expenses; no abuse of discretion in sustaining lien since officer offered to subordinate it to facilitate a loan	Yes	IRS
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedule C, E, F)				
<i>Bogart v. Comm’r</i> , T.C. Memo. 2014-46	Levy	An underdeveloped record revealed that the IRS had not fully considered the TPs’ (H&W) offer; case remanded	No	TP
<i>Burt v. Comm’r</i> , T.C. Memo. 2013-140, <i>aff’d</i> , No. 13-1946 (6th Cir. May 15, 2014)	Lien/Levy	TP does not have available credits from overpayment; notices of determination upheld since TP’s arguments were frivolous	Yes	IRS
<i>Creditron Fin. Corp. v. Comm’r</i> , T.C. Memo. 2013-217	Lien/Levy	Court lacked jurisdiction to review levies and liens	No	IRS
<i>Dickes v. Comm’r</i> , T.C. Memo. 2013-210	Lien/Levy	TP subject to additions to tax for failure to timely file returns; Appeals Officer denied TP opportunity to submit offer, remanded to consider offer	Yes	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>Fincourt B Shelton PC v. Comm'r</i> , T.C. Memo. 2013-273	Levy	Offer not valid since TP failed to submit Form 656 with payment; no abuse of discretion	Yes	IRS
<i>Hellman v. Comm'r</i> , T.C. Memo. 2013-190	Lien/Levy	No abuse of discretion in sustaining collection actions since TP's liability under § 6672 as a responsible person is distinct from employer's liability for trust fund penalties	Yes	IRS
<i>J & S Auto Painting, Inc. v. Comm'r</i> , T.C. Memo. 2013-232	Levy	No abuse of discretion in sustaining levy since TP had sufficient assets to pay; no abuse of discretion in denying face-to-face hearing since TP was not in current compliance	No	IRS
<i>Law Offices of Robert A. Cushman, LLC v. Comm'r</i> , T.C. Summ. Op. 2013-48	Lien	No abuse of discretion in rejecting collection alternatives and refusing to reschedule face-to-face hearing since TP did not provide information requested	Yes	IRS
<i>Stevens Techs., Inc. v. Comm'r</i> , T.C. Memo. 2014-13	Lien/Levy	TP precluded from challenging underlying liability; no reasonable cause for failure to pay employment taxes; summons for trust-fund-recovery penalties was proper since unrelated to employment tax proceedings; no abuse of discretion	Yes	IRS
<i>Stotts v. Comm'r</i> , T.C. Summ. Op. 2013-46	Levy	No abuse of discretion in relying on local standard allowances for calculating installment agreement; no abuse of discretion in refusing to consider offer during litigation	Yes	IRS
<i>Szekely v. Comm'r</i> , T.C. Memo. 2013-227	Levy	Abuse of discretion in proceeding with levy because the Appeals Officer did not treat TP in a fair and rational manner; case remanded to consider TP's offer	Yes	TP

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
Individual Taxpayers (But Not Sole Proprietorships)			
<i>Aldrich v. Comm'r</i> , T.C. Memo. 2013-201	6651(a)(1), (a)(2) no reasonable cause; 6654 IRS met its burden of production	Yes	IRS
<i>Anderson v. Comm'r</i> , T.C. Memo. 2014-77	6654 IRS met its burden of proof and no exceptions applied	Yes	IRS
<i>Billeci v. Comm'r</i> , T.C. Summ. Op. 2014-38	6651(a)(1) no reasonable cause	No	IRS
<i>Cheramie v. Comm'r</i> , T.C. Summ. Op. 2013-92	6651(a)(1) CPA not having proper information to file return did not establish reasonable cause	Yes	IRS
<i>Chow, Estate of, v. Comm'r</i> , T.C. Memo. 2014-49	6651(a)(1) no evidence of reasonable cause	Yes	IRS
<i>Close v. Comm'r</i> , T.C. Memo. 2014-25	6651(a)(1) imposition proper; 6651(a)(2) IRS did not meet its burden of production; 6654 imposition not proper because TP had no liability for the preceding year	Yes	Split
<i>Curtis v. Comm'r</i> , T.C. Memo. 2014-19	6651(a)(1) no evidence of reasonable cause	Yes	IRS
<i>DeCrescenzo v. Comm'r</i> , 563 Fed. App'x 858 (2d Cir. 2014), <i>aff'g</i> T.C. Memo. 2012-50	6651(a)(2) IRS filed returns were treated as returns filed by the TP for the purpose of 6651(a)(2)	Yes	IRS
<i>Dickes v. Comm'r</i> , T.C. Memo. 2013-210	6651(a)(1), (a)(2) no reasonable cause; 6654 IRS met its burden of production	Yes	IRS
<i>Duggan v. Comm'r</i> , T.C. Memo. 2014-17, <i>appeal docketed</i> , No. 14-71645 (9th Cir. June 16, 2014)	6651(a)(1) no evidence of reasonable cause; 6654 IRS met its burden of production	Yes	IRS
<i>Elick v. Comm'r</i> , T.C. Memo. 2013-139, <i>appeal docketed</i> , No. 13-73837 (9th Cir. Oct. 31, 2013)	6651(a)(1) no reasonable cause	No	IRS
<i>Ellis v. Comm'r</i> , T.C. Memo. 2013-245, <i>appeal docketed</i> , No. 14-1310 (8th Cir. Feb. 10, 2014)	6651(a)(1) no deficiency for tax year in which penalty was imposed	No	TP
<i>Estes v. Comm'r</i> , T.C. Memo. 2014-9, <i>aff'd</i> , No. 14-1104 (4th Cir. July 1, 2014)	6651(a)(1), (a)(2) no reasonable cause; 6654 exception did not apply	Yes	IRS
<i>Fonteneaux v. Comm'r</i> , 539 Fed. App'x 442 (5th Cir. 2013), <i>aff'g</i> T.C. Memo. 2012-44	6651(a)(1) unsigned return was improper and no evidence of reasonable cause	Yes	IRS
<i>Fowlke v. Comm'r</i> , 537 Fed. App'x 783 (10th Cir. 2013), <i>aff'g</i> T.C. Docket No. 24767-10 (Mar. 15, 2012)	6651(a)(1), 6651(a)(2), 6654 IRS motion for summary judgment on the pleadings was granted since TP arguments were meritless	Yes	IRS
<i>Jones v. Comm'r</i> , T.C. Memo. 2014-101	6651(a)(2), 6654 no exceptions applied	Yes	IRS
<i>Kaplan v. Comm'r</i> , T.C. Memo. 2014-43, <i>appeal docketed</i> , No. 14-2342 (8th Cir. June 9, 2014)	6651(a)(1), (a)(2) no evidence of reasonable cause; 6654 IRS met its burden of production	No	IRS
<i>Karch v. Comm'r</i> , T.C. Memo. 2013-237, <i>appeal docketed</i> , No. 14-3179 (3d Cir. July 3, 2014)	6651(a)(1) no reasonable cause	No	IRS
<i>Keanney v. Comm'r</i> , T.C. Memo. 2013-206	6651(a)(1) no reasonable cause	Yes	IRS
<i>Kelly v. Comm'r</i> , T.C. Memo. 2014-24	6651(a)(1) no reasonable cause	Yes	IRS
<i>Kornhauser v. Comm'r</i> , T.C. Memo. 2013-230, <i>appeal docketed</i> , No. 13-73850 (9th Cir. Nov. 1, 2013)	6651(a)(1) TP did not argue that acted with ordinary business care; 6651(a)(2) IRS conceded; 6654 IRS met its burden of production	Yes	Split

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>Meehan, U.S. v.</i> , 530 Fed. App'x 155 (3d Cir. 2013), <i>aff'g</i> 108 A.F.T.R.2d (RIA) 5619 (E.D. Pa. 2011)	6651(a)(2) no reasonable cause	Yes	IRS
<i>Montgomery v. Comm'r</i> , T.C. Memo. 2013-151	6651(a)(1) no reasonable cause	Yes	IRS
<i>Phillips v. Comm'r</i> , T.C. Memo. 2013-250	6651(a)(1), (a)(2) not liable because TP paid more than was required to be shown on return; 6654 IRS met its burden of production	Yes	Split
<i>Pool v. Comm'r</i> , T.C. Memo. 2014-3	6651(a)(1) TP raised no arguments	No	IRS
<i>Rayhill v. Comm'r</i> , T.C. Memo. 2013-181	6651(a)(1), (a)(2) disability was not reasonable cause because TP carried on business affairs	Yes	IRS
<i>Ruggeri v. Comm'r</i> , T.C. Memo. 2013-242.	6651(a)(1) deficiency upon which penalty was calculated was correct; (a)(2) no evidence of reasonable cause	Yes	IRS
<i>Schlusssel v. Comm'r</i> , T.C. Memo. 2013-185	6651(a)(2) 6654 IRS met its burden of production	Yes	IRS
<i>Shaw v. Comm'r</i> , T.C. Memo. 2013-170, <i>appeal docketed</i> , No. 13-73687 (9th Cir. Oct. 18, 2013)	6651(a)(1) insufficient evidence of timely mailed return	No	IRS
<i>Shaw v. Comm'r</i> , T.C. Summ. Op. 2014-37	6651(a)(1) no evidence of reasonable cause for late return filing	Yes	IRS
<i>Terry v. Comm'r</i> , T.C. Summ. Op. 2013-69	6651(a)(1) no reasonable belief that e-filed extension was received by IRS	Yes	IRS
<i>Toth v. Comm'r</i> , T.C. Memo. 2013-142	6651(a)(1), (a)(2), and 6654 IRS motion for summary judgment granted; Court found TP's arguments frivolous and groundless	Yes	IRS
<i>Vercel v. Comm'r</i> , T.C. Memo. 2014-20	6651(a)(2) failure to pay attributable to willful neglect	No	IRS
<i>Walbaum v. Comm'r</i> , T.C. Memo. 2013-173, <i>motion to transfer venue granted</i> , No. 13-3746 (8th Cir. Jan. 24, 2014), <i>appeal dismissed for failure to pay the monetary sanctions imposed against appellant in a prior Tax Court appeal</i> , No. 14-70239 (9th Cir. Apr. 11, 2014)	6651(a)(2) failure to pay due to willful neglect; 6654 no exceptions apply	Yes	IRS
<i>Winterroth v. Comm'r</i> , T.C. Memo. 2014-28	6651(a)(1), (a)(2) no evidence of reasonable cause; 6654 IRS met its burden of production	Yes	IRS
<i>Wolfington v. Comm'r</i> , T.C. Memo. 2014-45	6651(a)(1), (a)(2) no evidence of reasonable cause; 6654 reasonable cause defense does not apply to this penalty	Yes	IRS
Business Taxpayers (Corporations, Partnerships, Trust, and Sole Proprietorships – Schedules C, E, F)			
<i>American Contractors Indem. Co. v. U.S.</i> , 113 A.F.T.R.2d (RIA) 1462 (N.D. Cal. 2014)	6651(a)(1) IRS motion for summary judgment denied; trier of fact to determine if reasonable cause exists	No	TP
<i>Alexander v. Comm'r</i> , T.C. Memo. 2013-203	6651(a)(2) no evidence of reasonable cause; 6654 exception did not apply	No	IRS
<i>Azimzadeh v. Comm'r</i> , T.C. Memo. 2013-169	6651(a)(1) no evidence of reasonable cause	Yes	IRS
<i>Cahill v. Comm'r</i> , T.C. Memo. 2013-220	6651(a)(1) no evidence of reasonable cause	Yes	IRS
<i>Canatella v. Comm'r</i> , T.C. Memo. 2014-102	6651(a)(1) reliance on accountant did not establish reasonable cause	Yes	IRS
<i>Glass Blocks Unlimited v. Comm'r</i> , T.C. Memo. 2013-180	6651(a)(1) no evidence of reasonable cause	Yes	IRS
<i>Hill v. Comm'r</i> , T.C. Memo. 2013-265	6651(a)(1), (a)(2) no evidence of reasonable cause; 6654 IRS met its burden of production	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>Lamb v. Comm’r</i> , T.C. Memo. 2013-155	6651(a)(1), (a)(2) no evidence of reasonable cause; 6654 IRS met its burden of production	No	IRS
<i>Maguire v. Comm’r</i> , T.C. Summ. Op. 2013-53	6651(a)(1) no evidence of reasonable cause	Yes	IRS
<i>Merino v. Comm’r</i> , T.C. Memo. 2013-167	6651(a)(1) no evidence of reasonable cause	Yes	IRS
<i>Pawar v. Comm’r</i> , T.C. Memo. 2013-257	6651(a)(1) no evidence of reasonable cause	No	IRS
<i>Raisig v. Comm’r</i> , T.C. Summ. Op. 2013-55	6651(a)(1) IRS motion for summary judgment denied	Yes	TP
<i>Ries Enters., Inc. v. Comm’r</i> , T.C. Memo. 2014-14, appeal docketed, No. 14-2094 (8th Cir. May 13, 2014)	6651(a)(1), (a)(2) TP raised no arguments of reasonable cause	Yes	IRS
<i>Roberts v. Comm’r</i> , T.C. Memo. 2014-74	6651(a)(1) destroyed documents did not establish reasonable cause	No	IRS
<i>Safekish v. Comm’r</i> , T.C. Summ. Op. 2013-107	6651(a)(1) no evidence of reasonable cause	Yes	IRS
<i>Scully v. Comm’r</i> , T.C. Memo. 2013-229	6651(a)(1) TP raised no arguments of reasonable cause	Yes	IRS
<i>Sean McAlary Ltd., Inc. v. Comm’r</i> , T.C. Summ. Op. 2013-62	6651(a)(1) reliance on advice from tax professional did not establish reasonable cause	Yes	IRS
<i>Stevens Tech., Inc. v. Comm’r</i> , T.C. Memo. 2014-13	6651(a)(1), (a)(2) illness and family problems did not establish reasonable cause	No	IRS
<i>Thunstedt v. Comm’r</i> , T.C. Memo. 2013-280	6651(a)(1) medical problems and duress did not establish reasonable cause	Yes	IRS
<i>Ungvar v. Comm’r</i> , T.C. Memo. 2013-161	6651(a)(1) TP did not have filing requirement	No	TP

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

Case Citation	Issue(s)	Pro Se	Decision
Individual Taxpayers (But Not Sole Proprietorships)			
<i>Acheff v. Lazare</i> , 113 A.F.T.R.2d (RIA) 725 (D.N.M. 2014), <i>appeal docketed</i> , No. 14-2033 (10th Cir. Feb. 25, 2014)	Federal tax lien valid and foreclosed on TP's property; transfer to nominee disregarded	No	IRS
<i>Augustine, U.S. v.</i> , 530 F. App'x 606 (8th Cir. 2013), <i>aff'g</i> 110 A.F.T.R.2d (RIA) 6899 (D. Minn. 2012)	Affirmed lower court's decision that federal tax lien valid and foreclosed on TPs' (H&W) real property	Yes	IRS
<i>Baxley, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 1977 (N.D. Fla. 2014), <i>approved by</i> 113 A.F.T.R.2d (RIA) 1982 (N.D. Fla. 2014)	Federal tax lien valid and foreclosed on TPs' (H&W) real property	Yes	IRS
<i>Berryman, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 2117 (D. Colo. 2014), <i>adopted by</i> 113 A.F.T.R.2d (RIA) 2120 (D. Colo. 2014)	Federal tax lien valid and foreclosed on real property held by TP's nominee	Yes	IRS
<i>Bowden, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 1563 (M.D. Tenn. 2014)	Federal tax lien valid and foreclosed on TPs' (H&W) real property; transfer to nominee disregarded	Yes	IRS
<i>Campbell, U.S. v.</i> , 112 A.F.T.R.2d (RIA) 5235 (E.D. Cal. 2013) <i>adopted by</i> 112 A.F.T.R.2d (RIA) 5782 (E.D. Cal. 2013)	Federal tax lien valid and foreclosed on TPs' (H&W) real property despite transfer to trusts	No	IRS
<i>Cardaci, U.S. v.</i> , 112 A.F.T.R.2d (RIA) 6679 (D.N.J. 2013), <i>appeal docketed</i> , No. 14-4237 (3d Cir. Oct. 27, 2014)	Federal tax lien valid and attached to TP's real property; motion to foreclose denied because TP's wife has interest as tenant by the entirety	No	Split
<i>Chambers, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 2195 (M.D. Fla. 2014)	Federal tax lien valid and foreclosed on TP's real property despite transfer to heirs	No	IRS
<i>Colon v. Strawberry</i> , 112 A.F.T.R.2d (RIA) 7071 (N.D. Fla. 2013), <i>adopted by</i> 112 A.F.T.R.2d (RIA) 7074 (N.D. Fla. 2013)	Federal tax lien valid and attached to TP's deferred compensation	Yes	IRS
<i>Cone, U.S. v.</i> , 112 A.F.T.R.2d (RIA) 6603 (M.D. Fla. 2013), <i>adopted by</i> 112 A.F.T.R.2d (RIA) 6607 (M.D. Fla. 2013)	Federal tax lien valid and foreclosed on TPs' (H&W) real property	Yes	IRS
<i>Denneny, U.S. v.</i> , 112 A.F.T.R.2d (RIA) 7445 (E.D. Pa. 2013)	Federal tax lien valid and foreclosed on TP's real property despite sale to third party	Yes	IRS
<i>DeSerio, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 917 (D. Ariz. 2014)	Federal tax lien valid and foreclosed on TPs' (H&W) real property	No	IRS
<i>Dimacale, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 770 (C.D. Cal. 2014)	Government's summary judgment motion to foreclose federal tax liens denied	No	TP
<i>Evseroff, U.S. v.</i> , 2014-1 USTC P 50, 142 (E.D.N.Y. 2014)	Federal tax lien valid and TP ordered to vacate real property despite erroneous release of lien; receiver appointed to sell real property	No	IRS
<i>Gallagher, U.S. v.</i> , 112 A.F.T.R.2d (RIA) 5024 (D.N.J. 2013)	Federal tax lien valid and foreclosed on TPs' real and personal property	Yes	IRS
<i>Gallegos v. Rocky Mountain Chiropractic Corp.</i> , 113 A.F.T.R.2d (RIA) 1095 (D. Colo. 2014)	Federal tax lien valid and has priority; funds held in trust to be turned over to government	No	IRS
<i>Gilbert, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 620 (W.D. Ky. 2014)	Federal tax lien valid and foreclosed on TP's real property despite fraudulent transfer to trust	Yes	IRS
<i>Goodman, U.S. v.</i> , 527 F. App'x 697 (10th Cir. 2013), <i>aff'g</i> 110 A.F.T.R.2d (RIA) 5447 (D. Colo. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 5444 (D. Colo. 2012)	Affirmed lower court's decision that federal tax lien valid and foreclosed on TP's real property	Yes	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Gregg, U.S. v.</i> , 112 A.F.T.R.2d (RIA) 7359 (W.D. Pa. 2013)	Federal tax lien valid and foreclosed on TP's (H&W) real property	Yes	IRS
<i>Gross v. Comm'r</i> , 556 F. App'x 631 (9th Cir. 2014), <i>aff'g</i> T.C. Memo. 2010-176	Affirmed lower court's decision that federal tax lien valid and attached to TP's interest in ERISA-qualified pension plan account despite discharge of personal tax liability in bankruptcy	No	IRS
<i>Harris, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 1837 (N.D. Fla. 2014)	Federal tax lien valid and foreclosed on TP's (H&W) real property	Yes	IRS
<i>Hart, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 2235 (D. Idaho 2013)	Federal tax lien valid and attached to TP's real property despite transfers to third parties	No	IRS
<i>Hawthorne, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 2266 (N.D. Ohio 2014)	Federal tax lien valid and foreclosed on TP's interest in real property despite transfer to wife	Yes	IRS
<i>Ippolito, U.S. v.</i> , 112 A.F.T.R.2d (RIA) 7191 (M.D. Fla. 2013)	Federal tax lien valid and foreclosed on TP's real property; transfer of property disregarded as fraudulent	No	IRS
<i>Jackson, U.S. v.</i> , 112 A.F.T.R.2d (RIA) 6986 (E.D. Va. 2013), <i>adopted by</i> 112 A.F.T.R.2d (RIA) 6991 (E.D. Va. 2013)	Federal tax lien valid and foreclosed on TP's (H&W) real property despite transfer to third party	Yes	IRS
<i>Kolb, U.S. v.</i> , 112 A.F.T.R.2d (RIA) 6436 (W.D. Ark. 2013)	Federal tax lien valid and foreclosed on TP's real property	No	IRS
<i>Latos, U.S. v.</i> , 948 F. Supp. 2d 203 (D.R.I. 2013), <i>appeal dismissed</i> , No. 13-1871 (1st Cir. Dec. 6, 2013), <i>cert. denied</i> , No. 13-10798 (Oct. 6, 2014)	Federal tax lien valid and foreclosed on TP's real property	Yes	IRS
<i>Leathers v. Leathers</i> , 113 A.F.T.R.2d (RIA) 1151 (D. Kan. 2014)	Federal tax lien valid and foreclosed on some but not all of TP's (brothers) royalty payments from mineral interest rights	No	Split
<i>Lindsey, U.S. v.</i> , 112 A.F.T.R.2d (RIA) 5501 (D. Haw. 2013)	Federal tax lien valid and foreclosed on TP's (H&W) real property	Yes	IRS
<i>Loreno, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 1522 (W.D. Pa. 2014)	Federal tax lien valid and foreclosed on TP's real property	No	IRS
<i>Mattox, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 444 (E.D. Wis. 2014)	Federal tax lien valid and foreclosed on TP's (H&W) real property despite wife's death	No	IRS
<i>Melot, U.S. v.</i> , 562 F. App'x 646 (10th Cir. 2014), <i>aff'g</i> 2012 U.S. Dist. LEXIS 65384 (D.N.M. 2012), <i>petition for cert. filed</i> , No. 14-6458 (Sept. 22, 2014)	Affirmed lower court's decision that federal tax lien valid and foreclosed on TP's (H&W) property	Yes	IRS
<i>Melton v. Dep't of Treasury</i> , 113 A.F.T.R.2d (RIA) 639 (W.D. Mo. 2014)	Federal tax lien valid and foreclosed on TP's (H&W) property	Yes	IRS
<i>Mingucci, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 343 (D.N.J. 2013)	Federal tax lien valid; TP's interest in estate assigned to the government	No	IRS
<i>Patras, U.S. v.</i> , 544 F. App'x 137 (3d Cir. 2013), <i>aff'g</i> 909 F. Supp. 2d 400 (D.N.J. 2012), <i>cert. denied</i> , No. 13-978 (Mar. 31, 2014)	Affirmed lower court's decision that federal tax lien valid and attached to TP's (H&W) real property; transfer to nominee disregarded	No	IRS
<i>Payton, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 791 (E.D.N.C. 2014), <i>aff'd</i> , No. 14-1143 (4th Cir. Sept. 25, 2014)	Federal tax lien valid and foreclosed on TP's (H&W) real property; transfer to nominee disregarded as fraudulent	Yes	IRS
<i>Perez, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 2381 (N.D. Okla. 2013)	Federal tax lien valid and foreclosed on TP's (H&W) real property	No	IRS
<i>Powell, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 1382 (N.D. Miss. 2014)	Federal tax lien valid and foreclosed on TP's (H&W) real property	No	IRS
<i>Sabby, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 1335 (D. Minn. 2014)	Federal tax lien valid and foreclosed on TP's (H&W) real property; transfer to nominee disregarded	No	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Smith v. U.S.</i> , 113 A.F.T.R.2d (RIA) 1231 (D. Conn. 2014)	Federal tax lien valid and attached to TP's real property; motion to foreclose denied after analysis under <i>Rogers</i>	Yes	Split
<i>Troyer, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 387 (D. Wyo. 2013), <i>aff'd</i> , No. 14-8021 (10th Cir. Oct. 7, 2014)	Federal tax lien valid and foreclosed on TP's real property	Yes	IRS
<i>Tyler, U.S. v.</i> , 528 F. App'x 193 (3d Cir. 2013), <i>aff'g</i> 109 A.F.T.R.2d (RIA) 1383 (E.D. Pa. 2012)	Federal tax lien valid and attached to TP's real property despite TP's death; government entitled to half of proceeds from real property sale	No	IRS
<i>Whisenhunt, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 1500 (N.D. Tex. 2014), <i>adopting in part</i> 113 A.F.T.R.2d (RIA) 1491 (N.D. Tex. 2014)	Federal tax lien valid and foreclosed on TP's estate despite distributions to beneficiaries	No	IRS
<i>Whitman, U.S. v.</i> , 112 A.F.T.R.2d (RIA) 5366 (E.D. Cal. 2013), <i>adopted by</i> 112 A.F.T.R.2d (RIA) 5947 (E.D. Cal. 2013)	Federal tax lien valid and attached to TPs' (H&W) real property; transfer to nominee disregarded as fraudulent	Yes	IRS
<i>Whitman, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 1184 (E.D. Cal. 2014), <i>adopted by</i> 113 A.F.T.R.2d (RIA) 1791 (E.D. Cal. 2014)	Federal tax lien valid and foreclosed on TPs' (H&W) real property; transfer to nominee disregarded as fraudulent	Yes	IRS
<i>Willis, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 2164 (N.D. Ohio 2014)	Federal tax lien valid and foreclosed on TP's real property	No	IRS
<i>Woodruff, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 1062 (D.N.H. 2014)	Federal tax lien valid and foreclosed on TP's real property despite transfer to wife	Yes	IRS
<i>Worley, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 856 (M.D. Pa. 2014), <i>appeal docketed</i> , No. 14-2062 (3d Cir. Apr. 30, 2014), <i>adopted by</i> 113 A.F.T.R.2d (RIA) 861 (M.D. Pa. 2014)	Federal tax lien valid and foreclosed on TPs' (H&W) real property	Yes	IRS
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships - Schedule C, E, F)			
<i>Fourth Inv. LP v. U.S.</i> , 720 F.3d 1058 (9th Cir. 2013), <i>aff'g</i> <i>Leeds LP v. U.S.</i> , 807 F. Supp. 2d 946 (S.D. Cal. 2011)	Affirmed lower court's decision that federal tax lien valid and attached to TPs' (H&W) property; transfer to nominee disregarded	No	IRS
<i>Heart K Land & Cattle Co., Inc. v. Long</i> , 113 A.F.T.R.2d (RIA) 760 (D. Mont. 2014), <i>adopted by</i> 113 A.F.T.R.2d (RIA) 768 (D. Mont. 2014)	Government's summary judgment motion to foreclose federal tax liens denied	Yes	TP
<i>Kansky, U.S. v.</i> , 112 A.F.T.R.2d (RIA) 6492 (D. Mass. 2013), <i>adopted by</i> 2013 U.S. Dist. LEXIS 175903 (D. Mass. 2013)	Federal tax lien valid and foreclosed on TP's real property despite transfer to trusts	No	IRS
<i>Stewart Mechanical Enters., Inc., U.S. v.</i> , 112 A.F.T.R.2d (RIA) 7130 (W.D. Ky. 2013)	Federal tax lien valid and foreclosed on TP's lien against third party's real property; TP's lien valid and foreclosed on third party real property	No	IRS

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

Case Citation	Issue(s)	Pro Se	Decision	Amount
Individual Taxpayers (But not Sole Proprietorships)				
<i>Best v. Comm’r</i> , T.C. Memo. 2014-72	TPs (H&W) petitioned for redetermination of IRS decision to proceed with collection and challenged the use of a transcript to verify assessments and accused the IRS of abuse of discretion and maintained solely to delay collection	No	IRS	\$5,000
<i>Carothers v. Comm’r</i> , T.C. Memo. 2013-165	TP petitioned for review of IRS decision to proceed with levy and argued that an earlier transcript and letter from the IRS showed no assessment, therefore there was no assessment at a later time either and that if there were an assessment he satisfied it by sending a “demand” or “bond” to the Secretary of Treasury	Yes	TP	
<i>Duggan v. Comm’r</i> , T.C. Memo. 2014-17, <i>appeal docketed</i> , No. 14-71645 (9th Cir. June 16, 2014)	TP petitioned for redetermination of deficiency and maintained proceedings solely to delay	Yes	IRS	\$5,000
<i>Golub v. Comm’r</i> , T.C. Memo. 2013-196	TP petitioned for review of IRS decision to proceed with collection and argued that the courts and the IRS were depriving him of his constitutional rights	Yes	IRS	\$15,000
<i>Haag v. Comm’r</i> , T.C. Memo. 2014-11	TP petitioned for review of IRS decision to deny her request for innocent spouse relief and maintained proceedings solely to delay	No	TP	
<i>Hill v. Comm’r</i> , T.C. Memo. 2013-264	TP petitioned for redetermination of deficiency and argued he was not involved in the public sector so he has no business income as defined by the Internal Revenue Code	Yes	IRS	\$20,000
<i>Hill v. Comm’r</i> , T.C. Memo. 2013-265	TP petitioned for redetermination of deficiency and argued he was not involved in the public sector so he has no business income as defined by the Internal Revenue Code	Yes	IRS	\$10,000
<i>Jones v. Comm’r</i> , T.C. Memo. 2014-101	TP petitioned for redetermination of deficiency and argued he is not subject to the income tax, only those working directly for the federal government must pay income tax and the Internal Revenue Code does not establish liability for income tax	Yes	IRS	\$225,000
<i>MacDonald v. Comm’r</i> , T.C. Memo. 2014-42	TP petitioned for review of IRS determination to sustain filing of notice of federal tax lien and did not cooperate with proceedings	Yes	TP	
<i>Streiffert v. Comm’r</i> , T.C. Memo. 2014-62	TP petitioned for review of IRS decision to sustain a levy and notice of federal tax lien and argued he was entitled to an in-person examination interview to determine any liability	Yes	IRS	\$15,000
<i>Toth v. Comm’r</i> , T.C. Memo. 2013-142	TP petitioned for redetermination of deficiency and asserted frivolous arguments	Yes	IRS	\$1,500
<i>Waltner v. Comm’r</i> , T.C. Memo. 2014-35, <i>appeal docket</i> , No. 14-71531 (9th Cir., June 2, 2014)	TP petitioned for review of IRS decision to proceed with levy and argued that only employees and officers of the government are liable for taxes, he was not an officer of a corporation, did not receive wages, was not an employee, was not engaged in a trade or business, and other frivolous arguments	Yes	IRS	\$2,500

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

Case Citation	Issue(s)	Pro Se	Decision	Amount
<i>Winterroth v. Comm’r</i> , T.C. Memo. 2014-28	TP petitioned for redetermination of deficiency and argued he has no federal income tax liability	Yes	IRS	\$10,000
Section 6673 Penalty Not Requested or Imposed but Taxpayer Warned To Stop Asserting Frivolous Arguments				
<i>Aldrich v. Comm’r</i> , T.C. Memo. 2013-201	TP petitioned for redetermination of deficiency and argued that filing tax returns was a voluntary system of self-assessment and he could not be held liable for tax unless he filed a return	Yes		
<i>Burt v. Comm’r</i> , T.C. Memo. 2013-140, <i>appeal docketed</i> , No. 13-2417 (6th Cir. June 26, 2014)	TP petitioned for review of IRS decision to proceed with federal tax lien and argued IRS forms were not in compliance with the Paperwork Reduction Act of 1995	Yes		
<i>Pohl v. Comm’r</i> , T.C. Memo. 2013-291	TP petitioned for review of IRS decision to levy and argued that his wages are exempt from income tax because he is a non-federal worker	Yes		
<i>Truex v. Comm’r</i> , T.C. Memo. 2014-64	TP petitioned for review of IRS decision to levy and argued he owes no income tax since he is not a federal employee	Yes		
<i>Walbaum v. Comm’r</i> , T.C. Memo. 2013-173	TP petitioned for redetermination of deficiency and penalties and asserted frivolous arguments	Yes		
US Courts of Appeals’ Decisions on Appeal of Section 6673 Penalties Imposed by US Tax Court				
<i>Buckhardt v. Comm’r</i> , 548 F. App’x 433 (9th Cir. 2013), <i>aff’g</i> T.C. Docket No. 22131-10 (Oct. 13, 2011)	Penalty affirmed	Yes	IRS	\$25,000
<i>Fowlke v. Comm’r</i> , 537 F. App’x 783 (10th Cir. 2013), <i>aff’g</i> T.C. Docket No. 24767-10 (Apr. 30, 2012)	Penalty affirmed	Yes	IRS	\$5,000
<i>Jacobsen v. Comm’r</i> , 551 F. App’x 950 (10th Cir. 2014), <i>aff’g</i> T.C. Docket No. 22536-12 (Feb. 12, 2013)	Penalty affirmed	Yes	IRS	\$1,000
<i>Young v. Comm’r</i> , 551 F. App’x 229 (5th Cir. 2014), <i>aff’g</i> T.C. Docket No. 4664-12 (Mar. 20, 2013)	Penalty affirmed	Yes	IRS	\$25,000
U.S. Courts of Appeals’ and Decisions on Sanctions Under Section 7482 (c)(4), FRAP Rule 38, or Other Authority				
<i>Buckhardt v. Comm’r</i> , 548 F. App’x 433 (9th Cir. 2013), <i>aff’g</i> T.C. Docket. No. 22131-10 (Oct. 13, 2011)	TP appealed Tax Court’s decision to dismiss his petition challenging the notice of deficiency and argued the Tax Court violated his First, Fourth, and Fifth Amendment rights and was biased against him	Yes	TP	
<i>Herriman v. Comm’r</i> , 521 F. App’x 912 (11th Cir. 2013), <i>aff’g</i> T.C. Docket. No. 25048-11 (May 8, 2012)	TP appealed Tax Court’s decision to dismiss his petition for redetermination of deficiency and argued taxes are a violation of the Sixteenth Amendment	Yes	IRS	\$8,000
<i>Nelson v. Comm’r</i> , 540 F. App’x 924 (11th Cir. 2013), <i>aff’g</i> T.C. Memo. 2012-232	TP appealed Tax Court’s decision on redetermination of deficiency and argued he did not perform services within District of Columbia, Commonwealth of Puerto Rico, Virgin Islands, Guam, or American Samoa, on or in connection with American vessel or aircraft under contract of service entered into within Commonwealth of Puerto Rico, Virgin Islands, Guam, or American Samoa, for the United States	Yes	IRS	\$2,000

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

Case Citation	Issue(s)	Pro Se	Decision	Amount
<i>Vaughn v. IRS</i> of the U.S., 557 F. App'x 605 (8th Cir. 2014), <i>aff'g</i> 112 A.F.T.R.2d (RIA) 6429 (E.D. Mo. 2013)	TP argued the IRS illegally collected taxes	Yes	IRS	\$2,000
<i>Worsham v. Comm'r</i> , 531 F. App'x 310 (4th Cir. 2013), <i>aff'g</i> T.C. Memo. 2012-219	TP petitioned for redetermination of deficiency and argued his earnings are not taxable because they include the basis value of his labor	Yes	TP	
<i>Young v. Comm'r</i> , 551 F. App'x 229 (5th Cir. 2014), <i>aff'g</i> T.C. Docket No. 4664-12 (Mar. 20, 2013)	TP appealed Tax Court's determination to uphold a notice of deficiency and argued that the income tax is unconstitutional because it is a direct tax and individuals are not responsible for paying income tax	Yes	IRS	\$8,000
Section 7482 (c)(4), FRAP Rule 38, or Other Authority Penalty Not Requested or Imposed but Taxpayer Warned To Stop Asserting Frivolous Arguments				
<i>Adamo v. IRS</i> , 2014 WL 1876197 (D.N.M. 2014)	Tps argued that they are non-taxpaying American Citizens during a petition to enforce administrative judgment	Yes		
<i>Goodman v. U.S.</i> , 2013 WL 5637772 (D. Colo. 2013)	TP asserted frivolous arguments during a motion by the U.S. to dismiss	Yes		
<i>Pflum, U.S. v.</i> , 112 A.F.T.R.2d (RIA) 7200 (W.D. Wash. 2013), <i>aff'g</i> 112 A.F.T.R.2d (RIA) 7303 (E.D. Wash. 2013)	TP filed for reconsideration of default judgment to foreclose federal tax liens and argued the tax assessment is invalid because it was not verified on a Form 23C	Yes		
<i>Poplawski v. U.S.</i> , 113 A.F.T.R.2d (RIA) 1928 (S.D. Ohio 2014), <i>appeal docketed</i> , No. 14-3517 (6th Cir. May 29, 2014)	TP argued that wages are not taxable income during a U.S. motion for summary judgment	Yes		

TABLE 9 Charitable Deductions Under IRC § 170

Case Citation	Issue(s)	Pro Se	Decision
Individual Taxpayers (But Not Sole Proprietorships)			
<i>Adeyemo v. Comm’r</i> , T.C. Memo. 2014-1	Contribution unsubstantiated	Yes	IRS
<i>Alli v. Comm’r</i> , T.C. Memo. 2014-15, <i>appeal docketed</i> , No. 14-1630 (6th Cir. May 21, 2014)	Qualified appraisal did not meet all requirements	Yes	IRS
<i>Alonso v. Comm’r</i> , T.C. Summ. Op. 2013-93	Contribution unsubstantiated	Yes	IRS
<i>Belk v. Comm’r</i> , T.C. Memo. 2013-154, <i>appeal docketed</i> , No. 13-2161 (4th Cir. Sept. 19, 2013)	Conservation easement not in perpetuity	No	IRS
<i>Brooks v. Comm’r</i> , T.C. Memo. 2013-141	Contribution unsubstantiated	Yes	IRS
<i>Carpenter v. Comm’r</i> , T.C. Memo. 2013-172	Conservation easement not enforceable in perpetuity	No	IRS
<i>Chandler v. Comm’r</i> , 142 T.C. No. 16 (2014)	Valuation of conservation easement	No	IRS
<i>Chisolm v. Comm’r</i> , T.C. Summ. Op. 2014-45	Contribution unsubstantiated	Yes	IRS
<i>Cohen v. Comm’r</i> , T.C. Summ. Op. 2013-44	Contribution unsubstantiated	Yes	IRS
<i>Cor v. Comm’r</i> , T.C. Memo. 2013-240	Contribution unsubstantiated	Yes	IRS
<i>Friedberg v. Comm’r</i> , T.C. Memo. 2013-224	Appraisals qualified	No	Split
<i>Golit v. Comm’r</i> , T.C. Memo. 2013-191	Donee was not a qualified organization	No	IRS
<i>Gorra v. Comm’r</i> , T.C. Memo. 2013-254	Valuation of façade easement	No	IRS
<i>Graev v. Comm’r</i> , 140 T.C. 377 (2013)	Condition on conservation easement rendered it invalid	No	IRS
<i>Haskett v. Comm’r</i> , T.C. Summ. Op. 2013-76	Substantiated cash charitable contributions; unsubstantiated noncash contributions	Yes	Split
<i>Hershberger v. Comm’r</i> , T.C. Memo. 2014-63	Contribution unsubstantiated	Yes	IRS
<i>Humphrey v. Comm’r</i> , T.C. Memo. 2013-198	Some contribution unsubstantiated	Yes	Split
<i>Kaufman v. Comm’r</i> , T.C. Memo. 2014-52, <i>appeal docketed</i> , No. 14-1863 (1st Cir. Aug. 20, 2014)	Valuation of façade easement	No	IRS
<i>Mitchell v. Comm’r</i> , T.C. Memo. 2013-204, <i>appeal docketed</i> , No. 13-9003 (10th Cir. Dec. 19, 2013)	Easement was not protected in perpetuity	No	IRS
<i>Mountanos v. Comm’r</i> , T.C. Memo. 2013-138, <i>opinion supplemented by</i> T.C. Memo. 2014-38, <i>appeal docketed</i> , No. 14-71580 (9th Cir. June 6, 2014)	Valuation of easement	No	IRS
<i>Ofoegbu v. Comm’r</i> , T.C. Summ. Op. 2013-79	Contribution unsubstantiated	No	IRS
<i>Payne v. Comm’r</i> , T.C. Summ. Op. 2013-64	Contribution unsubstantiated	Yes	IRS
<i>Stanback v. Comm’r</i> , T.C. Summ. Op. 2014-49	Contribution unsubstantiated	Yes	IRS
<i>Thompson v. Comm’r</i> , T.C. Summ. Op. 2013-49	Contribution unsubstantiated	Yes	IRS
<i>Wachter v. Comm’r</i> , 142 T.C. No. 7 (2014)	State law prevented conservation easement from existing for perpetuity	No	IRS
<i>Zavadil v. Comm’r</i> , T.C. Memo. 2013-222, <i>appeal docketed</i> , No. 14-1053 (8th Cir. Jan. 9, 2014)	TP bore the burden of charitable contributions made before July of 2005, but did not bear the burden for contributions made after June 2005	No	Split

TABLE 9: Charitable Deductions Under IRC § 170

Case Citation	Issue(s)	Pro Se	Decision
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedules C, E, F)			
<i>61 York Acquisition, LLC v. Comm’r</i> , T.C. Memo. 2013-266	Conservation easement was not exclusively for conservation purposes	No	IRS
<i>Esgar Corp. v. Comm’r</i> , 744 F.3d 648 (10th Cir. 2014)	A property may be valued at its highest and best use so long as closeness in time to the transaction and reasonable probability of the highest and best use exist	No	IRS
<i>Palmer Ranch Holdings Ltd. v. Comm’r</i> , T.C. Memo. 2014-79, appeal docketed, No. 14-14167 (11th Cir. Sept. 16, 2014)	A property may be valued at its highest and best use so long as closeness in time to the transaction and reasonable probability of the highest and best use exist	No	Split
<i>Trombetta, Estate of v. Comm’r</i> , T.C. Memo. 2013-234	Contribution was made by the trustee, not by the TP during her lifetime or by directive of her will	No	IRS

TABLE 10 Passive Activity Losses (PAL) Under IRC § 469¹

Case Citation	Issue(s)	Pro Se	Decision
Individual Taxpayers (But Not Sole Proprietorships)			
<i>Adeyemo v. Comm’r</i> , T.C. Memo. 2014-1	TP’s activity was passive; IRC § 469(i) AGI exception completely phased out; PAL deduction disallowed; rental real estate	Yes	IRS
<i>Aivatzidis v. Comm’r</i> , T.C. Summ. Op. 2013-15	IRC §280A prevented the TPs from claiming a PAL; rental real estate	Yes	IRS
<i>Almquist v. Comm’r</i> , T.C. Memo. 2014-40	TP’s activity was passive; IRC § 469(i) AGI exception completely phased out; PAL deduction disallowed; rental real estate	Yes	IRS
<i>Azimzadeh v. Comm’r</i> , T.C. Memo. 2013-169	TP’s activity was passive; IRC § 469(i) AGI exception completely phased out; PAL deduction disallowed; rental real estate	Yes	IRS
<i>Ballesteros v. Comm’r</i> , T.C. Summ. Op. 2013-108	TP’s activity was passive; PAL deduction disallowed; rental real estate	Yes	IRS
<i>Bartlett v. Comm’r</i> , T.C. Memo. 2013-182	TP’s bull breeding activity was passive; PAL deduction disallowed	No	IRS
<i>Billeci v. Comm’r</i> , T.C. Summ. Op. 2014-38	TPs’ activities were passive; IRC § 469(i) AGI exception partially phased out in Year 1 and completely phased out in Year 2; partial PAL deduction allowed in Year 1; PAL deduction disallowed in Year 2; rental real estate	No	IRS
<i>Bugarin v. Comm’r</i> , T.C. Summ. Op. 2013-61	TPs’ activities were passive; IRC § 469(i) AGI exception completely phased out; PAL deduction disallowed; rental real estate	Yes	IRS
<i>Daco v. Comm’r</i> , T.C. Summ. Op. 2013-71	TPs’ activities were passive; IRC § 469(i) AGI exception completely phased out; PAL deduction disallowed; rental real estate	Yes	IRS
<i>Gragg v. U.S.</i> , 113 A.F.T.R.2d (RIA) 1647 (N.D. Cal. 2014), <i>appeal docketed</i> , No. 14-16053 (9th Cir. May 30, 2014)	TP’s activity was passive; PAL deduction disallowed; rental real estate	No	IRS
<i>Hardnett v. Comm’r</i> , T.C. Summ. Op. 2013-56	TP’s activity was passive; TP did not qualify for IRC §§ 469(i) or 469(h) exceptions; PAL deduction disallowed; rental real estate	Yes	IRS
<i>Harloff v. Comm’r</i> , T.C. Summ. Op. 2014-20	TP’s rental activities were passive; IRC § 469(i) AGI exception partially phased out for one of the properties, PAL for that property deductible in part; otherwise, PAL deduction disallowed; rental real estate	No	Split
<i>Hofinga v. Comm’r</i> , T.C. Summ. Op. 2013-43	TPs’ activities were passive; IRC § 469(i) AGI exception completely phased out; PAL deduction disallowed; rental real estate	No	IRS
<i>Merino v. Comm’r</i> , T.C. Memo. 2013-167	TP’s activity was passive; IRC § 469(i) AGI exception completely phased out; PAL deduction disallowed; rental real estate	Yes	IRS
<i>Montgomery v. Comm’r</i> , T.C. Memo. 2013-151	TP’s activity was not passive; loss deduction allowed; business activity	Yes	TP
<i>Oderio v. Comm’r</i> , T.C. Memo. 2014-39	MFS TPs cannot combine efforts to satisfy IRC §469(c)(7); TP’s activity was passive; PAL deduction disallowed; rental real estate	Yes	IRS

1 Rental Real Estate activity is used in the description whenever a taxpayer made claims relating to real estate property. A few cases do not specifically mention this term of art in their analyses.

TABLE 10: Passive Activity Losses (PAL) Under IRC § 469

Case Citation	Issue(s)	Pro Se	Decision
<i>Ohana v. Comm'r</i> , T.C. Memo. 2014-83	TP's rental activity was passive, PAL rules apply; rental expenses are deductible to extent of rental income; rental real estate	No	IRS
<i>Smith v. Comm'r</i> , T.C. Summ. Op. 2014-13	TPs' activities were passive; IRC § 469(i) AGI exception completely phased out; PAL deduction disallowed; rental real estate	Yes	IRS
<i>Terry v. Comm'r</i> , T.C. Summ. Op. 2013-69	TP's activity was passive; IRC § 469(i) AGI exception partially phased out; partial PAL deduction allowed; rental real estate	Yes	IRS
<i>Tolin v. Comm'r</i> , T.C. Memo. 2014-65	TP's horse breeding activity was not passive; loss deduction allowed	No	TP
<i>White v. Comm'r</i> , T.C. Summ. Op. 2013-86	TP's activity was passive; PAL deduction disallowed; rental real estate	Yes	IRS
<i>Williams v. Comm'r</i> , T.C. Summ. Op. 2013-63	TP's activity was passive; IRC § 469(i) AGI exception completely phased out; PAL deduction disallowed; rental real estate	Yes	IRS
<i>Windross v. Comm'r</i> , T.C. Summ. Op. 2013-52	TP's activity was passive; IRC § 469(i) AGI exception completely phased out; PAL deduction disallowed; rental real estate	Yes	IRS
<i>Wong v. Comm'r</i> , T.C. Summ. Op. 2013-43	TP's activity was passive; IRC § 469(i) AGI exception completely phased out; PAL deduction disallowed; rental real estate	No	IRS
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships - Schedule C, E, F)			
<i>Frank Aragona Trust v. Comm'r</i> , 142 T.C. No. 9 (2014)	Trust (1st Impression) can qualify for IRC § 469(c)(7) exception; TP's activity was not passive; loss deduction allowed; rental real estate	No	TP
<i>Herwig v. Comm'r</i> , T.C. Memo. 2014-95, appeal docketed, No. 14-13644 (11th Cir. Aug. 14, 2014)	Requirement of IRC § 469(g) not satisfied; PAL remained suspended; rental real estate	No	IRS
<i>Graffia v. Comm'r</i> , T.C. Memo. 2013-211, appeal docketed, No. 13-3757 (7th Cir. Dec. 11, 2013)	TP's activity was passive; PAL deduction disallowed; business activity	Yes	IRS
<i>Moreno v. U.S.</i> , 113 A.F.T.R.2d (RIA) 2149 (W.D. La. 2014)	TP's activity was not passive; loss deduction allowed; aircraft leasing activity	No	TP

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Covington, KY 41011
Phone: 859-669-5316
Fax: 855-828-2723

Fresno

5045 E Butler
Stop 1394
Fresno, CA 93888
Phone: 559-442-6400
Fax: 855-820-7112

Kansas City

333 W. Pershing Road
Stop 1005 S-2
Kansas City, MO 64108
Phone: 816-291-9000
Fax: 855-836-2835

Memphis

5333 Getwell Road
Stop 13
Memphis, TN 38118
Phone: 901-395-1900
Fax: 855-829-1821

Ogden

1973 N. Rulon White Blvd.
Stop 1005
Ogden, UT 84404
Phone: 801-620-7168
Fax: 855-832-7126

Philadelphia

2970 Market St.
Mail Stop 2-M20-300
Philadelphia, PA 19104
Phone: 267-941-2427
Fax: 855-822-1226

LOCAL OFFICES BY STATE AND LOCATION

ALABAMA

Birmingham

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

ALASKA

Anchorage

949 E. 36th Ave.
Stop A-405
Anchorage, AK 99508
Phone: 907-271-6877
Fax: 855-819-5022

ARIZONA

Phoenix

4041 N. Central Ave.
MS-1005 PHX
Phoenix, AZ 85012
Phone: 602-636-9500
Fax: 855-829-5330

ARKANSAS

Little Rock

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

CALIFORNIA

Laguna Niguel

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

Los Angeles

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

Oakland

1301 Clay St., Suite 1540-S
Oakland, CA 94612
Phone: 510-637-2703
Fax: 855-820-5137

Sacramento

4330 Watt Ave., Stop SA-5043
Sacramento, CA 95821
Phone: 916-974-5007
Fax: 855-820-7110

San Jose

(reports to Oakland LTA)
55 S. Market St., Stop 0004
San Jose, CA 95113
Phone: 408-283-1500
Fax: 855-820-7109

COLORADO

Denver

1999 Broadway
MS 1005 DEN
Denver, CO 80202
Phone: 303-603-4600
Fax: 855-829-3839

CONNECTICUT*Hartford*

135 High St., Stop 219
Hartford, CT 06103
Phone: 860-756-4555
Fax: 855-836-9629

DELAWARE*Wilmington*

1352 Marrows Road, Suite 203
Newark, DE 19711
Phone: 302-286-1654
Fax: 855-822-1225

DISTRICT OF COLUMBIA*Washington D.C.*

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

FLORIDA*Ft. Lauderdale*

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

Jacksonville

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

GEORGIA*Atlanta*

401 W. Peachtree Street
Room 510, Stop 202-D
Atlanta, GA 30308
Phone: 404-338-8099
Fax: 855-822-1232

HAWAII*Honolulu*

1099 Alakea St.
Floor 22, MS H2200
Honolulu, HI 96813
Phone: 808-566-2950
Fax: 855-819-5024

IDAHO*Boise*

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

ILLINOIS*Chicago*

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

Springfield

3101 Constitution Drive
Stop 1005 SPD
Springfield, IL 62704
Phone: 217-862-6486
Fax: 855-836-2831

INDIANA*Indianapolis*

575 N. Pennsylvania St.
Stop TA771
Indianapolis, IN 46204
Phone: 317-685-7840
Fax: 855-827-2637

IOWA*Des Moines*

210 Walnut St.
Stop 1005 DSM
Des Moines, IA 50309
Phone: 515-564-6888
Fax: 855-833-6445

KANSAS*Wichita*

555 N. Woodlawn St., Bldg 4
Stop 1005-WIC, Suite 112
Wichita, KS 67208
Phone: 316-651-2100
Fax: 855-836-2834

KENTUCKY*Louisville*

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

LOUISIANA*New Orleans*

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

MAINE*Augusta*

68 Sewall St., Room 313
Augusta, ME 04330
Phone: 207-622-8528
Fax: 855-836-9623

MARYLAND*Baltimore*

31 Hopkins Plaza
Room 900A
Baltimore, MD 21203
Phone: 410-962-2082
Fax: 855-821-0238

MASSACHUSETTS*Boston*

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

MICHIGAN*Detroit*

500 Woodward
Stop 07, Suite 1000
Detroit, MI 48226
Phone: 313-628-3670
Fax: 855-827-2634

MINNESOTA*St. Paul*

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

MISSISSIPPI*Jackson*

100 W. Capitol St., Stop 31
Jackson, MS 39269
Phone: 601-292-4800
Fax: 855-822-2211

MISSOURI*St. Louis*

1222 Spruce St.
Stop 1005 STL
St. Louis, MO 63103
Phone: 314-612-4610
Fax: 855-833-8234

MONTANA*Helena*

10 West 15th Street
Suite 2319
Helena, MT 59626
Phone: 406-444-8668
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NEBRASKA*Omaha*

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

NEVADA*Las Vegas*

110 City Parkway, Stop 1005
Las Vegas, NV 89106
Phone: 702-868-5179
Fax: 855-820-5132

NEW HAMPSHIRE*Portsmouth*

Federal Office Building
80 Daniel St.
Portsmouth, NH 03801
Phone: 603-433-0571
Fax: 855-807-9698

NEW JERSEY*Springfield*

955 S. Springfield Ave.
3rd Floor
Springfield, NJ 07081
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NEW MEXICO*Albuquerque*

5338 Montgomery Blvd. NE
Stop 1005 ALB
Albuquerque, NM 87109
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Fax: 855-829-1825

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Suite 354
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2 Metro Tech Center
100 Myrtle Ave, 7th floor
Brooklyn, NY 11201
Phone: 718-834-2200
Fax: 855-818-4818

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130 South Elmwood Ave, Room 265
Buffalo, NY 14202
Phone: 716-961-5300
Fax: 855-818-4821

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290 Broadway, 5th Floor
Manhattan, NY 10007
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Fax: 855-818-4823

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Mail Stop 1
4905 Koger Boulevard, Suite 102
Greensboro, NC 27407
Phone: 336-574-6119
Fax: 855-821-0243

NORTH DAKOTA*Fargo*

657 Second Avenue North
Room 244, Stop 1005 FAR
Fargo, ND 58102
Phone: 701-237-8342
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550 Main Street, Room 3530
Cincinnati, OH 45202
Phone: 513-263-3260
Fax: 855-824-6407

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1240 E. 9th St.
Room 423
Cleveland, OH 44199
Phone: 216-522-7134
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55 N. Robinson Ave.
Stop 1005 OKC
Oklahoma City, OK 73102
Phone: 405-297-4055
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OREGON*Portland*

Mail Stop O-405
1220 SW 3rd Ave, Suite G004
Portland, OR 97204
Phone: 503-256-3591
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PENNSYLVANIA*Philadelphia*

600 Arch St., Room 7426
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Fax: 855-821-2123

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1000 Liberty Ave.
Room 1400
Pittsburgh, PA 15222
Phone: 412-404-9098
Fax: 855-821-2125

RHODE ISLAND*Providence*

380 Westminster St., 4th floor
Providence, RI 02903
Phone: 401-528-1921
Fax: 855-807-9696

SOUTH CAROLINA**Columbia**

1835 Assembly St.
Room 466, MDP-03
Columbia, SC 29201
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Fax: 855-821-0241

SOUTH DAKOTA**Aberdeen**

115 4th Ave. SE
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801 Broadway, Stop 22
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TEXAS**Austin**

300 East 8th Street
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1114 Commerce St.
MC: 1005DAL
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1919 Smith St.
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Phone: 713-209-3660
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50 S. 200 E.
Stop 1005 SLC
Salt Lake City, UT 84111
Phone: 801-799-6958
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128 Lakeside Ave, Ste 204
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WEST VIRGINIA**Parkersburg**

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