

Top 25 Case Advocacy Issues for FY 2009 by TAMIS*Receipts

Issue Code	Description	FY 2009 Cases
330	Processing Amended Return	19,939
71X	Levies	18,153
425	Stolen Identity	14,023
63X-640	Earned Income Tax Credit	13,475
95X	Criminal Investigation	11,954
090	Other Refund Inquiries/Issues	11,578
620	Audit Reconsiderations	11,488
020	Expedite Refund Request	10,959
610	Open Audit	10,630
340	Injured Spouse Claim	10,130
310	Processing Original Return	9,170
670	Closed Automated Underreporter	7,481
010	Lost/Stolen Refunds	6,799
75X	Installment Agreements	6,318
060	IRS Offset	6,176
790	Other Collection Issues	5,930
675	Combined Annual Wage Reporting	5,556
040	Returned/Stopped Refunds	5,517
390	Other Document Processing Issues	4,860
72X	Liens	4,650
540	Civil Penalties (other than Trust Fund Recovery Penalty)	4,389
521	Failure to File/Failure to Pay Penalty	4,213
660	Open Automated Underreporter	3,874
210	Missing/Incorrect Payments	3,851
315	Unpostable/Rejected Return	3,786
Total: Top 25 Cases		214,899
Total: All FY 2009 Cases		272,404

* Taxpayer Advocate Management Information System.

Portfolio Advisor Assignments

Portfolio Assignment	Portfolio Owner	Location	Phone Number
Abusive Schemes	Gilchrist, L	SD	605-377-1606
Accessing Taxpayer Files	Benedetti, E	RI	401-528-1916
Acting Area Director	Tam, J	CA-OAK	510-637-3068
Acting EDCA EA	Votta, P	MD	410-962-9065
Allowable Living Expenses	Spisak, J	NY-MAN	212-436-1010
Alternative Minimum Tax (AMT)	McDonnell, T	WA	206-220-5704
Amended Returns/Claims/Carryback/Carryforward Claims	Reeve, D	ND FAR	701-239-5400 x 234
Appeals: Nondocketed Inventory, Alternative Dispute Resolutions, Collection Due Process (CDP)	Leith, J	DC	202-874-0766
Audit Reconsiderations	Carey, W	GA-ATC	770-936-4543
Automated Collection System (ACS) Offer In Compromise (OIC)	McDermitt, M	TX-AUS	512-499-5970
Automated Substitute for Return (ASFR)	Wess, D	TN-MSC	901-395-1700
Automated Underreporter (AUR)	Boucher, D	ME	207-622-8577
Bankruptcy Processing Issues	Mettlen, A	PA-PITT	412-395-6423
Cancellation of Debt Income (CODI)	Mings, L	MO-KCC	816-291-9001
Carryback/Carryforward Claim, Forms 2848 Powers of Attorney (POA)	Hawkins, D	AL	205-912-5634
Centralized Lien Filing and Releases	Diehl, J	KY-CSC	859-669-4013
CI Freezes and Tax Assurance Program (TAP)	Wess, D	TN-MSC	901-395-1700
Collection Statute Expiration Dates (CSED)	Sherwood, T	CO	303-603-4601
Combined Annual Wage Reporting (CAWR) / Federal Unemployment Act (FUTA)	Polson, R	UT-OSC	801-620-3000
Communications Liaison Group (CLG)	Campbell, Hickey, James, Martin, Simmons, Washington	VA, IA, HI, SC, NH, MS	
Correspondence Exam	Blinn, F	IN-IND	317-685-7799
Customer Account Data Engine (CADE)	Logan, A	WY	307-633-0881
Designated Federal Official (DFO) - Taxpayer Advocacy Panel (TAP)	Curran, D	CA-LA	213-576-3016
Designated Federal Official (DFO) - Taxpayer Advocacy Panel (TAP)	Browne, R	GA-ATL	404-338-8085
Designated Federal Official (DFO) - Taxpayer Advocacy Panel (TAP)	Adams, M	KS	316-352-7505
Designated Federal Official (DFO) - Taxpayer Advocacy Panel (TAP)	Thompson, T	MT	406-441-1044
Designated Federal Official (DFO) - Taxpayer Advocacy Panel (TAP)	Lauterbach, L	NJ	973-921-4376
Designated Federal Official (DFO) - Taxpayer Advocacy Panel (TAP)	Benedetti, E	RI	401-528-1916
Designated Federal Official (DFO) - Taxpayer Advocacy Panel (TAP)	Martin, B	TN-NVL	615-250-6015
Disaster Response and Recovery	Washington, J	MS	601-292-4810
Earned Income Tax Credit (EITC) Compliance	Taylor, S	IL-CHI	312-566-3801
Earned Income Tax Credit (EITC) Outreach, Education, Financial Literacy	Campbell, D	KY-LOU	502-572-2201
Economic Stimulus/Rebate Recovery	Mings, L	MO-KCC	816-291-9001
Electronic Tax Administration (ETA)	Martin, B	TN-NVL	615-250-6015
Employment Tax Policy	Garvin, W	DE	302-286-1545
E-Services, Transcript Delivery System (TDS)	McQuin, S	WI	414-231-2391

Portfolio Assignment	Portfolio Owner	Location	Phone Number
Examination Strategy	Revel-Addis, B	FL-JAX	904-665-0523
Excise Tax	Diehl, J	KY-CSC	859-669-4013
Exempt Organization (EO) Education and Outreach	Guinn, P	MO-STL	314-612-4371
Federal Payment Levy Program (FPLP) FPLP Communications	Simmons, M	NH	603-433-0753
Federal Tax Liens: Lien Release, Lien Withdrawal, Lien Subordination, Lien Discharge	Lauterbach, L	NJ	973-921-4376
First Time Home Buyers Credit	Lucas, D	TX-HOU	713-209-4781
Front-Line Readiness	Kitson, A	NY-BLY	718-488-3501
Identify Theft	Fuentes, B	NY-BSC	631-654-6687
Identity Theft - Identity Protection Specialized Unit (IPSU)	Seeley, S	MA-ANC	978-474-9560
Indian Tribal Government Issues	Wirth, B	NY-BUF	716-686-4820
Individual Taxpayer Identification Number (ITIN) Outreach	Blount, P	MI	313-628-3664
Individual Taxpayer Identification Number (ITIN) Processing	Caballero, A	TX-AUC	512-460-4652
Injured Spouse	Post, T	WV	304-420-8695
Innocent Spouse Relief: IRC § 6015	Knowles, J	ID	208-387-2827 x 272
Installment Agreements: Processing	Sanders, W	TX-DAL	214-413-6520
Interest Computations: Abatement of Interest	Romano, F	CT	860-756-4550
International Taxpayers	Vargas, C	PR	787-622-8950
IRS Policies Affecting Financially Distressed Taxpayers	Hensley, D	OK	405-297-4139
IRS Training on Taxpayers Rights	Hickey, M	NE	402-221-7240
Levy [Hardship determination linked to release of levy]	Wilde, B	AR	501-396-5820
Low Income Taxpayer Clinics (LITC)	Lewis, C	LA	504-558-3468
Military Issues	Douts, K	AK	907-271-6297
Mixed and Scrambled Taxpayer Identification Numbers	Murphy, M	AZ	602-636-9503
Multilingual Initiative (MLI)	Rolon, J	NM	505-837-5522
Nonfiler Strategy [Substitute for Returns]	Warren, J	MN	651-312-7874
Notice Clarity	Juncewicz, T	NC	336-378-2141
Office of Professional Responsibility	Juarez, V	IL-SPR	217-862-6348
Outreach to English as Second Language (ESL) Taxpayers	Puig, J	FL-FTL	954-423-7676
Penalties (e.g., Failure to Pay, Abatements, Adjustments, and Estimated Tax, Failure to Deposit)	Keating, J	OR	503-326-7816
Preparer Penalties	Greene, S	NY-ALB	518-427-5412
Processing: Payments	Davis, S	OH-CLE	216-522-8241
Returned/Stopped Refunds	Owens, S	SC	803-765-5300
Seizure and Sale: Foreclosures on Equity	Fallacaro, B	MA-BOS	617-316-2692
TAS Confidentiality / IRC § 6103	Cooper-Aquilar, S	UT-SLC	801-799-6962
Tax Exempt Entities: EO Applications & Determinations	Esrig, B	OH-CIN	513-263-3249
Tax Forums - Case Resolution Program	Sawyer, M	CA-FSC	559-442-6418
Tax Forums - Case Resolution Program	Adams, C	CA-LAG	949-389-4790
Taxpayer Assistance Centers (TACs)	Fett, B	VT	802-859-1056
Tip Reporting	Grant, D	NV	702-868-5180

Portfolio Assignment	Portfolio Owner	Location	Phone Number
Trust Fund Recovery Penalty (TFRP)	Campbell, M	VA	804-916-3500
U.S. Territories and Possessions	James, G	HI	808-539-2855
User Fees, All	Lombardo, L	PA-PHIL	215-861-1237
Withholding Compliance	DeTimmerman, P	IA	515-564-6880

Table 1 **Collection Due Process Under
Internal Revenue Code §§ 6320 and 6330**

Case Citation	Lien or Levy	Issue(s)	Pro Se	Decision
Individual Taxpayers (But Not Sole Proprietorships)				
<i>Alejos v. Comm'r</i> , T.C. Memo. 2008-169	Lien	Inability to challenge underlying liability	No	IRS
<i>Appleton v. Comm'r</i> , T.C. Memo. 2008-231	Levy	Court lacks jurisdiction	No	IRS
<i>Atchison v. Comm'r</i> , T.C. Memo. 2009-8	Levy	No abuse of discretion in rejecting offer in compromise (OIC)	No	IRS
<i>Awlchew v. Comm'r</i> , 103 A.F.T.R.2d (RIA) 1258 (1st Cir. 2009), <i>aff'g</i> T.C. Memo. 2007-365	Lien	Inability to challenge underlying liability	Yes	IRS
<i>Baber v. Comm'r</i> , T.C. Memo. 2009-30	Lien	Settlement officer was not impartial	Yes	TP
<i>Bach v. Comm'r</i> , T.C. Memo. 2008-202, <i>aff'd</i> by 103 A.F.T.R.2d (RIA) 1340(4th Cir. 2009)	Levy	TP challenged underlying liability and validity of assessment	Yes	IRS
<i>Ballard v. Comm'r</i> , 310 Fed. Appx. 177 (9th Cir. 2009), <i>aff'g</i> T.C. Memo. 2007-159	Levy	Court lacks jurisdiction	Yes	IRS
<i>Beatty v. Comm'r</i> , 103 A.F.T.R.2d (RIA) 1223 (9th Cir. 2009)	Levy	TP challenged denial of face-to-face hearing and no other issues were raised	Yes	IRS
<i>Bennett v. Comm'r</i> , T.C. Memo. 2008-251	Lien	Rejection of OIC exceeding reasonable collection potential (RCP) sustained as not in the government's best interest	No	IRS
<i>Block v. Comm'r</i> , 301 Fed. Appx. 75 (2d Cir. 2008)	Levy	TPs (H&W) could not challenge how the IRS allocated payments as part of underlying liability. The assessment was not untimely	No	IRS
<i>Bowman v. Comm'r</i> , 285 Fed. Appx. 309 (8th Cir. 2008), <i>aff'g</i> T.C. Memo 2007-114	Levy	Inability to challenge underlying liability	Yes	IRS
<i>Brandt v. Comm'r</i> , T.C. Memo. 2009-16	Lien	Rejection of OIC sustained; TP failed to submit OIC documentation	Yes	IRS
<i>Brecht v. Comm'r</i> , T.C. Memo. 2008-213	Levy	TPs (H&W) failed to raise their interest abatement claim properly	No	IRS
<i>Broemer v. Comm'r</i> , T.C. Memo. 2009-72, <i>appeal docketed</i> , No. 09-72467 (9th Cir. Aug. 4, 2009)	Levy	TP claimed IRS estopped from bringing case	Yes	IRS
<i>Bryant v. Comm'r</i> , T.C. Memo. 2009-78, <i>appeal docketed</i> , No. 09-1957 (6th Cir. July 24, 2009)	Levy	TP challenged the IRS's allocation of a refund offset	Yes	IRS
<i>Cain v. Comm'r</i> , T.C. Memo. 2009-54	Levy	TP challenged validity of assessment and levy notice	No	IRS
<i>Calder-Green v. Comm'r</i> , T.C. Summ. Op. 2008-126	Levy	Rejection of effective tax administration (ETA) OIC sustained and interest abatement claim denied	Yes	IRS
<i>Carothers v. Comm'r</i> , T.C. Memo. 2008-273	Levy	Frivolous arguments; IRC 6673 penalty asserted	Yes	IRS
<i>Cavazos v. Comm'r</i> , T.C. Memo. 2008-257	Levy	TP alleged ignorance of the law and failed to provide financial information	No	IRS
<i>Chandler v. Comm'r</i> , 103 A.F.T.R.2d (RIA) 1949 (10th Cir. 2009)	Levy	TP asserted procedure for assessment was improper	Yes	IRS
<i>Clark v. Comm'r</i> , T.C. Memo. 2008-155, <i>appeal docketed</i> , No. 08-74172 (9th Cir. Sept. 30, 2008)	Both	Inability to challenge underlying tax liability	Yes	IRS
<i>Clayton v. Comm'r</i> , T.C. Memo. 2009-114	Lien	Inability to challenge underlying tax liability not discharged in bankruptcy	Yes	IRS
<i>Cobin v. Comm'r</i> , T.C. Memo. 2009-88	Both	Frivolous arguments; IRC 6673 penalty asserted	Yes	IRS
<i>Coghlan v. Comm'r</i> , T.C. Memo. 2008-241	Lien	No abuse of discretion for failure to provide face-to-face hearing	Yes	IRS
<i>Conn v. Comm'r</i> , T.C. Memo. 2008-186	Both	Remanded to Appeals for consideration of TP's challenge to the underlying liability	No	TP
<i>Connors v. IRS</i> , 314 Fed. Appx. 612 (4th Cir. 2009).	Levy	No abuse of discretion in sustaining collection action	Yes	IRS
<i>Console v. Comm'r</i> , 291 Fed. Appx. 234 (11th Cir. 2008)	Both	TP asserted tax liabilities were discharged in bankruptcy	Yes	IRS

Table 1: Collection Due Process Under IRC §§ 6320 and 6330

Case Citation	Lien or Levy	Issue(s)	Pro Se	Decision
<i>Cornwell v. Comm’r</i> , 2009 U.S. App. Lexis 11212 (9th Cir. 2009), <i>aff’g</i> T.C. Memo. 2007-294	Both	Rejection of OIC sustained because TPs (H&W) failed to present new evidence to reduce reasonable collection potential	Yes	IRS
<i>Crum v. Comm’r</i> , T.C. Memo. 2008-216	Levy	Rejection of OIC sustained; credits not reapplied after the refund statute under IRC 6511 expires	No	IRS
<i>Cuartero v. U.S.</i> , 295 Fed. Appx. 378 (2d Cir. 2008), <i>corrected by</i> 2009 U.S. App. Lexis 1501 (2d Cir. 2009), <i>aff’g</i> 99 A.F.T.R.2d (RIA) 485 (D. Conn. 2007)	Lien	Fivolous arguments; IRC 6673 penalty asserted	Yes	IRS
<i>Cummings v. Comm’r</i> , T.C. Memo. 2008-184	Both	Fivolous arguments; IRC 6673 penalty asserted	Yes	IRS
<i>Dalley v. Comm’r</i> , T.C. Memo. 2008-148	Lien	ETA OIC remanded for consideration of circumstances effecting TPs (H&W) financial condition	Yes	TP
<i>Daleiden v. Comm’r</i> , 103 A.F.T.R.2d (RIA)1330 (11th Cir. 2009)	Levy	Dismissal for lack of prosecution.	Yes	IRS
<i>Daniel v. Comm’r</i> , T.C. Memo. 2009-28	Levy	OIC for doubt as to collectibility remanded; Rejection of OIC for doubt as to liability sustained because TP was unable to challenge underlying liability	No	Split
<i>Davis v. Comm’r</i> , 301 Fed. Appx. 398 (6th Cir. 2008), <i>aff’g</i> T.C. Memo. 2007-201	Levy	Fivolous arguments; IRC 6673 penalty asserted	No	IRS
<i>Davis v. Comm’r</i> , T.C. Memo. 2008-238	Both	Court lacks jurisdiction without notice of determination	Yes	IRS
<i>De Haas v. Comm’r</i> , T.C. Memo. 2009-25, <i>appeal docketed</i> , No. 09-71394 (9th Cir. May 11, 2009).	Levy	Dismissal for lack of prosecution	Yes	IRS
<i>Dellon v. Comm’r</i> , T. C. Summ. Op. 2009-33	Lien	TPs (H&W) asserted IRS should withdraw lien because TPs requested installment agreement	Yes	IRS
<i>Deyo v. U.S.</i> , 296 Fed. Appx. 157 (2d Cir. 2008), <i>aff’g</i> 2006 U.S. Dist. LEXIS 70979	Levy	TPs (H&W) asserted procedural irregularities with assessment of frivolous return penalty; no abuse of discretion	Yes	IRS
<i>Dibble v. I.R.S.</i> , 102 A.F.T.R.2d (RIA) 5176 (W.D. Mich. 2008)	Levy	Court lacks jurisdiction	Yes	IRS
<i>Faris v. Comm’r</i> , 295 Fed. Appx. 875 (9th Cir. 2008), <i>aff’g</i> T.C. Memo 2006-254	Levy	Inability to challenge underlying liability; frivolous arguments; IRC 6673 penalty asserted	Yes	IRS
<i>Fennell v. Comm’r</i> , 2009 U.S. App. LEXIS 5306 (D.C. Cir. 2009)	Levy	Inability to challenge underlying liability; frivolous arguments	Yes	IRS
<i>Fernandez v. Comm’r</i> , T.C. Memo. 2008-210	Lien	Rejection of OIC sustained	Yes	IRS
<i>Fong v. Comm’r</i> , 103 A.F.T.R.2d (RIA) 1222 (9th Cir. 2009), <i>aff’g</i> T.C. Memo 2007-137	Levy	Court lacks jurisdiction	Yes	IRS
<i>Franklin v. Comm’r</i> , 297 Fed. Appx. 307 (5th Cir. 2008)	Levy	Dismissal for failure to prosecute	Yes	IRS
<i>Frederick v. Comm’r</i> , 2009 U.S. App. Lexis 10558 (3rd Cir. 2009)	Levy	No abuse of discretion	Yes	IRS
<i>Freije v. Comm’r</i> , 103 A.F.T.R.2d (RIA) 2077 (7th Cir. 2009), <i>aff’g</i> 131 T.C. 1 (2008)	Lien	TP argued lack of jurisdiction based on prior Tax Court case	Yes	IRS
<i>Gillespie v. Comm’r</i> , 292 Fed. Appx. 517 (7th Cir. 2008), <i>aff’g</i> T.C. Memo. 2007-202	Both	Fivolous arguments; IRC 6673 penalty sustained	No	IRS
<i>Golden v. Comm’r</i> , 548 F.3d 487 (6th Cir. 2008), <i>aff’g</i> T.C. Memo. 2007-299	Levy	TPs (H&W) argued that assessment was time-barred and challenged denial of spouse’s IRC 6015 relief	Yes	IRS
<i>Goodman v. Comm’r</i> , 103 A.F.T.R.2d (RIA) 2006 (8th Cir. 2009)	Levy	No abuse of discretion	Yes	IRS
<i>Goodman v. Comm’r</i> , 309 Fed. Appx. 73 (8th Cir. 2009)	Levy	No abuse of discretion	Yes	IRS
<i>Green v. Comm’r</i> , T.C. Memo. 2009-105	Levy	No refund under 6511(b)(2)(A)	Yes	IRS
<i>Gregg v. Comm’r</i> , T.C. Memo. 2009-19	Both	Rejection of OIC sustained for failure to file tax returns over ten years past due	No	IRS
<i>Hall v. Comm’r</i> , T.C. Summ. Op. 2008-128	Lien	TP argued that filed liens would be withdrawn to facilitate collection but did not provide any basis for TP’s challenge to the underlying liability; the IRS withdrew the lien for tax year 2000	Yes	Split

Table 1: Collection Due Process Under IRC §§ 6320 and 6330

Case Citation	Lien or Levy	Issue(s)	Pro Se	Decision
<i>Hall v. Comm’r</i> , T.C. Summ. Op. 2008-127	Levy	TP not in current filing or payment compliance; no collection alternatives available and no face-to-face hearing provided	Yes	IRS
<i>Haubrich v. Comm’r</i> , T.C. Memo. 2009-45	Levy	Issuing notice of intent to levy on a post-petition liability during bankruptcy did not violate the automatic stay; court remanded to Appeals for a determination as to whether TP’s corporation’s noncompliance would prevent TP’s installment agreement	No	Split
<i>Haynes v. Comm’r</i> , T.C. Summ. Op. 2009-31	Lien	TP argued application of credits; inability to challenge underlying liability	Yes	IRS
<i>Heichel v. Comm’r</i> , T.C. Memo. 2008-291	Levy	Reapplication of credits not permitted under IRC 6511	Yes	IRS
<i>Hendeles v. Comm’r</i> , T.C. Memo. 2008-206	Levy	Court lacks jurisdiction without notice of determination	Yes	IRS
<i>Hickey v. Comm’r</i> , T.C. Memo. 2009-2	Levy	TP questioned payments made and non-receipt of notice mailed to last known address; collection action did not violate due process rights	Yes	IRS
<i>Higgins v. Comm’r</i> , T.C. Memo. 2009-74	Levy	Dismissal for lack of jurisdiction	Yes	IRS
<i>Hillsman v. Comm’r</i> , T.C. Memo. 2008-240	Lien	Lien not filed prematurely nor required to be removed based on acceptance of OIC	Yes	IRS
<i>Hollen v. Comm’r</i> , 310 Fed. Appx. 63 (8th Cir. 2009)	Both	TPs (H&W) did not previously raise IRC 6015; inability to challenge underlying liability	Yes	IRS
<i>Homza v. Comm’r</i> , T.C. Memo. 2008-174, <i>appeal docketed</i> , No. 08-2400 (6th Cir. Oct. 31, 2008)	Both	Frivolous arguments; IRC 6673 penalty asserted	Yes	IRS
<i>Hoyle v. Comm’r</i> , 131 T.C. No. 13 (2008), 2008 WL 5156596 (U.S. Tax Ct. Dec. 3, 2008)	Lien	Court remanded case to Appeals to verify whether deficiency notice preceded assessment of tax	Yes	TP
<i>Jones v. Comm’r</i> , T.C. Memo. 2009-3	Levy	TP asserted that levy was more intrusive than necessary	No	IRS
<i>Joy v. Comm’r</i> , T.C. Memo. 2008-197	Lien	TP argued waiver of statute of limitations signed under duress and expired for collection	Yes	IRS
<i>Kee v. Comm’r</i> , T.C. Summ. Op. 2008-150	Levy	No abuse of discretion	Yes	IRS
<i>Keenan v. Comm’r</i> , 308 Fed. Appx. 91 (9th Cir. 2009)	Levy	Affirmed Tax Court decision finding frivolous arguments and IRC 6673 penalty asserted; court denied additional sanctions	Yes	IRS
<i>Klootwyk v. Comm’r</i> , T.C. Memo. 2008-214, <i>appeal docketed</i> , No. 09-7004 (9th Cir. Jan. 7, 2009)	Levy	Frivolous arguments; IRC 6673 penalty asserted; dismissed for lack of prosecution	Yes	IRS
<i>Kohn v. Comm’r</i> , T.C. Memo. 2009-117, <i>appeal docketed</i> , No. 09-3092 (8th Cir. Sep. 4, 2009)	Lien	TPs (H&W) alleged payments were made but not applied; incarceration as reasonable cause for failure to pay tax	Yes	IRS
<i>Krol v. Comm’r</i> , T.C. Memo. 2008-242	Levy	Inability to challenge underlying liability; TP’s attorney required to pay IRC 6673 penalty	No	IRS
<i>Kun v. Comm’r</i> , T.C. Memo. 2008-192, <i>appeal docketed</i> , No. 08-74702 (9th Cir. Nov. 18, 2008)	Lien	TP argued statute of limitations as a defense to collection; rejection of OIC sustained	Yes	IRS
<i>Kuykendall v. Comm’r</i> , T.C. Memo. 2008-277	Levy	Prior Appeals determination not a managerial or ministerial error for purposes of interest abatement under IRC 6404	Yes	IRS
<i>Lakes v. Comm’r</i> , T.C. Summ. Op. 2008-111	Both	Court lacks jurisdiction; untimely petition	Yes	IRS
<i>Lane v. Comm’r</i> , T.C. Summ. Op. 2009-11	Lien	Court dismissed as moot; taxes and penalties paid	Yes	IRS
<i>Laszloffy v. Comm’r</i> , 297 Fed. Appx. 628 (9th Cir. 2008), <i>aff’g</i> T.C. Memo 2007-31	Levy	Inability to challenge underlying liability	Yes	IRS
<i>Lavi v. Comm’r</i> , 103 A.F.T.R.2d (RIA)1991 (2d Cir. 2009)	Levy	Inability to challenge underlying liability	Yes	IRS
<i>Lehman v. Comm’r</i> , T.C. Summ. Op. 2008-83	Levy	TPs’ (H&W) debts not discharged in Chapter 7 bankruptcy	Yes	IRS
<i>Leshin v. Comm’r</i> , T.C. Memo. 2008-281, <i>appeal docketed</i> , No. 09-70399 (9th Cir. Feb. 10, 2009)	Lien	Rejection of OIC sustained	No	IRS
<i>Livingston v. Comm’r</i> , T.C. Memo. 2008-260	Lien	Court lacks jurisdiction	Yes	IRS
<i>MacDonald v. Comm’r</i> , T.C. Memo. 2009-63	Levy	Court lacks jurisdiction; other actions moot	No	IRS

Table 1: Collection Due Process Under IRC §§ 6320 and 6330

Case Citation	Lien or Levy	Issue(s)	Pro Se	Decision
<i>Maga v. Comm’r</i> , T.C. Memo. 2008-162	Levy	Frivolous arguments; IRC 6673 penalty not asserted	Yes	IRS
<i>Magness v. Comm’r</i> , 103 A.F.T.R.2d (RIA)1221 (9th Cir. 2009)	Levy	Inability to challenge underlying liability; face-to-face hearing not required	Yes	IRS
<i>Marett v. Comm’r</i> , T.C. Memo. 2009-14, <i>appeal docketed</i> , No. 09-1463 (4th Cir. Apr. 22, 2009)	Levy	Frivolous arguments; IRC 6673 penalty asserted	Yes	IRS
<i>Marks v. Comm’r</i> , T.C. Memo. 2008-226, <i>appeal dismissed</i> , (11th Cir. Jan. 21, 2009)	Levy	Rejection of modification to installment agreement sustained	Yes	IRS
<i>Marshall v. U.S.</i> , 300 Fed. Appx. 636 (11th Cir. 2008)	Levy	Rejection of OIC sustained	No	IRS
<i>Martino v. Comm’r</i> , T.C. Memo. 2009-1	Levy	No abuse of discretion for not considering OIC previously submitted in a prior case	Yes	IRS
<i>Martino v. Comm’r</i> , T.C. Memo. 2009-43	Both	Rejection of OIC and installment agreement sustained due to failure to pay estimated tax; IRC 6015 relief denied	Yes	IRS
<i>Mathia v. Comm’r</i> , T.C. Memo. 2009-120	Both	TP argued that assessment of partnership items untimely, but settlement did not convert TEFRA proceeding into individual proceeding and assessment sustained; IRS abused its discretion in not granting a partial abatement of interest	No	Split
<i>Maxfield v. Comm’r</i> , T.C. Summ. Op. 2008-62	Levy	TPs (H&W) challenged underlying tax liability	Yes	IRS
<i>McArdle v. Comm’r</i> , T.C. Memo. 2008-189	Lien	TP asserted collection statute expired and lien should be withdrawn	Yes	IRS
<i>McCall v. Comm’r</i> , T.C. Memo. 2009-75	Levy	Erroneous transcripts showing jeopardy assessments were harmless error because IRS followed proper procedures for assessments; rejection of installment agreement sustained	No	IRS
<i>McClanahan v. Comm’r</i> , T.C. Memo. 2008-161	Lien	Rejection of OIC and partial payment installment agreement sustained	No	IRS
<i>McMaster v. Comm’r</i> , 103 A.F.T.R.2d (RIA) 1451 (9th Cir. 2009)	Levy	No abuse of discretion for failing to move face-to-face hearing	Yes	IRS
<i>Meeh v. Comm’r</i> , T.C. Memo. 2008-282	Levy	TPs (H&W) challenged self-assessed, underlying liability; no collection alternatives proposed	Yes	IRS
<i>Middleton v. Comm’r</i> , T.C. Memo. 2008-150	Levy	TP challenged underlying liability	No	IRS
<i>Moline v. Comm’r</i> , T.C. Memo. 2009-110, <i>appeal docketed</i> , No. 09-9011 (10th Cir. Aug. 3, 2009)	Levy	Frivolous arguments; inability to challenge underlying liability	Yes	IRS
<i>Monsif v. Comm’r</i> , 308 Fed. Appx. 466 (2d Cir. 2009)	Levy	No abuse of discretion	Yes	IRS
<i>Moore v. Comm’r</i> , 296 Fed. Appx. 821 (11th Cir. 2008)	Levy	TP brought proceeding primarily for delay; IRC 6673 penalty asserted	No	IRS
<i>Nash v. Comm’r</i> , T.C. Memo. 2008-250	Levy	TP argued expiration of collection statute; no financial statements submitted to determine economic hardship	Yes	IRS
<i>Navarre v. Comm’r</i> , T.C. Summ. Op. 2009-62	Lien	No abuse of discretion	Yes	IRS
<i>Nelson v. Comm’r</i> , T.C. Memo. 2009-108	Lien	Inability to challenge underlying liability; no collection alternatives due to failure to file past due returns	Yes	IRS
<i>Okula v. Comm’r</i> , T.C. Summ. Op. 2009-13	Levy	TP asserted that bankruptcy discharged tax debt	Yes	IRS
<i>Olender v. Comm’r</i> , T.C. Memo. 2008-205	Levy	Inability to challenge underlying tax liability	Yes	IRS
<i>Onyeulo v. Comm’r</i> , T.C. Summ. Op. 2008-87	Lien	Inability to challenge underlying tax liability	Yes	IRS
<i>Pallack v. Comm’r</i> , 296 Fed. Appx. 600 (9th Cir. 2008)	Levy	Inability to challenge underlying tax liability	No	IRS
<i>Parker v. Comm’r</i> , T.C. Memo. 2008-178	Levy	Inability to challenge underlying tax liability	Yes	IRS
<i>Perkins v. Comm’r</i> , T.C. Memo. 2008-261	Levy	TP’s 1999 overpayment could not be applied to the tax liability pursuant to IRC 6511	Yes	IRS
<i>Peterson v. Comm’r</i> , T.C. Memo. 2009-46	Levy	Rejection of OIC sustained; no evidence of special circumstances presented for ETA offer	Yes	IRS
<i>Poindexter v. Comm’r</i> , 103 A.F.T.R.2d (RIA) 1727 (10th Cir. 2009)	Levy	Affirmed Tax Court decision (defaulted OIC)	No	IRS

Table 1: Collection Due Process Under IRC §§ 6320 and 6330

Case Citation	Lien or Levy	Issue(s)	Pro Se	Decision
<i>Redmond v. Comm'r</i> , T.C. Summ. Op. 2009-10	Lien	Dismissed as moot underlying liability paid	Yes	IRS
<i>Reichle v. Comm'r</i> , 303 Fed. Appx. 987 (2d Cir. 2008)	Lien	Inability to challenge underlying tax liability	Yes	IRS
<i>Rutherford v. Comm'r</i> , T.C. Memo. 2008-227	Both	Rejection of OIC sustained due to failure to timely submit financial information	No	IRS
<i>Ryan v. Comm'r</i> , T.C. Memo. 2008-188	Levy	Frivolous arguments; IRC 6673 penalty asserted	Yes	IRS
<i>Sanford v. Comm'r</i> , 283 Fed. Appx. 780 (11th Cir. 2008)	Levy	TP brought proceeding primarily for delay; IRC 6673 penalty asserted	Yes	IRS
<i>Schlosser v. Comm'r</i> , 287 Fed. Appx. 169 (3d Cir. 2008), <i>aff'g</i> T.C. Memo. 2007-298 and T.C. Memo. 2007-297	Both	Frivolous arguments; IRC 6673 penalty sustained	Yes	IRS
<i>Schneller v. Comm'r</i> , T.C. Memo. 2008-196	Levy	Frivolous arguments; IRC 6673 penalty asserted	Yes	IRS
<i>Schoppe v. Comm'r</i> , T.C. Summ. Op. 2009-51	Levy	Rejection of OIC sustained because TP argued too much cost and effort to file past due returns	Yes	IRS
<i>Shafmaster v. Comm'r</i> , T.C. Memo. 2008-190	Lien	Court lacks of jurisdiction	No	IRS
<i>Shanley v. Comm'r</i> , T.C. Memo. 2009-17	Levy	No abuse of discretion in granting only a 14-day extension to submit financial information	No	IRS
<i>Sher v. Comm'r</i> , T.C. Memo. 2009-86, <i>appeal docketed</i> , 09-3247AG (2d Cir. July 29, 2009)	Lien	Rejection of OIC and interest abatement claim sustained	Yes	IRS
<i>Smith v. Comm'r</i> , T.C. Memo. 2008-229	Levy	TP challenged underlying liability but did not provide substantiation	Yes	IRS
<i>Smith v. U.S.</i> , 102 A.F.T.R.2d (RIA) 7122 (5th Cir. 2008)	Both	Court lacks of jurisdiction; IRC 6673 penalty asserted	Yes	IRS
<i>Spain v. Comm'r</i> , T.C. Memo. 2009-82	Lien	Suit to delay collection; IRC 6673 penalty asserted	Yes	IRS
<i>Stroube v. Comm'r</i> , 130 T.C. 257 (2008)	Lien	Inability to challenge underlying tax liability and any fraud committed during deficiency proceeding	No	IRS
<i>Sullivan v. Comm'r</i> , T.C. Memo. 2009-4	Both	Rejection of OIC sustained	No	IRS
<i>Sumner v. Comm'r</i> , T.C. Summ. Op. 2009-35	Lien	TP's 1995 overpayment could not be applied to the tax liability pursuant to IRC 6511	Yes	IRS
<i>Swisher v. Comm'r</i> , 103 A.F.T.R.2d (RIA) 1291 (6th Cir. 2008)	Levy	Dismiss for lack of prosecution	Yes	IRS
<i>Tashjian v. Comm'r</i> , 103 A.F.T.R.2d (RIA) 1450 (9th Cir. 2009)	Levy	Inability to challenge underlying tax liability	No	IRS
<i>Taylor v. Comm'r</i> , T.C. Memo. 2008-151	Lien	TP asserted frivolous arguments; IRC 6673 penalty not asserted	Yes	IRS
<i>Taylor v. Comm'r</i> , T.C. Memo. 2009-27	Both	Rejection of OIC sustained for noncompliance with estimated tax payments	No	IRS
<i>Tennison Dong v. Comm'r</i> , 2009 U.S. App. Lexis 11299 (9th Cir. 2009)	Lien	Dismissal for lack of prosecution sustained	Yes	IRS
<i>Tinnerman v. Comm'r</i> , 2009 U.S. App. LEXIS 3026 (D.C. Cir. 2009)	Levy	Court lacks jurisdiction	Yes	IRS
<i>Totten v. U.S.</i> , 298 Fed. Appx. 579 (9th Cir. 2008)	Levy	Inability to challenge underlying tax liability; TP failed to submit OIC; rejection of installment plan sustained	No	IRS
<i>Trout v. Comm'r</i> , 131 T.C. No. 16 (2008), 2008 WL 5233280 (U.S. Tax Ct. Dec. 16, 2008)	Levy	Termination of OIC for failure to file tax return reviewed and sustained	No	IRS
<i>Tufft v. Comm'r</i> , T.C. Memo. 2009-59	Lien	Inability to challenge underlying tax liability	No	IRS
<i>Tuka v. Comm'r</i> , 103 A.F.T.R.2d (RIA) 2028 (3rd Cir. 2009)	Levy	Dismiss for failure to prosecute sustained	Yes	IRS
<i>Ulloa v. U.S.</i> , 102 A.F.T.R.2d (RIA) 6118 (N.D.N.Y. 2008)	Levy	Frivolous arguments; frivolous return penalty sustained	Yes	IRS
<i>Urtekar v. Comm'r</i> , 302 Fed. Appx. 64 (3rd Cir. 2008)	Levy	The Tax Court abused its discretion in denying TP's motion to vacate	Yes	TP
<i>Vence v. Comm'r</i> , 297 Fed. Appx. 827 (11th Cir. 2008)	Levy	Frivolous arguments; IRC 6673 penalty sustained	Yes	IRS
<i>Vivenzio v. Comm'r</i> , 283 Fed. Appx. 40 (3rd Cir. 2008)		Court lacks jurisdiction	Yes	IRS
<i>Vuckovich v. Comm'r</i> , T.C. Memo. 2009-7	Lien	Suit to delay collection; IRC 6673 penalty asserted	Yes	IRS
<i>Wagenknecht v. Comm'r</i> , T.C. Memo. 2008-179, <i>appeal docketed</i> , No. 08-2456 (6th Cir. Nov. 12, 2008)	Levy	Inability to challenge underlying tax liability	Yes	IRS

Table 1: Collection Due Process Under IRC §§ 6320 and 6330

Case Citation	Lien or Levy	Issue(s)	Pro Se	Decision
<i>Wagenknecht v. U.S.</i> , 533 F.3d 412 (6th Cir. 2008)	Levy	District court lacks jurisdiction over income tax determination; reversed and remanded case regarding IRC 6702 penalty as the court did not address alleged payment	Yes	Split
<i>Weber v. Comm’r</i> , T.C. Summ. Op. 2008-118	Levy	Inability to challenge underlying tax liability	Yes	IRS
<i>Weidenhamer v. Comm’r</i> , 103 A.F.T.R.2d (RIA) 1295 (6th Cir. 2008)	Levy	TP argued that court conducted trial de novo and no face-to-face hearing provided	Yes	IRS
<i>Whitman v. Comm’r</i> , T.C. Summ. Op. 2008-66	Levy	Court lacks jurisdiction	Yes	IRS
<i>Williams v. Comm’r</i> , T.C. Memo. 2008-173	Lien	Suit to delay collection; IRC 6673 penalty not asserted	Yes	IRS
<i>Williams v. Comm’r</i> , T.C. Summ. Op. 2008-70	Lien	TP challenged underlying liability by claiming retirement income was disability pay	Yes	IRS
<i>Williams v. Comm’r</i> , 299 Fed. Appx. 92 (2d Cir. 2008)	Lien	No abuse of discretion	Yes	IRS
<i>Wister v. Comm’r</i> , 311 Fed. Appx. 56 (9th Cir. 2009)	Levy	Court lacks jurisdiction	Yes	IRS
<i>Wister v. Comm’r</i> , 296 Fed. Appx. 547 (9th Cir. 2008)	Levy	Tax Court decision holding it lacked jurisdiction over IRC 6702 penalty vacated and remanded	Yes	TP
<i>Wolcott v. Comm’r</i> , T.C. Memo. 2008-153	Levy	Frivolous arguments to delay collection; IRC 6673 penalty asserted	Yes	IRS
<i>Wos v. U.S.</i> , 288 Fed. Appx. 297 (7th Cir. 2008)	Levy	Dismissal for lack of jurisdiction affirmed	Yes	IRS
<i>Wright v. Comm’r</i> , T.C. Memo. 2008-259	Levy	Rejection of OIC sustained as offer amount less than RCP	No	IRS
<i>Yesse v. Comm’r</i> , T.C. Memo. 2008-157	Levy	Inability to challenge underlying tax liability; rejection of OIC doubt as to liability sustained	No	IRS
<i>Zigmont v. Comm’r</i> , T.C. Memo. 2009-48, <i>appeal dismissed</i> , (4th Cir. Aug. 7, 2009)	Both	Court lacks jurisdiction to modify backup withholding and to enjoin assessment or collection	Yes	IRS
Business Taxpayers				
<i>Dalton v. Comm’r</i> , T.C. Memo. 2008-165	Levy	Rejection of OIC remanded because IRS failed to analyze alleged nominee interest in property under state law	No	TP
<i>Davis & Associates LLC v. Comm’r</i> , T.C. Memo. 2008-292	Levy	Court lacks jurisdiction to allocate payments when underlying liability will not be affected by allocation; Trust Fund Recovery Penalty (TFRP) not at issue	No	IRS
<i>Harry v. Comm’r</i> , T.C. Memo. 2008-295	Both	Tax shelter case; TP failed to raise any issues that could be considered by the court	Yes	IRS
<i>James G. Hood</i> , D.D.S., M.S., P.S. v. U.S., 2009 U.S. App. Lexis 10709 (9th Cir. 2009)	Levy	Collection alternatives not available because TP was not current on its employment taxes	No	IRS
<i>Mason v. Comm’r</i> , 132 T.C. No. 14 (2009)	Lien	TFRP and lien filing sustained	Yes	IRS
<i>Medical Practice Solutions, LLC v. Comm’r</i> , 132 T.C. No. 7 (2009)	Both	TP argued “check-the-box” reg. § 301.7701-3(b) were invalid	Yes	IRS
<i>Santini Stone, LLC v. Comm’r</i> , T.C. Memo. 2009-64	Both	Inability to challenge underlying tax liability; TP failed to make bankruptcy plan payments; Abuse of discretion for failure to allocate payments according to plan	No	Split
<i>SFG LP v. Comm’r</i> , 2008 U.S. Dist. LEXIS 67324 (D.N.M. 2008)	Levy	TP failed to attend CDP hearing; levies served during court review pursuant to IRC 6330(e)(2)	No	IRS
<i>Select Steel Inc. v. Comm’r</i> , T.C. Summ. Op. 2008-79	Lien	Upholding the lien filing was an abuse of discretion; failure to partially abate interest due to ministerial errors was an abuse of discretion	No	Split
<i>Signature Impressions, Inc. v. Comm’r</i> , T.C. Summ. Op. 2008-106	Levy	No abuse of discretion as installment agreement was not requested until court review	No	IRS
<i>Thompson v. U.S.</i> , 102 A.F.T.R.2d (RIA) 5318 (W.D. Okla. 2008)	Lien	TFRP Liability not previously challenged at hearing/rejection of installment agreement sustained	No	IRS
<i>Wilson v. Comm’r</i> , 131 T.C. No. 5 (2008), 2008 WL 4159711 (U.S. Tax Ct. Sept. 10, 2008)	Levy	Court lacks jurisdiction	Yes	IRS

Table 2 **Summons Enforcement Under
Internal Revenue Code §§ 7602, 7604, and 7609**

Case Citation	Issue(s)	Pro Se	Decision
Individual Taxpayers (But Not Sole Proprietorships)			
<i>Adamowicz v. U.S.</i> , 531 F.3d 151(2nd Cir. 2008), <i>aff'g</i> 100 A.F.T.R.2d (RIA) 6275 (E.D.N.Y. 2007) and 98 A.F.T.R.2d (RIA) 6640 (E.D.N.Y. 2006)	Third-party summonses; <i>Powell</i> requirements satisfied	No	IRS
<i>Anthony, U.S. v.</i> , 2009 U.S. Dist. LEXIS 20369 (E.D. Tex. 2009)	Court adopts magistrate's recommendation and enforces summonses	Yes	IRS
<i>Ashooh, U.S. v.</i> , 2008 U.S. Dist. LEXIS 106635 (D.N.H. 2008), <i>adopted by</i> 2009 U.S. Dist. LEXIS 1117 (D.N.H. 2009)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Barry, U.S. v.</i> , 2009 U.S. Dist. LEXIS 19427 (M.D. Fla. 2009)	<i>Powell</i> requirements satisfied; Third-party summons upheld; criminal referral made after summonses issued; IRC Section 7602 authorizes 3rd party contact without formal summonses	No	IRS
<i>Bates v. U.S.</i> , 2009 U.S. App. LEXIS 9045 (9th Cir. 2009), <i>aff'g</i> 2007 U.S. Dist. LEXIS 81049 (E.D. Cal. 2007)	Taxpayers lack standing to challenge third-party summonses; third-party summonses upheld	Yes	IRS
<i>Batton, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 5538 (5th Cir. 2008), <i>aff'g</i> D.C. No. 4:07-MC-27 (S.D. Tex. 2007) and <i>vacating temporary stay order</i> 267 Fed. Appx. 363 (5th Cir. 2008) <i>cert denied</i> 77 U.S.L.W. 3203 (2008)	Contempt Order upheld; Court denies taxpayer motion for stay of detention; Court rejects blanket 5th Amendment argument	No	IRS
<i>Beatty v. U.S.</i> , 102 A.F.T.R.2d (RIA) 5518 (C.D. Cal. 2008)	Third Party Summons under Section 7609; Notice, Residence and Mootness Issues; Motion to Dismiss granted	Yes	IRS
<i>Bennett, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 7032 (M.D. Fla. 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Boehlke, U.S. v.</i> , 98 A.F.T.R.2d (RIA) 5244 (N.D. Cal. 2008)	Court adopts magistrate's recommendation and enforces summonses	Yes	IRS
<i>Bosset, U.S. v.</i> , 101 A.F.T.R.2d (RIA) 2633 (M.D. Fla. 2008)	Court adopts magistrate's recommendation and enforces summonses; Magistrate had rejected taxpayer's 5th Amendment argument	Yes	IRS
<i>Boucher, U.S. v.</i> , 2008 U.S. Dist. LEXIS 82592 (D. Me. 2008), <i>aff'd by, motion granted by</i> 2008 U.S. Dist. LEXIS 95813 (D. Me. 2008)	<i>Powell</i> requirements satisfied; "Plea in Abatement" frivolous filing	Yes	IRS
<i>Boudreau v. U.S.</i> , 2008 U.S. Dist. LEXIS 108232 (E.D. Wash. 2008)	Taxpayer did not timely file Petition to quash summonses and failed to properly serve United States – Court dismissed petition for lack of subject matter jurisdiction	Yes	IRS
<i>Branscomb, U.S. v.</i> , 2008 U.S. Dist. LEXIS 71712 (E.D. Tex. 2008)	Court adopts magistrate's recommendation and enforces summonses	Yes	IRS
<i>Bright et al., U.S. v.</i> , 102 A.F.T.R.2d (RIA) 6207 (D. Haw. 2008), <i>adopted by, motion granted by</i> 102 A.F.T.R.2d (RIA) 6183 (D. Haw. 2008), <i>stay denied by</i> 102 A.F.T.R.2d (RIA) 6199 (D. Haw. 2008)	Failure to respond to summonses; magistrate imposed sanctions on taxpayer; motion to Stay Contempt Order for failing to respond to summonses, pending Appeal denied	No	IRS
<i>Bright et al., U.S. v.</i> , 2008 U.S. Dist. LEXIS 107852 (D. Haw. 2008), <i>adopted by</i> 103 A.F.T.R.2d (RIA) 1126 (D. Haw. 2009)	Noncompliance with prior contempt order; magistrate imposes additional sanctions	No	IRS
<i>Calvanese, U.S. v.</i> , 2008 U.S. Dist. LEXIS 76247 (S.D. Fla.2008)	Court adopts magistrate's recommendation and enforces summonses	No	IRS
<i>Clark, U.S. v.</i> , 574 F. Supp. 2d 262 (D. Conn. 2008)	<i>Powell</i> requirements satisfied; Court strikes down 4th and 5th Amendment (as to documents) arguments; Court grants TP's motion to appear before Constitutional Article II Court and for proper constitutional ruling	Yes	IRS
<i>Cox v. U.S. et al.</i> , 102 A.F.T.R.2d (RIA) 5695 (D. Idaho 2008)	<i>Powell</i> requirements satisfied; Court strikes down privacy and due process arguments	Yes	IRS
<i>Craner, U.S. v.</i> , 101 A.F.T.R.2d (RIA) 2584 (D. Utah. 2008), <i>sanctions allowed by</i> 101 A.F.T.R.2d (RIA) 7192 (D. Utah 2008)	Contempt Order upheld	Yes	IRS
<i>Cuevas, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 1308 (N.D. Cal. 2009)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Davidson, U.S. v.</i> , 2009 U.S. Dist. LEXIS 43667 (D. Utah 2009)	<i>Powell</i> requirements satisfied; frivolous argument re "nontaxpayer"	Yes	IRS

Table 2: Summons Enforcement Under IRC §§ 7602, 7604, and 7609

Case Citation	Issue(s)	Pro Se	Decision
<i>Dehaas v. U.S., et al.</i> , 2008 U.S. Dist. LEXIS 56503 (D. Idaho 2008)	Court adopts magistrate's recommendation and enforces summons	No	IRS
<i>Denham, U.S. v.</i> , 2008 U.S. Dist. LEXIS 107718 (W.D. Mo. 2008), adopted by 103 A.T.R.2d (RIA) 597 (W.D. Mo. 2009)	<i>Powell</i> requirements satisfied; Blanket refusal to comply with summons improper (need specific objections); frivolous argument re name listed in all capital letters	Yes	IRS
<i>Dibiasi, U.S. v.</i> , 2008 U.S. Dist. LEXIS 93128 (W.D.N.Y. 2008)	<i>Powell</i> requirements satisfied; Identities of Attorney's clients not considered confidential communications	No	IRS
<i>Dornstadter (Summer), U.S. v.</i> , 103 A.F.T.R.2d (RIA) 426 (S.D. Ala. 2009)	<i>Powell</i> requirements satisfied; Court strikes down 5th Amendment general defense argument	Yes	IRS
<i>Dornstadter (Shaun), U.S. v.</i> , 103 A.F.T.R.2d (RIA) 427 (S.D. Ala. 2009)	<i>Powell</i> requirements satisfied; Court strikes down 5th Amendment general defense argument	Yes	IRS
<i>Eib, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 857 (E.D. Cal. 2009)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Elmes, U.S. v.</i> , 532 F.3d 1138 (11th Cir. 2008), <i>aff'g</i> 99 A.F.T.R.2d (RIA) 1653 (S.D. Fla. 2007)	Under Fed. R. Civ. P. 81, the district court is plainly authorized to be flexible in application of civil rules in summons-enforcement proceedings; Court rejects personal jurisdiction/duo process arguments	No	IRS
<i>Feliciano, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 6418 (D. Haw. 2008), adopted by 102 A.F.T.R.2d (RIA) 6457 (D. Haw. 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Finch, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 6166 (E.D. Cal. 2008), adopted by 103 A.F.T.R.2d 906 (E.D. Cal. 2008)	<i>Powell</i> requirements satisfied – vacated <i>U.S. v. Goode</i> (IRS previously incorrectly identified taxpayer)	Yes	IRS
<i>Fisher v. U.S.</i> , 2009 U.S. Dist. LEXIS 54201 (W.D. Wash. 2009)	District court lacked subject matter jurisdiction over petition to quash third-party tax summons, where third party neither resided nor was found within jurisdiction of district court; Court dismissed petition to quash summons as to third parties within judicial district on the merits; court denies taxpayer's motion to transfer venue	Yes	IRS
<i>Fitch (Larry), U.S. v.</i> , 2008 U.S. Dist. LEXIS 70044 (S.D. Cal. 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Fitch (Natalie), U.S. v.</i> , 2008 U.S. Dist. LEXIS 76238 (S.D. Cal. 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Fitzpatrick, U.S. v.</i> , 2009 U.S. Dist. LEXIS 18369 (D. Ariz. 2009)	Contempt Order upheld; Issue of calculation of attorney fees	No	IRS
<i>Gertz v. IRS</i> , 102 A.F.T.R.2d (RIA) 5022 (N.D. Ind. 2008)	Court rejects blanket assertion of attorney-client privilege; third-party summons upheld; motion to quash denied.	No	IRS
<i>Gonzales, U.S. v.</i> , 531 F.3d 1198 (10th Cir. 2008), <i>aff'g</i> D.C. No. MC-07-17-BB (D.N.M. 2007)	Court of Appeals considered Contempt Order from failure to respond to summons to be interlocutory, because no sanctions were imposed. Absent imposition of a sanction, the court of appeals lacked jurisdiction; Court rejected taxpayer's blanket 5th Amendment argument	No	IRS
<i>Good (Eleanor), U.S. v.</i> , 102 A.F.T.R.2d (RIA) 6381 (E.D. Cal. 2008), adopted by 102 A.F.T.R.2d (RIA) 6637 (E.D. Cal. 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Good (Julie), U.S. v.</i> , 103 A.F.T.R.2d (RIA) 417 (S.D. Ala. 2009), related proceeding against spouse (Shane) 103 A.F.T.R.2d (RIA) 601 (S.D. Ala. 2009)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Goode, U.S. v.</i> , 2008 U.S. Dist. LEXIS 82640 (E.D. Cal. 2008), vacated by Magistrate's recommendation at <i>U.S. v. Finch</i> , 2008 U.S. Dist. LEXIS 71870 (E.D. Cal. 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Graf, U.S. v.</i> , 101 A.F.T.R.2d (RIA) 2648 (E.D. Cal. 2008), adopted by <i>U.S. v. Graf</i> , 102 A.F.T.R.2d (RIA) 5668 (E.D. Cal. 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Griffin, U.S. v.</i> , 2008 U.S. Dist. LEXIS 52330 (W.D. Mich. 2008)	<i>Powell</i> requirements satisfied; Taxpayer made frivolous arguments	Yes	IRS
<i>Griggs, U.S. v.</i> , 2008 U.S. Dist. LEXIS 105374 (D. Ariz. 2008), later proceeding at 2008 U.S. Dist. LEXIS 108149 (D. Ariz. 2008); cases consolidated (taxpayer had filed suit against US, IRS and Revenue Officer), 103 A.F.T.R.2d (RIA) 922 (D. Ariz. 2009)	Court dismissed taxpayer's motion to quash as IRS withdrew third-party summons; Court appointed magistrate to make a recommendation on the taxpayer's <i>Fifth Amendment</i> claim	Yes	IRS
<i>Gulden v. U.S.</i> , 102 A.F.T.R.2d (RIA) 5329 (11th Cir. 2008), <i>aff'g</i> 100 A.F.T.R.2d 6451 (M.D. Fla. 2007)	7602(a) Summons authority; Third Party Summons	Yes	IRS

Table 2: Summons Enforcement Under IRC §§ 7602, 7604, and 7609

Case Citation	Issue(s)	Pro Se	Decision
<i>Gullion, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 419 (D. Colo. 2009)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Harralson, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 7307 (E.D. Cal. 2008), adopted by 103 A.F.T.R.2d (RIA) 414 (E.D. Cal. 2009)	<i>Powell</i> requirements satisfied	No	IRS
<i>Herdoiza, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 6423 (M.D. Fla. 2008), accepted by, objection overruled by, motion denied by 2008 U.S. Dist. LEXIS 59164 (M.D. Fla. 2008)	Court adopts magistrate's recommendation and enforces summons; Court rejects taxpayer's lack of personal jurisdiction argument	Yes	IRS
<i>Herdoiza, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 6452 (M.D. Fla. 2008)	Court adopts magistrate's recommendation and enforces summons	Yes	IRS
<i>Hibben v. U.S.</i> , 103 A.F.T.R.2d (RIA) 1403 (E.D. Mo. 2009)	Court dismisses taxpayers' petition to quash summons; Court rejects taxpayers' 4th Amendment argument	Yes	IRS
<i>Holman (Craig) v. IRS, et al.</i> , 2009 U.S. Dist. LEXIS 45826 (D. Conn. 2009)	Court dismisses taxpayer's petition to quash summons. Court lacks subject matter jurisdiction because IRS has not yet attempted to enforce summons	Yes	IRS
<i>Holman (Michelle) v. IRS, et al.</i> , 2009-2 U.S. Tax Cas. (CCH) P50,457 (D. Conn. 2009)	Court dismisses taxpayer's petition to quash summons. Court lacks subject matter jurisdiction because IRS has not yet attempted to enforce summons	Yes	IRS
<i>Hoover, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 5409 (D. Haw. 2008), magistrate's recommendation at 2008 U.S. Dist. LEXIS 77895 (D. Haw. 2008), adopted by 2008 U.S. Dist. LEXIS 56502 (D. Haw. 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Hopkins v. IRS, et al.</i> , 103 A.F.T.R.2d (RIA) 1570 (10th Cir. 2009), aff'g 101 A.F.T.R.2d (RIA) 1906 (D.N.M. 2008)	Third-party summons upheld; Taxpayers filed Notice of Appeal prematurely; Court rejects abuse of discretion, lack of subject matter jurisdiction and criminal referral arguments	Yes	IRS
<i>Jewell v. U.S.</i> , 102 A.F.T.R.2d (RIA) 5259 (E.D. Ark. 2008)	Court dismissed taxpayer's motion to quash summons and for TRO; Taxpayer did not have standing since IRS had not attempted to enforce summons	No	IRS
<i>Johnson, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 535 (S.D. Cal. 2009)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Jones, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 2176 (E. Tex. 2009)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Jukes, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 7199 (S.D. Cal. 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Justin v. U.S., et al.</i> , 607 F. Supp. 2d 73 (D.D.C. 2009)	Administrative Procedure Act (APA) did not create a cause of action for taxpayer to challenge issuance of administrative summonses; Court dismissed taxpayer's complaint	Yes	IRS
<i>Kaskey, U.S. v.</i> , 2008 U.S. Dist. LEXIS 77704 (M.D. Fla. 2008)	Court adopts magistrate's recommendation and enforces summons	Yes	IRS
<i>Khan v. U.S.</i> , 548 F.3d 549 (7th Cir. 2008), reversing and remanding 537 F. Supp. 2d 944 (N.D. Ill. 2008)	7602(d)(1) did not apply to third parties. Court can quash summons only if there was a DOJ referral made with regard to the subject of the investigation - Court of Appeals reversed the district court's holding; <i>Chevron</i> deference	No	IRS
<i>Khan v. U.S.</i> , 103 A.F.T.R.2d (RIA) 1957 (E.D. Mich. 2009)	7602(d)(1) did not apply to third parties. Court can quash summons only if there was a DOJ referral made with regard to the subject of the investigation - Court of Appeals reversed the district court's holding; <i>Chevron</i> deference	No	IRS
<i>King, U.S. v.</i> , 2009 U.S. Dist. LEXIS 31834 (E.D. Ky. 2009), adopted by 2009 U.S. Dist. LEXIS 16405 (E.D. Ky. 2009)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Leveto, U.S. v.</i> , 540 F.3d 200 (3rd Cir. 2008), aff'g 343 F. Supp. 2d 434 (W.D. Pa. 2004), petition for cert. denied 77 U.S.L.W. 3678 (2009)	Defendant has a heavy burden of proving bad faith in the procurement of a summons	Yes	IRS
<i>Liddell, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 2216 (9th Cir. 2009), aff'g 101 A.F.T.R.2d (RIA) 346 (D. Haw. 2007)	<i>Powell</i> requirements satisfied; Court rejects abuse of discretion argument regarding contempt order	Yes	IRS
<i>Lonigro, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 794 (M.D. Fla. 2009), accepted by, adopted by, petition granted by 103 A.F.T.R.2d (RIA) 796 (M.D. Fla. 2009)	Court rejects taxpayer's failure of service/due process argument; Court holds summons to be unambiguous	Yes	IRS
<i>Lopez, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 6777 (E.D. Cal. 2008), adopted by, petition granted by 103 A.F.T.R.2d (RIA) 1293 (E.D. Cal. 2009)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Loppnow v. U.S.</i> , 103 A.F.T.R.2d (RIA) 2337 (E.D. Mo. 2009)	Court grants IRS and revenue agent's motion to dismiss; taxpayers have no standing to file action against such parties to contest third-party summons	Yes	IRS

Table 2: Summons Enforcement Under IRC §§ 7602, 7604, and 7609

Case Citation	Issue(s)	Pro Se	Decision
<i>Luong, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 6499 (E.D. Cal. 2008)	Powell requirements satisfied	Yes	IRS
<i>Macias, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 7306 (E.D. Cal. 2008), <i>adopted by, petition granted by</i> 104 A.F.T.R.2d (RIA) 345 (E.D. Cal. 2009)	Powell requirements satisfied	Yes	IRS
<i>Maczka, U.S. v.</i> , 2008 U.S. Dist. LEXIS 99973 (W.D. Mich. 2008), <i>adopted by, petition granted by</i> 2008 U.S. Dist. LEXIS 86454 (W.D. Mich. 2008)	Powell requirements satisfied	Yes	IRS
<i>Maehr v. U.S.</i> , 102 A.F.T.R.2d (RIA) 6370 (D.N.M. 2008)	Powell requirements satisfied; Court rejects taxpayer's 4th Amendment argument	Yes	IRS
<i>Maehr v. U.S.</i> , 102 A.F.T.R.2d (RIA) 6144 (E.D. Va. 2008), <i>re-argument denied by</i> 102 A.F.T.R.2d (RIA) 6145 (E.D. Va. 2008)	Powell requirements satisfied; Court rejects taxpayer's frivolous argument (income tax unconstitutional)	Yes	IRS
<i>Maehr v. U.S.</i> , 2008 U.S. Dist. LEXIS 56485 (W.D.N.C. 2008), <i>reconsideration denied by</i> 2008 U.S. Dist. LEXIS 80030 (W.D.N.C. 2008)	Powell requirements satisfied; third-party summons upheld; Court rejects taxpayer's frivolous arguments (IRS not government agency; Summons did not contain judge's signatures; IRS engaged in fraudulent conduct)	Yes	IRS
<i>Maisoneuve v. U.S.</i> , 103 A.F.T.R.2d (RIA) 1309 (D. Colo. 2009)	Third-party summons upheld; Court dismisses taxpayer's petition to quash third-party summons	Yes	IRS
<i>Manuia, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 1567 (D. Haw. 2009), <i>adopted by, petition granted by</i> 103 A.F.T.R.2d (RIA) 1913 (D. Haw. 2009)	Powell requirements satisfied	Yes	IRS
<i>Marzett, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 1466 (E.D. Tex. 2008), <i>adopted by, motion denied by</i> 103 A.F.T.R.2d 1464 (E.D. Tex. 2008)	Powell requirements satisfied; Court denies taxpayer petition to quash summons, petition for writ of mandamus and demand for bill of particulars	Yes	IRS
<i>Maxwell v. IRS</i> , 103 A.F.T.R.2d (RIA) 1571 (M.D. Tenn. 2009), <i>motion to vacate denied, sanctions allowed by, dismissed by</i> 103 A.F.T.R.2d (RIA) 2317 (M.D. Tenn. 2009)	IRS and Revenue Agent improper party defendants; Taxpayer made frivolous argument (Citizen of a state, not U.S.); court dismissed taxpayer's petition to quash third-party summons	Yes	IRS
<i>Maxwell v. IRS</i> , 103 A.F.T.R.2d (RIA) 2323 (M.D. Tenn. 2009), <i>motion to vacate denied, sanctions allowed by, dismissed by</i> 103 A.F.T.R.2d (RIA) 2317 (M.D. Tenn. 2009)	Powell requirements satisfied; Taxpayer made frivolous argument (Language of Summons; Requirement that petitioner was liable for payment of taxes); IRS and Revenue Agent improper party defendants; court dismissed taxpayer's petition to quash third-party summons	Yes	IRS
<i>McCammon v. U.S.</i> , 569 F. Supp. 2d 78 (D.D.C. 2008)	District court lacked subject matter jurisdiction over petition to quash third-party tax summons, where third party neither resided nor was found within jurisdiction of district court; Court dismissed petition to quash summons	No	IRS
<i>McCammon v. U.S.</i> , 584 F. Supp. 2d 193 (D.D.C. 2008)	District court lacked subject matter jurisdiction over petition to quash third-party tax summons, where third party neither resided nor was found within jurisdiction of district court; Court dismissed petition to quash summons	No	IRS
<i>McCammon v. U.S.</i> , 568 F. Supp. 2d 73 (D.D.C. 2008), <i>stay denied</i> 588 F. Supp. 2d 43 (D.D.C. 2008), <i>appeal dismissed</i> 2009 U.S. App. LEXIS 1635 (D.C. Cir. 2009)	District court lacked subject matter jurisdiction over petition to quash third-party tax summons, where third party neither resided nor was found within jurisdiction of district court; Court dismissed petition to quash summons	No	IRS
<i>McCanna v. IRS, et al.</i> , 2008 U.S. Dist. LEXIS 106779 (D.N.M. 2008)	Court held that third-party summons issued in aid of the collection of assessed taxes, does not entitle taxpayer to notice - Court lacks subject matter jurisdiction and dismissed petition to quash summons; Court also denied IRS request to enforce summons - it did not establish that financial institutions were located in the District of New Mexico	Yes	None
<i>Miles (Kathryn) v. U.S.</i> , 2008 U.S. Dist. LEXIS 108590 (E.D. Va. 2008), <i>adopted by</i> 2009 U.S. Dist. LEXIS 31005 (E.D. Va. 2009)	7602 applies to individual taxpayer; third-party summons upheld; Petition to quash summons denied	Yes	IRS
<i>Miles (John) v. U.S.</i> , 2009 U.S. Dist. LEXIS 31021 (E.D. Va. 2009)	7602 applies to individual taxpayer; third-party summons upheld; Petition to quash summons denied	Yes	IRS
<i>Morrow v. U.S.</i> , 102 A.F.T.R.2d (RIA) 5632 (E.D. Wash. 2008)	Third Party summons upheld	Yes	IRS
<i>Morse, U.S. v.</i> , 532 F.3d. 1130 (11th Cir. 2008), <i>aff'g</i> 2007 U.S. Dist. LEXIS 84124 (M.D. Fla. 2007)	Powell requirements satisfied; Court rejects taxpayer's frivolous argument (IRS lacks authority); Court granted IRS' motion for sanctions	Yes	IRS
<i>Mottahedeh v. U.S.</i> , 2009 U.S. Dist. LEXIS 43802 (S.D. Fla. 2009)	Powell requirements satisfied; Third party summons upheld; Court rejects taxpayers' 1st Amendment argument	Yes	IRS

Table 2: Summons Enforcement Under IRC §§ 7602, 7604, and 7609

Case Citation	Issue(s)	Pro Se	Decision
<i>Navarro, U.S. v.</i> , 304 Fed. Appx. 908 (2nd Cir. 2008), <i>aff'g</i> unpublished District Court order	<i>Powell</i> requirements satisfied; Numerous frivolous arguments, including 5th Amendment argument	Yes	IRS
<i>Norfolk, U.S. v.</i> , 2009 U.S. Dist. LEXIS 52822 (D. Md. 2009)	<i>Powell</i> requirements satisfied; Third-party summons upheld	No	IRS
<i>Oherin, U.S. v.</i> , 2009 U.S. Dist. LEXIS 34688 (E.D. Mo. 2009)	Court enforces summons; Court denies taxpayer's motion for continuance	Yes	IRS
<i>Padua, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 1231 (N.D. Cal. 2009)	Court adopts magistrate's recommendation and enforces summons	Yes	IRS
<i>Pilchesky v. U.S., et al.</i> , 102 A.F.T.R.2d (RIA) 5001 (M.D. Pa. 2008), <i>motion granted by, motion denied by</i> 102 A.F.T.R.2d (RIA) 6520 (M.D. Pa. 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Plauche, U.S. v.</i> , 2008 U.S. Dist. LEXIS 82461 (M.D. Fla. 2008), <i>adopted by, petition granted by</i> 2008 U.S. Dist. LEXIS 59537 (M.D. Fla. 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Pragovich v. U.S.</i> , 102 A.F.T.R.2d (RIA) 5188 (C.D. Ill. 2008)	<i>Powell</i> requirements satisfied; Third-party summons upheld; IRS alleged that petitioner acted as promoter of tax shelter; Court rejected taxpayer's 1st Amendment argument (Commercial speech afforded lesser protection). Proceedings related to summons of various customer-taxpayers as part of investigation of promoter	Yes	IRS
<i>Pragovich v. U.S.</i> , 102 A.F.T.R.2d (RIA) 5418 (M.D. Pa. 2008)	<i>Powell</i> requirements satisfied; Third-party summons upheld; IRS alleged that petitioner acted as promoter of tax shelter; Court rejected taxpayer's 1st Amendment argument (Commercial speech afforded lesser protection). Proceedings related to summons of various customer-taxpayers as part of investigation of promoter	Yes	IRS
<i>Pragovich v. U.S.</i> , 102 A.F.T.R.2d (RIA) 5764 (S.D. Ill. 2008)	<i>Powell</i> requirements satisfied; Third-party summons upheld; IRS alleged that petitioner acted as promoter of tax shelter; Court rejected taxpayer's 1st Amendment argument (Commercial speech afforded lesser protection). Proceedings related to summons of various customer-taxpayers as part of investigation of promoter	Yes	IRS
<i>Pragovich v. U.S.</i> , 2008 U.S. Dist. LEXIS 102209 (N.D. Ind. 2008), <i>adopted by</i> 2009 U.S. Dist. LEXIS 6959 (N.D. Ind. 2009)	<i>Powell</i> requirements satisfied; Third-party summons upheld; IRS alleged that petitioner acted as promoter of tax shelter; Court rejected taxpayer's 1st Amendment argument (Commercial speech afforded lesser protection). Proceedings related to summons of various customer-taxpayers as part of investigation of promoter	Yes	IRS
<i>Pragovich v. U.S.</i> , 102 A.F.T.R.2d (RIA) 5260 (D. Haw. 2008), <i>adopted by, petition denied by, objection overruled by</i> 102 A.F.T.R.2d (RIA) 5263 (D. Haw. 2008)	<i>Powell</i> requirements satisfied; Third-party summons upheld; IRS alleged that petitioner acted as promoter of tax shelter; Court rejected taxpayer's 1st Amendment argument (Commercial speech afforded lesser protection). Proceedings related to summons of various customer-taxpayers as part of investigation of promoter	Yes	IRS
<i>Pragovich v. U.S.</i> , 2008 U.S. Dist. LEXIS 80604 (M.D. Fla. 2008)	<i>Powell</i> requirements satisfied; Third-party summons upheld; IRS alleged that petitioner acted as promoter of tax shelter; Court rejected taxpayer's 1st Amendment argument	Yes	IRS
<i>Pragovich v. U.S.</i> , 2008 U.S. Dist. LEXIS 66567 (W.D. Wash. 2008)	Court adopts recommendation of magistrate to enforce summons and deny petition to quash	Yes	IRS
<i>Pragovich v. U.S.</i> , 102 A.F.T.R.2d (RIA) 6148 (D. Colo. 2008)	Case dismissed for lack of jurisdiction; IRS had not attempted to enforce summons; Petitioner also did not timely serve third-party recordkeepers	Yes	IRS
<i>Pragovich v. U.S.</i> , 102 A.F.T.R.2d (RIA) 7098 (D. Ariz. 2008)	<i>Powell</i> requirements satisfied; Third-party summons upheld; IRS alleged that petitioner acted as promoter of tax shelter; Court rejected taxpayer's 1st Amendment argument – court invokes doctrine of collateral estoppel against petitioner to bar litigation of issue	Yes	IRS
<i>Pragovich v. U.S.</i> , 2009 U.S. Dist. LEXIS 1483 (D. Idaho 2009)	Court adopts recommendation of magistrate to enforce summons and deny petition to quash	Yes	IRS
<i>Puertas, U.S. v.</i> , 2008 U.S. Dist. LEXIS 50484 (E.D. Mich. 2008)	Court adopts magistrate's recommendation and enforces summons	No	IRS

Table 2: Summons Enforcement Under IRC §§ 7602, 7604, and 7609

Case Citation	Issue(s)	Pro Se	Decision
<i>Rader v. U.S.</i> , 102 A.F.T.R.2d (RIA) 7011 (D. Colo. 2008)	<i>Powell</i> requirements satisfied; Court rejected taxpayers' numerous frivolous arguments	Yes	IRS
<i>Richey, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 1228 (D. Idaho 2009)	Attorney-Client Privilege; Work-Product	No	TP
<i>Rutherford, U.S. v.</i> , 555 F.3d 190 (6th Cir. 2008), <i>rev'g U.S. v. Rutherford</i> , 99 A.F.T.R.2d (RIA) 6987 (E.D. Mich. 2007)	5th Amendment/Negligent violation of IRS Manual/Referral to Criminal Division	No	IRS
<i>Santos, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 6431 (E.D. Cal. 2008), <i>adopted by</i> 102 A.F.T.R.2d (RIA) 6987 (E.D. Cal. 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Scambos, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 7151 (W.D. Va. 2008), <i>aff'd by</i> 103 A.F.T.R.2d (RIA) 1375 (4th Cir. Va. 2009)	<i>Powell</i> requirements satisfied; 5th Amendment (Blanket assertion of defense); frivolous arguments (unlawful direct tax under Art. I, tax laws do not apply to U.S. citizens).	Yes	IRS
<i>Schaal, U.S. v.</i> , 2008 U.S. Dist. LEXIS 106238 (E.D. Wisc. 2008)	Contempt Order upheld; 5th Amendment.	Yes	IRS
<i>Schlabach, U.S. v.</i> , 101 A.F.T.R.2d (RIA) 2642 (E.D. Wash. 2008), <i>adopting recommendation of Magistrate in</i> 2008 U.S. Dist. LEXIS 83410 (E.D. Wash. 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Sherwood, U.S. v.</i> , 2009 U.S. Dist. LEXIS 26637 (E.D. Cal. 2009)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Sill, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 1014 (E.D. Cal. 2009), <i>adopted by</i> 103 A.F.T.R.2d (RIA) 1447 (E.D. Cal. 2009)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Snowden, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 5693 (E.D. Cal. 2008), <i>adopting recommendation of Magistrate in</i> 101 A.F.T.R.2d (RIA) 2386 (E.D. Cal. 2008)	<i>Powell</i> requirements satisfied; Contempt Order upheld	Yes	IRS
<i>Stambaugh v. U.S.</i> , 103 A.F.T.R.2d (RIA) 333 (S.D. Cal. 2009)	Third-party summons; Petitioner named incorrect party; Court denies motion to quash and grants motion to dismiss	Yes	IRS
<i>Steele, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 6405 (E.D. Cal. 2008), <i>adopted by</i> 102 A.F.T.R.2d (RIA) 7124 (E.D. Cal. 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Tackett, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 7230 (E.D. Cal. 2008), <i>adopted by, petition granted by</i> 103 A.F.T.R.2d (RIA) 413 (E.D. Cal. 2009)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Tarantino v. IRS</i> , 103 A.F.T.R.2d (RIA) 1616 (9th Cir. 2009), <i>aff'g</i> 100 A.F.T.R.2d (RIA) 6216 (N.D. Cal. 2007)	<i>Powell</i> requirements satisfied; Third-party summons upheld	Yes	IRS
<i>Taylor v. U.S.</i> , 292 Fed. Appx. 383 (5th Cir. 2008), <i>aff'g</i> D.C. No. 1:07-CV-680 (W.D. Tex. 2007)	Waiver of sovereign immunity; Court of Appeals affirms District Court holding	Yes	IRS
<i>Thompson, U.S. v.</i> , 2009 U.S. Dist. LEXIS 41634 (D. Utah 2009)	<i>Powell</i> requirements satisfied	No	IRS
<i>Thompson v. U.S.</i> , 102 A.F.T.R.2d (RIA) 6130 (S.D. Tex. 2008)	<i>Powell</i> requirements satisfied; Third-party summons upheld	No	IRS
<i>Thornberry, U.S. v.</i> , 2008 U.S. Dist. LEXIS 108773 (M.D. Fla. 2008)	<i>Powell</i> requirements satisfied; frivolous taxpayer arguments	Yes	IRS
<i>Tift v. IRS</i> , 101 A.F.T.R.2d (RIA) 2645 (W.D. Wash. 2008)	Mootness (IRS dismissed summons); Injunction	Yes	IRS
<i>Torres, U.S. v.</i> , 2008 U.S. Dist. LEXIS 71803 (E.D. Cal. 2008), <i>adopted by</i> 2008 U.S. Dist. LEXIS 77399 (E.D. Cal. 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Trenk, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 1071 (D.N.J. 2009), <i>hearing on reconsideration by</i> 103 A.F.T.R.2d (RIA) 2106 (D.N.J. 2009)	Privilege (In Camera Review); Documents not in possession of taxpayer; 5th Amendment	No	IRS (except documents not in possession of taxpayer)
<i>Tuka v. U.S.</i> , 102 A.F.T.R.2d (RIA) 6369 (W.D. Pa. 2008), <i>motion granted by, petition dismissed by, motion denied by</i> 103 A.F.T.R.2d (RIA) 1722 (W.D. Pa. 2009)	<i>Powell</i> requirements satisfied; third-party summons upheld	Yes	IRS
<i>Tuka v. U.S.</i> , 103 A.F.T.R.2d (RIA) 370 (E.D. Va. 2009)	<i>Powell</i> requirements satisfied; third-party summons upheld	Yes	IRS
<i>Tuka v. U.S.</i> , 102 A.F.T.R.2d (RIA) 6426 (N.D. Tex. 2008)	<i>Powell</i> requirements satisfied; third-party summons upheld	Yes	IRS
<i>Tuka v. U.S.</i> , 103 A.F.T.R.2d (RIA) 1641 (D. Md. 2009)	<i>Powell</i> requirements satisfied; third-party summons upheld	Yes	IRS

Table 2: Summons Enforcement Under IRC §§ 7602, 7604, and 7609

Case Citation	Issue(s)	Pro Se	Decision
<i>Waller v. U.S.</i> , 302 Fed.Appx. 656 (9th Cir. 2008), <i>aff'g</i> D.C. No. CV-06-00617-KJD/GWF (D. Nev. 2006)	<i>Powell</i> requirements satisfied; No standing to contest third-party summons of non-recordkeepers	Yes	IRS
<i>Wesson, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 1729 (10th Cir. 2009), <i>aff'g</i> 102 A.F.T.R.2d (RIA) 6446 (D. Colo. 2008)	<i>Powell</i> requirements satisfied; Frivolous taxpayer protester arguments rejected	Yes	IRS
<i>Williams, U.S. v.</i> , 2008 U.S. Dist. LEXIS 59535 (M.D. Fla. 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Wolfe, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 6428 (E.D. Cal. 2008), <i>adopted by, dismissed by, in part</i> 103 A.F.T.R.2d (RIA) 991 (E.D. Cal. 2008)	<i>Powell</i> requirements satisfied; Court rejects taxpayers' frivolous arguments	Yes	IRS
<i>Wyckoff, U.S. v.</i> , 2008 U.S. Dist. LEXIS 106425 (D.N.H. 2008), <i>approved by</i> 2008 U.S. Dist. LEXIS 105578 (D.N.H. 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Zdun, et al., v. Henderson</i> , 103 A.F.T.R.2d (RIA) 438 (9th Cir. 2009), <i>aff'g</i> D.C. No. CV-06-06072-TMC (D. Or. 2006), <i>petition for cert. filed Apr. 14, 2009</i> (No. 08-1534)	<i>Powell</i> requirements satisfied; Revenue Agent improper party defendant; corporate petitioner cannot appear pro se; Bivens relief unavailable against IRS auditors acting in official capacity – taxpayer must file suit against the United States	Yes	IRS
Business Taxpayers			
<i>Alliance Asset Management International, Inc., U.S. v.</i> , 2008 U.S. Dist. LEXIS 106518 (M.D. Fla. 2008)	Court adopts magistrate's recommendation and enforces summons	Yes	IRS
<i>Asero, U.S. v.</i> , 2009 U.S. Dist. LEXIS 18629 (E.D.N.Y. 2009)	Civil Contempt Sanctions upheld	No	IRS
<i>Bank of O'Fallon v. U.S. et al.</i> , 102 A.F.T.R.2d (RIA) 5213 (S.D. Ill. 2008)	Federal Interpleader Statute does not provide Court with jurisdiction; Third-Party bank cannot challenge an administrative summons but can only move to quash same	Yes	IRS
<i>Bodensee Fund, LLC v. U.S.</i> , 102 A.F.T.R.2d (RIA) 6399 (D.N.J. 2008)	<i>Powell</i> requirements satisfied; Summons upheld even where IRS obtains documents from other sources; tax shelter issue	No	IRS
<i>Cathcart, U.S. v.</i> , 291 Fed.Appx. 360 (2nd Cir. 2008), <i>vacated and remanded</i> 2006 U.S. Dist. LEXIS 26727 (S.D.N.Y. 2006)	Appellee U.S. voluntarily dismissed without prejudice, its petition to enforce summonses, while awarding the taxpayer costs, but no attorney's fees – Court of Appeals remanded case to District Court to consider whether to award taxpayer attorney's fees	Yes	TP
<i>Clearwater Consulting Concepts, LLLP v. U.S.</i> , 102 A.F.T.R.2d (RIA) 5307 (D.V.I. 2008)	Summons of Foreign Partnership documents upheld; IRS may request documents already received from petitioners to independently verify the completeness and accuracy of the documents produced by petitioners; Third-party notice	No	IRS
<i>Collett, U.S. v.</i> , 2008 U.S. Dist. LEXIS 79137 (N.D. Ga. 2008), <i>approved by, adopted by</i> 2008 U.S. Dist. LEXIS 59688 (N.D. Ga. 2008)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Connemara Trading, LLC v. U.S.</i> , 2008 U.S. Dist. LEXIS 108731 (N.D. Fla. 2008)	<i>Powell</i> requirements satisfied; Court strikes down due process, separation of powers, freedom of speech, right to petition and abuse of process arguments	No	IRS
<i>EduCap Inc. v. IRS</i> , 103 A.F.T.R.2d (RIA) 955 (D.D.C. 2009)	Third party contacts – Compliance with 7602(c) not related to FOIA request; Petitioner sought contacts exempt from disclosure under FOIA	No	IRS
<i>Good Karma Trading, LLC v. U.S., et al.</i> , 102 A.F.T.R.2d (RIA) 6593 (D. Colo. 2008)	<i>Powell</i> requirements satisfied; Summons not overly broad	No	IRS
<i>Guardian Trust Co., U.S. v.</i> , 103 A.F.T.R.2d (RIA) 1514 (S.D. Fla. 2009)	Untimely objection to motion for summary enforcement; motion to quash summons denied as moot	Yes	IRS
<i>Guardian Trust Co., U.S. v.</i> , 103 A.F.T.R.2d (RIA) 593 (S.D. Fla. 2009)	Untimely objection to motion for summary enforcement; motion to quash summons denied as moot	Yes	IRS
<i>Howa Trading, LLC, et al. v. U.S., et al.</i> , 101 A.F.T.R.2d (RIA) 2504 (W.D.N.C. 2008), <i>objection overruled by, adopted by, petition denied by, motion granted by, stay denied by</i> 102 A.F.T.R.2d (RIA) 6967 (W.D.N.C. 2008)	<i>Powell</i> requirements satisfied; Court denies taxpayers' petition to quash summons; Court rejects abuse of process argument; IRS sought documents in connection with "DAD" tax shelters	No	IRS

Table 2: Summons Enforcement Under IRC §§ 7602, 7604, and 7609

Case Citation	Issue(s)	Pro Se	Decision
<i>Ishii, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 718 (D. Haw. 2008), <i>adopted by</i> 103 A.F.T.R.2d (RIA) 719 (D. Haw. 2008)	Powell requirements satisfied	Yes	IRS
<i>Living Word Christian Center, U.S. v.</i> , 2008 U.S. Dist. LEXIS 106639 (D. Minn. 2008), <i>adopted by, objection overruled by, petition denied by, dismissed by</i> 2009 U.S. Dist. LEXIS 6902 (D. Minn. 2009)	Magistrate concluded that the IRS failed to meet the test for the judicial enforcement of the summons because an “appropriate high-level Treasury official” had not made the necessary “reasonable belief” determination required by Congress before a church tax inquiry and examination of a church’s records could occur (special requirements with tax-exempt entities); <i>Skidmore</i> deference	No	TP
<i>Russian Recovery Fund, Ltd. v. U.S.</i> , 103 A.F.T.R.2d (RIA) 681 (D. Mass. 2009)	Powell requirements satisfied; FPAA did not determine partnership items of income with such finality that a summons whose return date fell on or after the issuance of an FPAA was illegitimate or irrelevant	No	IRS
<i>Smith Barney, U.S. v.</i> , 101 A.F.T.R.2d (RIA) 2669 (W.D. Pa. 2008)	Powell requirements satisfied, but Smith Barney established that it did not have original documents – Court held IRS abused judicial process and would not enforce summons	No	TP
<i>Starn O’Toole Marcus & Fisher, et al., v. U.S.</i> , 102 A.F.T.R.2d (RIA) 5143 (D. Haw. 2008), <i>reconsideration denied by</i> 103 A.F.T.R.2d (RIA) 1240 (D. Haw. 2009)	Attorney-Client Privilege and Work Product – In Camera Review; some documents protected by privileges; others were not – waiver by disclosure to third-party	No	Split
<i>Superior Trading, LLC v. U.S., et al.</i> , 102 A.F.T.R.2d (RIA) 7276 (M.D. Pa. 2008)	Powell requirements satisfied; Summons of “DAD” Tax Shelter investor in investigation of petitioner-promoter; Court rejects 5th Amendment and Due Process arguments	No	IRS
<i>Textron, Inc., U.S. v.</i> , 577 F.3d 21 (1st Cir. 2009), <i>rev’g</i> 507 F. Supp. 2d 138 (D.R.I. 2007), <i>vacated and rehearing granted by</i> 560 F.3d 513 (1st Cir. 2009).	First Circuit initially upheld the District Court’s finding that the taxpayer’s accrual workpapers were protected by the work-product doctrine and remanded the case with respect to the waiver issue. Shortly thereafter, however, the court vacated this decision en banc and remanded	No	None
<i>Thompson v. U.S.</i> , 103 A.F.T.R.2d (RIA) 592 (E.D. Ark 2009)	Jurisdiction – IRS did not commence enforcement proceedings; Court dismissed motion to quash	No	IRS
<i>Valero Energy Corp. v. U.S.</i> , 102 A.F.T.R.2d (RIA) 5916 (N.D. Ill. 2008), <i>motion granted by, in part, motion denied by, in part</i> 102 A.F.T.R.2d 5929 (N.D. Ill. 2008) <i>aff’d by</i> 2009-1 U.S.T.C. (CCH) ¶50,445 (7th Cir. 2009)	Tax Practitioner Privilege – Tax Shelter exception	No	IRS
<i>Waage, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 6406 (S.D. Cal. 2008)	Powell requirements satisfied; Attorney Client Privilege (Identity of Clients)	No	IRS
<i>Zugerese Trading, L.L.C., et al. v. IRS</i> , 579 F. Supp. 2d 781 (E.D. La. 2008), <i>aff’d by</i> 2009-1 U.S.T.C. (CCH) ¶50,453 (5th Cir. 2009)	Powell requirements satisfied; Court rejects Attorney Client Privilege, Constitution and Abuse of Process arguments	No	IRS

Table 3 Trade or Business Expenses Under Internal Revenue Code § 162 and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
Individual Taxpayer (But Not Sole Proprietorships)			
<i>Alami v. Comm’r</i> , T.C. Memo. 2009-42	Deductions denied for travel expenses because TP not away from home; deductions denied for union dues, computer, cell phone, internet, and other expenses not substantiated; deductions allowed for tools under <i>Cohan</i> rule	Yes	Split
<i>Atizol v. Comm’r</i> , T.C. Summ. Op. 2009-46	Deductions denied for expenses that were properly deductible in previous years; deductions denied for expenses not substantiated	Yes	IRS
<i>Blackmon v. Comm’r</i> , T.C. Summ. Op. 2009-84	Deduction denied for personal commuting expenses; deductions denied for mileage and work clothes expenses not substantiated	Yes	IRS
<i>Burley v. Comm’r</i> , T.C. Summ. Op. 2009-65	Deductions denied for travel and living expenses because TP not away from home; deduction denied for computer equipment and office supplies because not ordinary and necessary expenses; deduction allowed for safety shoes, tools and books which were ordinary and necessary expenses	Yes	Split
<i>Cottrell v. Comm’r</i> , T.C. Summ. Op. 2008-101	Deductions denied for expenses not substantiated or personal; deduction allowed for union dues and uniform cleaning under <i>Cohan</i> rule; deduction allowed for tax preparation fees	Yes	Split
<i>DeVito v. Comm’r</i> , T.C. Summ. Op. 2009-5	Deductions denied for travel expenses not substantiated; Deductions allowed for uniforms, association, and journal expenses	Yes	Split
<i>Durand v. Comm’r</i> , T.C. Summ. Op. 2009-72	Deductions denied for vehicle, cell phone, and internet expenses not substantiated	Yes	IRS
<i>Elsayed v. Comm’r</i> , T.C. Summ. Op. 2009-81	Deduction allowed for meal expenses while TP was away from home; deductions denied because cell phone use, hometown meals, and supplies expenses were not properly substantiated under 274(d)	No	Split
<i>Farina v. Comm’r</i> , T.C. Summ. Op. 2009-23	Deductions denied for meal and travel expenses not substantiated	Yes	IRS
<i>Garcia v. Comm’r</i> , T.C. Summ. Op. 2008-134	Deductions allowed for substantiated mileage expenses; deductions denied for other mileage expenses because TP was entitled to seek reimbursement from employer; deductions denied for travel, parking, and toll expenses not substantiated	Yes	Split
<i>Green v. Comm’r</i> , T.C. Summ. Op. 2008-80	Deduction denied for personal commuting expenses	Yes	IRS
<i>Kent v. Comm’r</i> , T.C. Summ. Op. 2009-40	Deduction denied for unreimbursed employee education expenses which were not ordinary and necessary for TP’s trade or business	Yes	IRS
<i>Koepke v. Comm’r</i> , T.C. Summ. Op. 2008-151	Deductions denied for travel and meal expenses because TP not away from home; deductions allowed for internet service and work-related items estimated under <i>Cohan</i> rule	Yes	Split
<i>Lamb v. Comm’r</i> , T.C. Summ. Op. 2008-153	Deductions denied for travel, meal, and lodging expenses because TP not away from home; deductions denied for expenses not substantiated	Yes	IRS
<i>Niyitegyeka v. Comm’r</i> , T.C. Summ. Op. 2008-129	Deductions denied for mileage, travel, and meal expenses not substantiated	Yes	IRS
<i>Osorio v. Comm’r</i> , T.C. Summ. Op. 2009-57	Deductions denied for expenses not substantiated; deductions allowed for certain substantiated items under <i>Cohan</i> rule but standard deduction was more beneficial to TP than itemized deductions	Yes	Split
<i>Powers v. Comm’r</i> , T.C. Summ. Op. 2009-43	Deductions denied for unreimbursed employee expenses not substantiated	Yes	IRS
<i>Ray v. Comm’r</i> , T.C. Summ. Op. 2009-71	Deduction allowed for education expenses incurred for improving skills and not for qualification	Yes	TP
<i>Riley v. Comm’r</i> , T.C. Summ. Op. 2008-142	Deductions denied for rental expenses not substantiated	Yes	IRS

Table 3: Trade or Business Expenses Under IRC § 162 and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
<i>Ruiz v. Comm'r</i> , T.C. Summ. Op. 2009-1	Deductions denied for expenses not substantiated; deductions allowed for certain substantiated expenses that were ordinary and necessary	Yes	Split
<i>Skore v. Comm'r</i> , T.C. Summ. Op. 2009-22	Trust beneficiaries not permitted to claim deductions not taken by trust; deductions denied for gambling expenses not substantiated	No	IRS
<i>Stockton v. Comm'r</i> , T.C. Summ. Op. 2009-74	Deductions denied for unreimbursed employee business expenses	Yes	IRS
<i>Tucker v. Comm'r</i> , T.C. Summ. Op. 2008-78	Deductions denied for travel, housing, and meal expenses because TP not away from home	Yes	IRS
<i>Villanueva v. Comm'r</i> , T.C. Summ. Op. 2009-66	Deductions denied for expenses not substantiated	Yes	IRS
<i>Wilbert v. Comm'r</i> , 553 F.3d 544 (7th Cir. 2009), aff'g T.C. Memo. 2007-152	Deductions denied for travel expenses because TP not away from home	Yes	IRS
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships - Schedule C, E, F)			
<i>Ackerman v. Comm'r</i> , T.C. Memo. 2009-80	Deductions denied for business expenses because TP failed to establish carrying on a trade or business; deductions denied for claimed protection of business reputation because TP failed to establish entitlement	No	IRS
<i>Alemasov v. Comm'r</i> , 2009 WL 689296 (9th Cir. 2009), aff'g T.C. Memo. 2007-130	Deductions denied for expenses not substantiated	No	IRS
<i>Allen v. Comm'r</i> , T.C. Memo. 2009-102	Deductions denied for travel expenses because TP not away from home; deductions denied for expenses not substantiated	Yes	IRS
<i>Aref v. Comm'r</i> , T.C. Memo. 2009-118	Deductions denied for expenses not substantiated but allowed for substantiated expenses	Yes	Split
<i>Arnold v. Comm'r</i> , T.C. Memo. 2008-228	Deductions denied for material and supply expenses not substantiated	No	IRS
<i>Babaturk v. Comm'r</i> , T.C. Summ. Op. 2008-105	Deductions denied for expenses not substantiated	Yes	IRS
<i>Barrett v. Comm'r</i> , T.C. Summ. Op. 2008-88	Deductions denied for expenses not substantiated	Yes	IRS
<i>Barrow v. Comm'r</i> , T.C. Memo. 2008-264	Deduction allowed for business use of airplane because IRS lost TP's substantiation records; deductions denied for other expenses	No	Split
<i>Basalyk v. Comm'r</i> , T.C. Memo. 2009-100	Deductions denied for Schedule E and expenses not substantiated	No	IRS
<i>Bascos v. Comm'r</i> , T.C. Memo. 2008-294	Deduction denied for payroll taxes improperly taken in an earlier tax year	Yes	IRS
<i>Beasley v. Comm'r</i> , T.C. Summ. Op. 2008-159	Deductions denied for day care food expenses not substantiated; Deduction allowed for employee labor expense; Deduction denied for motor vehicle expenses not substantiated	Yes	Split
<i>Black v. Comm'r</i> , T.C. Summ. Op. 2008-75	Deductions denied for day care food expenses not substantiated; Deduction allowed for employee labor expense; Deduction denied for motor vehicle expenses not substantiated	Yes	Split
<i>Broady v. Comm'r</i> , T.C. Summ. Op. 2008-63	Deductions denied for expenses not substantiated and that could not be estimated under <i>Cohan</i> rule	Yes	IRS
<i>Campbell v. Comm'r</i> , T.C. Summ. Op. 2008-154	Deduction denied for unsubstantiated contract labor expenses; deduction allowed for rent; Deductions denied for legal fees unrelated to business while deductions allowed for legal expenses relating to business; Deductions denied for unsubstantiated automobile, meals, entertainment, travel, and business gift expenses.	Yes	Split
<i>Cartier v. Comm'r</i> , T.C. Memo. 2009-10	Deductions denied for expenses not substantiated	Yes	IRS
<i>Chaney v. Comm'r</i> , T.C. Memo. 2009-55	Deductions allowed for substantiated expenses; deductions denied for personal expenses; deductions denied for rent and related expenses which lacked economic substance	No	Split
<i>Choe v. Comm'r</i> , T.C. Summ. Op. 2008-90	Deductions allowed for substantiated computer, professional and legal expenses; Deduction denied for automobile expenses not substantiated	Yes	Split
<i>Cook v. Comm'r</i> , T.C. Memo. 2008-182, appeal docketed, No. 09-1501 (4th Cir. Apr. 28, 2009)	Deductions denied for telephone expenses which were neither ordinary and necessary nor substantiated; deduction denied for personal legal expenses	Yes	IRS

Table 3: Trade or Business Expenses Under IRC § 162 and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
<i>Culberson v. Comm’r</i> , T.C. Summ. Op. 2009-8	Deductions denied for expenses not substantiated and TP was not away from home; deductions denied for fishing activity expenses because no profit objective and therefore not a trade or business	Yes	IRS
<i>Davis v. Comm’r</i> , T.C. Summ. Op. 2009-25	Deductions denied for expenses not substantiated	No	IRS
<i>Doherty v. Comm’r</i> , T.C. Memo. 2009-99, appeal docketed, No. 09-2407 (8th Cir. June 10, 2009)	Deductions denied for depreciation, legal, and professional expenses because TP failed to establish carrying on a trade or business	Yes	IRS
<i>Doyle v. Comm’r</i> , T.C. Summ. Op. 2008-107	Deductions denied for leasing and trucking expenses because TP failed to establish carrying on a trade or business	Yes	IRS
<i>Fadeley v. Comm’r</i> , T.C. Memo. 2008-235	Deductions denied for farm expenses because TP failed to establish carrying on a trade or business; deductions denied for expenses not substantiated	Yes	IRS
<i>Fay v. Comm’r</i> , T.C. Summ. Op. 2008-152	Deductions allowed for substantiated legal and professional expenses; deductions allowed for supplies under the <i>Cohan</i> rule; deductions denied for other business expenses not substantiated	No	Split
<i>Franco v. Comm’r</i> , T.C. Summ. Op. 2008-136	Deductions allowed for substantiated business expenses; deductions denied for expenses not substantiated	Yes	Split
<i>Frazier v. Comm’r</i> , T.C. Summ. Op. 2009-9	Deductions denied for expenses not substantiated	Yes	IRS
<i>Freese v. Comm’r</i> , T.C. Summ. Op. 2008-161	Deductions denied for gambling expenses because TPs failed to establish carrying on a trade or business	Yes	Split
<i>Fuentes v. Comm’r</i> , T.C. Summ. Op. 2009-39	Deductions denied for expenses not substantiated	Yes	IRS
<i>Garrin v. Comm’r</i> , T.C. Summ. Op. 2009-50	Deductions denied for expenses not substantiated	Yes	IRS
<i>Garrison v. Comm’r</i> , T.C. Memo. 2009-32	Deductions denied for contract labor expenses not substantiated	Yes	IRS
<i>Gonzalez v. Comm’r</i> , T.C. Summ. Op. 2008-132	Deductions denied for expenses not substantiated	Yes	IRS
<i>Good v. Comm’r</i> , T.C. Memo. 2008-245	Deductions denied for expenses not substantiated	Yes	IRS
<i>Griggs v. Comm’r</i> , T.C. Memo. 2008-234	Deductions denied for vehicle, depreciation, legal or professional, rent, office, and supplies expenses not substantiated; Deductions allowed for cost of goods sold because profit motive existed; deductions allowed for substantiated food and entertainment expenses	Yes	Split
<i>Grover v. Comm’r</i> , T.C. Summ. Op. 2006-64	Deductions allowed for bank overdraft charges and travel expenses to the extent they were substantiated; Deduction denied for research on a book because taxpayer had not completed or published the book	Yes	Split
<i>Haber v. Comm’r</i> , T.C. Summ. Op. 2009-12	Deductions allowed for substantiated cost of goods sold; Deductions for bank charges, office supplies, rent, and utilities estimated under <i>Cohan</i> rule; deductions denied for property taxes, and telephone expenses not substantiated; deductions allowed in full for substantiated bank charges, rent, and property taxes.	Yes	Split
<i>Hastings v. Comm’r</i> , T.C. Memo. 2009-69	Deductions denied for gambling expenses because TPs failed to establish carrying on a trade or business	No	IRS
<i>Holsinger v. Comm’r</i> , T.C. Memo. 2008-191	Deductions denied for trading expenses because TPs failed to establish carrying on a trade or business	No	IRS
<i>Hopkins Partners v. Comm’r</i> , T.C. Memo. 2009-107	Deductions allowed for lease improvements which were substitutes for rent	No	TP
<i>Horvath v. Comm’r</i> , T.C. Summ. Op. 2008-138	Deductions allowed for substantiated vehicle expenses where documentation was lost but TPs testified credibly; deductions denied for supplies expenses not substantiated	Yes	Split
<i>Huang v. Comm’r</i> , T.C. Summ. Op. 2009-3	Deductions denied on all issues except as to taxpayer’s deduction for additional tax and licensing expenses	Yes	Split
<i>Hughes v. Comm’r</i> , T.C. Memo. 2008-249	Deductions denied for expenses not substantiated	Yes	IRS
<i>Ioane v. Comm’r</i> , T.C. Memo. 2009-68	Deductions denied for expenses not substantiated	Yes	IRS

Table 3: Trade or Business Expenses Under IRC § 162 and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
<i>Jarrett v. Comm'r</i> , T.C. Summ. Op. 2008-94	Deductions for payments denied because they lacked economic substance and were used to avoid self-employment taxes; deductions denied for storage and vehicle expenses not substantiated	Yes	IRS
<i>Kinney v. Comm'r</i> , T.C. Memo. 2008-287	Deductions denied for business activity expenses because no profit objective and therefore not a trade or business; deductions allowed for substantiated tax, rent, and other expenses while deductions denied for expenses not substantiated	Yes	Split
<i>Kourouma v. Comm'r</i> , T.C. Summ. Op. 2008-120	Deductions denied for business activity expenses because no profit objective and therefore not a trade or business	Yes	IRS
<i>Kroff v. Comm'r</i> , T.C. Summ. Op. 2008-130	Deductions denied for expenses not substantiated; deductions allowed for substantiated expenses, some being estimated under <i>Cohan</i> rule	Yes	Split
<i>Langer v. Comm'r</i> , T.C. Memo. 2008-255	Deductions denied for expenses not substantiated and personal expenses	Yes	IRS
<i>Larson v. Comm'r</i> , T.C. Memo. 2008-187	Deductions allowed for substantiated mileage expenses; deductions denied for other expenses not substantiated	Yes	Split
<i>Load, Inc. v. Comm'r</i> , 559 F.3d 909 (9th Cir. 2009), <i>aff'g</i> T.C. Memo. 2007-51	Deductions denied for expenses associated with the sale of manufactured homes because they should have been capitalized as inventory costs under 263A	No	IRS
<i>Lorreta v. Comm'r</i> , T.C. Memo. 2008-254	Deductions denied for expenses not substantiated and that could not be estimated under <i>Cohan</i> rule	Yes	IRS
<i>Loup v. Comm'r</i> , T.C. Memo. 2009-23	Deductions denied for acting and comedy expenses because TPs failed to establish carrying on a trade or business	Yes	IRS
<i>Loveland v. Comm'r</i> , T.C. Memo. 2009-98	Deductions denied for pay phone expenses because no profit objective and therefore not a trade or business	Yes	IRS
<i>Maimon v. Comm'r</i> , T.C. Summ. Op. 2009-53	Deductions denied for expenses because TP was common law employee and could not deduct business expenses on Schedule C	No	IRS
<i>Marquette v. Comm'r</i> , T.C. Summ. Op. 2008-146	Deductions denied for expenses not substantiated	Yes	IRS
<i>Maxfield v. Comm'r</i> , T.C. Summ. Op. 2008-62	Deductions denied for construction and other expenses because TPs failed to establish carrying on a trade or business; deductions denied for expenses not substantiated	Yes	IRS
<i>McAfee v. Comm'r</i> , T.C. Summ. Op. 2009-69	Deduction denied for commission expense not substantiated	Yes	IRS
<i>McNeill v. Comm'r</i> , T.C. Summ. Op. 2008-89	Deductions allowed for substantiated insurance and ladder rental expenses; deductions denied for expenses not substantiated and that could not be estimated under <i>Cohan</i> rule	Yes	Split
<i>Menard, Inc. v. Comm'r</i> , 560 F.3d 620 (7th Cir. 2009), <i>rev'g</i> T.C. Memo. 2004-207	Deduction allowed for bonus payment which was salary and not concealed dividend	No	TP
<i>Merkin v. Comm'r</i> , T.C. Memo. 2008-146	Deductions denied for gambling expenses because TPs failed to establish carrying on a trade or business	No	IRS
<i>Miller v. Comm'r</i> , T.C. Memo. 2008-224	Deductions allowed for horse-breeding activity expenses because profit objective and therefore a trade or business	No	TP
<i>Napoliello v. Comm'r</i> , T.C. Memo. 2009-104, <i>appeal filed</i> (9th Cir. July 23, 2009)	Deductions denied for tax shelter transaction costs because no profit objective and no economic substance	No	IRS
<i>Njenge v. Comm'r</i> , T.C. Summ. Op. 2008-84	Deductions denied for vehicle and construction expenses not substantiated; deductions denied for expenses because TPs failed to establish carrying on a trade or business; deductions also denied because expenses were personal	Yes	IRS
<i>Oliver v. Comm'r</i> , T.C. Summ. Op. 2008-124	Deductions denied for cable television and other personal expenses; deductions denied for expenses not substantiated; deductions denied for gambling losses since TP did not itemize deductions	Yes	IRS

Table 3: Trade or Business Expenses Under IRC § 162 and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
<i>Pate v. Comm’r</i> , T.C. Memo. 2008-272, appeal docketed, No. 09-60375 (5th Cir. May 14, 2009)	Deductions denied for cattle activity expenses because TPs failed to establish carrying on a trade or business and expenses not substantiated	Yes	IRS
<i>Patel v. Comm’r</i> , T.C. Memo. 2008-223	Deductions denied for expenses not substantiated and that could not be estimated under <i>Cohan</i> rule	No	IRS
<i>Ralston Purina Co. and Subsidiaries v. Comm’r</i> , 131 T.C. No. 4 (2008), 2008 WL 4159698 (U.S. Tax Ct. Sept. 10, 2008)	Deductions denied for payments made to employee stock ownership plan because they were made in connection with a redemption of stock	No	IRS
<i>Reece v. Comm’r</i> , T.C. Summ. Op. 2009-59	Deductions denied for expenses not substantiated or personal	Yes	IRS
<i>Robinson Knife Mfg. Co., Inc. v. Comm’r</i> , T.C. Memo. 2009-9, appeal filed (2nd Cir. Apr. 7, 2009)	Deductions denied for royalty expenses that should have been capitalized under 263A	No	IRS
<i>Rodriguez v. Comm’r</i> , T.C. Memo. 2009-22	Deductions denied for expenses not substantiated; deductions allowed for substantiated advertising and other expenses, some being estimated under <i>Cohan</i> rule	No	Split
<i>Rogers v. Comm’r</i> , T.C. Summ. Op. 2008-99	Deductions denied for expenses not substantiated; deduction allowed for transportation industry employee meals	Yes	Split
<i>Rosenblatt v. Comm’r</i> , T.C. Summ. Op. 2008-137	Deductions denied for aircraft activity expenses because no profit objective and therefore not a trade or business	No	IRS
<i>Rowden v. Comm’r</i> , T.C. Memo. 2009-41	Deductions denied for aircraft maintenance activity expenses because TP failed to establish carrying on a trade or business; deductions allowed under 183(b) for substantiated expenses to the extent of gross income generated from the activity	No	Split
<i>Santa Fe Pacific Gold Co. and Subsidiaries v. Comm’r</i> , 132 T.C. No. 12 (2009), 2009 WL 1119371 (U.S. Tax Ct. Apr. 27, 2009)	Deduction allowed for termination fee expense in hostile takeover scenario	No	TP
<i>Schenker v. Comm’r</i> , T.C. Summ. Op. 2009-17	Deductions denied under 162 for mortgage brokerage and fundraising expenses because TPs failed to establish carrying on a trade or business; deductions allowed under 212 for substantiated expenses	Yes	Split
<i>Shafir v. Comm’r</i> , T.C. Memo. 2008-280	Deductions denied for telephone and travel expenses not substantiated	Yes	IRS
<i>Singh v. Comm’r</i> , T.C. Memo. 2009-36	Deduction denied for SUV expense not substantiated	Yes	IRS
<i>Snyder v. Comm’r</i> , T.C. Memo. 2009-97	Deductions denied for pay phone depreciation expenses because no profit objective and therefore not a trade or business	Yes	IRS
<i>Spivey v. Comm’r</i> , T.C. Summ. Op. 2008-143	Deductions allowed for substantiated computer and other expenses, some estimated under <i>Cohan</i> rule; deductions denied for meal expenses because TP not away from home; deductions denied for expense not or personal	Yes	Split
<i>Swanson v. Comm’r</i> , T.C. Memo. 2008-265	Deduction denied for expenses not substantiated or personal	No	IRS
<i>Tolleson v. Comm’r</i> , T.C. Summ. Op. 2008-109	Deductions denied for independent architect expenses because TPs failed to establish carrying on a trade or business	Yes	IRS
<i>Vasquez v. Comm’r</i> , T.C. Memo. 2008-296	Deductions denied for expenses not substantiated	No	IRS
<i>Wellpoint v. Comm’r</i> , T.C. Memo. 2008-236, appeal docketed, No. 09-3163 (7th Cir. Aug. 21, 2009)	Deductions denied for settlement payments, legal, and professional expenses that should have been capitalized	No	IRS
<i>West Covina Motors, Inc. v. Comm’r</i> , T.C. Memo. 2008-237	Deductions denied for legal expenses that should have been capitalized	No	IRS
<i>Whitecavage v. Comm’r</i> , T.C. Memo. 2008-203	Deductions denied for greyhound activity expenses because no profit objective and therefore no trade or business	Yes	IRS
<i>Woody v. Comm’r</i> , T.C. Memo. 2009-93, appeal filed (D.C. Cir. June 30, 2009)	Deductions denied for real estate activity expenses because TP failed to establish carrying on a trade or business	No	IRS
<i>Yang v. Comm’r</i> , T.C. Summ. Op. 2009-4	Deductions denied for expenses not substantiated	Yes	IRS
<i>Yearout Mechanical & Engineering, Inc. v. Comm’r</i> , T.C. Memo. 2008-217	Deductions allowed for rental expenses incurred with valid business reasons	No	TP

Table 4 **Gross Income Under
Internal Revenue Code § 61 and Related Sections**

Case Citation	Issue(s)	Pro Se	Decision
Individual Taxpayers (But Not Sole Proprietorships)			
<i>Aref v. Comm’r</i> , T.C. Memo. 2009-118	Unreported income	Yes	TP
<i>Bachmann v. Comm’r</i> , T.C. Memo. 2009-51	Settlement proceeds from breach of service employment contract	No	IRS
<i>Bailey v. Comm’r</i> , 103 A.F.T.R.2d (RIA) 2365 (9th Cir. 2009), <i>aff’g unpublished decision</i> , Tax Ct. Docket No. 3910-07 (Dec. 14, 2007)	Unreported retirement plan distribution	Yes	IRS
<i>Baker v. Comm’r</i> , T.C. Memo. 2008-247	Unreported wage and interest income	No	IRS
<i>Banister v. Comm’r</i> , T.C. Memo. 2008-201, <i>appeal docketed</i> , No. 09-70775 (9th Cir. Mar. 11, 2009)	Unreported interest income and retirement plan distributions	Yes	IRS
<i>Barrett v. U.S.</i> , 561 F.3d 1140 (10th Cir. 2009), <i>aff’g</i> 100 A.F.T.R.2d (RIA) 6934 (W.D. Okla. 2007)	Income earned from tribal trust fund	No	IRS
<i>Bates v. Comm’r</i> , T.C. Memo. 2008-152, <i>appeal docketed</i> , No. 08-74807 (9th Cir. Nov. 19, 2008)	Unreported Social Security income	Yes	IRS
<i>Beckley v. Comm’r</i> , 130 T.C. 325 (2008)	Unreported constructive corporate distributions	No	TP
<i>Bibb-Merritt v. Comm’r</i> , T.C. Summ. Op. 2009-78	Unreported cancellation of indebtedness income	Yes	IRS
<i>Black v. Comm’r</i> , T.C. Summ. Op. 2008-75	Unreported self-employment income	Yes	IRS
<i>Brennan v. Comm’r</i> , T.C. Memo. 2009-77	Unreported income	Yes	IRS
<i>Briseno v. Comm’r</i> , T.C. Memo. 2009-67	Unreported gambling income	Yes	IRS
<i>Brunet v. Comm’r</i> , T.C. Summ. Op. 2008-96	Unreported income not excludible as foreign earned income under IRC 911	No	IRS
<i>Burns v. Comm’r</i> , 103 A.F.T.R.2d (RIA) 2335 (9th Cir. 2009), <i>aff’g</i> T.C. Memo. 2007-271	Unreported installment of a qui tam reward	No	IRS
<i>Callahan v. Comm’r</i> , 103 A.F.T.R.2d 2400 (7th Cir. 2009), <i>aff’g</i> T.C. Memo. 2007-301	Unreported wage income	Yes	IRS
<i>Cameron v. MTA</i> , 317 Fed. Appx. 93 (2d Cir. 2009), <i>aff’g unpublished decision</i> (E.D.N.Y.)	Refund suit over whether wages are income	Yes	IRS
<i>Carione v. Comm’r</i> , T.C. Memo. 2008-262, <i>appeal docketed</i> (2d Cir. Feb. 27, 2009), <i>amended appeal docketed</i> (2d Cir. Mar. 11, 2009)	Unreported capital gain income from court-ordered criminal forfeiture sale of assets	No	IRS
<i>Carranza v. Comm’r</i> , T.C. Summ. Op. 2009-28	Unreported Social Security income and unreported settlement proceeds	Yes	IRS
<i>Chambers v. Comm’r</i> , T.C. Summ. Op. 2009-63	Unreported life insurance policy income	Yes	IRS
<i>Colquitt v. Comm’r</i> , T.C. Summ. Op. 2009-27	Settlement proceeds under IRC 104(a)(2)	Yes	IRS
<i>Cobin v. Comm’r</i> , T.C. Memo. 2009-88	Unreported income	Yes	IRS
<i>Cromley v. Comm’r</i> , T.C. Memo. 2008-176	Unreported gambling income and unreported interest income	Yes	IRS
<i>Custer v. Comm’r</i> , T.C. Memo. 2008-266	Unreported wage income, capital gains income, and dividend income	Yes	IRS
<i>Davis v. Comm’r</i> , T.C. Summ. Op. 2009-25	Unreported self-employment income	No	IRS
<i>Decker, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 2341 (W.D. Wash. 2009)	Unreported income	Yes	IRS
<i>Doherty v. Comm’r</i> , T.C. Memo. 2009-99, <i>appeal docketed</i> (8th Cir. June 10, 2009)	Unreported income	Yes	IRS
<i>Doyle v. Comm’r</i> , T.C. Summ. Op. 2008-131	Unreported Social Security income and unreported interest income	Yes	IRS
<i>Fay v. Comm’r</i> , T.C. Summ. Op. 2008-152	Unreported Schedule C income and unreported gambling income	No	IRS
<i>Fisher v. U.S.</i> , 82 Fed. Cl. 780 (2008)	Proceeds of stock sale	No	TP
<i>Fletcher, U.S. v.</i> , 562 F.3d 839 (7th Cir. 2009), <i>aff’g</i> 101 A.F.T.R.2d (RIA) 588 (N.D. Ill. 2008)	Erroneous refund suit to recover amount of tax attributable to unreported shareholder income	No	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Green v. Comm’r</i> , 103 A.F.T.R.2d (RIA) 1901 (5th Cir. 2009), <i>aff’g</i> T.C. Memo. 2008-130	Unreported disability income	No	IRS
<i>Hansen v. Comm’r</i> , T.C. Memo. 2009-87	Settlement proceeds under IRC 104(a)(2)	No	IRS
<i>Hawkins v. Comm’r</i> , T.C. Memo. 2008-168	Unreported wage income, gambling income, and other income	Yes	IRS
<i>Hill v. Comm’r</i> , T.C. Memo. 2009-101	Unreported cancellation of indebtedness income	Yes	IRS
<i>Hodsdon v. Comm’r</i> , T.C. Summ. Op. 2008-85	Unreported income	Yes	IRS
<i>Hughes v. Comm’r</i> , T.C. Memo. 2008-249	Unreported retirement plan distribution income	Yes	IRS
<i>Ioane v. Comm’r</i> , T.C. Memo. 2009-68	Unreported self-employment income, trust distribution income, and dividend income	Yes	IRS
<i>Jankelovits v. Comm’r</i> , T.C. Memo. 2008-285	Unreported distribution from retirement plan	Yes	IRS
<i>Jellen v. Comm’r</i> , T.C. Summ. Op. 2008-164	Unreported Social Security Disability income under IRC 86(a)	Yes	IRS
<i>Johanson v. Comm’r</i> , 541 F.3d 973 (9th Cir. 2008), <i>aff’g</i> T.C. Memo. 2006-105	Unreported alimony income	No	IRS
<i>Johnson v. Comm’r</i> , T.C. Summ. Op. 2009-64	Unreported wage income, Social Security income, unemployment income, and interest income	Yes	IRS
<i>Jung v. Comm’r</i> , T.C. Memo. 2009-34	Unreported trust distribution income, gift income, and wage income	No	IRS
<i>Kadillak v. Comm’r</i> , 534 F.3d 1197 (9th Cir. 2008), <i>aff’g</i> 127 T.C. 184 (2006)	Taxpayers held to IRC 83(b) filing of incentive stock options	No	IRS
<i>Katz v. Comm’r</i> , T.C. Memo. 2008-269	Unreported capital gain income	No	TP
<i>Leon v. Comm’r</i> , T.C. Summ. Op. 2008-86	Unreported distribution of 401(k) income	Yes	IRS
<i>Martin, Estate of v. Comm’r</i> , T.C. Memo. 2008-208, <i>appeal docketed</i> , No. 09-71517 (9th Cir. May 13, 2009)	Settlement proceeds in year of receipt under IRC 451(a)	No	IRS
<i>Maxfield v. Comm’r</i> , T.C. Summ. Op. 2008-62	Unreported income claimed as Schedule C and other deductions	Yes	IRS
<i>McHan v. Comm’r</i> , 558 F.3d 326 (4th Cir. 2009), <i>aff’g</i> T.C. Memo. 2006-84	Unreported illegal income	No	IRS
<i>Middleton v. Comm’r</i> , T.C. Memo. 2008-150	Unreported income claimed as employer-furnished housing under IRC 119(a) and cost-of-living allowances under IRC 912	No	IRS
<i>Mitchell v. Comm’r</i> , 131 T.C. No. 15 (2008), 2008 WL 5211036 (U.S. Tax Ct. Dec. 15, 2008)	Unreported QDRO distribution from military retirement pay	Yes	IRS
<i>Moulton v. Comm’r</i> , T.C. Memo. 2009-38	Settlement proceeds under IRC 104(a)(2)	Yes	IRS
<i>Negron v. U.S.</i> , 553 F.3d 1013 (6th Cir. 2009), <i>rev’g and remanding</i> 502 F. Supp. 2d 682 (N.D. Ohio 2007)	Unreported lottery winnings	No	IRS
<i>Oliver v. Comm’r</i> , T.C. Summ. Op. 2008-124	Unreported gambling income	Yes	IRS
<i>O’Rourke v. Comm’r</i> , T.C. Summ. Op. 2009-26	Unreported income earned at the U.S. Embassy in Mexico City not excludible under IRC 911	Yes	IRS
<i>Plotinsky v. Comm’r</i> , T.C. Memo. 2008-244	Unreported cancellation of indebtedness income	Yes	IRS
<i>Reid v. Comm’r</i> , T.C. Memo. 2008-177	Unreported alimony income under IRC 71(a)	Yes	IRS
<i>Reinert v. Comm’r</i> , T.C. Summ. Op. 2008-163	Unreported income from termination of life insurance policy under IRC 72	Yes	IRS
<i>Rhodes v. Comm’r</i> , T.C. Memo. 2008-225	Unreported wage income and retirement plan distribution	Yes	IRS
<i>Rodríguez v. Comm’r</i> , T.C. Memo. 2009-92	Unreported wage income and interest income	Yes	IRS
<i>Rogers v. Comm’r</i> , T.C. Memo. 2009-111	Unreported income not excludible as foreign earned income under IRC 911	Yes	IRS
<i>Roytburd v. Comm’r</i> , T.C. Memo. 2008-198	Unreported income	Yes	IRS
<i>Sanford v. Comm’r</i> , T.C. Memo. 2008-158	Settlement proceeds under IRC 104(a)(2)	No	IRS
<i>Seidel v. Comm’r</i> , 103 A.F.T.R.2d (RIA) 1788 (9th Cir. 2009), <i>aff’g</i> T.C. Memo. 2007-45	Unreported settlement income	Yes	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Seo v. Comm’r</i> , T.C. Memo. 2009-106	Unreported interest income and other income	Yes	IRS
<i>Shelton v. Comm’r</i> , T.C. Memo. 2009-116	Settlement proceeds under IRC 104(a)(2)	Yes	IRS
<i>Sjoberg v. Comm’r</i> , T.C. Summ. Op. 2008-162	Unreported gambling income	Yes	IRS
<i>Smith v. Comm’r</i> , T.C. Summ. Op. 2009-52	Unreported wage income and unemployment income	Yes	IRS
<i>Snyder v. Comm’r</i> , T.C. Memo. 2009-97	Unreported income	Yes	IRS
<i>Stadnyk v. Comm’r</i> , T.C. Memo. 2008-289, <i>appeal docketed</i> (6th Cir. Apr. 10, 2009)	Settlement proceeds under IRC 104(a)(2)	No	IRS
<i>Steele v. Comm’r</i> , T.C. Summ. Op. 2009-77	Unreported state income tax refund and IRA distributions	Yes	IRS
<i>Stevens v. Comm’r</i> , T.C. Summ. Op. 2008-61	Unreported cancellation of indebtedness income	Yes	IRS
<i>Suder v. Comm’r</i> , T.C. Summ. Op. 2008-97	Settlement proceeds under IRC 104(a)(2)	No	IRS
<i>Swanson v. Comm’r</i> , T.C. Memo. 2008-265	Unreported income	No	IRS
<i>Tavella v. Comm’r</i> , T.C. Summ. Op. 2009-76	Unreported self-employment income	Yes	IRS
<i>Thorne v. Comm’r</i> , T.C. Summ. Op. 2008-71	Unreported wage income	Yes	IRS
<i>Tilley v. Comm’r</i> , T.C. Memo. 2009-83	Unreported income	Yes	IRS
<i>Voccola v. Comm’r</i> , T.C. Memo. 2009-11	Unreported income	Yes	IRS
<i>Voccola v. Comm’r</i> , T.C. Memo. 2009-12	Unreported income	Yes	IRS
<i>Voccola v. Comm’r</i> , T.C. Memo. 2009-13	Unreported income	Yes	IRS
<i>Wagenknecht v. Comm’r</i> , T.C. Memo. 2008-288, <i>appeal docketed</i> (6th Cir. Mar. 17, 2009)	Unreported wage income, interest income, pension income, other income	Yes	IRS
<i>Walter v. Comm’r</i> , 286 Fed.Appx. 445 (9th Cir. 2008), <i>aff’g</i> T.C. Memo. 2007-2	Unreported stock option income	No	IRS
<i>Watts v. Comm’r</i> , T.C. Memo. 2009-103	Unreported Social Security income and unreported settlement proceeds	No	Split
<i>Wheeler v. Comm’r</i> , 528 F.3d 773 (10th Cir. 2009), <i>aff’g</i> T.C. Memo. 2006-109	Unreported income	Yes	IRS
<i>Williams v. Comm’r</i> , T.C. Summ. Op. 2008-70	Unreported pension income	Yes	IRS
<i>Winn v. Comm’r</i> , T.C. Memo. 2008-172	Unreported cancellation of indebtedness income	Yes	IRS
<i>Yang v. Comm’r</i> , T.C. Summ. Op. 2008-156	Unreported gift income	No	TP
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedules C, E, F)			
<i>Abbott Laboratories v. U.S.</i> , 84 Fed. Cl. 96 (2008)	Unreported business income	No	IRS
<i>Barrow v. Comm’r</i> , T.C. Memo. 2008-264	Unreported wage income	No	IRS
<i>Bassing v. U.S.</i> , 563 F.3d 1280 (Fed. Cir. 2009), <i>aff’g</i> 80 Fed. Cl. 710 (Fed.Cl. 2008)	Unreported partnership income	No	IRS
<i>Detroit Medical Ctr., U.S. v.</i> , 557 F.3d 412 (6th Cir. 2009), <i>aff’g in part and vacating in part</i> 98 A.F.T.R.2d (RIA) 7995 (E.D. Mich. 2006)	Stipends paid to residents are not excluded from gross income	No	IRS
<i>Franco v. Comm’r</i> , T.C. Summ. Op. 2008-136	Unreported Schedule C income	Yes	IRS
<i>Garrin v. Comm’r</i> , T.C. Summ. Op. 2009-50	Unreported business income	Yes	IRS
<i>Haber v. Comm’r</i> , T.C. Summ. Op. 2009-12	Unreported business income	Yes	IRS
<i>Hicks v. Comm’r</i> , T.C. Summ. Op. 2009-68	Unreported Social Security income and unreported shareholder income under IRC 702(a)	Yes	IRS
<i>Horvath v. Comm’r</i> , T.C. Summ. Op. 2008-138	Unreported business income	Yes	IRS
<i>Jarrett v. Comm’r</i> , T.C. Summ. Op. 2008-94	Unreported self-employment income	Yes	IRS
<i>Kosa v. Comm’r</i> , T.C. Summ. Op. 2008-67	Unreported Schedule C income	Yes	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Lorreta v. Comm’r</i> , T.C. Memo. 2008-254	Unreported Social Security income, unreported self-employment income, claim of Schedule C income overstatement	Yes	IRS
<i>Missall v. Comm’r</i> , T.C. Memo. 2008-258	Unreported self-employment income	Yes	IRS
<i>MMC Corp. v. Comm’r</i> , 551 F.3d 1218 (10th Cir. 2009), <i>aff’g</i> T.C. Memo. 2007-354	Unreported built-in gain income	No	IRS
<i>Olsen v. Comm’r</i> , T.C. Memo. 2008-275	Unreported self-employment income under IRC 1402(a)	No	IRS
<i>Pate v. Comm’r</i> , T.C. Memo. 2008-272, <i>appeal docketed</i> , No. 09-60375 (5th Cir. May 14, 2009)	Unreported self-employment income	Yes	IRS
<i>Patel v. Comm’r</i> , T.C. Memo. 2008-223	Unreported business income	No	IRS
<i>Ratnikov v. Comm’r</i> , T.C. Summ. Op. 2009-48	Unreported wage income	Yes	IRS
<i>Robertson v. Comm’r</i> , T.C. Memo. 2009-91	Unreported long-term capital gain income	Yes	IRS
<i>Robledo v. Comm’r</i> , T.C. Memo. 2008-195, <i>appeal docketed</i> , No. 09-71831 (9th Cir. June 9, 2009)	Unreported business income	Yes	IRS
<i>Skalko v. Comm’r</i> , T.C. Summ. Op. 2008-68	Unreported business income	Yes	IRS
<i>Squier v. Comm’r</i> , T.C. Summ. Op. 2009-47	Unreported business income and Schedule C income	Yes	IRS
<i>Wilson v. Comm’r</i> , T.C. Summ. Op. 2008-114	Unreported self-employment income	Yes	IRS

Table 5 Accuracy-Related Penalty Under Internal Revenue Code § 6662

Case Citation	Issue(s)	Pro Se	Decision
Individual Taxpayer (But Not Sole Proprietorships)			
<i>Akers v. Comm’r</i> , 326 Fed.Appx. 593 (2d Cir. 2009), <i>aff’g</i> T.C. Memo. 2007-296	6662(b)(1) & (2) - TP failed to keep adequate records and took unsubstantiated deductions	Yes	IRS
<i>Bachmann v. Comm’r</i> , T.C. Memo. 2009-51	6662(b)(2) - TPs (H&W) failed to report arbitration award	No	IRS
<i>Barrett v. U.S.</i> , 561 F.3d 1140 (10th Cir. 2009), <i>aff’g</i> 100 A.F.T.R.2d (RIA) 6934 (W.D. Okla. 2007)	6662(b)(1) - TPs (H&W) failed to report salary paid from their Indian tribe’s trust fund as taxable income and relied on their own analysis of the law. No reasonable cause	No	IRS
<i>Bates v. Comm’r</i> , T.C. Memo. 2008-152, <i>appeal filed</i> (9th Cir. Oct. 19, 2009)	6662(b)(1) - TPs (H&W) failed to report Social Security benefits and took an unsubstantiated partnership deduction. No reasonable cause	Yes	IRS
<i>Bruzewicz v. U.S.</i> , 604 F. Supp. 2d 1197 (N.D. Ill. 2009)	6662(b)(2) - TPs (H&W) failed to comply with the requirements for taking a preservation easement deduction	No	IRS
<i>Carranza v. Comm’r</i> , T.C. Summ. Op. 2009-28	6662(b)(2) - TPs (H&W) reasonably relied on their paid preparer	Yes	TP
<i>Coleman v. Comm’r</i> , T.C. Summ. Op. 2009-16	6662(b)(1) - TP failed to substantiate deductions	Yes	IRS
<i>Davis v. Comm’r</i> , T.C. Summ. Op. 2009-25	6662(b)(1) - TPs (H&W) failed to report income and claimed improper deductions	No	IRS
<i>Fields v. Comm’r</i> , T.C. Memo. 2008-207, <i>appeal docketed</i> , No. 08-2329 (4th Cir. Nov. 24, 2008)	6662(b)(2) - TPs (H&W) claimed an improper alimony deduction	No	IRS
<i>Green v. Comm’r</i> , 312 Fed.Appx. 929 (9th Cir. 2009), <i>aff’g and remanding</i> T.C. Memo. 2007-39	6662(b)(2) - Remanded to determine if TP’s reliance on tax professional was reasonable.	No	Remanded
<i>Greif v. Comm’r</i> , T.C. Summ. Op. 2009-18	6662(b)(1)&(2) - TPs claimed improper casualty loss deductions	No	IRS
<i>Hough v. Comm’r</i> , T.C. Summ. Op. 2009-14	6662(b)(2) - TPs (H&W) failed to report income	Yes	IRS
<i>Hurford, Estate of v. Comm’r</i> , T.C. Memo. 2008-278	6662(b)(1) - Estate reasonably relied on tax professionals	No	TP
<i>Kierstead v. Comm’r</i> , 103 A.F.T.R.2d (RIA) 2119 (9th Cir. 2009), <i>aff’g</i> T.C. Memo. 2007-158	6662(b)(1) - TPs (H&W) failed to demonstrate reasonable reliance on competent tax professional	No	IRS
<i>Lee, Estate of v. Comm’r</i> , T.C. Memo. 2009-84	6662(b)(1)&(2) - Estate reasonably relied on tax professional	No	TP
<i>Leon v. Comm’r</i> , T.C. Summ. Op. 2008-86	6662(b)(1) - TPs (H&W) failed to report 401(k) distributions. No reasonable reliance on a tax professional	Yes	IRS
<i>Moulton v. Comm’r</i> , T.C. Memo. 2009-38	6662(b)(2) - TP failed to report settlement payment	Yes	IRS
<i>Qi v. Comm’r</i> , T.C. Memo. 2008-200	6662(b)(1) - TP failed to report gambling winnings and did not establish reasonable cause and good faith reliance on a tax professional	No	IRS
<i>Reid v. Comm’r</i> , T.C. Memo. 2008-177	6662(b)(1) - TP failed to report monthly payments from former spouse	Yes	IRS
<i>Reinert v. Comm’r</i> , T.C. Summ. Op. 2008-163	6662(b)(2) - TP failed to report loan proceeds from the termination of a life insurance policy	Yes	IRS
<i>Ruch Suder v. Comm’r</i> , T.C. Summ. Op. 2008-97	6662(b)(1)&(2) - TPs (H&W) failed to report settlement payment	No	IRS
<i>Sanderlin v. Comm’r</i> , T.C. Memo. 2008-209	6662(b)(1) - TP failed to substantiate deductions	Yes	IRS
<i>Sanford v. Comm’r</i> , T.C. Memo. 2008-158	6662(b)(1) - TP failed to report settlement payment and did not act with reasonable cause and in good faith in relying on tax preparer	No	IRS
<i>Shelton v. Comm’r</i> , T.C. Memo. 2009-116	6662(b)(1) - TPs (H&W) acted with reasonable cause and in good faith even though they failed to report settlement proceeds	Yes	TP
<i>Sjoberg v. Comm’r</i> , T.C. Summ. Op. 2008-162	6662(b) - TPs (H&W) failed to report gambling winnings and Social Security benefits	Yes	IRS
<i>Skore v. Comm’r</i> , T.C. Summ. Op. 2009-22	6662(b)(1) - TPs (H&W) failed to report gambling winnings and share of capital gain from trust	No	IRS

Table 5: Accuracy-Related Penalty Under IRC § 6662

Case Citation	Issue(s)	Pro Se	Decision
<i>Smith v. Comm’r</i> , T.C. Summ. Op. 2009-52	6662(b)(1) - TPs (H&W) failed to report income and asserted frivolous and groundless arguments	Yes	IRS
<i>Stadnyk v. Comm’r</i> , T.C. Memo. 2008-289, <i>appeal filed</i> (6th Cir. Apr. 10, 2009)	6662(b)(2) - TPs (H&W) acted with reasonable cause and in good faith even though they failed to report settlement proceeds	No	TP
<i>Stedman v. Comm’r</i> , T.C. Memo. 2008-239	6662(b)(1) - TP claimed improper alimony deduction for court-ordered payments of attorney’s fees	Yes	IRS
<i>Stevens v. Comm’r</i> , T.C. Summ. Op. 2008-61	6662(b)(2) - TP failed to report cancellation of mortgage debt as income	Yes	IRS
<i>Thompson v. Comm’r</i> , 312 Fed. Appx. 831 (8th Cir. 2009), <i>aff’g</i> T.C. Memo. 2007-327	6662(b)(2) - TP failed to report distribution from retirement account as income	Yes	IRS
<i>Tucker v. Comm’r</i> , T.C. Summ. Op. 2008-78	6662(b)(1) - TPs (H&W) were not liable for penalty because IRS did not meet burden of production	Yes	TP
<i>Wilson v. Comm’r</i> , T.C. Summ. Op. 2008-91	6662(b)(1) - TPs (H&W) failed to report Social Security benefits	No	IRS
<i>Yang v. Comm’r</i> , T.C. Summ. Op. 2008-156	6662(b)(1) - TP failed to report income	No	IRS
<i>Ytshaky v. Comm’r</i> , T.C. Summ. Op. 2008-157	6662(b)(1) - TP was not liable for the penalty because he reasonably and in good faith relied on a tax professional	Yes	TP
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships - Schedule C, E, F)			
<i>Ackerman v. Comm’r</i> , T.C. Memo. 2009-80	6662(b)(2) - TPs (H&W) claimed improper Schedule C deductions and did not act with reasonable cause and in good faith	No	IRS
<i>Agarwal v. Comm’r</i> , T.C. Summ. Op. 2009-29	6662(b)(1) - TPs (H&W) claimed improper Schedule E deductions	Yes	IRS
<i>Aref v. Comm’r</i> , T.C. Memo. 2009-118	6662(b)(2) - TP maintained business records to substantiate expenses and acted with reasonable cause and in good faith	Yes	TP
<i>Babaturk v. Comm’r</i> , T.C. Summ. Op. 2008-105	6662(b)(2) - TP failed to substantiate deductions	Yes	IRS
<i>Barrett v. Comm’r</i> , T.C. Summ. Op. 2008-88	6662(b)(1) - TPs (H&W) failed to substantiate deductions. No reasonable cause	Yes	IRS
<i>Bergquist v. Comm’r</i> , 131 T.C. 8 (2008)	6662(b)(1) - TPs were negligent in the valuation of deductions taken for stock donated to charity and were liable for a 20% penalty to the extent that a 40% gross valuation misstatement penalty did not apply	No	IRS
<i>Black v. Comm’r</i> , T.C. Summ. Op. 2008-75	6662(b)(2) - TP failed to report income	Yes	IRS
<i>Campbell v. Comm’r</i> , T.C. Summ. Op. 2008-154	6662(b)(1)&(2) - TP, a C.P.A., claimed improper deductions.	Yes	IRS
<i>Chaney v. Comm’r</i> , T.C. Memo. 2009-55	6662(b)(1)&(2) - TPs (H&W) failed to report income and claimed improper deductions	No	IRS
<i>Choe v. Comm’r</i> , T.C. Summ. Op. 2008-90	6662(b)(1)&(2) - TP not entitled to claimed automobile expenses	Yes	IRS
<i>Doyle v. Comm’r</i> , T.C. Summ. Op. 2008-107	6662(b)(1) - TPs (H&W) claimed improper deductions	Yes	IRS
<i>Fuentes v. Comm’r</i> , T.C. Summ. Op. 2009-39	6662(b)(1) - TP failed to substantiate deductions	Yes	IRS
<i>Garfield v. Comm’r</i> , 290 Fed. Appx. 392 (2d Cir. 2008), <i>aff’g</i> T.C. Memo. 2006-267	6662(b)(2) - TPs (H&W) improperly treated patent royalty payments as long-term capital gain	No	IRS
<i>Garrin v. Comm’r</i> , T.C. Summ. Op. 2009-50	6662(b)(1)&(2) - TP failed to report income and claimed unsubstantiated deductions	Yes	IRS
<i>Garrison v. Comm’r</i> , T.C. Memo. 2009-32	6662(b)(1) - TPs (H&W) failed to substantiate deductions	Yes	IRS
<i>Gonzalez v. Comm’r</i> , T.C. Summ. Op. 2008-132	6662(b)(1) - TP failed to substantiate deductions and did not keep adequate books and records	Yes	IRS
<i>Good v. Comm’r</i> , T.C. Memo. 2008-245	6662(b)(2) - TPs (H&W) claimed improper Schedule C deductions and disabled access tax credits	Yes	IRS
<i>Griggs v. Comm’r</i> , T.C. Memo. 2008-234	6662(b)(1) - TP failed to substantiate deductions and did not keep adequate books and records	Yes	IRS

Table 5: Accuracy-Related Penalty Under IRC § 6662

Case Citation	Issue(s)	Pro Se	Decision
<i>Haber v. Comm’r</i> , T.C. Summ. Op. 2009-12	6662(b)(1)&(2) - TP failed to report income and did not keep adequate books and records	Yes	IRS
<i>Hastings v. Comm’r</i> , T.C. Memo. 2009-69	6662(b)(2) - TPs (H&W) improperly claimed gambling expenses as trade or business deductions	No	IRS
<i>Hicks v. Comm’r</i> , T.C. Summ. Op. 2009-68	6662(b)(2) - TP failed to report distributive share of LLC as income	Yes	IRS
<i>Horvath v. Comm’r</i> , T.C. Summ. Op. 2008-138	6662(b)(1) - TPs (H&W) acted with reasonable cause and in good faith	Yes	TP
<i>Huang v. Comm’r</i> , T.C. Summ. Op. 2009-3	6662(b)(1)&(2) - TP failed to substantiate deductions, did not keep adequate books and records, and claimed deductions for nondeductible personal items	Yes	IRS
<i>Hughes v. Comm’r</i> , T.C. Memo. 2008-249	6662(b)(1)&(2) - TP failed to substantiate deductions and did not keep adequate books and records	Yes	IRS
<i>Ioane v. Comm’r</i> , T.C. Memo. 2009-68	6662(b)(1)&(2) - TPs (H&W) obscured their true income and improperly claimed a substantial NOL	Yes	IRS
<i>January Transport, Inc. v. Comm’r</i> , T.C. Memo. 2008-268	6662(b)(1)&(2) - TP did not act in good faith on improperly claimed bonus depreciation, failed to provide tax professional with necessary and accurate information for adjustments related to time-share condominium, but reasonably relied on tax professional in regards to miscalculated gain on sale and other depreciation related adjustments	No	Split
<i>Jarrett v. Comm’r</i> , T.C. Summ. Op. 2008-94	6662(b)(1) - TPs claimed improper deductions	Yes	IRS
<i>Kinney v. Comm’r</i> , T.C. Memo. 2008-287	6662(b)(1)&(2) - TPs (H&W) were not engaged in a trade or business and failed to substantiate deductions	Yes	IRS
<i>Klaas v. Comm’r</i> , T.C. Memo. 2009-90, <i>appeal docketed</i> , No. 09-9012 (10th Cir. July 31, 2009)	6662(b)(1) - TPs (H&W) failed to report income from the sale of a property and did not act with reasonable cause and in good faith	No	IRS
<i>Klamath Strategic Investment Fund v. U.S.</i> , 568 F.3d 537 (5th Cir. 2009), <i>aff’g</i> 472 F. Supp. 2d 885 (E.D. Tex. 2007)	6662(b)(1)&(2) - TP acted with reasonable cause and in good faith in relying on qualified tax professionals	No	TP
<i>Kosa v. Comm’r</i> , T.C. Summ. Op. 2008-67	6662(b)(1)&(2) - TPs (H&W) failed to report income and claimed unsubstantiated deductions	Yes	IRS
<i>Kourouma v. Comm’r</i> , T.C. Summ. Op. 2008-120	6662(b)(2) - TP claimed improper trade or business deductions and did not act with reasonable cause and in good faith	Yes	IRS
<i>Kroff v. Comm’r</i> , T.C. Summ. Op. 2008-130	6662(b)(1)&(2) - TPs (H&W) improperly claimed worthless debt deductions but did so reasonably and in good faith	Yes	TP
<i>Langer v. Comm’r</i> , T.C. Memo. 2008-255, <i>appeal docketed</i> , No. 09-3593 (8th Cir. Oct. 27, 2009)	6662(b)(1) - TPs (H&W) claimed improper Schedule C deductions and did not keep adequate books and records	Yes	IRS
<i>Larson v. Comm’r</i> , T.C. Memo. 2008-187	6662(b)(1) - TPs claimed improper deductions and incorrectly reported income but did reasonably and in good faith attempt to substantiate mileage rate expenses	Yes	Split
<i>Lorreta v. Comm’r</i> , T.C. Memo. 2008-254	6662(b)(1) - TPs (H&W) failed to substantiate deductions	Yes	IRS
<i>Lovlie, U.S. v.</i> , 2008 U.S. Dist. LEXIS (D. Minn. 2008)	6662 - TPs (H&W) claimed business deductions for personal expenses	No	IRS
<i>Lowe v. Comm’r</i> , T.C. Memo. 2008-298	6662(b)(1)&(2) - TPs (H&W) claimed improper passive activity loss deductions	No	IRS
<i>Marquette v. Comm’r</i> , T.C. Summ. Op. 2008-146	6662(b)(1) - TPs (H&W) failed to substantiate deductions	Yes	IRS
<i>Martin, Estate of v. Comm’r</i> , T.C. Memo. 2008-208, <i>appeal docketed</i> , No. 09-71517 (9th Cir. May 13, 2009)	6662(b)(1)&(2) - TPs (H&W) failed to report arbitration award, failed to substantiate deductions, and disregarded passive activity loss rules	No	IRS
<i>Maxfield v. Comm’r</i> , T.C. Summ. Op. 2008-62	6662(b)(1) - TPs (H&W) claimed business deductions for personal expenses	Yes	IRS
<i>McDonough v. Comm’r</i> , 312 Fed. Appx. 921 (9th Cir. 2009), <i>aff’g in part, rev’g in part and remanding</i> T.C. Memo. 2007-101	6662(b)(1) - TP ignored warning signs about investment in a tax shelter.	No	IRS

Table 5: Accuracy-Related Penalty Under IRC § 6662

Case Citation	Issue(s)	Pro Se	Decision
<i>New Phoenix Sunrise Corp. v. Comm’r</i> , 132 T.C. No. 9 (Apr. 9, 2009), 2009 WL 960213 (U.S. Tax Ct. Apr. 9, 2009), <i>appeal filed</i> (6th Cir. Oct. 19, 2009)	6662(b)(1) & (2) - TP lacked substantial authority and did not seek independent advice for positions taken in tax shelter case. Reliance on tax professional was not reasonable because the professional promoted the tax shelter	No	IRS
<i>Ocmulgee Fields, Inc. v. Comm’r</i> , 132 T.C. No. 6 (2009), WL 884535 (U.S. Tax Ct. Mar. 31, 2009), <i>appeal filed</i> (11th Cir. June 29, 2009)	6662(b)(1)&(2) - TP had reasonable cause and acted in good faith in relying upon tax professional and failing to report gain recognized on a like-kind property exchange	No	TP
<i>Oliver v. Comm’r</i> , T.C. Summ. Op. 2008-124	6662(b)(2) - TP claimed improper Schedule C deductions and failed to report gambling winnings	Yes	IRS
<i>Pate v. Comm’r</i> , T.C. Memo. 2008-272, <i>appeal docketed</i> , No. 09-60375 (5th Cir. May 14, 2009)	6662(b)(1) & (2) - TPs (H&W) failed to report self-employment tax due, failed to substantiate deductions, improperly claimed personal expenses as business deductions, and failed to keep proper books and records	Yes	IRS
<i>Reece v. Comm’r</i> , T.C. Summ. Op. 2009-59	6662(b)(1) - TPs (H&W) failed to substantiate deductions and did not keep adequate books and records	Yes	IRS
<i>Robertson v. Comm’r</i> , T.C. Memo. 2009-91	6662(b)(1)&(2) - TPs (H&W) had reasonable cause and acted in good faith in relying upon tax professional and failing to report their ownership of an LLC. However, TPs were liable for the penalty for failing to report interest and royalty income	Yes	Split
<i>Rogers v. Comm’r</i> , T.C. Summ. Op. 2008-99	6662(b)(1)&(2) - TPs (H&W) acted with reasonable cause and in good faith in relying on their tax preparer	Yes	TP
<i>Rosenblatt v. Comm’r</i> , T.C. Summ. Op. 2008-137	6662(b)(1) - TPs (H&W) failed to report airplane rental income but were not negligent because profit was not primary motive. TPs also improperly claimed losses on stocks and loans but tried to assess their value in good faith	No	TP
<i>Rowden v. Comm’r</i> , T.C. Memo. 2009-41	6662(b)(2) - TP was not engaged in a trade or business and claimed improper deductions	No	IRS
<i>Shafir v. Comm’r</i> , T.C. Memo. 2008-280	6662(b)(1) - TPs (H&W) failed to keep adequate records and took unsubstantiated deductions	Yes	IRS
<i>Silver v. Comm’r</i> , T.C. Memo. 2008-252	6662(b)(1) - TP failed to keep adequate records and did not report income.	Yes	IRS
<i>Skalko v. Comm’r</i> , T.C. Summ. Op. 2008-68	6662(b)(1) - TPs (H&W) failed to keep adequate records and took unsubstantiated deductions	Yes	IRS
<i>Snyder v. Comm’r</i> , T.C. Memo. 2009-97, <i>appeal docketed</i> (8th Cir. Aug. 10, 2009)	6662(b)(1)&(2) - TPs (H&W) claimed improper depreciation deductions and disabled access tax credits	Yes	IRS
<i>Stobie Creek Investments, LLC v. U.S.</i> , 82 Fed. Cl. 636 (2008)	6662(b)(1) - TP did not act with reasonable cause and in good faith with respect to tax underpayments that arose from tax shelter transactions	No	IRS
<i>Stockton v. Comm’r</i> , T.C. Summ. Op. 2009-74	6662(b)(1) - TPs claimed improper itemized deductions for unreimbursed employee business expenses and charitable contributions	Yes	IRS
<i>Swanson v. Comm’r</i> , T.C. Memo. 2008-265	6662(b)(2) - TPs (H&W) used a sham trust to avoid paying taxes	No	IRS
<i>Vasquez v. Comm’r</i> , T.C. Memo. 2008-296	6662(b)(1) - TP failed to substantiate deductions	No	IRS
<i>Vincentini v. Comm’r</i> , T.C. Memo. 2008-271, <i>recon. denied by T.C. Memo 2009-255</i>	6662(b)(1)&(2) - TP did not act with reasonable cause and in good faith in claiming a theft loss deduction stemming from a failed investment	No	IRS
<i>Wadsworth v. Comm’r</i> , T.C. Memo. 2008-171, <i>appeal docketed</i> , No. 08-74956 (9th Cir. Nov. 26, 2008)	6662(b)(2) - TPs (H&W) did not act with reasonable cause and in good faith in amending their return and claiming a contingent liability deduction	No	IRS
<i>West Covina Motors, Inc. v. Comm’r</i> , T.C. Memo. 2008-237	6662(b)(2) - TP claimed improper deductions, failed to substantiate inventory write-downs, and did not act with reasonable cause and in good faith	No	IRS
<i>Whitecavage v. Comm’r</i> , T.C. Memo. 2008-203, <i>appeal docketed</i> , No. 08-74917 (9th Cir. Nov. 24, 2008), <i>appeal dismissed</i> (June 15, 2009)	6662(b)(2) - TP, an IRS auditor, claimed business expense deductions but was not engaged in greyhound breeding for profit	Yes	IRS

Table 5: Accuracy-Related Penalty Under IRC § 6662

Case Citation	Issue(s)	Pro Se	Decision
<i>Wilcox v. Comm'r</i> , T.C. Memo. 2008-222	6662(b)(1) - TP did not keep adequate books and records and failed to demonstrate entitlement to foreign tax credits	No	IRS
<i>Wyatt v. Comm'r</i> , T.C. Memo. 2008-253	6662(b)(1)&(2) - TPs (H&W) did not act with reasonable cause and in good faith in claiming a theft loss deduction stemming from a failed investment	No	IRS
<i>Yang v. Comm'r</i> , T.C. Summ. Op. 2009-4	6662(b)(1) - TP failed to substantiate deductions	Yes	IRS

Table 6 Frivolous Issues Penalty Under Internal Revenue Code § 6673 and Related Appellate-Level Sanctions

Case Citation	issue(s)	Pro Se	Decision	Amount
Individual Taxpayers (But Not Sole Proprietorships)				
<i>Basalyk v. Comm’r</i> , T.C. Memo. 2009-100	Taxpayers (H&W) petitioned for redetermination of deficiency and failed to prepare for trial, comply with pre-trial orders, and show up on time for trial	Yes	TP	
<i>Bates v. Comm’r</i> , T.C. Memo. 2008-152, <i>appeal docketed</i> , No. 08-74807 (9th Cir. Nov. 19, 2008)	Taxpayer petitioned for redetermination of deficiency and asserted the notice of deficiency was not signed by anyone with properly delegated authority to issue such notices	Yes	IRS	\$1,000
<i>Carothers v. Comm’r</i> , T.C. Memo. 2008-273, <i>withdrawn</i> , <i>Carothers v. Comm’r</i> , 2008 WL 5516471 (T.C. Dec. 15, 2008)	Taxpayer petitioned for redetermination of decision to proceed with collection activity and asserted that his tax liability was settled by a “bond” or “demand” he submitted to the Secretary of Treasury	Yes	IRS	\$1,000
<i>Cobin v. Comm’r</i> , T.C. Memo. 2009-88	Taxpayer petitioned for redetermination of deficiency and asserted that because he was white, a sovereign citizen of Oregon, and a non-resident alien of the United States, any attempt to make him pay taxes was involuntary servitude	Yes	IRS	\$15,000
<i>Cummings v. Comm’r</i> , T.C. Memo. 2008-184, <i>appeal docketed</i> , No. 08-2472 (6th Cir. Oct. 8, 2008)	Taxpayer petitioned for redetermination of decision to proceed with collection activity and asserted the IRS violated his Fifth and Fourteenth Amendment rights	Yes	IRS	\$2,500
<i>Custer v. Comm’r</i> , T.C. Memo. 2008-266	Taxpayer petitioned for redetermination of deficiency and argued he was not an employee and had no wages	Yes	IRS	\$10,000
<i>Hawkins v. Comm’r</i> , T.C. Memo. 2008-168	Taxpayer petitioned for redetermination of deficiency and asserted that his accounts were closed	Yes	IRS	\$8,000
<i>Hodsdon v. Comm’r</i> , T.C. Summ. Op. 2008-85	Taxpayer petitioned for redetermination of deficiency and asserted that private citizens are not liable to pay taxes	Yes	IRS	\$2,000
<i>Homza v. Comm’r</i> , T.C. Memo. 2008-174, <i>appeal docketed</i> , No. 08-2400 (6th Cir. Oct. 21, 2008)	Taxpayer petitioned for redetermination of decision to proceed with collection activity and asserted she is exempt from income taxes	Yes	IRS	\$15,000
<i>Klootwyk v. Comm’r</i> , T.C. Memo. 2008-214, <i>appeal docketed</i> , No. 09-70044 (9th Cir. Feb. 29, 2008), <i>appeal dismissed</i> (9th Cir. May 11, 2009)	Taxpayer petitioned for redetermination of decision to proceed with a levy and failed to prosecute his case	Yes	IRS	\$5,000
<i>Krol v. Comm’r</i> , T.C. Memo. 2008-242	Taxpayer petitioned for redetermination of decision to proceed with collection activity and his attorney delayed the proceedings and was fined	No	IRS	\$1,200
<i>Marett v. Comm’r</i> , T.C. Memo. 2009-14, <i>appeal docketed</i> , No. 09-1463 (4th Cir. Apr. 15, 2009)	Taxpayer petitioned for redetermination of deficiency and asserted his rights were violated when he was not allowed to subpoena witnesses for his face-to-face hearing with the IRS Appeals officer	Yes	IRS	\$5,000
<i>Missall v. Comm’r</i> , T.C. Memo. 2008-258	Taxpayer petitioned for redetermination of deficiency and asserted that he was a Utah Sole Corporation and thus exempt from federal income tax	Yes	IRS	\$5,000
<i>Rhodes v. Comm’r</i> , T.C. Memo. 2008-225	Taxpayer petitioned for redetermination of deficiency and asserted he is not a taxpayer; the IRS has no jurisdiction over him; his wages did not constitute gross income; and the IRS lacks authority to assert income tax deficiencies	Yes	IRS	\$25,000
<i>Rodriguez v. Comm’r</i> , T.C. Memo. 2009-92	Taxpayer petitioned for redetermination of deficiency and asserted that he owed no income tax because his income was not from foreign interest or foreign corporations	Yes	IRS	\$50,000
<i>Roytburd v. Comm’r</i> , T.C. Memo. 2008-198	Taxpayer petitioned for redetermination of deficiency and asserted that he is not a Sovereign American Citizen, a citizen of the Sovereign Republic of Pennsylvania and not subject to income taxes	Yes	IRS	\$5,000
<i>Runquist v. Comm’r</i> , T.C. Memo. 2008-181	Taxpayer petitioned for redetermination of deficiency and asserted that only government employees are subject to income taxes	Yes	IRS	\$2,000

Table 6: Frivolous Issues Penalty Under IRC § 6673 and Related Appellate-Level Sanctions

Case Citation	issue(s)	Pro Se	Decision	Amount
<i>Ryan v. Comm’r</i> , T.C. Memo. 2008-188	Taxpayer petitioned for redetermination of decision to proceed with collection activity and argued that only federal government employees are subject to income taxes	Yes	IRS	\$3,000
<i>Samaniego v. Comm’r</i> , T.C. Memo. 2008-175	Taxpayers (H&W) petitioned for redetermination of deficiency and altered and falsified documents provided to the court	Yes	IRS	\$1,500
<i>Schneller v. Comm’r</i> , T.C. Memo. 2008-196	Taxpayer petitioned for redetermination of decision to proceed with collection activity and asserted that IRS notices violate the Paperwork Reduction Act	Yes	IRS	\$10,000
<i>Scott v. U.S.</i> , 103 A.F.T.R.2d (RIA) 2336 (D.D.C. 2009), appeal docketed No. 09-5182 (D.C. Cir. May 15, 2009)	Taxpayers (H&W) filed a complaint against the United States, alleging that income tax penalties are illegal and asserted that income taxes are voluntary	Yes	IRS	\$3,000
<i>Spain v. Comm’r</i> , T.C. Memo. 2009-82	Taxpayer petitioned for redetermination of decision to proceed with collection activity and asserted frivolous arguments and delayed proceedings	Yes	IRS	\$2,500
<i>Swanson v. Comm’r</i> , T.C. Memo. 2008-265	Taxpayers (H&W) petitioned for redetermination of deficiency and asserted frivolous arguments	No	IRS	\$12,500
<i>Vuckovich v. Comm’r</i> , T.C. Memo. 2009-7	Taxpayer petitioned for redetermination of decision to proceed with collection activity and did not comply with administrative proceedings	Yes	IRS	\$2,500
<i>Wagenknecht v. Comm’r</i> , T.C. Memo. 2008-288, appeal docketed, No. 09-1355 (6th Cir. Mar. 24, 2009)	Taxpayer petitioned for redetermination of deficiency and argued that he had no wages, did not earn income from the United States, was not a United States person, the 16th Amendment did not make him liable for taxes, was a citizen of the compact state of Ohio, is a child of God, did not live in the District of Columbia so was not subject to income tax, and is not a person required to make return information available	Yes	IRS	\$5,000
<i>Williams v. Comm’r</i> , T.C. Memo. 2008-173	Taxpayer petitioned for redetermination of decision to proceed with collection activity and delayed IRS proceedings through filing the instant action	Yes	TP	
<i>Wolcott v. Comm’r</i> , T.C. Memo. 2008-153	Taxpayer petitioned for redetermination of deficiency and asserted the Paperwork Reduction Act relieved her of any duty to pay taxes	Yes	IRS	\$1,000
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedules C, E, F)				
<i>Allison, Estate of, v. Comm’r</i> , T.C. Memo. 2008-149, appeal docketed, No. 09-1372 (4th Cir. Mar. 18, 2009)	Attorney continually filed extensions for more than a decade, prolonging litigation and misrepresenting the status of the case	No	IRS	To be determined
<i>Ioane v. Comm’r</i> , T.C. Memo. 2009-68	Taxpayers (H&W) petitioned for redetermination of deficiency and asserted frivolous arguments	Yes	IRS	\$10,000
<i>Kun v. Comm’r</i> , T.C. Memo. 2008-192, appeal docketed, No. 08-74702 (9th Cir. Nov. 7, 2008)	Taxpayer petitioned for redetermination of decision to proceed with collection activity and asserted frivolous arguments	Yes	IRS	\$1,500
Section 6673 Penalty Not Requested or Imposed but Taxpayer Warned to Stop Asserting Frivolous Arguments				
<i>Maga v. Comm’r</i> , T.C. Memo. 2008-162	Taxpayer petitioned for redetermination of deficiency and asserted frivolous arguments	Yes		
<i>Smith v. Comm’r</i> , T.C. Summ. Op. 2009-52	Taxpayers (H&W) petitioned for redetermination of deficiency and asserted that only income earned from the federal government was subject to income tax	Yes		
<i>Taylor v. Comm’r</i> , T.C. Memo. 2008-151	Taxpayer petitioned for redetermination of decision to proceed with collection activity and asserted frivolous arguments	Yes		
<i>Tilley v. Comm’r</i> , T.C. Memo. 2009-83	Taxpayers (H&W) petitioned for redetermination of deficiency and argued that they had no gross income, were not citizens within the meaning of the 14th Amendment, and did not earn any income connected with the United States	Yes		
U.S. Courts of Appeals’ Decisions on Appeal of Section 6673 Penalties Imposed by US Tax Court				

Table 6: Frivolous Issues Penalty Under IRC § 6673 and Related Appellate-Level Sanctions

Case Citation	issue(s)	Pro Se	Decision	Amount
<i>Bachman v. Comm'r</i> , 283 Fed. Appx. 636 (10th Cir. 2008)	Penalty affirmed	Yes	IRS	\$4,000
<i>Bailey v. Comm'r</i> , 103 A.F.T.R.2d (RIA) 2365 (9th Cir. 2009)	Penalty affirmed	Yes	IRS	
<i>Callahan v. Comm'r</i> , 103 A.F.T.R.2d (RIA) 2400 (7th Cir. 2009), <i>aff'g</i> T.C. Memo. 2007-301	Penalty affirmed	Yes	IRS	\$1,500
<i>Cote v. Comm'r</i> , 103 A.F.T.R.2d (RIA) 1617 (9th Cir. 2009), <i>aff'g</i> T.C. Memo. 2006-129	Penalty affirmed	Yes	IRS	\$1,000
<i>Davis v. Comm'r</i> , 301 Fed. Appx. 398 (6th Cir. 2008), <i>aff'g</i> T.C. Memo. 2007-201	Penalty affirmed	No	IRS	\$15,000
<i>Elmes v. Comm'r</i> , 103 A.F.T.R.2d (RIA) 1630 (11th Cir. 2009)	Penalty affirmed	No	IRS	\$2,500
<i>Faris v. Comm'r</i> , 295 Fed. Appx. 875 (9th Cir. 2008), <i>aff'g</i> T.C. Memo. 2006-254	Penalty affirmed	Yes	IRS	\$2,500
<i>Gillespie v. Comm'r</i> , 292 Fed. Appx. 517 (7th Cir. 2008), <i>aff'g</i> T.C. Memo. 2007-202	Penalty affirmed	No	IRS	\$15,000
<i>Lacy v. Comm'r</i> , 309 Fed. Appx. 73 (8th Cir. 2009)	Penalty affirmed	Yes	IRS	\$7,500
<i>Moore v. Comm'r</i> , 296 Fed. Appx. 821 (11th Cir. 2008), <i>aff'g</i> T.C. Memo. 2007-200	Penalty affirmed	No	IRS	\$25,000
<i>Sanford v. Comm'r</i> , 283 Fed. Appx. 780 (11th Cir. 2008)	Penalty affirmed	Yes	IRS	\$2,500
<i>Schlosser v. Comm'r</i> , 287 Fed. Appx. 169 (3rd Cir. 2008), <i>aff'g</i> T.C. Memo. 2007-297 and T.C. Memo. 2007-298	Penalty affirmed	Yes	IRS	\$2,000
<i>Vence v. Comm'r</i> , 297 Fed. Appx. 827 (11th Cir. 2008)	Penalty affirmed	Yes	IRS	
<i>Wheeler v. Comm'r</i> , 528 F.3d 773 (10th Cir. 2008), <i>aff'g</i> T.C. Memo. 2006-109	Penalty affirmed	Yes	IRS	\$3,000
<i>Willett v. Comm'r</i> , 2009 WL 839016 (8th Cir. 2009)	Penalty affirmed	Yes	IRS	\$10,000
U.S. Courts of Appeals' Decisions on Sanctions Under Section 7482 (c)(4), FRAP Rule 38, or Other Authority				
<i>Bachman v. Comm'r</i> , 283 Fed. Appx. 636 (10th Cir. 2008)	Taxpayer petitioned for redetermination of deficiency, reconsideration of her motion for summary judgment, reconsideration of the grant of summary judgment to the IRS, reconsideration of the Tax Court's imposition of Section § penalty, reconsideration of the denial of her request for discover, and asserted the Commissioner has no authority to assess tax deficiencies	Yes	TP	
<i>Blackham v. Comm'r</i> , 288 Fed. Appx. 399 (9th Cir. 2008)	Taxpayer petitioned for redetermination of deficiency	Yes	IRS	Undetermined
<i>Brown v. U.S.</i> , 298 Fed. Appx. 350 (5th Cir. 2008)	Taxpayer petitioned for redetermination of decision to proceed with collection activity and asserted frivolous arguments	Yes	IRS	\$8,000
<i>Callahan v. Comm'r</i> , 103 A.F.T.R.2d (RIA) 2400 (7th Cir. 2009), <i>aff'g</i> T.C. Memo. 2007-301	Taxpayers (H&W) petitioned for redetermination of deficiency and argued that IRS forms lack valid Office of Management and Budget control numbers which violate the Paperwork Reduction Act and that they have no gross income	Yes	IRS	\$4,000
<i>Cuartero v. Comm'r</i> , 295 Fed. Appx. 378 (2d Cir. 2008), <i>aff'g</i> 99 A.F.T.R.2d (RIA) 485 (D. Conn. 2007)	Taxpayer petitioned to have a tax lien removed from his property and argued that he is a non-resident alien and that wages are not subject to income tax	Yes	IRS	\$8,000
<i>Faris v. Comm'r</i> , 295 Fed. Appx. 875 (9th Cir. 2008), <i>aff'g</i> T.C. Memo. 2006-254	Taxpayers (H&W) petitioned for redetermination of collection activity and asserted frivolous arguments	Yes	TP	
<i>Ford v. Pryor</i> , 552 F.3d 1174 (10th Cir. 2008), <i>aff'g</i> U.S. v. Ford, 514 F.3d 1047 (D.N.M. 2007)	Taxpayer filed suit against IRS agent Pryor to enjoin him from collection and assessment of taxes and argued that income taxes do not apply to him, he is not required to file tax returns on Form 1040, he is not required to comply with an IRS form that is obsolete and lacks an OMB number, defendant Pryor issued administrative summonses without delegated authority, and he is not subject to the income tax because he is a "non resident alien to the political jurisdiction of the United States	Yes	IRS	\$8,000

Table 6: Frivolous Issues Penalty Under IRC § 6673 and Related Appellate-Level Sanctions

Case Citation	issue(s)	Pro Se	Decision	Amount
<i>Morse, U.S. v.</i> , 532 F.3d 1130 (11th Cir. 2008), <i>aff'g</i> 2007 U.S. Dist. LEXIS 84124 (D. Fla. 2007), <i>reh'g en banc denied</i> , 285 Fed. Appx. 745 (11th Cir. 2008)	Taxpayer appealed decision of district court to enforce IRS summons and argued the IRS can only issue a summons when a taxpayer failed to file a return	Yes	IRS	Undetermined
<i>Schlosser v. Comm'r</i> , 287 Fed. Appx. 169 (3rd Cir. 2008), <i>aff'g</i> T.C. Memo. 2007-297 and T.C. Memo 2007-298	Taxpayers (H&W) petitioned for redetermination of decision to proceed with collection actions and alleged that they were not required to file federal income tax returns, that they had no income, and that they were not subject to the jurisdiction of the United States	Yes	IRS	\$1,000
<i>Smith v. U.S.</i> , 102 A.F.T.R.2d (RIA) 7122 (5th Cir. 2008), <i>aff'g</i> 2008 U.S. Dist. LEXIS 106664 (N.D. Tex. 2008)	Taxpayer petitioned for redetermination of deficiency and argued that as a resident of Texas, he is not subject to federal income taxes and that federal taxes are voluntary	Yes	IRS	\$8,000
<i>Wheeler v. Comm'r</i> , 528 F.3d 773 (10th Cir. 2008), <i>aff'g</i> T.C. Memo. 2006-109	Taxpayer petitioned for redetermination of deficiency and argued that he is not liable for income taxes	Yes	IRS	\$4,000
<i>Wolcott v. Comm'r</i> , 103 A.F.T.R.2d (RIA) 1300 (6th Cir. 2008)	Taxpayer petitioned for redetermination of deficiency and argued that the Form 1040 did not comply with the Paperwork Reduction Act	Yes	IRS	\$4,000
Section 7482 (c)(4), FRAP Rule 38, or Other Authority Penalty Not Requested or Imposed but Taxpayer Warned to Stop Asserting Frivolous Arguments				
<i>Clampitt, U.S. v.</i> , 281 Fed. Appx. 337 (5th Cir. 2008)	Taxpayers (H&W) petitioned for redetermination of deficiency and delayed proceedings	Yes		

Table 7 **Civil Actions to Enforce Federal Tax Liens or to Subject Property to Payment of Tax Under Internal Revenue Code § 7403**

Case Citation	Issue(S)	Pro Se	Decision
Individual v. Business Status Unclear from Court Opinion			
<i>Barr, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 6078 (E.D. Mich. 2008), <i>appeal docketed</i> , No. 09-1710 (6th Cir. June 2, 2009)	Federal tax liens foreclosed against the TP's (H&W) real property	No	IRS
<i>Beauchamp, U.S. v.</i> , 611 F. Supp. 2d 194 (D.R.I. 2009), <i>appeal voluntarily dismissed</i> , No. 09-1917 (1st Cir. Sept. 22, 2009)	Lien enforcement denied; lien discharged by operation of IRC 7425(b)	No	TP
<i>Black, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 323 (E.D. Wash. 2009)	TP's motion to dismiss the suit to foreclose federal tax liens against the TP's property denied	Yes	IRS
<i>Brown, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 5175 (D. Haw. 2008), <i>adopting</i> 102 A.F.T.R.2d (RIA) 5173 (D. Haw. 2008)	Federal tax liens foreclosed against the TP's real property	No	IRS
<i>Bruner, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 7246 (W.D. Ark. 2008), <i>appeal docketed</i> , No. 09-1677 (8th Cir. Mar. 26, 2009)	Federal tax liens foreclosed against the TP's real property	Yes	IRS
<i>Butler, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 1636 (W.D. Tex. 2009), <i>appeal dismissed</i> , No. 09-50291 (5th Cir. June 26, 2009)	Federal tax liens not foreclosed on undistributed assets held by trustee	No	TP
<i>Callanan, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 1937 (S.D. Fla. 2008), <i>adopted in part, rejected in part</i> , 103 A.F.T.R.2d (RIA) 1719 (S.D. Fla. 2009)	Foreclosure of federal tax liens and forced sale of marital property not appropriate to collect the federal tax liabilities of the former husband where the innocent former wife would likely have been prejudiced; parties reached settlement as to release of the federal tax liens in exchange of wife's payment of husband's tax liability	No	Split
<i>Coleman, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 2340 (E.D. Mich. 2009), <i>summary judgment granted by</i> 103 A.F.T.R.2d (RIA) 2345 (E.D. Mich. 2009)	Federal tax liens valid and enforceable	No	IRS
<i>Dix, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 1448 (E.D. Wis. 2009), <i>judgment entered by</i> 2009 U.S. Dist. LEXIS 82709 (E.D. Wis. 2009)	Federal tax liens foreclosed against the TP's (H&W) real property	Yes	IRS
<i>Elsberg, U.S. v.</i> , 2009 WL 1609399 (D. Colo. 2009)	Foreclosure of federal tax liens against the TP's real property denied; foreclosure of federal tax lien not automatic	Yes	TP
<i>Francis, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 2148 (C.D. Cal. 2006), <i>summary judgment granted by</i> 2009 U.S. Dist. LEXIS 49712 (C.D. Cal. 2009)	Federal tax liens foreclosed against the TP's property	No	IRS
<i>Gomes, U.S. v.</i> , 292 Fed. Appx. 570 (9th Cir. 2008), <i>aff'g</i> , No. CV-06-00161-ECR/VPC (D. Nev. May 17, 2007)	Foreclosure of federal tax liens against the TP's property affirmed	Yes	IRS
<i>Guthery, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 1708 (M.D. Fla. 2009)	Federal tax liens foreclosed against the TP's (H&W) real property	Yes	IRS
<i>Henchen, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 5036 (D. Minn. 2008), <i>adopted by</i> 102 A.F.T.R.2d (RIA) 5036 (D. Minn. 2008)	Federal tax liens foreclosed against the TP's real property	Yes	IRS
<i>Hoklin, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 5071 (D. Minn. 2008)	Federal tax liens foreclosed against the TP's (H&W) real property with regard to the last four tax years; lien enforcement denied with regard to the first two tax years as to which the government did not establish that the collection period did not expire	Yes	Split
<i>U.S. v. Johnson</i> , 103 A.F.T.R.2d (RIA) 834 (N.D. Ga. 2008)	Federal tax liens foreclosed against the TP's real property	No	IRS
<i>Kennedy, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 6136 (S.D. Tex. 2008), <i>appeal dismissed</i> , No. 08-20635 (5th Cir. Dec. 9, 2008)	Federal tax liens foreclosed against the TP's real property	Yes	IRS
<i>Little, U.S. v.</i> , 2008 U.S. Dist. LEXIS 93467 (E.D. Cal. 2008), <i>appeal dismissed</i> , No. 07-15879 (9th Cir. Dec. 30, 2008)	Federal tax liens foreclosed against the TP's (H&W) water rights	Yes	IRS
<i>Mohamed, U.S. v.</i> , 2008 U.S. Dist. LEXIS 64515 (N.D. Cal. 2008)	Federal tax liens foreclosed against the TP's (H&W) real property	No	IRS
<i>Norem v. Norem</i> , 101 A.F.T.R.2d (RIA) 2511 (N.D. Tex. 2008)	Federal tax liens foreclosed against the TP's property transferred into receivership according to divorce decree	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>Navolio, U.S. v.</i> , 101 A.F.T.R.2d (RIA) 2600 (M.D. Fla. 2008), <i>aff'd</i> , No. 08-16746 (11th Cir. Aug. 4, 2009)	Federal tax liens foreclosed against the TPs' (H&W) real property	Yes	IRS
<i>Offler, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 7374 (M.D. Fla. 2008), <i>aff'd</i> , 2009 U.S.App. LEXIS 15205 (11th Cir. 2009)	Federal tax liens foreclosed against the TP's real property	Yes	IRS
<i>Palhang, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 6662 (S.D. Miss. 2008), <i>recons. denied</i> by 102 A.F.T.R.2d (RIA) 6924 (S.D. Miss. 2008)	Federal tax liens foreclosed against the TPs' (H&W) real property	Yes	IRS
<i>Paul, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 6987 (E.D. Ky. 2008), <i>appeal filed</i> , No. 6:07-cv-00036-KKC (6th Cir. Dec. 10, 2008)	Federal tax liens foreclosed against the TP's real property	Yes	IRS
<i>Pflum v. U.S.</i> , 103 A.F.T.R.2d (RIA) 1276 (D. Kan. 2009)	TP's suit to remove federal tax liens dismissed for the lack of subject matter jurisdiction	Yes	IRS
<i>Ramirez, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 2116 (S.D. W. Va. 2009), <i>judgment entered</i> by 2009 U.S. Dist. LEXIS 51535 (S.D. W. Va. 2009)	Valid and subsisting federal tax liens foreclosed against the TPs' (H&W) real property	No	IRS
<i>Richie, U.S. v.</i> , 2009 U.S. Dist. LEXIS 34347 (N.D. Tex. 2009), <i>adopting</i> 103 A.F.T.R.2d (RIA) 2091 (N.D. Tex. 2009)	Federal tax liens foreclosed against the TPs' (H&W) real property	No	IRS
<i>Ruetz, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 6175 (M.D. Fla. 2008), <i>adopted</i> by 102 A.F.T.R.2d (RIA) 6173 (M.D. Fla. 2008), <i>aff'd</i> , 2009 U.S.App. LEXIS 13938 (11th Cir. 2009)	Federal tax liens foreclosed against the TP's real property	Yes	IRS
<i>Salisbury, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 1382 (C.D. Cal. 2009)	Federal tax liens foreclosed against the TPs' (H&W) property	Yes	IRS
<i>Schault, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 6627 (N.D. Ill. 2008), <i>recons. denied</i> by 103 A.F.T.R.2d (RIA) 2069 (N.D. Ill. 2009), <i>judgment entered</i> by 2009 U.S. Dist. LEXIS 91181 (N.D. Ill. Sept. 29, 2009)	Federal tax liens foreclosed against the TP's real property transferred to ex-wife in divorce for the taxes accrued prior to the transfer	No	Split
<i>Smith, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 7047 (S.D. Ohio 2008)	Federal tax liens foreclosed against the TP's real property	No	IRS
<i>Vidia, U.S. v.</i> , 2008 U.S. Dist. LEXIS 50450 (M.D. Fla. 2008)	Federal tax liens foreclosed against the TP's real property	Yes	IRS
<i>Vogt, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 6224 (N.D. Ind. 2008), <i>recons. denied</i> by 102 A.F.T.R.2d (RIA) 6655 (N.D. Ind. 2008), <i>vacated</i> by 2009 U.S. Dist. LEXIS 38972 (N.D. Ind. 2009)	Foreclosure of federal tax liens against the TP's interest in the jointly owned real property denied; material factual dispute existed whether the government would be prejudiced and whether the joint tenant (wife) would be harmed	Yes	TP
<i>Walton, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 5207 (E.D. Mo. 2008), <i>motion denied</i> by, <i>summary judgment denied</i> by, <i>motion granted</i> by 103 A.F.T.R.2d (RIA) 1998 (E.D. Mo. 2009)	Federal tax liens foreclosed against the TP's real property; unpaid balance of federal tax assessments reduced to judgment	No	IRS
<i>Webb, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 7396 (D. Haw. 2008), <i>adopted</i> by 102 A.F.T.R.2d (RIA) 7402 (D. Haw. 2008), <i>summary judgment granted</i> by 102 A.F.T.R.2d (RIA) 6757 (D. Haw. 2008)	Federal tax liens foreclosed on the TPs' (H&W) real property	Yes	IRS
<i>Zurn, U.S. v.</i> , 2009 U.S. Dist. LEXIS 27920 (C.D. Cal. 2009), <i>appeal docketed</i> , No. 09-55807 (9th Cir. May 28, 2009)	Federal tax liens foreclosed against the TP's real property	Yes	IRS
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships - Schedules C, E, F)			
<i>Brethauer, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 6216 (D. Nev. 2008), <i>appeal docketed</i> , No. 08-17284 (9th Cir. Oct. 23, 2008), <i>stay granted</i> by 103 A.F.T.R.2d (RIA) 760 (D. Nev. 2009)	Valid federal tax liens foreclosed against the TP's real property	No	IRS
<i>Cochran, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 5239 (S.D. Ind. 2008), <i>motion to dismiss denied</i> by, 2008 U.S. Dist. LEXIS 100346 (S.D. Ind. 2008)	Lien enforcement denied; material factual dispute existed as to the precise amount of the taxpayers' liability	No	TP
<i>Fields, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 1271 (S.D. Miss. 2009), <i>recons. denied</i> , No. 3:06-cv-00697-DPJ-JCS (S.D. Miss. Apr. 1, 2009)	Federal tax liens foreclosed against the TP's real property held by nominee	Yes	IRS
<i>Hirko v. U.S.</i> , 103 A.F.T.R.2d (RIA) 1326 (E.D. N.Y. 2009)	Federal tax liens valid and subsisting on all TP property and rights to property; federal tax liens resulting from TP trust fund recovery penalty liability foreclosed against the stock belonging to the TP	No	IRS
<i>In re Marine Energy Sys. Corp.</i> , 2009 Bankr. LEXIS 1273 (D.S.C. 2009), <i>aff'd</i> , No. 2:09-cv-00079-MBS (D.S.C. Sept. 25, 2009)	Federal tax liens valid and enforceable against the TP's interest in settlement proceeds in Chapter 7 Bankruptcy	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>Key Bank Nat. Ass'n v. Van Noy</i> , 2008 WL 4646045 (D. Or. 2008)	Valid federal tax liens may be foreclosed against the TP's real property titled into the nominee's name	Yes	IRS
<i>Kish v. Rogers</i> , 101 A.F.T.R.2d (RIA) 2635 (S.D. Tex. 2008), <i>motion to set aside judgment denied</i> , 102 A.F.T.R.2d (RIA) 7309 (S.D. Tex. 2008)	Receiver appointed to enforce a valid tax lien against the TP's interest in a royalty contract under IRC § 7403(d)	Yes	IRS
<i>Lang, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 5367 (S.D. Cal. 2008), <i>recons. denied</i> by 103 A.F.T.R.2d (RIA) 2153 (S.D. Cal. 2008)	Federal tax liens foreclosed against the TP's (H&W) real property held by nominee trust	Yes	IRS
<i>Langkand, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 5873 (D. Minn. 2008)	Valid tax liens foreclosed against the TP's real property	No	IRS
<i>Lena, U.S. v.</i> , 101 A.F.T.R.2d (RIA) 2593 (S.D. Fla. 2008), <i>summary judgment granted</i> by 103 A.F.T.R.2d (RIA) 2488 (S.D. Fla. 2009), <i>appeal docketed</i> , No. 09-14699DD (11th Cir. Sept. 18, 2009)	Federal tax liens valid and foreclosed against the TP's (H&W) real property held in the name of a nominee trust	Yes	IRS
<i>Ligas, U.S. v.</i> , 549 F.3d 497 (7th Cir. 2008), <i>rev'g</i> 98 A.F.T.R.2d (RIA) 7155 (N.D. Ill. 2006)	Federal tax liens legally unenforceable and time barred; lower court's decision reversed and remanded with instructions to dismiss the lien foreclosure action for lack of personal service	No	TP
<i>Lovlie, U.S. v.</i> , 2008-2 U.S. Tax Cas. (CCH) P50,503 (D. Minn. 2008)	Federal tax liens foreclosed against the TP's (H&W) real property	No	IRS
<i>Mann, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 651 (W.D. Mich. 2009)	Federal tax liens foreclosed against the TP's real property	Yes	IRS
<i>Marlatt, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 5699 (D. Or. 2008)	Valid federal tax liens foreclosed against the TP's (H&W) real property	No	IRS
<i>McMahan, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 7183 (S.D. Tex. 2008), <i>recons. denied</i> by 102 A.F.T.R.2d (RIA) 7393 (S.D. Tex. 2008), <i>mot. for stay denied</i> by 2009 U.S. Dist. LEXIS 5813 (S.D. Tex. 2009) and 103 A.F.T.R.2d (RIA) 690 (S.D. Tex. 2009), <i>appeal dismissed</i> , No. 09-40021 (5th Cir. June 16, 2009)	Valid federal tax lien foreclosed against the TP's (H&W) real property	Yes	IRS
<i>Michael, U.S. v.</i> , 2008 U.S. Dist. LEXIS 108807 (M.D. Fla. 2008)	Federal tax liens foreclosed against the TP's real property	Yes	IRS
<i>Neal, U.S. v.</i> , 255 F.R.D. 638 (W.D. Ark. 2008), <i>appeal docketed</i> , No. 09-2045 (8th Cir. May 5, 2009)	Federal tax liens foreclosed against the TP's (H&W) real property	Yes	IRS
<i>Porter, U.S. v.</i> , 569 F. Supp. 2d 862 (S.D. Iowa 2008), <i>judgment entered</i> by 104 A.F.T.R.2d (RIA) 6234 (S.D. Iowa 2009)	Federal tax liens correctly executed and foreclosed against the TP's real property	No	IRS
<i>Reed, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 1390 (N.D. Iowa 2009), <i>granting summary judgment</i> , 102 A.F.T.R.2d (RIA) 6784 (N.D. Iowa 2008), <i>appeal docketed</i> , No. 09-1832 (8th Cir. Apr. 17, 2009)	Valid federal tax liens foreclosed against the TP's real and personal property held by nominee	Yes	IRS
<i>Rupe, U.S. v.</i> , 308 Fed. Appx. 777 (5th Cir. 2009)	Foreclosure of federal tax liens against the TP's (H&W) property affirmed	Yes	IRS
<i>Scheppele, U.S. v.</i> , 2009 U.S. Dist. LEXIS 24038 (N.D. Iowa 2009)	Federal tax liens foreclosed against the TP's real property	Yes	IRS
<i>Tanchak, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 779 (D.N.J. 2009), <i>appeal docketed</i> , No. 09-1967 (3d Cir. Apr. 7, 2009)	Federal tax liens valid and attached to the TP's interest in real property owned in the entirety; tax lien foreclosure against the TP's real property denied; TP is ordered to pay one-half of the rental value of the property monthly to satisfy the tax liability	Yes	Split
<i>Uptergrove, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 6523 (E.D. Cal. 2008), <i>adopting</i> 2008 U.S. Dist. LEXIS 73489 (E.D. Cal. 2008), <i>motion denied</i> by 2008 U.S. Dist. LEXIS 101952 (E.D. Cal. 2008), <i>recons. denied</i> by 2009 U.S. Dist. LEXIS 25031 (E.D. Cal. 2009), <i>appeal dismissed</i> , No. 08-17668 (9th Cir. Sept. 18, 2009)	Federal tax liens foreclosed against TP's (H&W) property; default judgment entered	Yes	IRS
<i>Williams, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 1885 (E.D. Tex. 2008), <i>supplemented</i> by 103 A.F.T.R.2d (RIA) 1895 (E.D. Tex. 2008), <i>adopted</i> by 103 A.F.T.R.2d (RIA) 1898 (E.D. Tex. 2008)	Federal tax liens foreclosed against the TP's (H&W) real property held by nominee	Yes	IRS
<i>Zinkon, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 455 (S.D. W. Va. 2009)	Federal tax liens foreclosed against the TP's real property	No	IRS

Table 8 Failure to File Penalty Under Internal Revenue Code § 6651(A)(1) and Estimated Tax Penalty Under Internal Revenue Code § 6654

Case Citation	Issue(s)	Pro Se	Decision
Individual Taxpayers (But Not Sole Proprietorships)			
<i>Baccei v. U.S.</i> , 102 A.F.T.R.2d (RIA) 5801 (N.D. Cal. 2008), <i>modifying</i> 101 A.F.T.R.2d (RIA) 2717 (N.D. Cal. 2008)	6651(a)(1); Untimely filed estate tax return; Penalty properly imposed because CPA did not request an extension of time to pay	No	IRS
<i>Bachman v. Comm’r</i> , 102 A.F.T.R.2d (RIA) 5033 (10th Cir. 2008)	6651(a)(1); No evidence of reasonable cause presented	Yes	IRS
<i>Baker v. Comm’r</i> , T.C. Memo. 2008-247	6651(a)(1); No evidence of reasonable cause presented	No	IRS
<i>Banister v. Comm’r</i> , T.C. Memo. 2008-201, <i>appeal filed</i> , No. 09-70775 (9th Cir. Mar. 10, 2009)	6651(a)(1); 6654; Nonfiler; No evidence of reasonable cause presented; IRS failed to meet burden of production with respect to 6654 penalty	Yes	Split (IRS 6651(a)(1); TP 6654)
<i>In re Berg</i> , 2009 Bankr. Lexis 946 (Bankr. E.D. Pa. 2009), <i>objection denied by, claim allowed by</i> 2009 Bankr. Lexis 945 (Bankr. E.D. Pa., 2009)	6651(a)(1); No evidence of reasonable cause presented	No	IRS
<i>Black v. Comm’r</i> , T.C. Summ. Op. 2008-75	6651(a)(1); No evidence of reasonable cause presented	Yes	IRS
<i>Brennan v. Comm’r</i> , T.C. Memo. 2009-77	6654; Nonfiler; No evidence of exception presented	Yes	IRS
<i>Briseno v. Comm’r</i> , T.C. Memo. 2009-67	6651(a)(1); 6654; Nonfiler; No evidence of reasonable cause or exception presented	Yes	IRS
<i>Cobaugh v. Comm’r</i> , T.C. Memo. 2008-199	6651(a)(1); 6654; Reliance on tax preparer lacking professional credentials as evidence of reasonable cause or exception	Yes	IRS
<i>Cobin v. Comm’r</i> , T.C. Memo. 2009-88	6651(a)(1); 6654; No evidence of reasonable cause or exception presented	Yes	IRS
<i>Cwiklo v. Comm’r</i> , T.C. Summ. Op. 2008-149	6651(a)(1); No evidence of reasonable cause presented	Yes	IRS
<i>Dart v. Comm’r</i> , T.C. Summ. Op. 2008-158	6651(a)(1); No evidence of reasonable cause presented	Yes	IRS
<i>Devito v. Comm’r</i> , T.C. Summ. Op. 2009-5	6651(a)(1); No evidence of reasonable cause presented	Yes	IRS
<i>Dodge v. Comm’r</i> , 317 Fed. Appx. 581 (8th Cir. 2009), <i>aff’g</i> T.C. Memo. 2007-236	6651(a)(1); 6654; Nonfiler; No evidence of reasonable cause presented	Yes	IRS
<i>Fay v. Comm’r</i> , T.C. Summ. Op. 2008-152	6651(a)(1); 6654; Nonfiler; Reliance on agent to timely file as reasonable cause; No evidence of exception presented	No	IRS
<i>Francis, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 2148 (C.D. Cal. 2009)	6654; No evidence of exception presented	No	IRS
<i>Garrin v. Comm’r</i> , T.C. Summ. Op. 2009-50	6651(a)(1); No evidence of reasonable cause presented	Yes	IRS
<i>Gross v. Comm’r</i> , T.C. Memo. 2008-218	6654; No evidence of exception presented; Court grants IRS’ motion to dismiss for lack of prosecution	Yes	IRS
<i>Grover v. Comm’r</i> , T.C. Summ. Op. 2008-64	6651(a)(1); 6654; Nonfiler; Wife’s illness as reasonable cause; No exception presented	Yes	IRS
<i>Guterman v. Comm’r</i> , T.C. Memo. 2008-283	6651(a)(1); Reliance on C.P.A. as reasonable cause	Yes	IRS
<i>Halbin v. Comm’r</i> , T.C. Memo. 2009-18	6651(a)(1); No evidence of reasonable cause presented	Yes	IRS
<i>Harper v. Comm’r</i> , T.C. Summ. Op. 2008-104	6654; IRS failed to meet burden of production.	Yes	TP
<i>Hawkins v. Comm’r</i> , T.C. Memo. 2008-168	6651(a)(1); 6654; No evidence of reasonable cause or exception presented	Yes	IRS
<i>Hodsdon v. Comm’r</i> , T.C. Summ. Op. 2008-85	6651(a)(1); Taxpayer reported all “zeros” on return. No evidence of reasonable cause presented	Yes	IRS
<i>Hughes v. Comm’r</i> , T.C. Memo. 2008-249	6651(a)(1); No evidence of reasonable cause presented	Yes	IRS
<i>Jarrett v. Comm’r</i> , T.C. Summ. Op. 2008-94	6651(a)(1); No evidence of reasonable cause presented	Yes	IRS
<i>Kantor v. Comm’r</i> , T.C. Memo. 2008-297	6651(a)(1); No evidence of reasonable cause presented	Yes	IRS

Table 8: Failure to File Penalty Under IRC § 6651(A)(1) and Estimated Tax Penalty Under IRC § 6654

Case Citation	Issue(s)	Pro Se	Decision
<i>Kennedy v. Comm’r</i> , T.C. Memo. 2009-57, <i>appeal docketed</i> , No. 09-15037 (11th Cir. Sept. 30, 2009)	6651(a)(1); No evidence of reasonable cause presented	No	IRS
<i>Kohn v. Comm’r</i> , T.C. Memo. 2009-117, <i>appeal filed</i> (8th Cir. Aug. 27, 2009)	6651(a)(1); Criminal investigation and incarceration of TP, a tax attorney, as reasonable cause	Yes	IRS
<i>Kowsh v. Comm’r</i> , T.C. Memo. 2008-204	6651(a)(1); 6654; No evidence of reasonable cause presented; IRS failed to meet burden of production with respect to 6654 penalty	Yes	Split (IRS 6651(a)(1); TP 6654)
<i>Lee, Estate of v. Comm’r</i> , T.C. Memo. 2009-84	6651(a)(1); Reliance on estate planning attorney’s advice as reasonable cause	No	TP
<i>McAfee v. Comm’r</i> , T.C. Summ. Op. 2009-69	6651(a)(1); No evidence of reasonable cause presented	Yes	IRS
<i>McNeill v. Comm’r</i> , T.C. Summ. Op. 2008-89	6651(a)(1); 6654; No evidence of reasonable cause presented; IRS failed to meet burden of production with respect to 6654 penalty	Yes	Split (IRS 6651(a)(1); TP 6654)
<i>McWhorter v. Comm’r</i> , T.C. Memo. 2008-263	6651(a)(1); 6654; No evidence of reasonable cause or exception presented	Yes	IRS
<i>Missall v. Comm’r</i> , T.C. Memo. 2008-258	6651(a)(1); 6654; Nonfiler; No evidence of reasonable cause or exception presented	Yes	IRS
<i>Ohrman v. Comm’r</i> , T.C. Summ. Op. 2008-123	6651(a)(1); IRS failed to meet burden of production	No	TP
<i>Rhodes v. Comm’r</i> , T.C. Memo. 2008-225	6651(a)(1); 6654; Nonfiler; No evidence of reasonable cause or exception presented	Yes	IRS
<i>Rice v. Comm’r</i> , 103 A.F.T.R.2d (RIA) 602 (11th Cir. 2009)	6651(a)(1); 6654; No evidence of reasonable cause or exception presented	Yes	IRS
<i>Riley v. Comm’r</i> , T.C. Summ. Op. 2008-142	6651(a)(1); Severe health problems while acting as caregiver to five grandchildren as reasonable cause	Yes	TP
<i>Robertson v. Comm’r</i> , T.C. Memo. 2009-91	6651(a)(1); hurricanes as reasonable cause	Yes	IRS
<i>Robledo v. Comm’r</i> , T.C. Memo. 2008-195, <i>appeal docketed</i> , No. 09-71831 (9th Cir. June 9, 2009)	6651(a)(1); 6654; No evidence of reasonable cause or exception presented	Yes	IRS
<i>Rodríguez v. Comm’r</i> , T.C. Memo. 2009-92	6651(a)(1); 6654; Nonfiler; No evidence of reasonable cause or exception presented.	Yes	IRS
<i>Rodríguez v. Comm’r</i> , T.C. Memo. 2009-22	6651(a)(1); 6654; Nonfiler; No evidence of reasonable cause or exception presented	No	IRS
<i>Ruggeri v. Comm’r</i> , T.C. Memo. 2008-300	6651(a)(1); TP able to carry on business affairs despite wife’s illness; No evidence of reasonable cause presented	Yes	IRS
<i>Schroer v. U.S.</i> , 594 F. Supp. 2d 1257 (D. Colo. 2008), <i>adopted by, summary judgment granted by</i> 594 F. Supp. 2d 1257 (D. Colo. 2009)	6651(a)(1); No evidence of reasonable cause presented	No	IRS
<i>Seo v. Comm’r</i> , T.C. Memo. 2009-106	6651(a)(1); 6654; No evidence of reasonable cause or exception presented	Yes	IRS
<i>Shafir v. Comm’r</i> , T.C. Memo. 2008-280	6651(a)(1); No evidence of reasonable cause presented	Yes	IRS
<i>Smith v. Comm’r</i> , T.C. Summ. Op. 2009-52	6651(a)(1); Taxpayer reported all “zeros” on return; No evidence of reasonable cause presented	Yes	IRS
<i>Thorne v. Comm’r</i> , T.C. Summ. Op. 2008-71	6651(a)(1); Nonfiler; No evidence of reasonable cause presented	Yes	IRS
<i>Tilley v. Comm’r</i> , T.C. Memo. 2009-83	6654; IRS failed to meet burden of production for 2000 tax year; No exception presented for 2001 tax year	Yes	Split (TP for 2000, IRS for 2001)
<i>Voccola v. Comm’r</i> , T.C. Memo. 2009-12	6651(a)(1); No evidence of reasonable cause presented	Yes	IRS
<i>Wagenknecht v. Comm’r</i> , T.C. Memo. 2008-288, <i>appeal docketed</i> , No. 09-1355 (6th Cir. Mar. 24, 2009)	6651(a)(1); Nonfiler; No evidence of reasonable cause presented	Yes	IRS
<i>Watts v. Comm’r</i> , T.C. Memo. 2009-103	6651(a)(1); Nonfiler; No evidence of reasonable cause presented	No	IRS
<i>Wheeler v. Comm’r</i> , 528 F.3d 773 (10th Cir. 2008), <i>aff’g</i> T.C. Memo. 2006-109	6651(a)(1); 6654; Nonfiler; No evidence of reasonable cause or exception presented	Yes	IRS

Table 8: Failure to File Penalty Under IRC § 6651(A)(1) and Estimated Tax Penalty Under IRC § 6654

Case Citation	Issue(s)	Pro Se	Decision
<i>Willis v. Comm’r</i> , T.C. Memo. 2008-233, <i>appeal docketed</i> , No. 09-60334 (5th Cir. Apr. 29, 2009)	6651(a)(1); TP admits failing to file but challenges the assessment of tax and penalty due to IRS’s alleged violation of Paperwork Reduction Act	Yes	IRS
<i>Wyatt v. Comm’r</i> , T.C. Memo. 2008-253	6651(a)(1); Reliance on tax professional as reasonable cause when the professional falsely informed TPs (H &W) that she had requested an extension of time to file	No	IRS
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedules C, E, F)			
<i>Bessemer City Board of Education v. U.S.</i> , 576 F. Supp. 2d 1249 (N.D. Ala. 2009)	6651(a)(1); Imposition of penalties applies to state agency	No	IRS
<i>Ioane v. Comm’r</i> , T.C. Memo. 2009-68	6651(a)(1); No evidence of reasonable cause presented	Yes	IRS
<i>Linmar Property Management Trust v. Comm’r</i> , T.C. Memo. 2008-219	6651(a)(1); 6654; Nonfiler; Reliance on tax professional as reasonable cause; TP filed return for 2000 tax year showing no tax due, resulting in no estimated tax due for 2001; No exception presented for other tax years	Yes	Split (IRS 6651(a)(1); IRS 6654 for 1999, 2002, 2003; TP 6654 for 2001)
<i>St. Paul Cathedral School v. U.S.</i> , 102 A.F.T.R.2d (RIA) 7212 (E.D. Wash. 2008)	6651(a)(1); Undue hardship as a result of theft from school as reasonable cause	No	IRS

Table 9 **Family Status Issues Under
Internal Revenue Code §§ 2, 24, 32, and 151**

Case Citation	Issue(S)	Pro Se	Decision
Individual Taxpayers			
<i>Aref v. Comm’r</i> , T.C. Memo. 2009-118	Filing Status	Yes	TP
<i>Babaturk v. Comm’r</i> , T.C. Summ. Op. 2008-105	Dependency Exemption	Yes	TP
<i>Barrett v. Comm’r</i> , T.C. Memo. 2008-284	CTC, Dependency Exemption	Yes	IRS
<i>Bivieca v. Comm’r</i> , T.C. Summ. Op. 2008-116	CTC, Dependency Exemption, EITC, Filing Status	Yes	IRS
<i>Briseno v. Comm’r</i> , T.C. Memo. 2009-67	CTC, Dependency Exemption, Filing Status	Yes	Split
<i>Broady v. Comm’r</i> , T.C. Summ. Op. 2008-63	CTC, EITC	Yes	TP
<i>Brockington v. Comm’r</i> , T.C. Summ. Op. 2009-70	Dependency Exemption, EITC, Filing Status, CTC	Yes	IRS
<i>Campos v. Comm’r</i> , T.C. Memo. 2008-159	CTC, Dependency Exemption	Yes	IRS
<i>Contreras v. Comm’r</i> , T.C. Summ. Op. 2009-55	CTC, Dependency Exemption, Filing Status	Yes	IRS
<i>Daniels v. Comm’r</i> , T.C. Memo. 2008-160	CTC, Dependency Exemption, Filing Status	Yes	IRS
<i>Drago v. Comm’r</i> , T.C. Summ. Op. 2008-72	CTC, Dependency Exemption, Filing Status	No	IRS
<i>Espinoza v. Comm’r</i> , T.C. Summ. Op. 2008-112	Dependency Exemption, Filing Status	Yes	IRS
<i>Eubanks v. Comm’r</i> , T.C. Summ. Op. 2009-36	CTC, Dependency Exemption, EITC, and Filing Status	Yes	IRS
<i>Fuentes v. Comm’r</i> , T.C. Summ. Op. 2009-39	Dependency Exemption	Yes	IRS
<i>Giannantonio v. Comm’r</i> , T.C. Summ. Op. 2009-42	CTC, Dependency Exemption, Filing Status	Yes	IRS
<i>Godby v. Comm’r</i> , T.C. Memo. 2008-154	EITC, Filing Status	Yes	IRS
<i>Gordon v. Comm’r</i> , T.C. Memo. 2009-56	CTC, Dependency Exemption, EITC, Filing Status	Yes	IRS
<i>Hahn v. Comm’r</i> , T.C. Summ. Op. 2009-41	CTC, Dependency Exemption	Yes	IRS
<i>Halbin v. Comm’r</i> , T.C. Memo. 2009-18	Dependency Exemption	Yes	TP
<i>Hoffman v. Comm’r</i> , T.C. Summ. Op. 2008-113	CTC, Dependency Exemption, Filing Status	Yes	IRS
<i>Horsely v. Comm’r</i> , T.C. Memo. 2009-47	CTC, Dependency Exemption, EITC, Filing Status	Yes	IRS
<i>Ingram v. Comm’r</i> , T.C. Summ. Op. 2008-145	CTC, Dependency Exemption, EITC	Yes	IRS
<i>Irons v. Comm’r</i> , T.C. Memo. 2009-96	CTC, Dependency Exemption, EITC, Filing Status	Yes	IRS
<i>Johnson v. Comm’r</i> , T.C. Summ. Op. 2009-58	CTC, Dependency Exemption, EITC	Yes	IRS
<i>Lease v. Comm’r</i> , T.C. Summ. Op. 2008-73	CTC, Dependency Exemption	Yes	IRS
<i>Leonard v. Comm’r</i> , T.C. Summ. Op. 2008-141	CTC, Dependency Exemption, EITC	Yes	Split
<i>Lynn v. Comm’r</i> , T.C. Summ. Op. 2009-2	CTC, Dependency Exemption, EITC, Filing Status	Yes	IRS
<i>McLain v. Comm’r</i> , T.C. Summ. Op. 2008-122	CTC, Dependency Exemption, EITC, Filing Status	Yes	IRS
<i>Olivio v. Comm’r</i> , T.C. Summ. Op. 2008-115	CTC, Dependency Exemption, EITC,	Yes	Split
<i>Pavia v. Comm’r</i> , T.C. Memo. 2008-270	CTC, Dependency Exemption, EITC, Filing Status	Yes	TP
<i>Powers v. Comm’r</i> , T.C. Summ. Op. 2009-43	CTC, Dependency Exemption, Filing Status	Yes	IRS
<i>Redmond v. Comm’r</i> , T.C. Memo. 2008-274	EITC	No	IRS
<i>Rice v. Comm’r</i> , T.C. Summ. Op. 2009-83	CTC, EITC	Yes	IRS
<i>Scott v. Comm’r</i> , T.C. Summ. Op. 2008-135	CTC, Dependency Exemption	Yes	IRS
<i>Shafirir v. Comm’r</i> , T.C. Memo. 2008-280	Dependency Exemption	Yes	IRS
<i>Skalko v. Comm’r</i> , T.C. Summ. Op. 2008-68	Dependency Exemption	Yes	IRS

Table 9: Family Status Issues Under IRC §§ 2, 24, 32, and 151

Case Citation	Issue(S)	Pro Se	Decision
<i>Smith v. Comm'r</i> , T.C. Summ. Op. 2008-125	CTC, Dependency Exemption	Yes	IRS
<i>Smith v. Comm'r</i> , T.C. Memo. 2008-229	Dependency Exemption, EITC, Filing Status	Yes	IRS
<i>Steele v. Comm'r</i> , T.C. Summ. Op. 2009-77	Dependency Exemption	Yes	IRS
<i>Suiter v. Comm'r</i> , T.C. Summ. Op. 2009-44	CTC, Dependency Exemption	Yes	IRS
<i>Swafford v. Comm'r</i> , T.C. Summ. Op. 2009-82	CTC, Dependency Exemption	Yes	IRS
<i>Trussell v. Comm'r</i> , T.C. Summ. Op. 2009-73	Dependency Exemption, EITC	Yes	IRS
<i>Velazquez v. Comm'r</i> , T.C. Summ. Op. 2008-144	CTC, Dependency Exemption, Filing Status	Yes	TP
<i>Villasenor v. Comm'r</i> , T.C. Summ. Op. 2009-20	Dependency Exemption, Filing Status	Yes	IRS
<i>Walker v. Comm'r</i> , T.C. Memo. 2008-194	CTC, Dependency Exemption	Yes	IRS
<i>Watts v. Comm'r</i> , T.C. Memo. 2009-103	Dependency Exemption	No	IRS
<i>Willoughby v. Comm'r</i> , T.C. Memo. 2009-58	CTC, EITC, Filing Status	Yes	IRS
<i>Yang v. Comm'r</i> , T.C. Summ. Op. 2009-4	Dependency Exemption	Yes	IRS

Table 10 **Relief from Joint and Several Liability Under Internal Revenue Code § 6015**

Case Citation	Issue(S)	Pro Se	Intervenor	Decision
<i>Adkison v. Comm’r</i> , 129 T.C. 97 (2007), <i>appeal docketed</i> , No. 08-70485 (9th Cir. Feb. 6, 2008)	6015(c); jurisdiction due to partnership proceeding in district court	No	No	IRS
<i>Alioto v. Comm’r</i> , T.C. Memo. 2008-185	6015(f) (underpayment)	No	No	TP
<i>Barnes v. Comm’r</i> , 130 T.C. 248 (2008)	6015(f) (underpayment); no timely petition	No	No	IRS
<i>Brown v. Comm’r</i> , T.C. Summ. Op. 2008-121	6015(f) (underpayment)	No	No	TP
<i>Courtney v. Comm’r</i> , T.C. Summ. Op. 2008-100	6015(b),(c), (f) (underpayment)	Yes	No	IRS
<i>Fretty v. Comm’r</i> , T.C. Summ. Op. 2008-76	6015 (c) & (f) (underpayment)	Yes	Yes	TP
<i>Golden v. Comm’r</i> , 548 F.3d 487 (6th Cir. 2008), <i>aff’g</i> T.C. Memo. 2007-299, <i>cert. denied</i> , 129 S. Ct. 1647 (2009)	6015(b), (c), (f) (underpayment)	Yes	No	IRS
<i>Gray v. U.S.</i> , 553 F.3d 410 (5th Cir. 2008), <i>aff’g</i> No. H-05-3530, 2007 WL 1300464 (S.D. Tex. May 3, 2007)	Calculation of nonliable spouse’s portion of overpayments in community property state	No	No	IRS
<i>Greer v. Comm’r</i> , T.C. Memo. 2009-20, <i>appeal docketed</i> , No. 09-1420 (6th Cir. Apr. 3, 2009)	6015(b) & (f) (understatement)	No	No	IRS
<i>Gronbeck v. Comm’r</i> , T.C. Memo. 2009-53	6015(f) (underpayment); capital gain from nonrequesting spouse’s tax shelter attributable to TP	No	No	IRS
<i>Hardin v. Comm’r</i> , T.C. Memo. 2009-115	6015(f) (underpayment)	Yes	No	IRS
<i>Harris v. Comm’r</i> , T.C. Memo. 2009-26	6015(f) (underpayment)	Yes	Yes	IRS
<i>Jennings v. Comm’r</i> , T.C. Summ. Op. 2008-133	6015(b),(c), (f) (underpayment)	Yes	No	IRS
<i>Karp v. Comm’r</i> , T.C. Memo. 2009-40	Section 6015 does not preempt community property law so as to allow for the refund of payments made from community property, even if entitled to relief under 6015	No	Yes	IRS
<i>Kollar v. Comm’r</i> , 131 T.C. No. 12 (2008), 2008 WL 5000107 (U.S. Tax Ct. Nov. 25, 2008)	6015(f) (underpayment); “taxes” includes interest; interest unpaid as of TRHCA effective date conferred jurisdiction.	No	No	TP
<i>Lantz v. Comm’r</i> , 132 T.C. No. 8 (2009), 2009 WL 928241 (U.S. Tax Ct. Apr. 7, 2009), <i>appeal docketed</i> , No. 09-3345 (7th Cir. Sept. 21, 2009)	6015 (f) (underpayment); Treas. Reg. 1.6015-5(b)(1)’s application of a two-year rule to claims for relief under section 6015(f) is an invalid interpretation of section 6015(f).	No	No	TP
<i>Mannella v. Comm’r</i> , 132 T.C. No. 10 (2009), 2009 WL 981710 (U.S. Tax Ct. Apr. 13, 2009)	6015(b), (c), (f) (underpayment); actual receipt of notice of intent to levy or of notice of right to request relief not required to begin 2-year period under 6015(b), (c); 6015(f) claim permitted under Lantz.	Yes	No	TP
<i>Marquez v. Comm’r</i> , T.C. Summ. Op. 2009-67	6015(f) (underpayment)	Yes	No	IRS
<i>Martinez v. Comm’r</i> , T.C. Summ. Op. 2008-165	6015(f) (underpayment)	Yes	No	Split
<i>Martino v. Comm’r</i> , T.C. Memo. 2009-43	6015(f) (underpayment)	Yes	No	IRS
<i>Neal, Comm’r v.</i> , 557 F.3d 1262 (11th Cir. 2009), <i>aff’g</i> T.C. Memo. 2005-201	6015(f) (underpayment); Tax Court not limited to administrative record	No	No	TP
<i>O’Meara v. Comm’r</i> , T.C. Memo. 2009-71	6015(f) (underpayment)	No	No	IRS
<i>Ordlock v. Comm’r</i> , 533 F.3d 1136 (9th Cir. 2008), <i>aff’g</i> 126 T.C. 47 (2006)	Section 6015 does not preempt community property law so as to allow for the refund of payments made from community property, even if entitled to relief under 6015	No	No	IRS
<i>Pollock v. Comm’r</i> , 132 T.C. No. 3 (2009), 2009 WL 349743 (U.S. Tax Ct. Feb. 12, 2009), <i>appeal docketed</i> , No. 09-12610 (11th Cir. May 21, 2009)	6015(e) & (f) (underpayment); petition filed more than 90 days after notice of determination untimely even though Tax Court acquired jurisdiction in the interim	No	No	IRS

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

Case Citation	Issue(S)	Pro Se	Intervenor	Decision
<i>Porter v. Comm’r</i> , 132 T.C. No. 11 (2009), 2009 WL 1098488 (U.S. Tax Ct. Apr. 23, 2009)	6015(f) (underpayment); Tax Court applies a de novo standard of review rather than an abuse of discretion standard of review to denials of relief under any part of 6015	Yes	No	TP
<i>Rice v. Comm’r</i> , T.C. Summ. Op. 2008-69	6015(f) (underpayment), (g)	No	No	IRS
<i>Schwind v. Comm’r</i> , T.C. Summ. Op. 2008-119	6015(f) (underpayment), (g)	Yes	No	Split
<i>Seamons v. Comm’r</i> , T.C. Summ. Op. 2008-92	6015(b)	Yes	Yes	TP*
<i>Simmons v. Comm’r</i> , T.C. Summ. Op. 2009-6	6015(b), (c), (g)	Yes	No	TP
<i>U.S. v. Standing</i> , No. 1:06-CV-261, 2008 WL 755280 (S.D. Ohio Mar. 21, 2008), adopting 2008 WL 4416448 (S.D. Ohio Feb. 26, 2008)	6015(b), (c), (f) (underpayment), 66; no joint return, not a community property state.	Yes	No	IRS
<i>Stanwyck v. Comm’r</i> , T.C. Memo. 2009-73	Bankruptcy stay effective as to both TP and intervening spouse.	Yes	Yes	IRS
<i>Stergios v. Comm’r</i> , T.C. Memo. 2009-15	6015(c)	No	Yes	TP*
<i>Stolkin v. Comm’r</i> , T.C. Memo. 2008-211	6015(f) (underpayment)	Yes	No	IRS
<i>Strinz v. Comm’r</i> , T.C. Summ. Op. 2008-108	6015(b), (c), (f) (underpayment)	Yes	No	IRS
<i>Sunleaf v. Comm’r</i> , T.C. Memo. 2009-52	6015(f) (underpayment); Tax Court not limited to administrative record	No	No	TP
<i>Taylor v. Comm’r</i> , T.C. Memo. 2008-193, appeal docketed, No. 09- 71253 (9th Cir. Apr. 28, 2009)	6015(b), (c), (f) (understatement)	Yes	No	IRS
<i>Toppi v. Comm’r</i> , T.C. Memo. 2008-156	6015(f) (underpayment)	Yes	No	IRS
<i>Villela-Wilcox v. Comm’r</i> , T.C. Summ. Op. 2009-75	6015(c)	Yes	Yes	TP*
<i>Virgilio v. Comm’r</i> , T.C. Summ. Op. 2009-56	6015(b), (c), (f) (underpayment)	Yes	Yes	Split
<i>Wiener v. Comm’r</i> , T.C. Memo. 2008-230, vacated by Order, Dec. 5, 2008	6015(b), (f) (underpayment); de novo review because notice of determination did not explain basis for denial	No	No	TP
<i>Williams v. Comm’r</i> , T.C. Summ. Op. 2009-19	6015(f) (underpayment)	Yes	Yes	TP
<i>Yakubik v. Comm’r</i> , T.C. Summ. Op. 2008-74	6015(b), (c), (f) (underpayment)	Yes	Yes	TP

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

Acronym Glossary - Annual Report to Congress 2009

Acronym	Definition
AARS	Appeals Account Resolution Specialist
ABA	American Bar Association
ACDS	Appeals Centralized Database System
ACH	Automated Clearing House
ACS	Automated Collection System
ACTC	Advance Child Tax Credit
ADA	Americans With Disabilities Act
ADR	Alternative Dispute Resolution or Address Research System
AGI	Adjusted Gross Income
AICPA	American Institute of Certified Public Accountants
AIS	Automated Insolvency System
AJCA	American Jobs Creation Act of 2004
AIMS	Audit Information Management System
ALE	Allowable Living Expenses
ALS	Automated Lien System
AM	Accounts Management
AMT	Alternative Minimum Tax
ANMF	Automated Non Master File
ANPR	Advance Notice of Proposed Rulemaking
AOIC	Automated Offer In Compromise
APA	Advance Pricing Agreement
APO	Army Post Office
ARC	Annual Report to Congress
AQMS	Appeals Quality Measurement System
ARRA	America Recovery and Reinvestment Act
ASA	Average Speed of Answer
ASED	Assessment Statute Expiration Date
ASFR	Automated Substitute for Return
ATAO	Application for Taxpayer Assistance Order
ATAT	Abusive Tax Avoidance Transaction Collection Program
ATFRS	Automated Trust Fund Recovery System
ATIN	Adoption Taxpayer Identification Number
ATO	Australian Taxation Office
ATP	Abusive Transaction Program
AUR	Automated Underreporter
AUSPC	Austin Submission Processing Center
AWSS	Agency-Wide Shared Services
BMF	Business Master File

Acronym	Definition
BNA	Bureau of National Affairs
BPR	Business Performance Review
BSA	Bank Secrecy Act
BSV	Billing Support Voucher
CACI	Corporate Approach to Collection Inventory
CADE	Customer Account Data Engine
CAF	Centralized Authorization File
CARE	Customer Assistance, Relationships & Education
CAS	Customer Account Services
CAWR	Combined Annual Wage Reporting
CBO	Congressional Budget Office
CBPP	Center on Budget & Policy Priorities
CBRS	Currency & Banking Retrieval System
CCISO	Cincinatti Campus Innocent Spouse Operations
CCP-LU	Centralized Case Processing Lien Unit
CCR	Central Contractor Registration
CDA	Consolidated Decision Analytics
CDP	Collection Due Process
CDE	Compliance Data Environment
CDW	Compliance Data Warehouse
CE&O	Customer Education & Outreach
CES	Cost Effectiveness Study
CEX	Consumer Expenditure Survey
CFF	Collection Field Function
CI	Criminal Investigation
CIDS	Centralized Inventory Distribution System
CIP	Compliance Initiative Project
CIS	Correspondence Imaging System
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
CPE	Continuing Professional Education
CPSC	Cincinatti Submission Processing Center
CQMS	Collection Quality Management System
CRIS	Compliance Research Information System
CSED	Collection Statute Expiration Date
CSI	Campus Specialization Initiative

Acronym	Definition
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
DCA	Department of Consumer Affairs (New York City)
DDb	Dependent Database
DDP	Daily Delinquency Penalty
DI	Desktop Integration or Debt Indicator
DIF	Discriminant Index Function
DOD	Department of Defense
DOJ	Department of Justice
DPT	Dynamic Project Team
DRG	Desk Reference Guide
EAR	Electronic Account Resolution
EBT	Electronic Benefits Transfer
EGTRRA	Economic Growth and Tax Relief Reconciliation Act (of 2001)
EFPS	Electronic Federal Tax Payment System
EIN	Employer Identification Number
EITC	Earned Income Tax Credit
ELS	Electronic Lodgment Service
EO	Exempt Organization
EP	Employee Plans
EQRS	Embedded Quality Review System
ERIS	Enforcement Revenue Information System
ERO	Electronic Return Originator
ERISA	Employee Retirement Income Security Act
ERSA	Employee Retirement Savings Account
ES	Estimated Tax Payments
ESL	English as a Second Language
ESOP	Employee Stock Ownership
ESP	Economic Stimulus Payment
ETA	Effective Tax Administration
ETA	(Office of) Electronic Tax Administration and Refundable Credits
ETACC	Electronic Tax Administration Advisory Committee
ETLA	Electronic Tax Law Assistance
FA	Field Assistance
FAFSA	Free Application for Financial Student Aid
FBAR	Foreign Bank Account Report

Acronym	Definition
FCRA	Fair Credit Reporting Act
FDCPA	Fair Debt Collection Practices Act
FEMA	Federal Emergency Management Agency
FICA	Federal Insurance Contribution Act
FINRA	Financial Industry Regulatory Authority
FMIS	Financial Management Information System
FMS	Financial Management Service
FMV	Fair Market Value
FPAA	Final Partnership Administrative Adjustment
FOIA	Freedom Of Information Act
FPLP	Federal Payment Levy Program
FPO	Fleet Post Office
FRA	Federal Records Act
FSLA	Fair Labor Standards Act
FSRP	Facilitated Self-Assistance Research Project
FTC	Federal Trade Commission or Foreign Tax Credit
FTD	Federal Tax Deposit or Failure To Deposit
FTE	Full Time Equivalent
FTF	Failure To File
FTI	Federal Tax Information
FTL	Federal Tax Lien
FTP	Failure To Pay
FTS	Fast Track Settlement
FUTA	Federal Unemployment Tax
FY	Fiscal Year
GCM	General Counsel Memorandum
GLD	Governmental Liaison and Disclosure
GO	Government Entities
GAO	Government Accountability Office or General Accounting Office
GPMO	Government Project Management Office
HCSR	Home Care Service Recipient
HCSW	Home Care Service Worker
HMRC	Her Majesty's Revenue and Customs
IA	Installment Agreement
ICAS	Internet Customer Account Services
ICP	Integrated Case Processing
ICS	Integrated Collection System
IDAP	IDRS Decision Assisting Program
IDRM	Information Return and Document Matching
IDFP	IRS Directory for Practitioners
IDRS	Integrated Data Retrieval System

Acronym	Definition
IDS	Inventory Delivery System
IMF	Individual Master File
IMRS	Issue Management Resolution System
IPM	Integrated Production Model
IOAA	Independent Offices Appropriation Act
IPSU	Identity Protection Specialized Unit
IRC	Internal Revenue Code
IRDM	Information Reporting and Document Matching
IRM	Internal Revenue Manual
IRMF	Information Returns Master File
IRP	Information Returns Processing
IRS	Internal Revenue Service
IRSAC	Internal Revenue Service Advisory Council
IRSN	Internal Revenue Service Number
ITIN	Individual Taxpayer Identification Number
JCT	Joint Committee on Taxation
JGTRA	Jobs and Growth Tax Relief Reconciliation Act (of 2003)
JOC	Joint Operations Center
LEM	Law Enforcement Manual
LEP	Limited English Proficiency
LITC	Low Income Taxpayer Clinic
LLC	Limited Liability Company
LMSB	Large & Mid-Sized Business Operating Division
LOS	Level of Service
LTA	Local Taxpayer Advocate
MAGI	Modified Adjusted Gross Income
MFDR	Mortgage Forgiveness Debt Relief Act
MFT	Master File Tax
MIRSA	My IRS Account Application
MITS	Modernization and Information Technology Services
MLI	Multilingual Initiative or Most Litigated Issue
MV&S	Modernization Vision & Strategy Process
NAEA	National Association of Enrolled Agents
NFIB	National Federation of Independent Businesses
NFTL	Notice of Federal Tax Lien
NMF	Non-Master File
NOD	Notice of Deficiency
NQRS	National Quality Review System
NRP	National Research Program
NTA	National Taxpayer Advocate
OAR	Operations Assistance Request

Acronym	Definition
OD	Operating Division
OIC	Offer in Compromise
OECD	Organisation for Economic Co-Operation and Development
OMB	Office of Management and Budget
OPERA	Office of Program Evaluation, Research, & Analysis
OPI	Office of Penalty and Interest Administration or Over the Phone Interpreter
OPR	Office of Professional Responsibility
OTBR	Office of Taxpayer Burden Reduction
PCA	Private Collection Agency
PCAOB	Public Company Accounting Oversight Board
PCI	Potentially Collectible Inventory
PDC	Private Debt Collection
PIPDS	Privacy, Information and Data Security
POA	Power Of Attorney
POP	Phone Optimization Project
PPIA	Partial Payment Installment Agreement
PPS	Practitioner Priority Service
PRA	Paperwork Reduction Act
PREA	Premature Referral and Acceptance
PRPO	Pre-Refund Program Office
PSC	Philadelphia Service Center
PSP	Payroll Service Provider
PTIN	Preparer Tax Identification Number
QETP	Questionable Employment Tax Practices
QRP	Questionable Refund Program
RACS	Revenue Accounting Control System
RAIVS	Return and Income Verification Service
RAL	Refund Anticipation Loan
RCP	Reasonable Collection Potential
REIT	Real Economic Impact Tour
RFQ	Request For Quotations
RGS	Report Generating Software
ROFT	Record of Federal Tax Liability
RRA 98	(Internal Revenue Service) Restructuring and Reform Act of 1998
RPC	Return Preparer Coordinator
RPS	Revenue Protection Strategy
RPP	Return Preparer Program
RSED	Refund Statute Expiration Date
RST	Retail Sales Tax
SAMS	Systemic Advocacy Management System
SAR	Strategic Assessment Report

Acronym	Definition
SARP	State Audit Report Program
SB/SE	Small Business/Self Employed Operating Division
SBJPA	Small Business Job Protection Act
SEC	Securities and Exchange Commission
SEP	Special Enforcement Program
SERP	Service-wide Electronic Research Program
SFR	Substitute for Return
SL	Stakeholder Liaison
SNOD	Statutory Notice of Deficiency
SOI	Statistics of Income
SPC	Submission Processing Center(s)
SPDER	Office of Service-wide Policy, Directives, and Electronic Research
SPEC	Stakeholder Partnership, Education & Communication
SPOC	Single Point of Contact
SRFMI	State Reverse File Matching Initiative
SRO	Self-Regulating Organization
SSA	Social Security Administration
SSI	Supplemental Security Income
SSN	Social Security Number
SSTP	Streamlined Sales and Use Tax Project
SSUTA	Streamlined Sales and Use Tax Agreement
STC	Student Tax Clinic
SVC	Stored Value Card
SWETRS	Service-wide Employment Tax Research System
TAB	Taxpayer Assistance Blueprint
TAC	Taxpayer Assistance Center
TACT	Taxpayer Communications Taskgroup
TAMIS	Taxpayer Advocate Management Information System
TANF	Temporary Assistance to Needy Families
TAP	Taxpayer Advocacy Panel
TAS	Taxpayer Advocate Service
TCE	Tax Counseling for the Elderly
TDA	Taxpayer Delinquent Account
TDRA	Tip Rate Determination Agreement
TDI	Taxpayer Delinquent Investigation
TE	Tax Examiner or Tax Exempt
TEFRA	Tax Equity and Fiscal Responsibility Act of 1982
TEC	Taxpayer Education and Communication
TE/GE	Tax Exempt & Government Entities Operating Division
TEI	Tax Executives Institute
TFRP	Trust Fund Recovery Penalty

Acronym	Definition
TIGTA	Treasury Inspector General for Tax Administration
TIN	Taxpayer Identification Number
TIPRA	Tax Increase Prevention and Reconciliation Act (of 2005)
TOP	Treasury Offset Program
TOS	Terms of Service
TPP	Third Party Payer
TPPA	Third Party Payroll Agent
TRA 97	Taxpayer Relief Act of 1997
TRHCA	Tax Relief and Health Care Act (of 2006)
TY	Tax Year
UAL	Uniform Acknowledgement Letter
UDOC	Uniform Definition of a Child
VAT	Value Added Tax
VITA	Volunteer Income Tax Assistance
VTO	Virtual Translation Office
W&I	Wage and Investment Operating Division
WFTRA	Working Families Tax Relief Act

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