

Top 25 Case Advocacy Issues for FY 2016 by TAMIS* Receipts

Issue Code	Description	FY 2016 Case Receipts
425	Identity Theft	41,819
45	Pre-Refund Wage Verification Hold	29,174
63x – 640	Earned Income Tax Credit	11,378
920	Health Insurance Premium Tax Credit for Individuals under Internal Revenue Code (IRC) § 36B	10,910
330	Processing Amended Return	9,671
318	Taxpayer Protection Program Unpostables	7,160
315	Unpostable and Reject	6,938
310	Processing Original Return	6,325
620	Reconsideration of Audits and Substitute for Return under IRC § 6020(b)	6,264
71x	Levies	5,626
40	Returned/Stopped Refunds	4,946
340	Injured Spouse Claim	4,752
75x	Installment Agreements	3,943
90	Other Refund Inquiries or Issues	3,855
610	Open Audit - Non Earned Income Credit	3,852
60	IRS Offset	3,160
72x	Liens	3,072
670	Closed Automated Underreporter	2,954
520	Failure to File Penalty/Failure to Pay Penalty	2,330
320	Math Error	2,139
10	Lost or Stolen Refunds	2,089
540	Civil Penalties other than Trust Fund Recovery Penalty	1,973
210	Missing or Incorrect Payments	1,969
790	Other Collection Issues	1,851
91x	Appeals	1,800
Total Top 25 Receipts		179,950
Total TAS Receipts		209,509

* Taxpayer Advocate Management Information System (TAMIS).

Glossary of Acronyms

Acronym	Definition
AA	Acceptance Agent
ABA	American Bar Association
ABDC	Alaska Business Development Center
ACA	Affordable Care Act
ACS	Automated Collection System
ACSI	American Customer Satisfaction Index
ACSS	Automated Collection System Support
ACTC	Additional Child Tax Credit
ADR	Alternative Dispute Resolution or Address Research System
AGI	Adjusted Gross Income
AIA	Anti-Injunction Act
AIMS	Audit Information Management System
AJAC	Appeals Judicial Approach and Culture
ALE	Allowable Living Expenses or Applicable Large Employer
ALERTS	Automated Labor and Employee Relations Tracking System
ALJ	Administrative Law Judge
AM	Accounts Management
AMBC	American Battle Monuments Commission
AMS	Accounts Management System
AMT	Alternative Minimum Tax
ANCOVA	Analysis of Covariance
AO	Appeals Officer
AOD	Action on Decision
AOIC	Automated Offer In Compromise
AOTC	American Opportunity Tax Credit
APA	Administrative Procedure Act or Advance Pricing Agreement
APTC	Advance Premium Tax Credit
ARC	Annual Report to Congress
ARDI	Accounts Receivable Dollar Inventory
ASA	Average Speed of Answer
ASD	Autistic Spectrum Disorder
ASFR	Automated Substitute for Return
ATAO	Application for Taxpayer Assistance Order
ATM	Automated Teller Machine
ATO	Australian Taxation Office
AUR	Automated Underreporter

Acronym	Definition
AVS	ACA Verification System
BFS	Bureau of Fiscal Services
BIT	Behavioural Insights Team
BLS	Bureau of Labor Statistics
BMF	Business Master File
BOD	Business Operating Division
BOLO	Be On the Lookout
BPMS	Business Performance Management System
BPR	Business Performance Review
BRRM	Business Rules and Requirements Management
BTA	Board of Tax Appeals
BWH	Back-Up Withholding
CA	Consular Affairs
CAA	Certifying Acceptance Agent
CAP	Collection Appeals Program
CAR	Collection Activity Report
CARE	Customer Assistance, Relationships and Education
CBO	Congressional Budget Office
CCDM	Chief Counsel Directives Manual
CCH	Commerce Clearing House
CCI	Centralized Case Intake
CCM	Claimant Compliance Manual
CDC	Center for Disease Control and Prevention
CDCC	Child and Dependent Care Credit
CDP	Collection Due Process
CDR	Coverage Data Repository
CDW	Compliance Data Warehouse
CEO	Chief Executive Officer
CES	Consumer Expenditure Survey or Center for Economic Studies
CET	Cognitive Evaluation Theory
CFO	Chief Financial Officer
CFPB	Consumer Financial Protection Bureau
CHP	COPS Hiring Program
CHRG	Congressional Hearing
CI	Criminal Investigation (Division)
CIAT	Inter-American Center of Tax Administrations

Acronym	Definition
CIP	Compliance Initiative Projects
CIS	Correspondence Imaging System or Collection Information Statement
CIO	Chief Information Officer
CLD	Communication, Liaison, and Disclosure
CMR	Customer Managed Relationships
CMS	Centers for Medicare and Medicaid Services
CNC	Currently Not Collectible
COED	Commitments, Obligations, Expenditures, and Disbursements
COIC	Centralized Offer in Compromise
CONOPS	Concept of Operations
COP-MED	Community Oriented Policing Management Education and Development Program
COPS	Community Oriented Policing Services
CPA	Certified Public Accountant
CRA	Canada Revenue Agency
CRM	Customer Relationship Management
CSCO	Compliance Services Collection Operations
CSED	Collection Statute Expiration Date
CSO	Communication and Stakeholder Outreach
CSR	Customer Service Representative
CTAS	Comprehensive Taxpayer Attitude Survey
CTC	Child Tax Credit
CVE	Countering Violent Extremism
CWC	Client Contact – Work Management – Case Management System
CX	Customer Experience
CY	Calendar Year
DCI	Data Collection Instrument
DCSE	Deputy Commissioner for Services and Enforcement
DDb	Dependent Database
DIAN	Dirección de Impuestos y Aduanas Nacionales (de Colombia) - Directorate of National Taxes and Customs
DIF	Discriminant Income Function
DIT	Defining Issues Test
DMER	Data Metrics & Error Resolution
DMS	Debt Management Service
DOD	Department of Defense
DOJ	Department of Justice

Acronym	Definition
EAST	Easy, Attractive, Social, and Timely
EB	Economic Burden
ECCR	Environmental Collaboration and Conflict Resolution
ECFM	ECM Fraud Case Management
ECM	Enterprise Case Management
ECN	Exemption Certification Number
ECS	Enterprise Case Selection
EDCA	Executive Director Case Advocacy
EFDS	Electronic Fraud Detection System
EGTRRA	Economic Growth and Tax Relief Reconciliation Act
EIN	Employer Identification Number
EITC	Earned Income Tax Credit
EMEA	Europe, Middle East and Africa
EO	Exempt Organization
EPA	Environmental Protection Agency
EPCU	Employee Plans Compliance Unit
EPD	Exchange Periodic Data
EPIQ	Excellence through Productivity Improvements and Quality
ERIS	Enforcement Revenue Information System
ERS	Error Resolution System
ESC	Executive Steering Committee
ESL	English as a Second Language
ESRP	Employer Shared Responsibility Payment
ETAAC	Electronic Tax Administration Advisory Committee
ETARAS	Electronic Tax Administration Research and Analysis System
ETLA	Electronic Tax Law Assistance
FACA	Federal Advisory Committee Act
EU	European Union
FAIR	Federal Activities Inventory Reform
FAST	Fixing America's Surface Transportation Act
FATCA	Foreign Account Tax Compliance Act
FBAR	Foreign Bank and Financial Accounts
FCC	Federal Communications Commission
FCW	Federal Computer Week
FDA	Food and Drug Administration
FDIC	Federal Deposit Insurance Corporation

Acronym	Definition
FFIEC	Federal Financial Institutions Examination Council
FICA	Federal Insurance Contributions Act
FICO	Fair Isaac Corporation
FIRPTA	Foreign Investment in Real Property Tax Act
FOIA	Freedom of Information Act
FP	Full Pay
FPL	Federal Poverty Level
FPLP	Federal Payment Levy Program
FPR	False Positive Rate
FS	Filing Season
FSCU	Food, Shelter, Clothing, and Utilities
FSP	Family Security Program
FTA	Federation of Tax Administrators
FTB	Franchise Tax Board or Family Tax Benefit
FTD	Federal Tax Deposit
FTE	Full-Time Employee
FTF	Failure To File
FTL	Federal Tax Lien
FTM	Fast Track Mediation
FTP	Failure To Pay
FTS	Fast Track Settlement
FUTA	Federal Unemployment Tax Act
FY	Fiscal Year
GAO	Government Accountability Office
GDP	Gross Domestic Product
GFP	Great (or Global) Futures Program
GSA	General Services Administration
HCO	Human Capital Office
HERCA	Health Care & Education Reconciliation Act of 2010
HHI	Household Income
HMRC	Her Majesty's Revenue and Customs
HOH	Head of Household
IA	Installment Agreement
IDES	International Data Exchange Service
IDT	Identity Theft
IDTVA	Identity Theft Victim Assistance
IGM	Interim Guidance Memorandum
IGT	Inspector General of Taxation

Acronym	Definition
ILTAM	Institutionalist Legislative Theory and Methodology
IMF	Individual Master File
IMFOLE	Individual Master File On-Line Entity
IP PIN	Identity Protection Personal Identification Number
IR	Inland Revenue
IRA	Individual Retirement Account
IRB	Internal Revenue Bulletin
IRC	Internal Revenue Code
IRDM	Information Reporting Document Matching
IRDMCM	Information Reporting and Document Matching Case Management
IRM	Internal Revenue Manual
IRMF	Information Returns Master File
IRP	Information Reporter Program
IRS	Internal Revenue Service
IRSAC	Internal Revenue Service Advisory Council
IRTF	Individual Returns Transaction File
IS&R	Information Sharing and Reporting
ISRP	Individual Shared Responsibility Payment
IT	Information Technology
ITIN	Individual Taxpayer Identification Number
ITRIP	Income Tax Refund Integrity Program
ITS	Intake and Technical Support
IVO	Integrity & Verification Operation
IVR	Interactive Voice Response
IWV	Income Wage Verification
JCT	Joint Committee on Taxation
JOC	Joint Operations Center
JSRP	Joint Statistical Research Program
KPI	Key Performance Indicators
LBE	Lower-Bound Estimate
LB&I	Large Business and International Operating Division
LEMAS	Law Enforcement Management and Administrative Statistics
LEP	Limited English Proficiency
LIF	Low Income Filter
LITC	Low Income Taxpayer Clinic
LLC	Limited Liability Company

Acronym	Definition
LLP	Limited Liability Partnership
LMSB	Large and Mid-Sized Business
LOS	Level of Service
LR	Legislative Recommendation
MEC	Minimal Essential Coverage
MFJ	Married Filing Joint
MFS	Married Filing Separately
MINDSPACE	Messenger, Incentives, Norms, Defaults, Salience, Priming, Affect, Commitments, Ego
MIT	Massachusetts Institute of Technology
MLI	Most Litigated Issue
MLRO	Money Laundering Reporting Officer
MOU	Memorandum of Understanding
MSA	Metropolitan Statistical Area
MSP	Most Serious Problem
MTU	Mobile Tax Unit
NACUBO	National Association of College and University Business Officers
NAS	National Academy of Sciences
NASCO	National Association of State Charities Officials
NBER	National Bureau of Economic Research
NCHS	National Center for Health Statistics
NCR	Net Compliance Rate
NEC	Non-Employee Compensation
NEH	National Endowments for the Arts and Humanities
NFIB	National Federation of Independent Businesses
NFTL	Notice of Federal Tax Lien
NIH	National Institutes of Health
NIST	National Institute of Standards and Technology
NLM	National Library of Medicine
NMP	Net Misreporting Percentage
NOAA	National Oceanic and Atmospheric Administration
NRC	National Research Council
NRP	National Research Program
NSD	National Sales Director
NSF	National Science Foundation
NTA	National Taxpayer Advocate

Acronym	Definition
NTEU	National Treasury Employees Union
NYPD	New York Police Department
OAR	Operations Assistance Request
OASDI	Old Age, Survivors, and Disability Insurance (Social Security)
OD	Operating Division
ODAR	Office of Disability Adjudication and Review
OECD	Organisation for Economic Co-Operation and Development
OFAC	Office of Foreign Assets Control
OIC	Offer in Compromise
OJI	On-the-Job Instruction
OMB	Office of Management and Budget
OPS	Operations Planning & Support
OS	Operations Support
OSR	Office of State Revenue
OSTP	Office of Science and Technology Policy
OTA	Office of Tax Analysis
OTC	Office of Taxpayer Correspondence
OUO	Official Use Only
OVDI	Offshore Voluntary Disclosure Initiative
OVDP	Offshore Voluntary Disclosure Program
PAM	Post Appeals Mediation
PATH	Protecting Americans from Tax Hikes
PAYE	Pay-As-You-Earn
PCA	Private Collection Agency
PCI	Potentially Collectible Inventory
PCIC	Primary Core Issue Code
PDC	Post-Determination Process or Private Debt Collection
PEO	Professional Employer Organization
PEP	Politically Exposed Persons
PIN	Personal Identification Number
PIT	Personal Income Tax
PIV	Personal Identity Verification
POA	Power Of Attorney
POP	Problem-Oriented Policing
PPG	Policy and Procedure Guide
PPIA	Partial Pay Installment Agreement
PRA	Paperwork Reduction Act
PRWVH	Pre-Refund Wage Verification hold

Acronym	Definition
PSCI	Public Service Charter Implementation
PSP	Payroll Service Provider
PTC	Premium Tax Credit
PTSD	Post-Traumatic Stress Disorder
PwC	PricewaterhouseCoopers
QC	Qualifying Child
RAAS	Research, Analysis, and Statistics or Research, Applied Analytics, and Statistics
RAND	Research and Development
RAS	(Office of) Research, Analysis and Statistics
RCT	Randomized Controlled Trials
RCA	Reasonable Cause Assistant
RDC	Research Data Centers or Research Development Center
RDD	Random-Digit Dialing or Dialed
RESPA	Real Estate Settlement Procedures Act
RIA	Research Institute of America
RICS	Return Integrity and Correspondence Services
RO	Revenue Officer
ROI	Return on Investment
ROS	Revenue On-line Service
RPM	Return Preparer Misconduct
RRA 98	Internal Revenue Service Restructuring and Reform Act of 1998
RRB	Railroad Retirement Board
RRP	Return Review Program
RRTA	Railroad Retirement Tax Act
SAMS	Systemic Advocacy Management System
SARS	South African Revenue Service
SB/SE	Small Business/Self-Employed Operating Division
SB/SE FR&S	Small Business/Self Employed Finance, Research and Strategy
SBA	Small Business Administration
SBST	Social and Behavioral Sciences Team
SCIC	Secondary Core Issue Code
SCS	Servicewide Compliance Strategy
SERP	Servicewide Electronic Research Program
SFR	Substitute for Return
SIFMA	Securities Industry and Financial Markets Association
SIPP	Survey of Income and Program Participation

Acronym	Definition
SLA	Service Level Agreement
SLF	Stakeholder Liaison Field
SME	Small/Medium Enterprise
SNAP	Supplemental Nutrition Assistance Program
SNOD	Statutory Notice of Deficiency
SO	Settlement Officer
SOI	Statistics of Income
SPEC	Stakeholder Partnerships, Education & Communication
SPM	Supplemental Poverty Measure
SPP	Service Priorities Project
SSA	Social Security Administration
SSDI	Social Security Disability Insurance or Income
SSI	Supplemental Security Income
SSN	Social Security Number
SST	Self-Service Technologies
TAB	Taxpayer Assistance Blueprint
TAC	Taxpayer Assistance Center
TAD	Taxpayer Advocate Directive
TAMIS	Taxpayer Advocate Management Information System
TANF	Temporary Assistance to Needy Families
TAO	Taxpayer Assistance Order
TAS	Taxpayer Advocate Service
TASIS	Taxpayer Advocate Service Integrated System
TBOR	Taxpayer Bill of Rights
TCAL	Tax Collection and Administration Law
TCM	Taxpayer Choice Model
TDA	Taxpayer Delinquent Account
TDC	Taxpayer Digital Communication
TDI	Taxpayer Delinquent Investigation
TE/GE	Tax Exempt & Government Entities Operating Division
TFB	Tools for Businesses
TFRP	Trust Fund Recovery Penalty
TIA	Tax Injunction Act
TIGTA	Treasury Inspector General for Tax Administration
TIN	Taxpayer Identification Number
TPC	Tax Policy Center
TPI	Total Positive Income

Acronym	Definition
TPNC	Taxpayer Notice Codes
TRHCA	Tax Relief and Health Care Act
TRRB	Tax Research Review Board
TSA	Transportation Security Administration
TSC	Terrorist Screening Center
TSDB	Terrorist Screening Data Base
TY	Tax Year
UDOC	Uniform Definition of a Child
UMDA	Uniform Marriage and Divorce Act
UNAX	Unauthorized Access of Taxpayer Account
UK	United Kingdom
USAID	United States Agency for International Development
USCIS	U.S. Citizenship and Immigration Service
USDL	U.S. Department of Labor
UWR	Unified Work Request
VA	Veterans Affairs
VAT	Value Added Tax
VCR	Voluntary Compliance Rate
VITA	Volunteer Income Tax Assistance
W&I	Wage and Investment Operating Division
WIPRO	Western India Palm Refined Oils Limited or Western India Products Limited
YTD	Year to Date

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

Case Citation	Issue(s)	Pro Se	Decision
Individual Taxpayers (But Not Sole Proprietorships)			
<i>Adams v. Comm’r</i> , T.C. Memo. 2015-162, appeal dismissed, No. 16-1043 (4th Cir. May 20, 2016)	6662(b)(2) - TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Ashmore v. Comm’r</i> , T.C. Memo. 2016-36	6662(b)(2) - TP substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Avery v. Comm’r</i> , T.C. Memo. 2016-50	6662(b)(1) - TPs (H&W) negligent in failing to maintain records; failure to establish reasonable cause and good faith reliance on tax professional	Yes	IRS
<i>Barnes v. Comm’r</i> , T.C. Memo. 2016-79	6662(b)(1) - TPs (H&W) negligent in claiming clothing deductions; however, they acted with reasonable cause and in good faith with respect to their charitable contribution deductions	Yes	Split
<i>Beaubrun v. Comm’r</i> , T.C. Memo. 2015-217	6662(b)(1) - TP negligent in failing to substantiate items properly and report self-employment income; failure to argue reasonable cause and good faith	No	IRS
<i>Beltifa v. Comm’r</i> , T.C. Summ. Op. 2016-8	6662(b)(1) - TP negligent in failing to maintain records; failure to establish reasonable cause and good faith	Yes	IRS
<i>Blackbourn v. Comm’r</i> , T.C. Summ. Op. 2016-5	6662(b)(2) - TPs (H&W) acted with reasonable cause and in good faith	Yes	TP
<i>Blanco v. U.S.</i> , 117 A.F.T.R.2d (RIA) 529 (D. Colo. 2016)	6662(b)(2) - TP substantially understated income tax; failure to establish reasonable cause and good faith	No	IRS
<i>Boneparte v. Comm’r</i> , T.C. Memo. 2015-128	6662(b)(1) - TP negligent in failing to maintain records; failure to establish reasonable cause and good faith	Yes	IRS
<i>Briggs v. Comm’r</i> , T.C. Memo. 2016-86	6662(b)(2) - TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Brinkley v. Comm’r</i> , 808 F.3d 657 (5th Cir. 2015), <i>aff’g</i> T.C. Memo. 2014-227	6662(b)(2) - TP substantially understated income tax; failure to establish reasonable cause and good faith reliance on tax professional	No	IRS
<i>Carroll v. Comm’r</i> , 146 T.C. No. 13 (2016)	6662(b)(2) - TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith	No	IRS
<i>Chaudry v. Comm’r</i> , T.C. Summ. Op. 2015-74	6662(b)(1), (2) - TPs negligent in failing to maintain records; TP substantially understated income tax; failure to argue reasonable cause and good faith	Yes	IRS
<i>Co v. Comm’r</i> , T.C. Memo. 2016-19	6662(b)(2) - TP acted with reasonable cause and in good faith	No	TP
<i>Crabtree v. Comm’r</i> , T.C. Memo. 2015-163	6662(b)(1), (2) - Amounts received by TP were not taxable alimony payments and TP therefore not liable for accuracy-related penalty	No	TP
<i>Dieringer, Estate of, v. Comm’r</i> , 146 T.C. No. 8 (2016), appeal docketed, No. 16-72640 (9th Cir. Aug. 8, 2016)	6662(b)(1) - TP negligent in estate appraisal; failure to establish reasonable cause and good faith reliance on tax professional	No	IRS
<i>Dulanto v. Comm’r</i> , T.C. Memo. 2016-34, appeal docketed, No. 16-72867 (9th Cir. Aug. 29, 2016)	6662(b)(2) - TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Dunn v. Comm’r</i> , T.C. Memo. 2015-208	6662(b)(1) - TPs (H&W) negligent in claiming an improper IRA contribution deduction; failure to establish reasonable cause and good faith	No	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Ezell v. Comm’r</i> , T.C. Summ. Op. 2015-52	6662(b)(1) - IRS did not meet its burden as TP was not negligent and kept adequate books and records as well as substantiated the expenses underlying his deductions	Yes	TP
<i>Fish v. Comm’r</i> , T.C. Memo. 2015-176, appeal docketed, No. 15-73389 (9th Cir. Nov. 5, 2015)	6662(b)(2) - TP substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Friedman v. Comm’r</i> , T.C. Memo. 2015-177	6662(b)(2) - TPs (H&W) substantially understated income tax; failure to establish substantial authority for excluding interest income	No	IRS
<i>Garada v. Comm’r</i> , T.C. Summ. Op. 2016-1	6662(b)(1), (2) - TP (H&W) not negligent in failing to maintain books and records or substantiate items in question as IRS did not meet its burden of production; penalty for substantial understatement of income tax applies provisionally	Yes	Split
<i>Garcia v. Comm’r</i> , T.C. Memo. 2016-21	6662(b)(2) - TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Gassoway v. Comm’r</i> , T.C. Memo. 2015-203	6662(b)(2) - TP did not substantially understate income tax	Yes	TP
<i>Gemperle v. Comm’r</i> , T.C. Memo. 2016-1	6662(b)(1) - TPs (H&W) negligent in failing to include a qualified appraisal with their return when claiming a charitable contribution deduction for donation of a conservation easement; failure to establish reasonable cause and good faith	Yes	IRS
<i>Ghafouri v. Comm’r</i> , T.C. Memo. 2016-6	6662(b)(2) - TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Gilbert v. Comm’r</i> , T.C. Summ. Op. 2016-17	6662(b)(2) - TP substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Henao v. Comm’r</i> , T.C. Summ. Op. 2016-7	6662(b)(1) - TP negligent in failing to report taxable Social Security benefits and claiming certain improper employee business expense and charitable contribution deductions; TP established reasonable cause and good faith with respect to other employee business expense deductions but not for disallowed charitable contribution deductions	No	Split
<i>Huber v. Comm’r</i> , T.C. Summ. Op. 2015-63	6662(b)(1) - TP negligent in failing to maintain records and substantiate items; penalty applies provisionally; failure to establish reasonable cause and good faith	Yes	IRS
<i>Jones v. Comm’r</i> , 146 T.C. 39 (2016)	6662(b)(2) - TPs (H&W) acted with reasonable cause and in good faith reliance on tax professional	No	TP
<i>Kott v. Comm’r</i> , T.C. Summ. Op. 2015-42	6662(b)(2) - TP substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Leland v. Comm’r</i> , T.C. Memo. 2015-240	6662(b)(1), (2) - TPs (H&W) properly deducted losses relating to farming activity and therefore not liable for accuracy-related penalty	Yes	TP
<i>Mehriary v. Comm’r</i> , T.C. Memo. 2015-126	6662(b)(2) - TP substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Minnick v. Comm’r</i> , 611 F. App’x 477 (9th Cir. 2015), <i>aff’g</i> T.C. Memo. 2012-345	6662(b)(1) - TP negligent in failing to comply with conservation easement deduction requirements; failure to establish reasonable cause and good faith	No	IRS
<i>Morales v. Comm’r</i> , 116 A.F.T.R.2d (RIA) 7021 (9th Cir. 2015), <i>aff’g</i> T.C. Memo. 2012-341	6662(b)(1) - TPs (H&W) negligent in claiming an improper first-time homebuyer credit; failure to establish reasonable cause and good faith	No	IRS
<i>Muniz v. Comm’r</i> , T.C. Memo. 2015-125, <i>aff’d</i> by docket No. 15-14478 (11th Cir. Oct. 13, 2016)	6662(b)(2) - TP substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Navaid v. Comm’r</i> , T.C. Memo. 2016-37	6662(b)(2) - TP substantially understated income tax; failure to establish reasonable cause and good faith	No	IRS
<i>Nuzum v. Comm’r</i> , T.C. Summ. Op. 2016-9	6662(b)(2) - TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith	No	IRS
<i>O’Connor v. Comm’r</i> , T.C. Memo. 2015-155, <i>aff’d</i> by docket No. 15-9006 (10th Cir. June 28, 2016)	6662(b)(1) - TPs (H&W) negligently claimed deductions for H’s legal education; failure to establish reasonable cause and good faith	Yes	IRS
<i>O’Connor v. Comm’r</i> , T.C. Memo. 2015-244	6662(b)(2) - TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith reliance on tax professional	No	IRS
<i>Read v. Comm’r</i> , T.C. Memo. 2015-115	6662(b)(2) - TP substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Simmons-Brown v. Comm’r</i> , T.C. Summ. Op. 2015-62	6662(b)(1) - TPs (H&W) negligent in failing to report unemployment compensation for 2010; TPs not liable for penalty for 2011 as their rental activity was not a passive activity and therefore there was no underpayment and penalty	Yes	Split
<i>Starke v. Comm’r</i> , T.C. Summ. Op. 2015-40	6662(b)(1) - TP not liable for underlying tax and therefore not the penalty	Yes	TP
<i>Taylor v. Comm’r</i> , T.C. Summ. Op. 2015-51	6662(b)(2) - TP acted with reasonable cause and in good faith in excluding his military retirement pay from gross income	Yes	TP
<i>Tobias v. Comm’r</i> , T.C. Memo. 2015-164	6662(b)(2) - TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Tseytin v. Comm’r</i> , T.C. Memo. 2015-247, <i>appeal docketed</i> , No. 16-1674 (3d Cir. Mar. 25, 2016)	6662(b)(1) - TP negligent in treatment of separate blocks of stock as a single block; failure to establish reasonable cause and good faith	No	IRS
<i>Vandenbosch v. Comm’r</i> , T.C. Memo. 2016-29	6662(b)(2) - TPs (H&W) acted with reasonable cause and in good faith reliance on tax professional	No	TP
<i>Webber v. Comm’r</i> , 144 T.C. 324 (2015)	6662(b)(2) - TP acted with reasonable cause and in good faith	No	TP
<i>Wesley v. Comm’r</i> , T.C. Memo. 2015-200	6662(b)(1) - TPs (H&W) negligent in failing to report income; failure to establish reasonable cause and good faith	Yes	IRS
<i>Wilson v. Comm’r</i> , T.C. Summ. Op. 2016-19	6662(b)(1), (2) - TPs (H&W) acted with reasonable cause and good faith reliance on tax professional	Yes	TP
<i>Yguico v. Comm’r</i> , T.C. Memo. 2015-230	6662(b)(2) - TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith reliance on tax professional	Yes	IRS
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships- Schedules C, E, F)			
<i>AD Inv. 2000 Fund LLC v. Comm’r</i> , T.C. Memo. 2015-223	6662(b)(1), (2) - TPs (business partners) negligent in failing to maintain records; TPs substantially understated income tax; failure to argue reasonable cause and good faith reliance on tax professional	No	IRS
<i>Amegankpoe v. Comm’r</i> , T.C. Summ. Op. 2015-36	6662(b)(1) - TP negligent in failing to maintain records; failure to establish reasonable cause and good faith	Yes	IRS
<i>Arizaga v. Comm’r</i> , T.C. Memo. 2016-57	6662(b)(1) - TP negligent in failing to maintain records; failure to establish reasonable cause and good faith	Yes	IRS
<i>Atkinson v. Comm’r</i> , T.C. Memo. 2015-236	6662(b)(1), (2) - TP acted with reasonable cause and in good faith	No	TP
<i>Beck v. Comm’r</i> , T.C. Memo. 2015-149	6662(b)(1) - TP negligent in failing to maintain records; failure to establish reasonable cause and good faith	Yes	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Besaw v. Comm’r</i> , T.C. Memo. 2015-233, appeal docketed, No. 16-70264 (9th Cir. Jan. 28, 2016)	6662(b)(2) - TP substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Boring v. Comm’r</i> , T.C. Summ. Op. 2015-68	6662(b)(1) - TPs (H&W) negligent in failing to maintain records; failure to establish reasonable cause and good faith	Yes	IRS
<i>Brinks Gilson & Lione, P.C. v. Comm’r</i> , T.C. Memo. 2016-20	6662(b)(2) - TP substantially understated income tax; failure to establish reasonable cause and good faith reliance on tax professional or substantial authority	No	IRS
<i>Callender v. Comm’r</i> , T.C. Memo. 2016-68	6662(b)(1), (2) - TP negligent in failing to maintain records; TP substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Calvanico v. Comm’r</i> , T.C. Summ. Op. 2015-64	6662(b)(2) - TPs (H&W) substantially understated income tax; failure to argue reasonable cause and good faith	Yes	IRS
<i>Cartwright v. Comm’r</i> , T.C. Memo. 2015-212	6662(b)(2) - TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith reliance on tax professional	No	IRS
<i>Chemtech Royalty Assocs., L.P. v. U.S.</i> , 117 A.F.T.R.2d (RIA) 1750 (5th Cir. 2016), <i>aff’g</i> 115 A.F.T.R.2d (RIA) 1807 (M.D. La. 2015), petition for cert. filed, No. 16-347 (Sept. 14, 2016)	6662(b)(1), (2) - TP negligent in sham partnership transactions; TP substantially understated income tax; failure to establish reasonable basis and substantial authority	No	IRS
<i>Delia v. Comm’r</i> , T.C. Memo. 2016-71	6662(b)(1) - TP negligent in failing to maintain records; failure to establish reasonable cause and good faith; however, TP permitted to deduct substantiated expenses and therefore penalty does not apply to these amounts	Yes	Split
<i>DJB Holding Corp. v. Comm’r</i> , 803 F.3d 1014 (9th Cir. 2015)	6662(b)(2) - TP substantially understated income tax; failure to establish substantial authority, reasonable cause and good faith reliance on tax professional, or that law governing its position was not settled	No	IRS
<i>Ellis v. Comm’r</i> , 787 F.3d 1213 (8th Cir. 2015), <i>aff’g</i> T.C. Memo. 2013-245	6662(b)(2) - TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith	No	IRS
<i>Escalante v. Comm’r</i> , T.C. Summ. Op. 2015-47	6662(b)(1) - TPs (H&W) negligent in failing to maintain records; failure to establish reasonable cause and good faith	No	IRS
<i>Espallat v. Comm’r</i> , T. C. Memo. 2015-202	6662(b)(1), (2) - TPs (H&W) established reasonable cause and good faith reliance on tax professional	No	TP
<i>Farris v. Comm’r</i> , T.C. Summ. Op. 2015-53	6662(b)(1) - TPs (H&W) negligent in failing to maintain records; failure to establish reasonable cause and good faith reliance on tax professional	No	IRS
<i>Fisher v. Comm’r</i> , T.C. Summ. Op. 2016-10	6662(b)(1), (2) - TPs (H&W) negligent in failing to maintain records for deductions of wages paid to TPs’ children; TPs substantially understated income tax; TPs acted with reasonable cause and good faith reliance on tax professional regarding deductions taken for book writing activity but not for those taken for wages paid to TPs’ children	Yes	Split
<i>Flying Hawk v. Comm’r</i> , T.C. Memo. 2015-139	6662(b)(1) - TP negligently claimed improper deductions and failed to establish reasonable cause and good faith; TP established reasonable cause with regard to an erroneous deduction	Yes	Split
<i>Guarino v. Comm’r</i> , T.C. Summ. Op. 2016-12	6662(b)(2) - TPs (H&W) substantially understated income tax; TPs acted with reasonable cause and good faith regarding rental loss deductions but not for underpayments of tax attributable to their concessions	Yes	Split

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Hoffmann v. Comm’r</i> , T.C. Memo. 2016-69	6662(b)(1), (2) - TPs (H&W) negligent in claiming improper deductions; TPs substantially understated income tax; failure to argue reasonable cause and good faith reliance on tax professional or substantial authority	No	IRS
<i>Hoffmann v. Comm’r</i> , T.C. Summ. Op. 2015-73	6662(b)(1), (2) - TPs negligent in failing to maintain records; failure to argue reasonable cause and good faith	Yes	IRS
<i>Holden v. Comm’r</i> , T.C. Memo. 2015-131	6662(b)(1) - TPs (H&W) negligent in failing to maintain records; failure to establish reasonable cause and good faith	No	IRS
<i>Isaacs v. Comm’r</i> , T.C. Memo. 2015-121	6662(b)(1) - TP negligent in failing to maintain records and substantiate items properly; TP failed to establish reasonable cause and good faith for certain portions of underpayments but did for others	Yes	Split
<i>Jasperson v. Comm’r</i> , T.C. Memo. 2015-186, <i>aff’d</i> , 118 A.F.T.R.2d (RIA) 5633 (11th Cir. Aug. 31, 2016)	6662(b)(2) - TP substantially understated income tax; failure to establish reasonable cause and good faith reliance on tax professional	No	IRS
<i>Jijun Chen v. Comm’r</i> , T.C. Memo. 2015-167	6662(b)(1) - TPs (H&W) negligent in failing to maintain records; failure to establish reasonable cause and good faith	Yes	IRS
<i>Judah v. Comm’r</i> , T.C. Memo. 2015-243	6662(b)(2) - TPs (H&W) acted with reasonable cause and in good faith reliance on tax professional	No	TP
<i>Kaiser v. Comm’r</i> , T.C. Summ. Op. 2016-13	6662(b)(1), (2) - TPs (H&W) negligent in failing to report income from state tax refund and provide evidence that horse training activity was for profit; TPs substantially understated income tax; failure to argue reasonable cause and good faith	Yes	IRS
<i>Kantchev v. Comm’r</i> , T.C. Memo. 2015-234	6662(b)(1) - TP negligent in failing to maintain records regarding business deductions; TP acted with reasonable cause and in good faith for loss carryover and flow through loss	Yes	Split
<i>Kavuma v. Comm’r</i> , T.C. Memo. 2016-101	6662(b)(2) - TP substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Key Carpets, Inc. v. Comm’r</i> , T.C. Memo. 2016-30	6662(b)(2) - TP substantially understated income tax; failure to establish reasonable cause and good faith reliance on tax professional	No	IRS
<i>Kline v. Comm’r</i> , T.C. Memo. 2015-144	6662(b)(1) - TPs (H&W) acted with reasonable cause and in good faith	No	TP
<i>Lamas-Richie v. Comm’r</i> , T.C. Memo. 2016-63	6662(b)(2) - TPs (H&W) acted with reasonable cause and in good faith reliance on tax professional	Yes	TP
<i>Laudon v. Comm’r</i> , T.C. Summ. Op. 2015-54	6662(b)(2) - TP substantially understated income tax; failure to establish reasonable cause and good faith reliance on tax professional	Yes	IRS
<i>Lawson v. Comm’r</i> , T.C. Memo. 2015-211	6662(b)(1) - TPs (H&W) negligent in failing to maintain records and not including settlement proceeds in income; failure to establish reasonable cause and good faith	Yes	IRS
<i>Machacek v. Comm’r</i> , T.C. Memo. 2016-55	6662(b)(2) - TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith reliance on tax professional	No	IRS
<i>Makric Enters., Inc. v. Comm’r</i> , T.C. Memo. 2016-44, <i>appeal docketed</i> , No. 16-60410 (5th Cir. June 17, 2016)	6662(b)(2) - TP substantially understated income tax; failure to establish reasonable cause and good faith reliance on tax professional	No	IRS
<i>McMillan v. Comm’r</i> , T.C. Memo. 2015-109	6662(b)(1), (2) - IRS failed to carry its burden of proving the grounds for the penalty and the absence of reasonable cause and good faith	Yes	TP

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Moon v. Comm’r</i> , T.C. Summ. Op. 2016-23	6662(b)(1) - TP negligent in failing to maintain records; failure to establish reasonable cause and good faith reliance on tax professional; however, TP entitled to take loss deductions from real estate activities and therefore penalty does not apply to these amounts	No	Split
<i>Newhouse v. Comm’r</i> , T.C. Summ. Op. 2015-71	6662(b)(2) - TPs (H&W) substantially understated income tax; failure to argue reasonable cause and good faith	Yes	IRS
<i>Niemann v. Comm’r</i> , T.C. Memo. 2016-11	6662(b)(2) - TP substantially understated income tax; TP acted with reasonable cause and in good faith reliance on tax professional for the 2010 tax year but not for 2009 tax year	Yes	Split
<i>Nkonoki v. Comm’r</i> , T.C. Memo. 2016-93	6662(b)(1), (2) - Penalty for substantial understatement of income tax applies provisionally; failure to establish reasonable cause and good faith	Yes	IRS
<i>Ocampo v. Comm’r</i> , T.C. Memo. 2015-150	6662(b)(1) - TPs (H&W) negligent in failing to maintain records; failure to establish reasonable cause and good faith	Yes	IRS
<i>Ogden v. Comm’r</i> , T.C. Memo. 2015-241	6662(b)(1), (2) - TPs (H&W) negligent in failing to report income; TPs substantially understated income tax; failure to establish reasonable cause and good faith reliance on tax professional	Yes	IRS
<i>Okonkwo v. Comm’r</i> , T.C. Memo. 2015-181, appeal docketed, No. 16-71020 (9th Cir. Apr. 12, 2016)	6662(b)(1), (2) - TPs (H&W) negligent in failing to maintain records; TPs substantially understated income tax; TPs established reasonable cause and good faith reliance on tax professional for improperly claimed rental home deductions but not for other deductions	Yes	Split
<i>Omar v. Comm’r</i> , T.C. Memo. 2015-238	6662(b)(1) - TP negligent in failing to report income and maintain records; failure to establish reasonable cause and good faith	No	IRS
<i>Our Country Home Enters., Inc. v. Comm’r</i> , 145 T.C. 1 (2015)	6662(b)(1), (2) - TP negligent in failing to maintain records; TP substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Philbrick v. Comm’r</i> , T.C. Memo. 2016-64	6662(b)(2) - TP substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Pingel v. Comm’r</i> , T.C. Summ. Op. 2015-48	6662(b)(2) - TP substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Quintanilla v. Comm’r</i> , T.C. Memo. 2016-5	6662(b)(1) - TP not negligent as he properly deducted items on his schedule C; TP negligent in failing to report a state income tax refund	Yes	Split
<i>Renner v. Comm’r</i> , T.C. Memo. 2015-102	6662(b)(2) - TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Rochlani v. Comm’r</i> , T.C. Memo. 2015-174	6662(b)(2) - TPs (H&W) liable for penalty if there is an underpayment of tax after Rule 155 computational adjustments; failure to establish reasonable cause and good faith	Yes	IRS
<i>Schank v. Comm’r</i> , T.C. Memo. 2015-235	6662(b)(1), (2) - TPs (H&W) negligent in failing to make a reasonable attempt to comply with the provisions of the Code or to exercise ordinary and reasonable care in the preparation of their tax returns; TPs substantially understated income tax; failure to establish reasonable cause and good faith reliance on tax professional	No	IRS
<i>Seismic Support Servs., LLC v. Comm’r</i> , T.C. Memo. 2015-151, appeal dismissed, No. 16-70216 (9th Cir. July 20, 2016)	6662(b)(1) - TP (tax matters partner) negligent in mischaracterizing payments received from LLC	Yes	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Senyszyn v. Comm’r</i> , 146 T.C. No. 9 (2016)	6662(b)(1), (2) - TPs (H&W) not liable for any deficiency and therefore penalties do not apply	Yes	TP
<i>Smith v. Comm’r</i> , T.C. Memo. 2015-214	6662(b)(1), (2) - TP negligent in failing to maintain records; TP substantially understated income tax; failure to argue reasonable cause and good faith	Yes	IRS
<i>Spjute v. Comm’r</i> , T.C. Summ. Op. 2015-58	6662(b)(1) - TP negligent in failing to maintain records; failure to establish reasonable cause and good faith reliance on tax professional	No	IRS
<i>Steinberg v. Comm’r</i> , T.C. Memo. 2015-222	6662(b)(1) - TPs negligent in claiming loss deductions; failure to establish reasonable cause and good faith reliance on tax professional	No	IRS
<i>Steinberger v. Comm’r</i> , T.C. Memo. 2016-104	6662(b)(2) - TP substantially understated income tax; TP acted with reasonable cause and good faith reliance on tax professional for two tax years but not for a third (penalty deemed conceded for third year)	No	Split
<i>Stough v. Comm’r</i> , 144 T.C. 306 (2015)	6662(b)(2) - TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith	No	IRS
<i>Strode v. Comm’r</i> , 621 F. App’x 416 (9th Cir. 2015), <i>aff’g</i> T.C. Memo. 2012-59	6662(b)(2) - TP substantially understated income tax; failure to argue reasonable cause and good faith reliance on tax professional	No	IRS
<i>Strode v. Comm’r</i> , T.C. Memo. 2015-117, <i>appeal docketed</i> , No. 16-70319 (9th Cir. Feb. 2, 2016)	6662(b)(1), (2) - TP negligent in failing to maintain records; TP substantially understated income tax; failure to argue reasonable cause and good faith	No	IRS
<i>Transupport, Inc. v. Comm’r</i> , T.C. Memo. 2015-179	6662(b)(1), (2) - TP negligent in reporting inaccurate amounts on tax return; TP substantially understated income tax; failure to establish reasonable cause and good faith reliance on tax professional	No	IRS
<i>Tucker v. Comm’r</i> , T.C. Memo. 2015-185, <i>appeal docketed</i> , No. 16-11042 (11th Cir. Mar. 8, 2016)	6662(b)(2) - TP substantially understated income tax; failure to establish reasonable cause and good faith or substantial authority for loss deductions	No	IRS
<i>Wagner v. Comm’r</i> , T.C. Memo. 2015-120	6662(b)(1), (2) - TP negligent in failing to maintain records and substantially understated income tax; failure to establish reasonable cause and good faith	Yes	IRS
<i>Wideman v. Comm’r</i> , T.C. Summ. Op. 2015-61	6662(b)(1) - TPs (H&W) negligent in adjustments conceded and disallowed deduction for miscellaneous expenses; TPs not liable for negligence penalty for other deductions	No	Split
<i>Wiley M. Elick DDS, Inc. v. Comm’r</i> , 117 A.F.T.R.2d (RIA) 457 (9th Cir. 2016), <i>aff’g</i> T.C. Memo. 2013-139, <i>cert. denied</i> , No. 15-1290 (May 16, 2016)	6662(b)(1) - TPs (H&W) negligent in failing to make reasonable attempts to ascertain the accuracy of claimed deductions; failure to establish reasonable cause and good faith reliance on tax professional	No	IRS
<i>Wright v. Comm’r</i> , 809 F.3d 877 (6th Cir. 2016), <i>rev’d and remanded</i> , T.C. Memo. 2014-175	6662(b)(2) - TPs (H&W) not liable for any deficiency and therefore penalties do not apply	No	TP
<i>WSK & Sons, Inc. v. Comm’r</i> , T.C. Memo. 2015-204, <i>appeal docketed</i> , No. 16-70772 (9th Cir. Mar. 22, 2016)	6662(b)(1) - TP negligent in failing to report income and claiming improper rental expense deductions; failure to argue reasonable cause and good faith reliance on tax professional	No	IRS
<i>Young v. Comm’r</i> , T.C. Memo. 2015-189, <i>appeal dismissed</i> , No. 16-1486 (6th Cir. July 15, 2016)	6662(b)(2) - Penalty for substantial understatement of income tax applies provisionally; failure to establish reasonable cause and good faith	Yes	IRS

TABLE 2 Appeals From Collection Due Process Hearings Under IRC §§ 6320 and 6330

Case Citation	Lien or Levy	Issue(s)	Pro Se	Decision
Individual Taxpayers (But Not Sole Proprietorships)				
<i>Abu-Dayeh v. Comm’r</i> , T.C. Memo. 2015-136	Lien	No abuse of discretion in rejecting offer; TP did not conform to offer requirements or propose collection alternatives; TP precluded from challenging underlying liability	Yes	IRS
<i>Alphson v. Comm’r</i> , T.C. Memo. 2016-84	Lien	No abuse of discretion in rejecting offer	No	IRS
<i>Anyanwu v. Comm’r</i> , T.C. Summ. Op. 2015-56	Levy	TP entitled to challenge underlying liabilities	No	TP
<i>Bailey v. Comm’r</i> , T. C. Memo. 2016-94	Lien/Levy	TP precluded from challenging underlying liability; Collection action was properly sustained	Yes	IRS
<i>Baptiste v. Comm’r</i> , T.C. Memo. 2016-4	Lien	No abuse of discretion since TP did not provide information requested or participate in hearing; TP precluded from challenging underlying liabilities	Yes	IRS
<i>Bean v. Comm’r</i> , T.C. Summ. Op. 2016-16	Levy	No abuse of discretion since TPs (H&W) did not provide information requested for collection alternative	Yes	IRS
<i>Berglund v. Comm’r</i> , T.C. Memo. 2015-239	Lien/Levy	Collection action was properly sustained; No abuse of discretion	Yes	IRS
<i>Bongam v. Comm’r</i> , 146 T.C. 52 (2016)	Lien	Court has jurisdiction to review case; IRS motion for summary judgment denied	Yes	TP
<i>Boulware v. Comm’r</i> , 816 F.3d 133 (D.C. Cir. 2016), <i>aff’g</i> T.C. Memo. 2014-80	Levy	No abuse of discretion in rejecting installment agreement or denying face-to-face hearing	No	IRS
<i>Brown v. Comm’r</i> , T.C. Memo. 2016-82, <i>appeal docketed</i> , No. 16-1255 (D.C. Cir. July 28, 2016)	Lien/Levy	Collection action was properly sustained	No	IRS
<i>Canaday v. Comm’r</i> , T.C. Summ. Op. 2015-57	Levy	TP entitled to challenge underlying liabilities; Abuse of discretion by Appeals Officer; Case remanded to Appeals	Yes	TP
<i>Chambers v. Comm’r</i> , 606 F. App’x 411 (9th Cir. 2015), <i>aff’g</i> T.C. Memo. 2013-252	Levy	TP precluded from challenging underlying liability	Yes	IRS
<i>Chandler v. Comm’r</i> , T.C. Memo. 2015-215, <i>aff’d</i> , 2016 U.S. App. LEXIS 17899 (10th Cir. 2016)	Lien	No abuse of discretion in rejecting offer	Yes	IRS
<i>Charnas v. Comm’r</i> , T.C. Memo. 2015-153	Lien/Levy	Abuse of discretion by settlement officer; Case remanded to Appeals to consider offer	Yes	TP
<i>Crown v. Comm’r</i> , T.C. Summ. Op. 2016-15	Levy	No abuse of discretion in sustaining collection action; TP precluded from challenging underlying liability	Yes	IRS
<i>Doose v. Comm’r</i> , T.C. Memo. 2016-89	Levy	TP precluded from challenging underlying liability; Collection action was properly sustained	Yes	IRS
<i>Drew v. Comm’r</i> , T.C. Memo. 2016-97	Lien/Levy	No abuse of discretion in declining to withdraw lien or in rejecting offer	No	IRS
<i>Drilling v. Comm’r</i> , T.C. Memo. 2016-103	Lien/Levy	TP precluded from challenging underlying liability; No abuse of discretion in rejecting offer; Collection action was properly sustained	No	IRS

TABLE 2: Appeals From Collection Due Process Hearings Under IRC §§ 6320 and 6330

Case Citation	Lien or Levy	Issue(s)	Pro Se	Decision
<i>Eichinger v. Comm’r</i> , T.C. Summ. Op. 2016-18	Lien	TPs (H&W) entitled to challenge underlying liability; TPs not entitled to a dependency exemption	Yes	IRS
<i>Friedman v. Comm’r</i> , T.C. Memo. 2015-196	Lien/Levy	No abuse of discretion; TPs (H&W) did not offer a collection alternative	Yes	IRS
<i>Gafford v. Comm’r</i> , T.C. Memo. 2016-40	Levy	Court lacks jurisdiction to review; TP did not timely request hearing	Yes	IRS
<i>Gardner v. Comm’r</i> , 145 T.C. 161 (2015), appeal docketed, No. 15-72852 (9th Cir. Sep. 15, 2015)	Lien/Levy	No abuse of discretion; TPs (H&W) responsible for the underlying liability	Yes	IRS
<i>Gardner v. Comm’r</i> , T.C. Summ. Op. 2015-43	Levy	No abuse of discretion since TP did not provide information requested; TP precluded from challenging underlying liability	Yes	IRS
<i>Grauer v. Comm’r</i> , T.C. Memo. 2016-52	Levy	Statute of limitations had run prior to IRS issuing TP levy notice	Yes	TP
<i>Green v. Comm’r</i> , 608 F. App’x 671 (10th Cir. 2015)	Lien	TP precluded from challenging liability; Collection action was properly sustained	Yes	IRS
<i>Greenberg v. Comm’r</i> , 2015 U.S. App. LEXIS 11391 (D.C. Cir. 2015)	Lien	Collection action was properly sustained	Yes	IRS
<i>Haddix v. Comm’r</i> , T.C. Memo. 2015-220, appeal docketed, No. 16-60115 (5th Cir. Feb. 29, 2016)	Levy	Court lacks jurisdiction to review	Yes	IRS
<i>Hare v. Comm’r</i> , T.C. Memo. 2015-250	Lien	No abuse of discretion; TP made frivolous arguments	Yes	IRS
<i>Hartmann v. Comm’r</i> , T.C. Memo. 2015-129, <i>aff’d</i> , 2016 U.S. App. LEXIS 13376 (3d Cir. 2016)	Levy	No abuse of discretion in denying collection alternative since TP did not provide the information requested	Yes	IRS
<i>Hawkins v. Comm’r</i> , T.C. Memo. 2015-245	Levy	No abuse of discretion since TP did not provide information requested; Collection action was properly sustained	Yes	IRS
<i>Hawthorne v. Comm’r</i> , T.C. Memo. 2015-148	Lien	No abuse of discretion	Yes	IRS
<i>Holdner v. Comm’r</i> , 623 F. App’x 892 (9th Cir. 2015)	Lien/Levy	TP precluded from challenging underlying liability; Collection action was properly sustained	Yes	IRS
<i>Howell v. Comm’r</i> , T.C. Summ. Op. 2015-45	Levy	No abuse of discretion	Yes	IRS
<i>Jeanmarie v. Comm’r</i> , 648 F. App’x 448 (5th Cir. 2016), <i>aff’g</i> T.C. docket No. 25533-13 (Oct. 3, 2014)	Levy	No abuse of discretion in denying face-to-face hearing; TPs (H&W) not entitled to collection alternative; TPs precluded from challenging underlying liability	Yes	IRS
<i>Kakeh v. Comm’r</i> , T.C. Memo. 2015-103	Lien	No abuse of discretion in rejecting offer; TPs (H&W) responsible for underlying liability	No	IRS
<i>Kanofsky v. Comm’r</i> , 618 F. App’x 48 (3d Cir. 2015), <i>aff’g</i> T.C. Memo. 2014-153	Lien	TP precluded from challenging underlying liabilities; No abuse of discretion; TP made frivolous arguments	Yes	IRS
<i>Krishnan v. Comm’r</i> , T.C. Memo. 2016-83	Lien	No abuse of discretion; Collection action was properly sustained	Yes	IRS

TABLE 2: Appeals From Collection Due Process Hearings Under IRC §§ 6320 and 6330

Case Citation	Lien or Levy	Issue(s)	Pro Se	Decision
<i>La Sala, Estate of, v. Comm’r</i> , T.C. Memo. 2016-42, <i>appeal dismissed</i> , No. 16-1820 (2d Cir. Aug. 12, 2016)	Lien	Collection action was properly sustained	No	IRS
<i>Lovely v. Comm’r</i> , T.C. Memo. 2015-135, <i>aff’d</i> , 642 F. App’x 268 (4th Cir. 2016)	Levy	No abuse of discretion; TP made frivolous arguments	Yes	IRS
<i>Martens v. Comm’r</i> , T.C. Memo. 2015-213	Lien/Levy	No abuse of discretion in sustaining collection action; TP precluded from challenging underlying income tax liability; TP is entitled to challenge frivolous return penalty	Yes	Split
<i>Mathews v. Comm’r</i> , T.C. Memo. 2015-225	Lien	No abuse of discretion; collection action was properly sustained	No	IRS
<i>McLeod v. Comm’r</i> , T.C. Memo. 2016-14	Levy	TPs (H&W) precluded from challenging underlying liability; No abuse of discretion in rejecting offer	Yes	IRS
<i>McRae v. Comm’r</i> , T.C. Memo. 2015-132	Lien	No abuse of discretion in denying collection alternative since TP did not provide the information requested; No abuse of discretion in denying face-to-face hearing	Yes	IRS
<i>Miller v. Comm’r</i> , T.C. Memo. 2016-73	Levy	No abuse of discretion	No	IRS
<i>Morris v. Comm’r</i> , T.C. Memo. 2016-16	Lien/Levy	Collection action was properly sustained	Yes	IRS
<i>Myers v. Comm’r</i> , 630 F. App’x 207 (4th Cir. 2016)	Levy	No abuse of discretion; TP made frivolous arguments	Yes	IRS
<i>Natkunanathan v. Comm’r</i> , T.C. Memo. 2015-106, <i>appeal docketed</i> , No. 15-73334 (9th Cir. Oct. 30, 2015)	Levy	No abuse of discretion since TP did not participate in hearing; IRS motion for summary judgment granted	Yes	IRS
<i>Norman v. Comm’r</i> , T.C. Memo. 2016-98	Levy	No abuse of discretion; Collection action was properly sustained	Yes	IRS
<i>Ogamba v. Comm’r</i> , T.C. Memo. 2016-105	Levy	TPs (H&W) entitled to challenge underlying income tax liabilities; TPs precluded from challenging penalties or additions to tax	Yes	Split
<i>Onyango v. Comm’r</i> , 638 F. App’x 5 (D.C. Cir. 2016), <i>aff’g</i> 142 T.C. 425 (2014)	Lien	No abuse of discretion; TP precluded from challenging underlying liabilities	Yes	IRS
<i>Pansier v. Comm’r</i> , 623 F. App’x 809 (7th Cir. 2015), <i>aff’g</i> T.C. Memo 2014-255	Levy	No abuse of discretion; TPs (H&W) made frivolous arguments	Yes	IRS
<i>Peterson v. Comm’r</i> , T.C. Memo. 2016-17	Lien	IRS failed to establish notices of deficiencies were mailed to TP; Case remanded to Appeals	Yes	TP
<i>Powers v. Comm’r</i> , T.C. Memo. 2015-210	Lien/Levy	No abuse of discretion in denying collection alternative since TP did not provide information requested or participate in hearing	Yes	IRS
<i>Rebuck v. Comm’r</i> , T.C. Memo. 2016-3	Levy	No abuse of discretion in rejecting offer; Collection action was properly sustained	No	IRS
<i>Rehn v. Comm’r</i> , T.C. Memo. 2016-54	Lien/Levy	No abuse of discretion in denying face-to-face hearing; Collection action was properly sustained	No	IRS
<i>Riley v. Comm’r</i> , T.C. Memo. 2016-46	Lien	TP entitled to challenge underlying liabilities; TP could not establish theft loss deduction	No	Split
<i>Rodrigues v. Comm’r</i> , T.C. Memo. 2015-178	Lien	No abuse of discretion	Yes	IRS

TABLE 2: Appeals From Collection Due Process Hearings Under IRC §§ 6320 and 6330

Case Citation	Lien or Levy	Issue(s)	Pro Se	Decision
<i>Ryskamp v. Comm’r</i> , 797 F.3d 1142 (D.C. Cir. 2015), <i>cert. denied</i> , 136 U.S. 834 (2016)	Levy	Collection action was properly sustained; No abuse of discretion	No	IRS
<i>Schlegel v. Comm’r</i> , T.C. Memo. 2016-90, <i>appeal docketed</i> , No. 16-3622 (8th Cir. Sept. 14, 2016)	Levy	TP precluded from challenging underlying liability; No abuse of discretion in denying face-to-face hearing	Yes	IRS
<i>Schumacher v. Comm’r</i> , T.C. Memo. 2015-166	Lien	No abuse of discretion in declining to withdraw lien	Yes	IRS
<i>Scott v. Comm’r</i> , T.C. Memo. 2015-180	Levy	No abuse of discretion in granting installment agreement and denying “currently-not-collectible” status	No	IRS
<i>Seipel v. Comm’r</i> , T.C. Memo. 2015-154, <i>appeal dismissed</i> , No. 15-73242 (9th Cir. Apr. 12, 2016)	Lien	Collection action was properly sustained	Yes	IRS
<i>Shenk v. Comm’r</i> , T.C. Memo. 2015-193	Lien	No abuse of discretion in declining to withdraw lien	Yes	IRS
<i>Silva v. Comm’r</i> , T.C. Memo. 2015-229	Lien	No abuse of discretion in denying face-to-face hearing; TP not entitled to collection alternative	Yes	IRS
<i>Stanley v. Comm’r</i> , T.C. Memo. 2016-26	Lien/Levy	TPs (H&W) precluded from challenging underlying liability; Collection action properly sustained; TP’s made frivolous arguments	Yes	IRS
<i>Taylor v. Comm’r</i> , T.C. Memo. 2016-81	Levy	Court lacked jurisdiction to review	Yes	IRS
<i>Terry v. Comm’r</i> , T.C. Memo. 2016-88	Levy	No abuse of discretion in denying a face-to-face hearing; No abuse of discretion in denying collection alternatives	Yes	IRS
<i>Thomas v. Comm’r</i> , T.C. Memo. 2015-182	Levy	No abuse of discretion in rejecting offer	No	IRS
<i>Tillery v. Comm’r</i> , T.C. Memo. 2015-170	Levy	No abuse of discretion in rejecting installment agreement and sustaining collection action	No	IRS
<i>Trumbly v. Comm’r</i> , T.C. Memo. 2015-207	Lien	TPs (H&W) filed for bankruptcy after petitioning tax court; Review of lien filing moot since bankruptcy court discharged tax liability	No	TP
<i>Walker v. Comm’r</i> , T. C. Memo. 2016-75	Levy	Collection action was properly sustained	No	IRS
<i>Waltner v. Comm’r</i> , T.C. Memo. 2015-146, <i>appeal docketed</i> , No. 16-71797 (9th Cir. June 7, 2016)	Levy	TPs (H&W) precluded from challenging underlying liability; No abuse of discretion in denying face-to-face hearing; TP’s made frivolous arguments	Yes	IRS
<i>Widfeldt v. U.S.</i> , 641 F. App’x 637 (8th Cir. 2016)	Lien	TP precluded from challenging underlying liability	Yes	IRS
<i>Wills v. Comm’r</i> , T.C. Summ. Op. 2015-50	Levy	No abuse of discretion; Collection action was properly sustained	No	IRS
<i>Willson v. Comm’r</i> , 805 F.3d 316 (D.C. Cir. 2015)	Levy	No jurisdiction to refund TP money paid to IRS during proceedings	Yes	IRS
<i>Yasgur v. Comm’r</i> , T.C. Memo. 2016-77	Lien/Levy	TP entitled to challenge underlying liability since TP did not receive levy notice; Case remanded to Appeals	No	TP
<i>York v. Comm’r</i> , T.C. Memo. 2015-159	Lien	No abuse of discretion in rejecting offer	Yes	IRS
<i>Zepeda v. Comm’r</i> , 116 A.F.T.R.2d (RIA) 6919 (9th Cir. 2015), <i>aff’g</i> T.C. docket No. 9552-11	Lien	TP precluded from challenging underlying liability; Collection action was properly sustained	Yes	IRS

TABLE 2: Appeals From Collection Due Process Hearings Under IRC §§ 6320 and 6330

Case Citation	Lien or Levy	Issue(s)	Pro Se	Decision
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedule C, E, F)				
<i>Au v. Comm’r</i> , T.C. Memo. 2015-183	Lien	No abuse of discretion in rejecting offer since TP did not provide information requested; No abuse of discretion in denying face-to-face hearing; TP precluded from raising issue not properly raised during CDP	Yes	IRS
<i>Bishay v. Comm’r</i> , T.C. Memo. 2015-105, <i>appeal docketed</i> , No. 15-2040 (1st Cir. Sept. 21, 2015)	Lien	TP precluded from challenging underlying liability; No abuse of discretion; Collection action was properly sustained	Yes	IRS
<i>Clues v. Comm’r</i> , T.C. Memo. 2015-209	Lien/Levy	No abuse of discretion in denying “currently-not-collectible” status	Yes	IRS
<i>Del-Co Western v. Comm’r</i> , T.C. Memo. 2015-142	Levy	Court lacks jurisdiction to review	No	IRS
<i>Epitome Sys. v. Comm’r</i> , T.C. Memo. 2015-108	Levy	No abuse of discretion since TP did not provide information requested; TP made frivolous arguments	Yes	IRS
<i>Haben v. Comm’r</i> , T.C. Summ. Op. 2015-55	Levy	No abuse of discretion since TP did not provide information requested for collection alternative; TP precluded from challenging underlying liability	Yes	IRS
<i>Hampton Software Develop. v. Comm’r</i> , T.C. Memo. 2016-38	Levy	TP entitled to challenge underlying liabilities; IRS motion for summary judgment denied	No	TP
<i>John C. Hom & Assocs. v. Comm’r</i> , T.C. Summ. Op. 2015-49	Lien	TP entitled to challenge underlying liabilities	Yes	TP
<i>LG Kendrick, LLC v. Comm’r</i> , 146 T.C. 17 (2016), <i>appeal docketed</i> , No. 16-9003 (10th Cir. May 23, 2016)	Lien/Levy	Court lacks jurisdiction to review lien filing for December 31, 2010, Form 941 liability; TP precluded from challenging underlying liability; Collection action was properly sustained for periods court had jurisdiction	No	Split
<i>LG Kendrick, LLC v. Comm’r</i> , T.C. Memo. 2016-22, <i>appeal docketed</i> , No. 16-9003 (10th Cir. May 23, 2016)	Lien/Levy	No abuse of discretion in sustaining collection action; TP precluded from challenging underlying liability	No	IRS
<i>Lunnon v. Comm’r</i> , T.C. Memo. 2015-156, <i>aff’d by</i> 117 A.F.T.R.2d (RIA) 2094 (10th Cir. 2016)	Lien/Levy	No abuse of discretion; TP precluded from challenging underlying liability	Yes	IRS
<i>Mangum v. Comm’r</i> , T.C. Memo. 2016-24	Lien	TPs (H&W) precluded from challenging underlying liability; No abuse of discretion in rejecting offer; Collection action properly sustained	No	IRS
<i>Miccosukee Tribe of Indians of Florida v. Comm’r</i> , T.C. Memo. 2015-216	Lien/Levy	No abuse of discretion in denying collection alternative or declining to withdraw lien	No	IRS
<i>Nutrition Formulators v. Comm’r</i> , T.C. Memo. 2016-60	Lien/Levy	No abuse of discretion in declining to withdraw lien; Collection action was properly sustained	No	IRS
<i>Obiakor v. Comm’r</i> , T.C. Memo. 2015-112	Levy	No abuse of discretion in denying collection alternative	No	IRS
<i>Quality Software Sys. v. Comm’r</i> , T.C. Memo. 2015-107	Lien	No abuse of discretion in denying reinstatement of offer; IRS deprived tax court of opportunity for judicial review; Case remanded to Appeals to determine basis for rejection of collection alternative	No	Split
<i>Raida v. Comm’r</i> , T.C. Memo. 2015-242	Levy	No abuse of discretion in rejecting offer; Collection action was properly sustained	Yes	IRS

TABLE 2: Appeals From Collection Due Process Hearings Under IRC §§ 6320 and 6330

Case Citation	Lien or Levy	Issue(s)	Pro Se	Decision
<i>Scott Labor, LLC v. Comm'r</i> , T.C. Memo. 2015-194	Levy	Court had jurisdiction to review underlying liability; TP responsible for employment taxes and failure to pay penalty; Intentional disregard and failure to file penalties were inappropriate	No	Split
<i>Strong v. Comm'r</i> , T.C. Memo. 2016-70	Levy	No abuse of discretion in rejecting offer; Collection action was properly sustained	No	IRS
<i>Synergy Environmental v. Comm'r</i> , T.C. Memo. 2016-99, appeal docketed, No. 16-72615 (9th Cir. Aug. 5, 2016)	Lien	No abuse of discretion in rejecting offer; Collection action was properly sustained	No	IRS
<i>Wilson Heirs Trust v. Comm'r</i> , T. C. Memo. 2016-76	Lien/Levy	No abuse of discretion	Yes	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
Individual Taxpayers (But Not Sole Proprietorships)			
<i>Allen, U.S. v.</i> , 2015 U.S. Dist. LEXIS 148002 (W.D. Mich. 2015), <i>adopting</i> 2015 U.S. Dist. LEXIS 148754 (W.D. Mich. 2015)	Summons enforced	Yes	IRS
<i>Allen, U.S. v.</i> , 2015 U.S. Dist. LEXIS 148008 (W.D. Mich. 2015), <i>adopting</i> 2015 U.S. Dist. LEXIS 148756 (W.D. Mich. 2015)	Summons enforced	Yes	IRS
<i>Allen, U.S. v.</i> , 2015 U.S. Dist. LEXIS 148006 (W.D. Mich. 2015), <i>adopting</i> 2015 U.S. Dist. LEXIS 148759 (W.D. Mich. 2015)	Summons enforced	Yes	IRS
<i>Allen, U.S. v.</i> , 2015 U.S. Dist. LEXIS 148009 (W.D. Mich. 2015), <i>adopting</i> 2015 U.S. Dist. LEXIS 148758 (W.D. Mich. 2015)	Summons enforced	Yes	IRS
<i>Allen, U.S. v.</i> , 2015 U.S. Dist. LEXIS 148007 (W.D. Mich. 2015), <i>adopting</i> 2015 U.S. Dist. LEXIS 148757 (W.D. Mich. 2015)	Summons enforced	Yes	IRS
<i>Anderson, U.S. v.</i> , 117 A.F.T.R.2d (RIA) 1174 (N.D. Cal. 2016)	TP held in contempt	No	IRS
<i>Archer, U.S. v.</i> , 2016 U.S. Dist. LEXIS 50297 (S.D. Miss. 2016), <i>adopting</i> 2016 U.S. Dist. LEXIS 51152 (S.D. Miss. 2016)	Summons enforced	Yes	IRS
<i>Awar, U.S. v.</i> , 117 A.F.T.R.2d (RIA) 702 (D. Ariz. 2016)	Summons enforced	No	IRS
<i>Baxter v. U.S.</i> , 117 A.F.T.R.2d (RIA) 1253 (N.D. Cal. 2016), <i>modifying</i> 117 A.F.T.R.2d (RIA) 694 (N.D. Cal. 2016), <i>appeal docketed</i> , No. 16-16021 (9th Cir. June 7, 2016)	Court did not have the authority to order the IRS to meet and confer with TPs prior to resubmission of the summons and did not have jurisdiction to order <i>in camera</i> review; IRS did not provide adequate advance notice to the TP that it would contact a third party	No	Split
<i>Baxter v. U.S.</i> , 117 A.F.T.R.2d (RIA) 694 (N.D. Cal. 2016), <i>modified by</i> 117 A.F.T.R.2d (RIA) 1253 (N.D. Cal. 2016), <i>appeal docketed</i> , No. 16-16021 (9th Cir. June 7, 2016)	TP's motion to quash third party summons granted for 2011 as IRS did not provide sufficient notice to TPs that it would contact a third party; Lack of subject matter jurisdiction for 2012	No	Split
<i>Belcik, U.S. v.</i> , 117 A.F.T.R.2d (RIA) 926 (M.D. Fla. 2016), <i>adopting in part</i> 117 A.F.T.R.2d (RIA) 922 (M.D. Fla. 2016)	TP held in contempt	Yes	IRS
<i>Bellamy, U.S. v.</i> , 117 A.F.T.R.2d (RIA) 1905 (E.D. Pa. 2016)	Summons enforced	Yes	IRS
<i>Bess, U.S. v.</i> , 116 A.F.T.R.2d (RIA) 6606 (N.D. Cal. 2015)	Summons enforced	Yes	IRS
<i>Billie, U.S. v.</i> , 611 F. App'x. 608 (11th Cir. 2015), <i>aff'g</i> 114 A.F.T.R.2d (RIA) 5694 (S.D. Fla. 2014)	Summons enforced as it does not implicate Indian Tribal Government sovereign immunity	No	IRS
<i>Blamires, U.S. v.</i> , 2016 U.S. Dist. LEXIS 4989 (D. Utah 2016), <i>adopting</i> 117 A.F.T.R.2d (RIA) 454 (D. Utah 2015)	Summons enforced	Yes	IRS
<i>Butler, U.S. v.</i> , 2016 U.S. Dist. LEXIS 59179 (W.D. Ky. 2016)	Summons enforced; TP held in contempt	No	IRS
<i>Chapin v. Blair</i> , 117 A.F.T.R.2d (RIA) 570 (D. Idaho 2016), <i>adopting</i> 117 A.F.T.R.2d (RIA) 563 (D. Idaho 2016)	TP's petition to quash third-party summons denied; Lack of subject matter jurisdiction	No	IRS
<i>Chapin v. U.S.</i> , 116 A.F.T.R.2d (RIA) 6062 (D. Idaho 2015), <i>adopting in part and rejecting in part</i> 116 A.F.T.R.2d (RIA) 6055 (D. Idaho 2015)	TP's motion to quash third-party summons denied; Magistrate judge's recommendation to limit the summons to certain payroll information not adopted	No	IRS
<i>Chen v. U.S.</i> , 115 A.F.T.R.2d (RIA) 2032 (C.D. Cal. 2015), <i>adopting</i> 115 A.F.T.R.2d (RIA) 2029 (C.D. Cal. 2015)	Summons enforced; TP's petition to quash third-party summons denied	No	IRS
<i>Chen v. U.S.</i> , 115 A.F.T.R.2d (RIA) 2352 (C.D. Cal. 2015), <i>adopting</i> 115 A.F.T.R.2d (RIA) 2347 (C.D. Cal. 2015)	Summons enforced; TP's petition to quash third-party summons denied	No	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Chen, U.S. v.</i> , 815 F.3d 72 (1st Cir. 2016), <i>aff'g in part, vacating in part, and remanding</i> 952 F. Supp. 2d 321 (D. Mass. 2013)	Summons enforced with regard to documents required under Bank Secrecy Act; Case was vacated and remanded with regard to other documents	No	Split
<i>Clower v. U.S.</i> , 116 A.F.T.R.2d (RIA) 7097 (N.D. Ga. 2015), <i>appeal dismissed</i> , No. 15-15774 (11th Cir. May 4, 2016)	TP's petition to quash denied; Lack of subject matter jurisdiction	No	IRS
<i>Clower, U.S. v.</i> , 117 A.F.T.R.2d (RIA) 1446 (N.D. Ga. 2016), <i>adopting</i> 117 A.F.T.R.2d (RIA) 1443 (N.D. Ga. 2016), <i>appeal docketed</i> , No. 16-13039 (11th Cir. May 25, 2016)	Summons enforced	Yes	IRS
<i>Curtis, U.S. v.</i> , 116 A.F.T.R.2d (RIA) 6525 (N.D. Fla. 2015), <i>adopting</i> 116 A.F.T.R.2d (RIA) 6524 (N.D. Fla. 2015)	Summons enforced	Yes	IRS
<i>Deng v. U.S.</i> , 115 A.F.T.R.2d (RIA) 2225 (D. Del. 2015)	TP's petition to quash third-party summons denied	No	IRS
<i>Duncan, U.S. v.</i> , 117 A.F.T.R.2d (RIA) 778 (E.D. La. 2016), <i>adopting</i> 117 A.F.T.R.2d (RIA) 777 (E.D. La. 2016)	Summons enforced	Yes	IRS
<i>Ellis v. U.S.</i> , 116 A.F.T.R.2d (RIA) 6810 (S.D. Miss. 2015)	Summons enforced; TP's petition to quash denied	No	IRS
<i>Gandrup v. U.S.</i> , 115 A.F.T.R.2d (RIA) 2049 (D. Del. 2015)	TP's petition to quash third-party summons denied	Yes	IRS
<i>Gangi v. U.S.</i> , 638 F. App'x 16 (1st Cir. 2016), <i>aff'g</i> 2 F. Supp. 3d 12 (D. Mass. 2014)	TP's motion to quash third party summons denied	No	IRS
<i>Gonzalez, U.S. v.</i> , 116 A.F.T.R.2d (RIA) 6644 (S.D. Fla. 2015)	Summons enforced	No	IRS
<i>Grabowski, U.S. v.</i> , 116 A.F.T.R.2d (RIA) 6820 (M.D. Fla. 2015), <i>adopting</i> 116 A.F.T.R.2d (RIA) 6819 (M.D. Fla. 2015)	Summons enforced	Yes	IRS
<i>Grell, U.S. v.</i> , 116 A.F.T.R.2d (RIA) 6405 (D. Minn. 2015), <i>adopting</i> 116 A.F.T.R.2d (RIA) 6402 (D. Minn. 2015)	Summons enforced	Yes	IRS
<i>Haber v. U.S.</i> , 115 A.F.T.R.2d (RIA) 2221 (S.D.N.Y. 2015), <i>aff'd</i> 117 A.F.T.R.2d (RIA) 1795 (2d Cir. 2016)	TP's petition to quash third-party summons denied; Lack of subject matter jurisdiction	No	IRS
<i>Haber v. U.S.</i> , 117 A.F.T.R.2d (RIA) 1795 (2d Cir. 2016), <i>aff'g</i> 115 A.F.T.R.2d (RIA) 2221 (S.D.N.Y. 2015)	TP's petition to quash third-party summons denied; Lack of subject matter jurisdiction	No	IRS
<i>Halajian, U.S. v.</i> , 116 A.F.T.R.2d (RIA) 7133 (E.D. Cal. 2015), <i>adopting</i> 116 A.F.T.R.2d (RIA) 6901 (E.D. Cal. 2015)	Summons enforced	Yes	IRS
<i>Harrell, U.S. v.</i> , 2015 U.S. Dist. LEXIS 158289 (M.D.N.C. 2015), <i>adopting</i> 2015 U.S. Dist. LEXIS 158565 (M.D.N.C. 2015)	Summons enforced	Yes	IRS
<i>Hayes, U.S. v.</i> , 116 A.F.T.R.2d (RIA) 6440 (C.D. Cal. 2015)	Summons enforced	Yes	IRS
<i>In re Sullivan</i> , 610 F. App'x 286 (4th Cir. 2015), <i>aff'g</i> 1165 A.F.T.R.2d (RIA) 1175 (E.D.N.C. 2015), <i>cert. denied</i> , 136 S. Ct. 2026 (2016)	Summons enforced	Yes	IRS
<i>Kaebel v. U.S.</i> , 116 A.F.T.R.2d (RIA) 6935 (N.D. Tex. 2015), <i>adopting</i> 116 A.F.T.R.2d (RIA) 6933 (N.D. Tex. 2015)	TPs' petition to quash third-party summons denied; Lack of subject matter jurisdiction	Yes	IRS
<i>Kaebel, U.S. v.</i> , 116 A.F.T.R.2d (RIA) 6051 (E.D. Tex. 2015), <i>adopting</i> 116 A.F.T.R.2d (RIA) 6050 (E.D. Tex. 2015)	Summons enforced; TP's Fifth Amendment claim denied	Yes	IRS
<i>Kaemmerer, U.S. v.</i> , 116 A.F.T.R.2d (RIA) 6284 (S.D. Ill. 2015), <i>adopting</i> 116 A.F.T.R.2d (RIA) 6282 (S.D. Ill. 2015)	Summons enforced	Yes	IRS
<i>Kan v. U.S.</i> , 117 A.F.T.R.2d (RIA) 1764 (C.D. Cal. 2016), <i>partially vacated by</i> docket No. 16-02414 (C.D. Cal. July 19, 2016)	TP's petition to quash third-party summons granted for 2012 but denied for 2013	Yes	Split
<i>Keval, U.S. v.</i> , 117 A.F.T.R.2d (RIA) 1244 (E.D. Okla. 2015)	Summons enforced	Yes	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Kirton, U.S. v.</i> , 117 A.F.T.R.2d (RIA) 437 (E.D. Pa. 2015), dismissed by 2016 U.S. Dist. LEXIS 11126 (E.D. Pa. 2016)	Summons enforced	Yes	IRS
<i>Lee, U.S. v.</i> , 116 A.F.T.R.2d (RIA) 5387 (D. Nev. 2015), <i>aff'g</i> 116 A.F.T.R.2d (RIA) 5386 (D. Nev. 2014), <i>appeal docketed</i> , No. 15-16869 (9th Cir. Sept. 21, 2015)	TP's motion for reconsideration to reverse case dismissal was denied	No	IRS
<i>Lonnen, U.S. v.</i> , 118 A.F.T.R.2d (RIA) 5430 (M.D.N.C. 2016), <i>adopting</i> 116 A.F.T.R.2d (RIA) 7119 (M.D.N.C. 2015)	Summons enforced	Yes	IRS
<i>Maehr v. Comm'r</i> , 116 A.F.T.R.2d (RIA) 5398 (D. Colo. 2015), <i>aff'd</i> by 117 A.F.T.R.2d (RIA) 658 (10th Cir. 2016)	IRS was not required to give TP notice of third-party summons; District court lacked subject matter jurisdiction	Yes	IRS
<i>Maehr v. Comm'r</i> , 117 A.F.T.R.2d (RIA) 658 (10th Cir. 2016), <i>aff'g</i> 116 A.F.T.R.2d (RIA) 5398 (D. Colo. 2015)	TPs' motion to quash third-party summons denied; Lack of subject matter jurisdiction	Yes	IRS
<i>Malhas, U.S. v.</i> , 116 A.F.T.R.2d (RIA) 6724 (N.D. Ill. 2015)	Summons enforced	No	IRS
<i>McIndoo v. U.S.</i> , 117 A.F.T.R.2d (RIA) 1381 (C.D. Cal. 2016), <i>adopting</i> 117 A.F.T.R.2d (RIA) 1378 (C.D. Cal. 2016)	TP's motion to quash third-party summons denied	No	IRS
<i>Moore, U.S. v.</i> , 2016 U.S. Dist. LEXIS 13941 (D. Me. 2016), <i>adopting</i> 2016 U.S. Dist. LEXIS 5454 (D. Me. 2016)	Summons enforced	Yes	IRS
<i>Moscoco, U.S. v.</i> , 116 A.F.T.R.2d (RIA) 7014 (S.D. Cal. 2015)	Summons enforced	Yes	IRS
<i>Ottimo, U.S. v.</i> , 117 A.F.T.R.2d (RIA) 964 (S.D. Fla. 2016)	Summons enforced	Yes	IRS
<i>Pendergrass, U.S. v.</i> , 2016 U.S. Dist. LEXIS 50775 (W.D. Mo. 2016), <i>adopting</i> 2016 U.S. Dist. LEXIS 51501 (W.D. Mo. 2016)	Summons enforced	Yes	IRS
<i>Petchauer, U.S. v.</i> , 117 A.F.T.R.2d (RIA) 1378 (W.D. Mich. 2016), <i>adopting</i> 117 A.F.T.R.2d (RIA) 1377 (W.D. Mich. 2016)	Summons enforced	Yes	IRS
<i>Phipps, U.S. v.</i> , 117 A.F.T.R.2d (RIA) 987 (D. Vt. 2016)	Summons enforced	Yes	IRS
<i>Randolph, U.S. v.</i> , 2015 U.S. Dist. LEXIS 159181 (M.D.N.C. 2015), <i>adopting</i> 116 A.F.T.R.2d (RIA) 6647 (M.D.N.C. 2015)	Summons enforced	Yes	IRS
<i>Rexrode, U.S. v.</i> , 116 A.F.T.R.2d (RIA) 6046 (E.D. Tex. 2015), <i>adopting</i> 116 A.F.T.R.2d (RIA) 5983 (E.D. Tex. 2015)	Summons enforced; TP's Fifth Amendment claim denied	Yes	IRS
<i>Robb, U.S. v.</i> , 116 A.F.T.R.2d (RIA) 6508 (S.D. Ohio 2015)	Summons enforced	Yes	IRS
<i>Samango, U.S. v.</i> , 117 A.F.T.R.2d (RIA) 1320 (E.D. Pa. 2016)	Summons enforced; TP's motion to quash denied	Yes	IRS
<i>Singh, U.S. v.</i> , 116 A.F.T.R.2d (RIA) 5313 (E.D. Cal. 2015), <i>adopting</i> 115 A.F.T.R.2d (RIA) 1934 (E.D. Cal. 2015), <i>order enforced</i> by 117 A.F.T.R.2d (RIA) 1069 (E.D. Cal. 2016)	Summons enforced; TP's request for recusal denied	Yes	IRS
<i>Singh, U.S. v.</i> , 117 A.F.T.R.2d (RIA) 1069 (E.D. Cal. 2016), <i>enforcing</i> 116 A.F.T.R.2d (RIA) 5313 (E.D. Cal. 2015)	TP held in contempt	Yes	IRS
<i>Siron, U.S. v.</i> , 2015 U.S. Dist. LEXIS 169310 (D.S.C. 2015)	Summons enforced; Bench warrant lifted	Yes	IRS
<i>Soong, U.S. v.</i> , 116 A.F.T.R.2d 5792 (N.D. Cal. 2015), <i>granting motion for civil contempt sanctions</i> , 113 A.F.T.R.2d (RIA) 1589 (N.D. Cal. 2014), <i>aff'd</i> by 117 A.F.T.R.2d (RIA) 1801 (9th Cir. 2016)	TPs held in contempt	No	IRS
<i>Soong, U.S. v.</i> , 117 A.F.T.R.2d (RIA) 1801 (9th Cir. 2016), <i>aff'g</i> 113 A.F.T.R.2d (RIA) 1589 (N.D. Cal. 2014), <i>motion for civil contempt sanctions granted</i> , 116 A.F.T.R.2d (RIA) 5792 (N.D. Cal. 2015)	Summons enforced; TPs' motion to dismiss summons on the basis of insufficient service of process denied	No	IRS
<i>Stadmueller v. U.S.</i> , 116 A.F.T.R.2d (RIA) 5648 (C.D. Cal. 2015)	TP's motion to quash third party summons denied	No	IRS
<i>Stenshoel-Sousa v. U.S.</i> , 118 A.F.T.R.2d (RIA) 5632 (N.D. Cal. 2016), <i>adopting</i> 118 A.F.T.R.2d (RIA) 5628 (N.D. Cal. 2016)	TP's motion to quash third party summons denied for lack of standing and lack of subject matter jurisdiction	No	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Thornton, U.S. v.</i> , 621 F. App'x. 360 (8th Cir. 2015), <i>aff'g</i> 115 A.F.T.R.2d (RIA) 1258 (D. Minn. 2015), <i>cert. denied</i> , 136 S. Ct. 2424 (2016)	Summons enforced; TP held in contempt	Yes	IRS
<i>Tweedy, U.S. v.</i> , 117 A.F.T.R.2d (RIA) 945 (E.D. Va. 2015)	Summons enforced	Yes	IRS
<i>Witt, U.S. v.</i> , 116 A.F.T.R.2d (RIA) 5060 (E.D. Cal. 2015), <i>adopting</i> 115 A.F.T.R.2d (RIA) 2042 (E.D. Cal. 2015), <i>appeal docketed</i> , No. 15-16721 (9th Cir. Aug. 31, 2015)	Summons enforced	Yes	IRS
<i>Wood v. U.S.</i> , 117 A.F.T.R.2d (RIA) 1919 (D. Md. 2016)	Summons enforced; TP's petition to quash third-party summons denied	Yes	IRS
<i>Zwaal, U.S. v.</i> , 117 A.F.T.R.2d (RIA) 327 (N.D. Cal. 2015), <i>adopting</i> 117 A.F.T.R.2d (RIA) 325 (N.D. Cal. 2015)	Summons enforced	Yes	IRS
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships- Schedules C, E, F)			
<i>Chabot, U.S. v.</i> , 793 F.3d 338 (3d Cir. 2015), <i>aff'g</i> 114 A.F.T.R.2d (RIA) 6235 (D.N.J.), <i>cert. denied</i> , 136 S. Ct. 559 (2015)	Summons enforced; Required records doctrine supercedes TP's Fifth Amendment claim	No	IRS
<i>Clarke, U.S. v.</i> , 816 F. 3d 1310 (11th Cir. 2016), <i>aff'g</i> 115 A.F.T.R.2d (RIA) 836 (S.D. Fla. 2015), <i>on remand from</i> 573 F. App'x 826 (11th Cir. 2014), <i>on remand from</i> 134 S. Ct. 2361 (2014), <i>vacating and remanding</i> 517 F. App'x 689 (11th Cir. 2013), <i>petition for cert. filed</i> , No. 16-358 (Sept. 19, 2016)	Summons enforced and evidentiary hearing denied as TPs failed to point to IRS's bad faith or improper motive	No	IRS
<i>Davis & Campbell, LLC v. U.S.</i> , 116 A.F.T.R.2d (RIA) 7124 (S.D.N.Y. 2015)	TP's motion to quash third-party summons denied	No	IRS
<i>Highland Capital Mgmt., L.P. v. U.S.</i> , 626 F. App'x 324 (2d Cir. 2015), <i>aff'g in part, vacating in part, and remanding in part</i> 51 F. Supp. 3d 544 (S.D.N.Y. 2014)	TP's motion to quash third-party summons for lack of notice or bad faith denied; Case remanded to determine whether summoned information is privileged	No	Split
<i>HP Distrib., LLC v. U.S.</i> , 115 A.F.T.R.2d (RIA) 2028 (D. Kan. 2015), <i>adopting</i> 115 A.F.T.R.2d (RIA) 2024 (D. Kan. 2015)	Summons enforced; TP's petition to quash third-party summons denied; Lack of subject matter jurisdiction	No	IRS
<i>Lamotte, U.S. v.</i> , 117 A.F.T.R.2d (RIA) 1725 (D. Mass. 2016), <i>adopting</i> 117 A.F.T.R.2d (RIA) 1718 (D. Mass. 2016), <i>appeal dismissed</i> , No. 16-1940 (1st Cir. Aug. 2, 2016)	Summonses dismissed as IRS already had possession of summoned documents and TP entitled to Fifth Amendment privilege for testimony	No	TP
<i>Masciantonio v. U.S.</i> , 647 F. App'x 108 (3d Cir. 2016), <i>aff'g</i> 114 A.F.T.R.2d (RIA) 7010 (W.D. Pa. 2014)	Summons enforced; TP's petition to quash denied	Yes	IRS
<i>Microsoft Corp., U.S. v.</i> , 116 A.F.T.R.2d (RIA) 2186 (W.D. Wash. 2015)	TP's motion for evidentiary hearing granted	No	TP
<i>Microsoft Corp., U.S. v.</i> , 116 A.F.T.R.2d (RIA) 6877 (W.D. Wash. 2015)	Summons enforced; IRS's hiring of law firm to assist with exam of TP was not improper	No	IRS
<i>Neuberger v. U.S.</i> , 2016 U.S. Dist. LEXIS 59371 (W.D. Pa. 2016)	Summons enforced; TP's motion to quash third-party summons denied	No	IRS
<i>Newton, U.S. v.</i> , 117 A.F.T.R.2d (RIA) 1488 (E.D. Ky. 2016), <i>adopting</i> 117 A.F.T.R.2d (RIA) 1486 (E.D. Ky. 2016)	Summons enforced	Yes	IRS
<i>Regency Int'l v. U.S.</i> , 117 A.F.T.R.2d (RIA) 1033 (D. Md. 2016)	Summons enforced; TP's petition to quash denied	No	IRS
<i>Schaeffler v. U.S.</i> , 806 F.3d 34 (2d Cir. 2015), <i>vacating and remanding</i> 22 F. Supp. 3d 319 (S.D.N.Y. 2014), <i>dismissed as moot</i> , 117 A.F.T.R.2d (RIA) 2139 (S.D.N.Y. 2016)	Summons denied; TPs entitled to attorney-client and work-product privileges	No	TP

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Solid Waste Servs., Inc. v. U.S.</i> , 2016 U.S. Dist. LEXIS 20151 (E.D. Pa. 2016), <i>adopting</i> 2016 U.S. Dist. LEXIS 21493 (E.D. Pa. 2016)	Summons enforced; TP's petition to quash third-party summons denied	No	IRS
<i>Titan Itern., Inc., U.S. v.</i> , 811 F.3d 950 (7th Cir. 2016), <i>aff'g</i> 114 A.F.T.R.2d (RIA) 6934 (C.D. Ill. 2014)	Summons enforced	No	IRS

TABLE 4 Gross Income Under IRC § 61 and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
Individual Taxpayers (But not Sole Proprietorships)			
<i>Adams v. Comm’r</i> , T.C. Memo. 2015-162, appeal dismissed, No. 16-1043 (4th Cir. May 20, 2016)	Unreported retirement income	Yes	IRS
<i>Agudelo v. Comm’r</i> , T.C. Memo. 2015-124	Unreported unemployment compensation	Yes	IRS
<i>Barbato v. Comm’r</i> , T.C. Memo. 2016-23	Unreported award for emotional distress	Yes	IRS
<i>Bhutta v. Comm’r</i> , 145 T.C. 351 (2015)	Income not exempt by treaty	No	IRS
<i>Campbell v. U.S.</i> , 607 F. App’x 697 (9th Cir. 2015), aff’g 111 A.F.T.R.2d (RIA) 946 (C.D. Cal. 2013)	Unreported disability retirement income	No	IRS
<i>Chambers v. Comm’r</i> , T.C. Memo. 2016-72	Unreported retirement income	Yes	IRS
<i>Clark v. Comm’r</i> , T.C. Memo. 2015-175	Unreported cancellation of debt income	No	TP
<i>Co v. Comm’r</i> , T.C. Memo. 2016-19	Unreported foreign earned income	No	IRS
<i>Cole v. Comm’r</i> , T.C. Summ. Op. 2016-22	Unreported foreign earned income; Income not exempt by treaty	Yes	IRS
<i>Crabtree v. Comm’r</i> , T.C. Memo. 2015-163	Unreported support payments received from divorce decree were not alimony income	No	TP
<i>Curtis v. Comm’r</i> , 117 A.F.T.R.2d (RIA) 1347 (9th Cir. 2016), aff’g T.C. Memo. 2013-12	Unreported rental income and capital gains	Yes	IRS
<i>Dinger v. Comm’r</i> , T.C. Memo. 2015-145	Unreported foreign earned income	Yes	IRS
<i>Dulanto v. Comm’r</i> , T.C. Memo. 2016-34, appeal docketed, No. 16-72867 (9th Cir. Aug. 29, 2016)	Settlement proceeds were taxable and did not fall under IRC § 104(a)(2) exception	Yes	IRS
<i>Dunnigan v. Comm’r</i> , T.C. Memo. 2015-190	Unreported cancellation of debt income	Yes	IRS
<i>Friedman v. Comm’r</i> , T.C. Memo. 2015-177	Unreported interest income	No	IRS
<i>Gillespie v. U.S.</i> , 117 A.F.T.R.2d (RIA) 641 (E.D. Wis. 2016), appeal docketed, No. 16-1465 (7th Cir. Mar. 2, 2016)	Unreported wage income	Yes	IRS
<i>Green v. Comm’r</i> , T.C. Memo. 2016-67	Unreported wage income	Yes	IRS
<i>Ireland v. Comm’r</i> , T.C. Summ. Op. 2015-60	Unreported retirement income	Yes	IRS
<i>Jijun Chen v. Comm’r</i> , T.C. Memo. 2015-167	Unreported state tax refund	Yes	IRS
<i>Kakeh v. Comm’r</i> , T.C. Memo. 2015-103	Unreported settlement proceeds	No	IRS
<i>Martin v. Comm’r</i> , T.C. Memo. 2016-15	Unreported gambling winnings	Yes	IRS
<i>McDougall v. Comm’r</i> , T.C. Summ. Op. 2015-65	Unreported wage income	Yes	IRS
<i>McGaugh v. Comm’r</i> , T.C. Memo. 2016-28, appeal docketed, No. 16-2987 (7th Cir. July 21, 2016)	Unreported retirement income	No	TP
<i>Nitschke v. Comm’r</i> , T.C. Memo. 2016-78	Unreported nonemployee compensation and cancellation of debt income	Yes	IRS
<i>Nuzum v. Comm’r</i> , T.C. Summ. Op. 2016-9	Unreported alimony	No	IRS
<i>O’Connor v. Comm’r</i> , 606 F. App’x 390 (9th Cir. 2015), aff’g T.C. Memo. 2012-317	Compensation from participation in medical research study not excludible from gross income under IRC § 104(a)(2)	Yes	IRS
<i>O’Connor v. Comm’r</i> , T.C. Memo. 2015-244	Unreported income from transfer of ownership of cash value life insurance policy	No	IRS
<i>O’Neal v. Comm’r</i> , T.C. Memo. 2016-49	Unreported income	Yes	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Putnam v. Comm’r</i> , T.C. Memo. 2015-160	Unreported income	Yes	IRS
<i>Read v. Comm’r</i> , T.C. Memo. 2015-115	Unreported capital gains and dividend income	Yes	IRS
<i>Rivera v. Comm’r</i> , T.C. Memo. 2016-35	Unreported state tax refund	Yes	IRS
<i>Rodrigues v. Comm’r</i> , T.C. Memo. 2015-178	Unreported retirement income	Yes	IRS
<i>Sana v. Comm’r</i> , T.C. Summ. Op. 2015-72	Unreported retirement income; Military retirement pay was taxable	Yes	IRS
<i>Shakir v. Comm’r</i> , T.C. Memo. 2015-147	Unreported wage, retirement, and Social Security income	Yes	IRS
<i>Shimaneck v. Comm’r</i> , T.C. Memo. 2015-165	Unreported wage income	Yes	IRS
<i>Simmons v. Comm’r</i> , T.C. Memo. 2015-252	Unreported capital gains income	Yes	IRS
<i>Smallwood v. U.S.</i> , 608 F. App’x 490 (9th Cir. 2015), <i>vacating and remanding</i> 111 A.F.T.R.2d (RIA) 377 (C.D. Cal. 2012)	Settlement proceeds under IRC § 104(a)(2)	No	TP
<i>Smith v. U.S.</i> , 168 F. Supp. 3d 1221 (D. Ariz. 2016), <i>appeal docketed</i> , No. 16-15820 (9th Cir. May 4, 2016)	Unreported wage and retirement income	Yes	IRS
<i>Stanley v. Comm’r</i> , 608 F. App’x 434 (8th Cir. 2015)	Unreported wage income	Yes	IRS
<i>Stout v. Comm’r</i> , T.C. Memo. 2015-133, <i>appeal docketed</i> , No. 16-1212 (6th Cir. Feb. 19, 2016)	Unreported compensation income	Yes	IRS
<i>Striker v. Comm’r</i> , T.C. Memo. 2015-248	Unreported foreign earned income	No	IRS
<i>Taylor v. Comm’r</i> , T.C. Summ. Op. 2015-51	Unreported retirement income; Military retirement pay was taxable	Yes	IRS
<i>Thiessen v. Comm’r</i> , 146 T.C. 100 (2016)	Unreported retirement income	Yes	IRS
<i>Thompson v. Comm’r</i> , T.C. Summ. Op. 2016-20	Unreported Social Security income	Yes	IRS
<i>Tobias v. Comm’r</i> , T.C. Memo. 2015-164	Unreported income from withdrawal of variable annuity contract	Yes	IRS
<i>Trainito v. Comm’r</i> , T.C. Summ. Op. 2015-37	Unreported cancellation of debt income	No	IRS
<i>Vandenbosch v. Comm’r</i> , T.C. Memo. 2016-29	Unreported retirement income	No	IRS
<i>Webber v. Comm’r</i> , 144 T.C. 324 (2015)	Unreported income from variable life insurance policies	No	IRS
<i>Wilson v. Comm’r</i> , T.C. Summ. Op. 2016-19	Unreported foreign earned income partially taxable	Yes	Split
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships - Schedules C, E, F)			
<i>Alhadi v. Comm’r</i> , T.C. Memo. 2016-74	Unreported nonemployee compensation; Evidence of undue influence on elderly client disproved TP’s characterization of gift or loan	Yes	IRS
<i>Bell v. Comm’r</i> , T.C. Memo. 2015-111, <i>appeal docketed</i> , No. 16-70166 (9th Cir. Jan. 19, 2016)	Unreported dividend income	No	IRS
<i>Blagaich v. Comm’r</i> , T.C. Memo. 2016-2	Unreported nonemployee compensation; Money did not qualify as gift	No	IRS
<i>Bosque Canyon Ranch, L.P. v. Comm’r</i> , T.C. Memo. 2015-130, <i>appeal docketed</i> , No. 16-60068 (5th Cir. Jan. 28, 2016)	Unreported income from the sale of property to partnership	No	IRS
<i>Bruhwiller v. Comm’r</i> , T.C. Memo. 2016-18	Unreported nonemployee compensation and interest	Yes	IRS
<i>Foryan v. Comm’r</i> , T.C. Memo. 2015-114	Unreported nonemployee compensation	Yes	IRS
<i>Garada v. Comm’r</i> , T.C. Summ. Op. 2016-1	Unreported income and interest	Yes	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>George v. Comm’r</i> , T.C. Memo. 2015-158, <i>aff’d</i> by 2016 U.S. App. LEXIS 16733 (1st Cir. 2016)	Unreported nonemployee income was not exempt from taxation under IRC § 501(a)	No	IRS
<i>Greene v. U.S.</i> , 117 A.F.T.R.2d (RIA) 1411 (D. Ariz. 2016)	Unreported nonemployee compensation	Yes	IRS
<i>Herrmann v. U.S.</i> , 124 Fed. Cl. 56 (2015)	Unreported partnership distribution	No	Split
<i>Holden v. Comm’r</i> , T.C. Memo. 2015-131	Unreported business income	No	IRS
<i>Hussein v. Comm’r</i> , T.C. Summ. Op. 2015-59	Unreported nonemployee compensation	Yes	IRS
<i>Kavuma v. Comm’r</i> , T.C. Memo. 2016-101	Unreported nonemployee compensation	Yes	IRS
<i>Key Carpets, Inc. v. Comm’r</i> , T.C. Memo. 2016-30	Unreported dividend income	No	IRS
<i>Laudon v. Comm’r</i> , T.C. Summ. Op. 2015-54	Unreported nonemployee compensation	Yes	IRS
<i>Lawson v. Comm’r</i> , T.C. Memo. 2015-211	Unreported settlement proceeds and unreported Schedule C and Schedule E income	Yes	IRS
<i>Machacek v. Comm’r</i> , T.C. Memo. 2016-55	Unreported nonqualified deferred compensation and split-dollar life insurance	No	IRS
<i>Makric Enters., Inc. v. Comm’r</i> , T.C. Memo. 2016-44, <i>appeal docketed</i> , No. 16-60410 (5th Cir. June 17, 2016)	Unreported capital gains	No	IRS
<i>Non Profit Ins. v. U.S.</i> , 117 A.F.T.R.2d (RIA) 1427 (E.D. Wash. 2016), <i>appeal dismissed</i> , No. 16-35379 (9th Cir. June 27, 2016)	Income not exempt from federal tax under IRC § 115(1)	No	IRS
<i>Ocampo v. Comm’r</i> , T.C. Memo. 2015-150	Unreported business income and other income	Yes	Split
<i>Omar v. Comm’r</i> , T.C. Memo. 2015-238	Unreported business income	No	IRS
<i>Our Country Home Enters., Inc. v. Comm’r</i> , 145 T.C. 1 (2015)	Unreported split-dollar life insurance and dividend income	No	IRS
<i>Polowniak v. Comm’r</i> , T.C. Memo. 2016-31, <i>appeal docketed</i> , No. 16-2355 (6th Cir. Sept. 29, 2016)	Unreported business income	No	IRS
<i>Porter v. Comm’r</i> , T.C. Memo. 2015-122	Unreported business income	Yes	IRS
<i>Rey v. Comm’r</i> , T.C. Memo. 2016-58	Unreported nonemployee compensation	Yes	IRS
<i>Route 231, LLC v. Comm’r</i> , 810 F.3d 247 (4th Cir. 2016), <i>aff’g</i> T.C. Memo. 2014-30	Unreported income from sale of property	No	IRS
<i>Schank v. Comm’r</i> , T.C. Memo. 2015-235	Unreported dividend income	No	IRS
<i>Starke v. Comm’r</i> , T.C. Summ. Op. 2015-40	Unreported nonemployee compensation	Yes	TP
<i>Stough v. Comm’r</i> , 144 T.C. 306 (2015)	Unreported rental income	No	IRS
<i>Summa Holdings, Inc. v. Comm’r</i> , T.C. Memo. 2015-119, <i>appeal docketed</i> , No. 16-1712 (6th Cir. June 1, 2016)	Unreported dividend income	No	IRS
<i>Wagner v. Comm’r</i> , T.C. Memo. 2015-120	Unreported business and rental income	Yes	IRS
<i>Whittington v. Comm’r</i> , T.C. Memo. 2015-152, <i>appeal docketed</i> , No. 16-70199 (9th Cir. Jan. 21, 2016)	Unreported reimbursement of travel expenses were taxable	Yes	IRS

TABLE 5 Trade or Business Expenses Under IRC § 162 and Related Sections

Case Citation	Issue(s)	Pro se	Decision
Individual Taxpayers (But Not Sole Proprietorships)			
<i>Akey v. Comm’r</i> , T.C. Memo. 2015-227	Failure to establish overall activity as a qualifying trade or business within §162(a); Not engaged in for profit under §183	Yes	IRS
<i>Aleamoni v. Comm’r</i> , T.C. Summ. Op. 2016-21	Not entitled to deduct on individual return advances made to C corporation under §162(a)	Yes	IRS
<i>Amegankpoe v. Comm’r</i> , T.C. Summ. Op. 2015-36	Failure to meet §274 substantiation requirements for vehicle and travel expenses; Cellular phone and internet were personal expenses	Yes	IRS
<i>Avery v. Comm’r</i> , T.C. Memo. 2016-50	Failure to meet §274 substantiation requirements for vehicle and travel expenses; Improper filing of Schedule C	Yes	IRS
<i>Beltifa v. Comm’r</i> , T.C. Summ. Op. 2016-8	Failure to substantiate unreimbursed employee business expenses	Yes	IRS
<i>Britto-Bernstein v. Comm’r</i> , T.C. Summ. Op. 2016-3	Failure to substantiate unreimbursed employee business expenses	Yes	IRS
<i>Chaudry v. Comm’r</i> , T.C. Summ. Op. 2015-74	Failure to substantiate unreimbursed employee business expenses	Yes	IRS
<i>Garcia v. Comm’r</i> , T.C. Memo. 2016-21	Failure to meet §274 substantiation requirements for travel and meals; Failure to substantiate unreimbursed employee business expenses; Cellular phone expense was personal	Yes	IRS
<i>Hom v. Comm’r</i> , 117 A.F.T.R.2d (RIA) 1120 (9th Cir. 2016), <i>aff’g</i> T.C. Memo. 2013-163	Failure to substantiate gambling expenses	Yes	IRS
<i>Santos v. Comm’r</i> , T.C. Memo. 2016-100	Law school tuition not deductible because it qualified TP for a new trade or business	Yes	IRS
Business Taxpayers (Corporate, Partnerships, Trusts, and Sole Proprietorships- Schedules C, E, F)			
<i>Agro-Jal Farming Enters., Inc. v. Comm’r</i> , 145 T.C. 145 (2015)	TP may deduct the cost of field-packing materials for the year of purchase	No	TP
<i>Arizaga v. Comm’r</i> , T.C. Memo. 2016-57	Failure to substantiate supplies and contract labor expenses; Cohan rule applied to allow deductions for cost of goods, wages, and advertising	Yes	Split
<i>Batchelor-Robjohns v. U.S.</i> , 788 F.3d 1280 (11th Cir. 2015)	Estate barred from claiming an income tax deduction of a capital loss for the same payments because they arose from a transaction resulting in capital gain and thus were not ordinary and necessary business expenses	No	IRS
<i>Beaubrun v. Comm’r</i> , T.C. Memo. 2015-217	Failure to substantiate vehicle, cellular phone, and other business expenses; Failure to meet §274 substantiation requirements	No	IRS
<i>Beck v. Comm’r</i> , T.C. Memo. 2015-149	Medical marijuana dispensary activity prohibited under §280E from deducting cost of goods sold and other expenses since business consists of the trafficking of a controlled substance	Yes	IRS
<i>Besaw v. Comm’r</i> , T.C. Memo. 2015-233, <i>appeal docketed</i> , No. 16-70264 (9th Cir. Jan. 28, 2016)	Failure to meet §274 substantiation requirements for travel and meals; Failure to substantiate other expenses, transfers to family were not compensation for services	Yes	IRS
<i>Boneparte v. Comm’r</i> , T.C. Memo. 2015-128	Failure to establish gambling activity as a qualifying trade or business under §162(a); Not engaged in for profit under §183	Yes	IRS

TABLE 5: Trade or Business Expenses Under IRC § 162 and Related Sections

Case Citation	Issue(s)	Pro se	Decision
<i>Boring v. Comm'r</i> , T.C. Summ. Op. 2015-68	Failure to substantiate Schedule C expenses; Home office deduction disallowed under §280A; Home repair and architect fees were personal	Yes	IRS
<i>Callender v. Comm'r</i> , T.C. Memo. 2016-68	Failure to substantiate expenses from TP's own legal practice and failed to include a Schedule C; Failure to prove the expenditures were ordinary and necessary business expenses; Failure to meet §274 expenses	Yes	IRS
<i>Canna Care, Inc. v. Comm'r</i> , T.C. Memo. 2015-206, appeal docketed, No. 16-70265 (9th Cir. Jan. 28, 2016)	Medical marijuana dispensary activity prohibited under §280E from deducting operating expenses since business consists of the trafficking of a controlled substance	No	IRS
<i>Cartwright v. Comm'r</i> , T.C. Memo. 2015-212	§179 depreciation disallowed	No	IRS
<i>Charley v. Comm'r</i> , T.C. Memo. 2015-232	Vehicle and mileage expenses met under §274 because TP substantiated expenses with specific and detailed oral testimony and other corroborative evidence	Yes	TP
<i>Delia v. Comm'r</i> , T.C. Memo. 2016-71	Salon was an activity engaged in for profit under §183; Partial allowance of supplies and hair product expenses; Failure to substantiate cellular phone and meal expenses	Yes	Split
<i>Espallat v. Comm'r</i> , T.C. Memo. 2015-202	Failure to establish overall activity as a qualifying trade or business under §162(a); Schedule C losses disallowed because no such business existed	No	IRS
<i>Ezzell v. Comm'r</i> , T.C. Summ. Op. 2015-52	Some repairs, maintenance and other expenses allowed as ordinary and necessary; Partial allowance for some utilities, cellular phone and mileage expenses while remainder disallowed as personal use	Yes	Split
<i>Fisher v. Comm'r</i> , T.C. Summ. Op. 2016-10	Cohan rule applied to allow some wages paid from TP's law practice to TP's minor children for rudimentary office help; Failure to establish book writing activity as a qualifying trade or business under §162(a)	Yes	Split
<i>Garada v. Comm'r</i> , T.C. Summ. Op. 2016-1	Failure to meet §274 substantiation requirements for travel expenses	Yes	IRS
<i>Grossnickle v. Comm'r</i> , T.C. Memo. 2015-127	Failure to substantiate cellular phone and internet expenses; Failure to meet the §274 substantiation requirements for vehicle expenses; Portion of real estate license fees and realtor association dues were allowed; Home office disallowed	Yes	Split
<i>Hastings v. Comm'r</i> , T.C. Memo. 2016-61	Failure to meet §274 substantiation requirements for vehicle expenses; Partial allowance for meals, lodging and entertainment expenses while remainder was disallowed as personal expense; Moving expense reclassified by court as employee business expense and allowed as a deduction; Partial allowance for substantiated unreimbursed business expenses and home office expense	Yes	Split
<i>Hawk v. Comm'r</i> , T.C. Memo. 2015-139	Home offices disallowed; Failure to meet §274 substantiation requirements for use of vehicle and for gift expenses; Business standard mileage rate disallowed on a vehicle used but not owned by TP; Personal expenses disallowed	Yes	IRS
<i>Henao v. Comm'r</i> , T.C. Summ. Op. 2016-7	Office rental disallowed due to lack of substantiation; Partial allowance for meals and gifts as ordinary and necessary expenses; Failure to meet the §274 substantiation requirements for other meals, entertainment, and gifts; Shipping and travel expenses allowed	No	Split
<i>Herrera v. Comm'r</i> , T.C. Memo. 2015-251	Collateral estoppel applies to carryover of prior disallowed business bad debt	No	IRS

TABLE 5: Trade or Business Expenses Under IRC § 162 and Related Sections

Case Citation	Issue(s)	Pro se	Decision
<i>Hoffman v. Comm’r</i> , T.C. Summ. Op. 2015-73	Failure to substantiate Schedule C expenses	Yes	IRS
<i>Hoffmann v. Comm’r</i> , T.C. Memo. 2016-69	Executive jet service activity was not engaged in for profit under §183	No	IRS
<i>Holden v. Comm’r</i> , T.C. Memo. 2015-131	Salaries and wages paid were partially allowed despite failure to file respective tax forms; Equipment rental was ordinary and necessary business expense; Some interest payments and other expenses substantiated; Failure to meet §274 substantiation requirements for vehicle expense	No	Split
<i>H.W. Johnson, Inc. v. Comm’r</i> , T.C. Memo. 2016-95	Officer compensation payment reasonable and ordinary and necessary business expense	No	TP
<i>Isaacs v. Comm’r</i> , T.C. Memo. 2015-121	Failure to substantiate expenses due to stolen records; Cohan rule applied and some allowances for lab fees, office overhead expenses, supplies, professional fees and ancillary expenses	Yes	Split
<i>Jackson v. Comm’r</i> , T.C. Summ. Op. 2016-11	Failure to substantiate expenses for building materials, tools or supplies; Failure to meet §274 substantiation requirements for vehicle expense; Portion of cellular phone expenses allowed; Unable to use Cohan rule	Yes	Split
<i>Jijun Chen v. Comm’r</i> , T.C. Memo. 2015-167	Failure to meet §274 substantiation requirements for vehicle expense; Travel, entertainment, depreciation and other expenses were personal and not ordinary and necessary business expenses; Home office expenses disallowed	Yes	IRS
<i>Judah v. Comm’r</i> , T.C. Memo. 2015-243	Saddlebreds horse activity was not engaged in for profit under §183; Saddlebred horse activity and real estate two distinct activities	No	IRS
<i>Kaiser v. Comm’r</i> , T.C. Summ. Op. 2016-13	Horse training activity was not engaged in for profit under §183	No	IRS
<i>Kantchev v. Comm’r</i> , T.C. Memo. 2015-234	Photography activity was not engaged in for profit under §183	No	IRS
<i>Key Carpets, Inc. v. Comm’r</i> , T.C. Memo. 2016-30	Payments to develop technology of a voice-activated hand washing monitoring system were not an ordinary and necessary expense because TP did not own the technology patent or benefit from the payments for the development of the system; Partial deduction for computer technician salary expense allowed using the Cohan rule	No	Split
<i>Kline v. Comm’r</i> , T.C. Memo. 2015-144	Substantiated franchise fees, supplies and other expenses; Met §274 substantiation requirements for additional travel expenses	No	TP
<i>Laudon v. Comm’r</i> , T.C. Summ. Op. 2015-54	Failure to meet §274 substantiation requirements for vehicle usage; Home office disallowed	Yes	IRS
<i>Machacek v. Comm’r</i> , T.C. Memo. 2016-55	May not deduct contributions to a purported welfare benefit plan because it was not an ordinary and necessary expense	No	IRS
<i>McMillan v. Comm’r</i> , T.C. Memo. 2015-109	Equine activity not engaged in for profit under §183; Portion of legal expenses allowed as ordinary and necessary expenses in connection to the IT business; Interest deduction substantiated	Yes	Split
<i>Newhouse v. Comm’r</i> , T.C. Summ. Op. 2015-71	Cohan rule applied to allow postage expenses; Failure to substantiate net operating loss (NOL) carryforward	Yes	Split
<i>Niemann v. Comm’r</i> , T.C. Memo. 2016-11	Failure to meet §274 substantiation requirements for travel, meals, and entertainment; Failure to establish loan making activity as a qualifying trade or business under §162(a)	Yes	IRS

TABLE 5: Trade or Business Expenses Under IRC § 162 and Related Sections

Case Citation	Issue(s)	Pro se	Decision
<i>Nkonoki v. Comm'r</i> , T.C. Memo. 2016-93	Moving and storage expenses substantiated by testimony; Failure to meet §274 substantiation requirements for travel, vehicle, phone and gift expenses	Yes	Split
<i>Ocampo v. Comm'r</i> , T.C. Memo. 2015-150	Failure to meet §274 substantiation requirements for additional vehicle expenses; Failure to substantiate business interest expense; Depreciation on vehicles allowed	Yes	Split
<i>Our Country Home Enters., Inc. v. Comm'r</i> , 145 T.C. 1 (2015)	Split-dollar life insurance plan premiums were not ordinary and necessary expenses and no life insurance policy was transferred to participating employees during the relevant years	No	IRS
<i>Philbrick v. Comm'r</i> , T.C. Memo. 2016-64	Failure to substantiate Schedule C expenses	Yes	IRS
<i>Pingel v. Comm'r</i> , T.C. Summ. Op. 2015-48	Travel guide writer activity was not engaged in for profit under §183	Yes	IRS
<i>Polowniak v. Comm'r</i> , T.C. Memo. 2016-31, appeal docketed, Nos. 16-2355 & 16-2357 (6th Cir. Sept. 29, 2016)	Deduction allowed to the extent substantiation was provided; Failure to meet §274 substantiation requirements for travel, meals and entertainment expenses	No	IRS
<i>Porter v. Comm'r</i> , T.C. Memo. 2015-122	Failure to substantiate loan and computer expenses; Some allowance of cash wages paid to laborers; Failure to meet §274 substantiation requirements for vehicle expense	Yes	Split
<i>Pouemi v. Comm'r</i> , T.C. Memo. 2015-161, aff'd by 633 F. App'x 186 (4th Cir. 2016)	Real estate activity was not engaged in for profit under §183	Yes	IRS
<i>Price v. Comm'r</i> , 633 F. App'x 101 (3d Cir. 2016)	Horse farm activity was not engaged in for profit under §183; Horse farm activity and auto dealership two distinct activities	No	IRS
<i>Reinhard v. Comm'r</i> , T.C. Memo. 2015-116	Failure to substantiate NOL deduction	Yes	IRS
<i>Renner v. Comm'r</i> , T.C. Memo. 2015-102, aff'd by docket No. 15-1711 (6th Cir. Jan. 20, 2016), cert. denied by docket No. 15-9239 (June 6, 2016)	Failure to meet §274 substantiation requirements for vehicle expenses	Yes	IRS
<i>Roberts v. Comm'r</i> , 820 F.3d 247 (7th Cir. Apr. 15, 2016), rev'g T.C. Memo. 2014-74	Horse racing activity was a qualifying trade or business within §162(a)	No	TP
<i>Schank v. Comm'r</i> , T.C. Memo. 2015-235	Constructive dividends are not an allowable expense	No	IRS
<i>Smith v. Comm'r</i> , T.C. Memo. 2015-214	Travel expenses disallowed because employment was indefinite and location was TP's tax home; Failure to substantiate meals, entertainment, credit card interest and costs of goods sold expenses; Home office disallowed	Yes	IRS
<i>Sodipo v. Comm'r</i> , 117 A.F.T.R.2d (RIA) 738 (4th Cir. 2016), aff'g T.C. Memo. 2015-3	Failure to substantiate Schedule C-2 expenses	Yes	IRS
<i>Spjute v. Comm'r</i> , T.C. Summ. Op. 2015-58	Home office disallowed; Failure to meet §274 substantiation requirements for mileage; Additional business expenses substantiated for legal and professional services	No	Split
<i>Strode v. Comm'r</i> , 116 A.F.T.R.2d (RIA) 6568 (9th Cir. 2015), aff'g T.C. Memo. 2015-117	International consulting activity was not engaged in for profit under §183	No	IRS
<i>Stuller, Estate of, v. U.S.</i> , 811 F.3d 890 (7th Cir. 2016)	Horse-breeding operation was not engaged in for profit under §183	No	IRS
<i>Wan-Wen Lau v. Comm'r</i> , T.C. Memo. 2015-137	Failure to substantiate depreciation expense; Failure to meet §274 substantiation requirements for meal and entertainment expenses; Home office disallowed	Yes	IRS
<i>Wideman v. Comm'r</i> , T.C. Summ. Op. 2015-61	Phone expense disallowed as personal expense; Failure to substantiate miscellaneous expenses	Yes	IRS

TABLE 5: Trade or Business Expenses Under IRC § 162 and Related Sections

Case Citation	Issue(s)	Pro se	Decision
<i>Wiley M. Elick DDS, Inc. v. Comm'r</i> , 117 A.F.T.R.2d (RIA) 457 (9th Cir. 2016), <i>aff'g</i> T.C. Memo. 2013-139, <i>cert. denied</i> , 136 S. Ct. 2043 (2016)	Management company fees were not ordinary and necessary because no service was provided	No	IRS
<i>WSK & Sons, Inc. v. Comm'r</i> , T.C. Memo. 2015-204, <i>appeal docketed</i> , No. 16-70772 (9th Cir. Mar. 22, 2016)	Failure to substantiate advertising and depreciation expenses	No	IRS
<i>Young v. Comm'r</i> , T.C. Memo. 2015-189, <i>appeal dismissed</i> , No. 16-1486 (6th Cir. July 15, 2016)	Failure to substantiate Schedule C expenses; Flood and computer crash explanations were not credible; Portion of home office allowed	Yes	Split
<i>Zavadil v. Comm'r</i> , 793 F.3d 866 (8th Cir. 2015), <i>aff'g</i> T.C. Memo. 2013-22	Payments to former colleague's widow and outside consulting business were not ordinary and necessary business expenses	No	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
Individual Taxpayers (But Not Sole Proprietorships)			
<i>Balice v. Comm’r</i> , 634 F. App’x 349 (3d Cir. 2016), cert denied, No. 15-9781 (Oct. 3, 2016)	6651(a)(1),(2) – No reasonable cause	Yes	IRS
<i>Bell v. Comm’r</i> , T.C. Memo. 2015-101	6651(a)(1),(2) – No reasonable cause	Yes	IRS
<i>Bruhwieler v. Comm’r</i> , T.C. Memo. 2016-18	6651(a)(1),(2) – No reasonable cause	Yes	IRS
<i>Carter v. U.S. v.</i> , 117 A.F.T.R.2d (RIA) 304 (E.D. Va. 2016)	6651 (a)(1),(2), 6654 – Summary judgment, no genuine issue of material fact	Yes	IRS
<i>Chambers v. Comm’r</i> , T.C. Memo. 2016-72	6651(a)(1),(2) – No reasonable cause	Yes	IRS
<i>Crummey v. Comm’r</i> , T.C. Memo. 2016-9	6651(a)(2) – No reasonable cause	Yes	IRS
<i>Evans v. Comm’r</i> , T.C. Memo. 2016-7	6651(a)(1) – Emotional distress did not establish reasonable cause 6651(a)(2) – Taxpayer did not establish that he was unable to pay the tax or that paying would cause an undue hardship 6654 – IRS did not meet its burden of production	No	Split
<i>Foryan v. Comm’r</i> , T.C. Memo. 2015-114	6651(a)(1),(2) – No reasonable cause 6654 – No exception	Yes	IRS
<i>Green v. Comm’r</i> , T.C. Memo. 2016-67	6651(a)(2) – No reasonable cause 6654 – IRS did not meet its burden of production	Yes	Split
<i>Hill v. Comm’r</i> , T.C. Memo. 2015-172	6651(a)(1) – No reasonable cause	No	IRS
<i>Ibarra v. Comm’r</i> , T.C. Summ. Op. 2015-70	6651(a)(1),(2) – Undue hardship created by spouse’s illness established reasonable cause 6654 – No exceptions applied	Yes	Split
<i>Kantchev v. Comm’r</i> , T.C. Memo. 2015-234	6651(a)(1) – No reasonable cause	Yes	IRS
<i>Lau v. Comm’r</i> , T.C. Memo. 2015-137	6651(a)(1),(2) – Taxpayer offered no reasonable cause argument 6654 – No exceptions apply	Yes	IRS
<i>McDougall v. Comm’r</i> , T.C. Summ. Op. 2015-65	6651(a)(1),(2) – Incarceration does not establish reasonable cause	Yes	IRS
<i>Miller v. Comm’r</i> , T.C. Memo. 2016-73	6651(a)(2) – Taxpayer failed to show ordinary business care and prudence; Reliance on tax professional did not establish reasonable cause	No	IRS
<i>Morris v. Comm’r</i> , T.C. Memo. 2016-16	6651(a)(2) – Taxpayer failed to show ordinary business care and prudence	Yes	IRS
<i>Nitschke v. Comm’r</i> , T.C. Memo. 2016-078	6651(a)(1),(2) – No reasonable cause 6654 – No exceptions applied	Yes	IRS
<i>O’Neal v. Comm’r</i> , T.C. Memo. 2016-49	6651(a)(1) – Taxpayer offered no reasonable cause argument	Yes	IRS
<i>Poppe v. Comm’r</i> , T.C. Memo. 2015-205	6651(a)(1),(2) – Mental condition did not establish reasonable cause 6654 – No exceptions applied	No	IRS
<i>Putnam v. Comm’r</i> , T.C. Memo. 2015-160	6651(a)(2) – IRS met its burden of production 6654 – No exceptions apply	Yes	IRS
<i>Redstone v. Comm’r</i> , T.C. Memo. 2015-237	6651(a)(1) – Reliance on tax professionals established reasonable cause	No	TP
<i>Reifler v. Comm’r</i> , T.C. Memo. 2015-199, appeal dismissed, No. 16-1172 (2d Cir. July 20, 2016)	6651(a)(1) – Taxpayer failed to show ordinary business care and prudence	No	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Selbst, In re, v. U.S.</i> , 544 B.R. 289 (E.D. N.Y. 2016)	6651(a)(1) – No reasonable cause	No	IRS
<i>Shakir v. Comm’r</i> , T.C. Memo. 2015-147	6651(a)(1),(2) – No reasonable cause	Yes	IRS
<i>Spicko v. Comm’r</i> , T.C. Memo. 2016-41	6651(a)(1),(2) – No reasonable cause	Yes	IRS
<i>Stout v. Comm’r</i> , T.C. Memo. 2015-133, appeal docketed, No. 16-1212 (6th Cir. Feb. 19, 2016)	6651(a)(1) – Taxpayer failed to show ordinary business care and prudence	Yes	IRS
<i>Whittington v. Comm’r</i> , T.C. Memo. 2015-152	6651(a)(1),(2) – No reasonable cause 6654 – No exceptions apply	Yes	IRS
<i>Vaughn v. US</i> , 116 A.F.T.R.2d (RIA) 7022 (6th Cir. 2015), <i>aff’g</i> 34 F. Supp. 3d 773 (N.D. Ohio 2014)	6651(a)(1)- Reliance on tax professionals did not establish reasonable cause	No	IRS
Business Taxpayers (Corporations, Partnerships, Trusts and Sole Proprietorships – Schedules C, E, F)			
<i>Akey v. Comm’r</i> , T.C. Memo. 2015-227	6651(a)(1),(2) – Illness and break-in did not establish reasonable cause	Yes	IRS
<i>Arizaga v. Comm’r</i> , T.C. Memo. 2016-57	6651(a)(1) – Taxpayer offered no reasonable cause argument	Yes	IRS
<i>Elick v. Comm’r</i> , 638 F. App’x 609 (9th Cir. 2016), <i>aff’g</i> T.C. Memo. 2013-139, <i>cert. denied</i> , No. 15-1290 (May 16, 2016)	6651(a)(1) – Reliance on tax professional did not establish reasonable cause	No	IRS
<i>Epitome Sys., Inc. v. Comm’r</i> , T.C. Memo. 2015-108	6651(a)(1),(2) – Taxpayer offered no reasonable cause argument	No	IRS
<i>Grossnickle v. Comm’r</i> , T.C. Memo. 2015-127	6651(a)(1) – Lack of knowledge regarding filing requirements does not establish reasonable cause	Yes	IRS
<i>Jasperson v. Comm’r</i> , T.C. Memo. 2015-186, <i>aff’d</i> by 118 A.F.T.R.2d (RIA) 5633 (11th Cir. 2016)	6651(a)(1) – No reasonable cause	No	IRS
<i>Kavuma v. Comm’r</i> , T.C. Memo. 2016-101	6651(a)(1) – No reasonable cause	Yes	IRS
<i>Kornhauser v. Comm’r</i> , 632 F. App’x 421 (9th Cir. 2016), <i>aff’g</i> T.C. Memo. 2013-230	6651(a)(1) – No reasonable cause 6654 – No exceptions apply	Yes	IRS
<i>Lawson v. Comm’r</i> , T.C. Memo. 2015-211	6651(a)(1) – Taxpayer offered no reasonable cause argument	Yes	IRS
<i>Non Profit Ins. Program v. U.S.</i> , 117 A.F.T.R.2d (RIA) 1427 (E.D. Wash. 2016), appeal dismissed, No. 16-35379 (9th Cir. June 27, 2016)	6654 – No exceptions apply	No	IRS
<i>Nutrition Formulators, Inc. v. Comm’r</i> , T.C. Memo. 2016-60	6651(a)(1),(2) – No reasonable cause	No	IRS
<i>Philbrick v. Comm’r</i> , T.C. Memo. 2016-064	6651(a)(1) – No reasonable cause	Yes	IRS
<i>Polowniak v. Comm’r</i> , T.C. Memo. 2016-31	6651(a)(1),(2) – Taxpayer offered no reasonable cause argument	No	IRS
<i>Porter v. Comm’r</i> , T.C. Memo. 2015-122	6651(a)(2) – No reasonable cause 6654 – No exceptions apply	Yes	IRS
<i>Scott Labor, LLC v. Comm’r</i> , T.C. Memo. 2015-194	6651(a)(1) – Taxpayer had no filing requirement 6651(a)(2) – Taxpayer underpaid employment taxes	No	Split
<i>Stuller v. U.S.</i> , 811 F.3d 890 (7th Cir. 2016), <i>aff’g</i> 110 A.F.T.R.2d (RIA) 5766 (C.D. Ill. 2012)	6651(a)(1) – Taxpayer failed to show ordinary business care and prudence	No	IRS
<i>West v. Comm’r</i> , 141 F. Supp. 3d 498 (E.D. Va. 2015)	6651(a)(1),(2) – Reliance on tax professional did not establish reasonable cause	No	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
Individual Taxpayers (But Not Sole Proprietorships)			
<i>Adent, U.S. v.</i> , 117 A.F.T.R.2d (RIA) 1505 (7th Cir. 2016), <i>aff'g</i> 116 A.F.T.R.2d (RIA) 6536 (E.D. Wis. 2015)	Affirmed lower court's decision to foreclose	Yes	IRS
<i>Baker, U.S. v.</i> , 117 A.F.T.R.2d (RIA) 1475 (D.N.H. 2016)	Default judgment against TP and third parties; Federal tax liens valid and foreclosed against TP's real property	Yes	IRS
<i>Born, U.S. v.</i> , 117 A.F.T.R.2d (RIA) 1177 (D. Alaska 2016)	Federal tax liens valid and foreclosed against TP's (H&W) real property	No	IRS
<i>Campbell, U.S. v.</i> , 2016 U.S. Dist. LEXIS 81521 (N.D. Fla. 2016), <i>adopting</i> 2016 U.S. Dist. LEXIS 81522 (N.D. Fla. 2016), <i>appeal docketed</i> , No. 16-16414 (11th Cir. Oct. 6, 2016)	Federal tax liens valid and foreclosed against TP's real property	Yes	IRS
<i>Cobos, U.S. v.</i> , 116 A.F.T.R.2d (RIA) 6335 (N.D. Tex. 2015)	Entry of default set aside without prejudice; TPs directed to answer government's complaint	Yes	TP
<i>Gaiimo, U.S. v.</i> , 117 A.F.T.R.2d (RIA) 1058 (E.D. Mo. 2016), <i>appeal docketed</i> , No. 16-2479 (8th Cir. May 31, 2016)	Federal tax liens valid and foreclosed against TP's real property	No	IRS
<i>Goddard, U.S. v.</i> , 116 A.F.T.R.2d (RIA) 6260 (N.D. Tex. 2015)	Default judgment against non-owner resident; Federal tax liens and foreclosure against TPs real property	Yes	IRS
<i>Hunter, U.S. v.</i> , 116 A.F.T.R.2d (RIA) 5044 (M.D. Fla. 2015)	Federal tax liens valid and foreclosed against TP's (H&W) real property; Property held by nominee trust	No	IRS
<i>Jones, U.S. v.</i> , 116 A.F.T.R.2d (RIA) 6737 (D. Minn. 2015), <i>adopting</i> 116 A.F.T.R.2d (RIA) 6733 (D. Minn. 2015), <i>appeal docketed</i> , No. 16-1034 (8th Cir. Jan. 6, 2016)	Federal tax liens valid and foreclosed against TP's real property	Yes	IRS
<i>Kim, U.S. v.</i> , 116 A.F.T.R.2d (RIA) 6511 (E.D. Cal. 2015)	Federal tax liens valid and foreclosed against TP's (H&W) real property	No	IRS
<i>McFarland, U.S. v.</i> , 116 A.F.T.R.2d (RIA) 5364 (S.D. Miss. 2015), <i>adopting</i> 114 A.F.T.R.2d (RIA) 6942 (S.D. Miss. 2014)	Federal tax liens valid and foreclosed against TP's real property; Property deemed held by TP's son as nominee	No	IRS
<i>Mendoza v. Cisneros</i> , 116 A.F.T.R.2d (RIA) 6357 (D. Colo. 2015)	Federal tax liens valid and foreclosed against TP's real property	No	IRS
<i>Nipper, U.S. v.</i> , 116 A.F.T.R.2d (RIA) 5231 (D.N.M. 2015), <i>adopting</i> 889 F. Supp. 2d 1260 (D.N.M. 2012)	Federal tax liens valid and foreclosed against TP's (H&W) real property	No	IRS
<i>Plummer, U.S. v.</i> , 116 A.F.T.R.2d (RIA) 5713 (M.D.N.C. 2015)	Federal tax liens valid and foreclosed against TP's real property	Yes	IRS
<i>Reyes, U.S. v.</i> , 117 A.F.T.R.2d (RIA) 705 (W.D. Tenn. 2016)	Default judgment against TPs (co-owners both with tax liabilities); Federal tax liens valid and foreclosed against TP's real property	Yes	IRS
<i>Rivera, U.S. v.</i> , 116 A.F.T.R.2d (RIA) 5061 (D.N.M. 2015)	Federal tax liens valid and foreclosed against TP's (H&W) real property	Yes	IRS
<i>Sorenson, U.S. v.</i> , 117 A.F.T.R.2d (RIA) 1245 (D. Utah 2016)	Federal tax liens valid and foreclosed against TP's real property	Yes	IRS
<i>Staton, U.S. v.</i> , 116 A.F.T.R.2d (RIA) 5947 (D. Haw. 2015)	Federal tax liens valid and foreclosed against TP's (H&W) real property	Yes	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>TPF Deeds, LLC v. U.S.</i> , 116 A.F.T.R.2d (RIA) 6427 (D. Utah 2015)	Federal tax liens valid, superior to plaintiff's interests, and foreclosed against TP's one-third interest in real property	No	IRS
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships - Schedule C, E, F)			
<i>Davis, U.S. v.</i> , 815 F.3d 253 (6th Cir. 2016), <i>aff'g</i> 114 A.F.T.R.2d (RIA) 6019 (E.D. Mich. 2014)	Federal tax liens valid and foreclosed against TP's (H&W) jointly held real property	No	Split
<i>Enright, U.S. v.</i> , 116 A.F.T.R.2d (RIA) 6380 (M.D. Fla. 2015), <i>adopting</i> 2014 U.S. Dist. LEXIS 160148 (M.D. Fla. 2014)	Federal tax liens valid and foreclosed against TP's real property; Property held by nominee trust	Yes	IRS
<i>Fields, U.S. v.</i> , 117 A.F.T.R.2d (RIA) 1044 (D.N.M. 2016)	Federal tax liens valid and foreclosed against TP's (H) half interest in jointly owned real property	Yes	IRS
<i>Fraughton, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 2202 (D. Utah 2015), <i>adopting</i> 2015 U.S. Dist. LEXIS 80076 (D. Utah 2015), <i>aff'd on appeal</i> , docket No. 15-4103 (10th Cir. Jan. 29, 2016)	Federal tax liens valid and foreclosed against TP's real property	Yes	IRS
<i>Hounsom, U.S. v.</i> , 116 A.F.T.R.2d (RIA) 6120 (M.D. Fla. 2015)	Federal tax liens valid and foreclosed against TP's real property; Property held by TP's corporate nominee	No	IRS
<i>Lake Las Vegas Master Trust v. U.S.</i> , 117 A.F.T.R.2d (RIA) 1150 (D. Nev. 2016), <i>appeal docketed</i> , No. 16-15725 (9th Cir. Apr. 20, 2016)	Federal tax liens valid and foreclosed against TP's real property	No	IRS
<i>Major, U.S. v.</i> , 117 A.F.T.R.2d (RIA) 1869 (M.D. Fla. 2016)	Federal tax liens valid and foreclosed against TP's (H&W) real property	Yes	IRS
<i>Nichols, U.S. v.</i> , 116 A.F.T.R.2d (RIA) 6705 (E.D. Wash. 2015), <i>adopting</i> 115 A.F.T.R.2d (RIA) 1971 (E.D. Wash. 2015)	Federal tax liens valid and foreclosed against TP's (H&W) real property; Property held by nominee trust	No	IRS
<i>Sanders, U.S. v.</i> , 117 A.F.T.R.2d (RIA) 738 (S.D. Ill. 2016), <i>appeal docketed</i> , No. 16-1830 (7th Cir. Apr. 15, 2016)	Federal tax liens valid and foreclosed against TP's real property; Property held by nominee trust	Yes	IRS
<i>Short, U.S. v.</i> , 117 A.F.T.R.2d (RIA) 310 (M.D.N.C. 2015)	Federal tax liens valid and foreclosed against TP's real property	No	IRS
<i>Sollenberger, U.S. v.</i> , 116 A.F.T.R.2d (RIA) 7032 (M.D. Pa. 2015)	Federal tax liens valid and foreclosed against TP's (H&W, sons) real property; Trusts were nominees; Property held by corporate nominee	No	IRS
<i>Trowbridge, U.S. v.</i> , 117 A.F.T.R.2d (RIA) 894 (E.D. Tex. 2016), <i>adopting</i> 117 A.F.T.R.2d (RIA) 889 (E.D. Tex. 2016)	Federal tax liens valid and foreclosed against TP's real property; Property held by corporate nominee	Yes	IRS
<i>Wilkins, U.S. v.</i> , 116 A.F.T.R.2d (RIA) 5466 (M.D. Fla. 2015), <i>adopting</i> 116 A.F.T.R.2d (RIA) 5463 (M.D. Fla. 2015), <i>appeal dismissed</i> , No. 15-14346 (11th Cir. Mar. 29, 2016)	Federal tax liens valid and foreclosed against TP's real property; Property held by corporate nominee	Yes	IRS

TABLE 8 Charitable Contributions Under IRC § 170

Case Citation	Issue(s)	Pro Se	Decision
Individual Taxpayers (But Not Sole Proprietorships)			
<i>Barnes v. Comm’r</i> , T.C. Memo. 2016-79	Non-cash contributions unsubstantiated	Yes	IRS
<i>Beltifa v. Comm’r</i> , T.C. Summ. Op. 2016-8	Cash and non-cash contributions unsubstantiated	Yes	IRS
<i>Britto-Bernstein v. Comm’r</i> , T.C. Summ. Op. 2016-3	Cash contribution unsubstantiated	Yes	IRS
<i>Brown v. Comm’r</i> , T.C. Memo. 2016-39	Cash contributions unsubstantiated	Yes	IRS
<i>Carroll v. Comm’r</i> , 146 T.C. No. 13 (2016)	Conservation easement did not have a conservation purpose protected in perpetuity	No	IRS
<i>Chaudry v. Comm’r</i> , T.C. Summ. Op. 2015-74	Cash and non-cash contributions substantiated in part, unsubstantiated in part	Yes	Split
<i>Dimarco, Estate of, v. Comm’r</i> , T.C. Memo. 2015-184, <i>appeal dismissed</i> , No. 15-4154 (2d Cir. Aug. 8, 2016)	Estate residue was not permanently set aside for charitable purpose	No	IRS
<i>Garcia v. Comm’r</i> , T.C. Memo. 2016-21	Cash contribution substantiated, other cash and non-cash contributions unsubstantiated	Yes	Split
<i>Gemperle v. Comm’r</i> , T.C. Memo. 2016-1	Façade conservation easement contribution denied for failure to include qualified appraisal	Yes	IRS
<i>Henao v. Comm’r</i> , T.C. Summ. Op. 2016-7	Cash contributions unsubstantiated	No	IRS
<i>Minnick v. Comm’r</i> , 796 F.3d 1156 (9th Cir. 2015), <i>aff’g</i> T.C. Memo. 2012-345	Conservation easement not granted in perpetuity	No	IRS
<i>Wesley v. Comm’r</i> , T.C. Memo. 2015-200	Cash contributions unsubstantiated	Yes	IRS
<i>Zavadil v. Comm’r</i> , 793 F.3d 866 (8th Cir. 2015), <i>aff’g</i> T.C. Memo 2013-222	Contributions made with money advanced by corporation not deductible by TPs (H&W)	No	IRS
Business Taxpayers (Corporate, Partnerships, Trusts, and Sole Proprietorships - Schedules C, E, F)			
<i>Atkinson v. Comm’r</i> , T.C. Memo. 2015-236, <i>appeal docketed</i> , No. 16-2083 (4th Cir. Sept. 21, 2016) & No. 16-16124 (11th Cir. Sept. 21, 2016)	Conservation easements did not have “conservation purposes”	No	IRS
<i>Beaubrun v. Comm’r</i> , T.C. Memo. 2015-217	Cash contributions substantiated in part	No	Split
<i>Bosque Canyon Ranch, L.P. v. Comm’r</i> , T.C. Memo. 2015-130, <i>appeal docketed</i> , No. 16-60069 (5th Cir. Jan. 28, 2016)	Conservation easements were not “qualified real property interests”	No	IRS
<i>Dieringer, Estate of, v. Comm’r</i> , 146 T.C. No. 8 (2016), <i>appeal docketed</i> , No. 16-72640 (9th Cir. Aug. 8, 2016)	Date of death valuation of charitable contribution not appropriate when subsequent actions reduced the value of the contribution prior to its transfer to the charitable foundation	No	IRS
<i>French v. Comm’r</i> , T.C. Memo. 2016-53	Conservation easement not acknowledged in contemporaneous writing; Failed strict substantiation test	No	IRS
<i>Green v. U.S.</i> , 116 A.F.T.R.2d (RIA) 6668 (W.D. Okla. 2015)	Fair market value at time of donation appropriate for value of donated properties	No	TP
<i>Isaacs v. Comm’r</i> , T.C. Memo. 2015-121	Non-cash contributions unsubstantiated; Value of donated fossils required qualified appraisals	Yes	IRS
<i>Mecox Partners LP v. U.S.</i> , 117 A.F.T.R.2d (RIA) 593 (S.D.N.Y. 2016)	Conservation easement denied for failure to include timely appraisal	No	IRS
<i>Palmer Ranch Holdings Ltd. v. Comm’r</i> , 812 F.3d 982 (11th Cir. 2016), <i>aff’g in part, rev’g in part, and remanding for further proceedings</i> T.C. Memo. 2014-79	Valuation of conservation easement	No	TP

TABLE 8: Charitable Contributions Under IRC § 170

Case Citation	Issue(s)	Pro Se	Decision
<i>Porter v. Comm’r</i> , T.C. Memo. 2015-122	Contributions allowed on Schedule A, not Schedule C	Yes	TP
<i>RP Golf, LLC v. Comm’r</i> , T.C. Memo. 2016-80, <i>appeal docketed</i> , No. 16-3277 (8th Cir. Aug. 3, 2016)	Conservation easement not granted in perpetuity	No	IRS
<i>Schaefer, Estate of, v. Comm’r</i> , 145 T.C. 134 (2015)	Valuation of remainder interests of charitable trusts	No	IRS
<i>Strode v. Comm’r</i> , T.C. Memo. 2015-117	Cash contributions substantiated in part	No	Split

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

Case Citation	Issue(s)	Pro Se	Decision	Amount
Individual Taxpayers (But not Sole Proprietorships)				
<i>Berglund v. Comm’r</i> , T.C. Memo. 2015-239	TP petitioned for review of IRS decision to uphold a proposed levy and NFTL	Yes	TP	
<i>Briggs v. Comm’r</i> , T.C. Memo. 2016-86	TPs (H&W) petitioned for redetermination of deficiency and penalty and asserted that their Fifth Amendment rights were denied, they disputed the receipt of wages from non-government payers, claimed they were denied due process under the Fourteenth Amendment, stated the payers of their wages were not employers, and that they were not employees, and other frivolous arguments	Yes	IRS	\$3,000
<i>Bruhiler v. Comm’r</i> , T.C. Memo. 2016-18	TP petitioned for redetermination of deficiency and additions to tax and asserted that the definition of income is a cat with a pink bow, he earned no income, he is his own jurisdiction, not a part of legal society, and has his own society	Yes	IRS	\$3,500
<i>Foryan v. Comm’r</i> , T.C. Memo. 2015-114	TP petitioned for redetermination of deficiency and additions to tax and argued that Congress has passed no law requiring taxes to be filed and paid and payments he received were not income	Yes	IRS	\$1,000
<i>Hare v. Comm’r</i> , T.C. Memo. 2015-250	TP petitioned for redetermination of IRS decision to file an NFTL and maintained proceedings primarily for delay	Yes	TP	
<i>Leyshon v. Comm’r</i> , T.C. Memo. 2015-104, <i>aff’d by appeal</i> , docket No. 15-2020 (4th Cir. May 20, 2016)	TP petitioned for redetermination of deficiency and additions to tax and argued that wages are not taxable income, that there was no valid determination and that the IRS did not have authority to make a determination	Yes	IRS	\$2,000
<i>Martens v. Comm’r</i> , T.C. Memo. 2015-213	TP petitioned for redetermination of IRS decision to proceed with collection actions	Yes	TP	
<i>Nitschke v. Comm’r</i> , T.C. Memo. 2016-78	TP petitioned for redetermination of deficiency and additions to tax and asserted frivolous arguments	Yes	IRS	\$10,000
<i>Stanley v. Comm’r</i> , T.C. Memo. 2016-26	TPs (H&W) petitioned for review of IRS decision to proceed with levies and liens and instituted proceedings primarily for delay	Yes	Split:TP (H) fined and TP (W) warned	\$10,000
<i>Waltner v. Comm’r</i> , T.C. Memo. 2015-146, <i>appeal docketed</i> , No. 16-71797 (9th Cir. June 7, 2016)	TPs (H&W) petitioned for review of IRS decision to proceed with levy and asserted frivolous arguments	Yes	IRS	\$15,000
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedules C, E, F)				
<i>Boring v. Comm’r</i> , T.C. Summ. Op. 2015-68	TPs (H&W) petitioned for redetermination of deficiency and penalty and asserted frivolous arguments	Yes	TP	
Section 6673 Penalty Not Requested or Imposed but Taxpayer Warned To Stop Asserting Frivolous Arguments				
<i>Crummey v. Comm’r</i> , T.C. Memo. 2016-9, <i>appeal docketed</i> , No. 16-60620 (5th Cir. Sept. 16, 2016)	TP petitioned for redetermination of penalties and additions to tax	Yes		

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

Case Citation	Issue(s)	Pro Se	Decision	Amount
<i>Shakir v. Comm'r</i> , T.C. Memo. 2015-147	TP petitioned for redetermination of deficiency and additions to tax and asserted that his income is not taxable, IRS forms violate the Paperwork Reduction Act, and the IRS lacks the authority to prepare a substitute for return and make a deficiency determination based on it	Yes		
US Courts of Appeals' Decisions on Appeal of Section 6673 Penalties Imposed by US Tax Court				
<i>Balice v. Comm'r</i> , 634 F. App'x 349 (3d Cir. 2016), <i>aff'g</i> T.C. Memo. 2015-46, <i>petition for cert. denied</i> , No. 15-9781 (Oct. 3, 2016)	Penalty affirmed	Yes	IRS	
<i>Curtis v. Comm'r</i> , 117 A.F.T.R.2d (RIA) 1347 (9th Cir. 2016), <i>aff'g</i> T.C. Memo. 2013-12	Penalty affirmed	Yes	IRS	
<i>Kanofsky v. Comm'r</i> , 618 F. App'x 48 (3d Cir. 2015), <i>aff'g</i> T.C. Memo. 2014-153	Penalty affirmed	Yes	IRS	
<i>Leyshon v. Comm'r</i> , 117 A.F.T.R.2d (RIA) 1776 (4th Cir. 2016), <i>aff'g</i> T.C. Memo. 2015-104	Penalty affirmed	Yes	IRS	
<i>Myers v. Comm'r</i> , 630 F. App'x 207 (4th Cir. 2016), <i>aff'g</i> T.C. docket No. 30321-13 (May 28, 2015)	Penalty affirmed	Yes	IRS	
<i>Rader v. Comm'r</i> , 616 F. App'x 391 (10th Cir. 2015), <i>aff'g in part and dismissing in part</i> 143 T.C. 376 (2014)	Penalty affirmed	Yes	IRS	
Other US Courts' Decisions on Sanctions Under Section 7482 (c)(4), FRAP Rule 38, or Other Authority				
<i>Clark, U.S. v.</i> , 642 F. App'x 614 (7th Cir. 2016), <i>aff'g</i> 116 A.F.T.R.2d (RIA) 5229 (E.D. Wis. 2015)	TP appealed the District Court's upholding of the IRS's right to collect unpaid taxes and argued that the income tax is unconstitutional	Yes	IRS	\$4,000
<i>Myers v. Comm'r</i> , 630 F. App'x 207 (4th Cir. 2016), <i>aff'g</i> T.C. docket No. 30321-13 (May 28, 2015)	TP appealed Tax Court's upholding of IRS levy action	Yes	TP	
<i>Scherer, U.S. v.</i> , 116 A.F.T.R.2d (RIA) 6102 (S.D. Ohio 2015)	The U.S. filed a motion for sanctions against TP for maintaining proceedings for delay; Sanctions awarded on the grounds of the second count but not the first count	No	Split	\$10,000
<i>Widtfeldt v. U.S.</i> , 122 Fed. Cl. 158 (2015), <i>aff'd by appeal</i> , docket No. 15-5128 (Fed. Cir. Oct. 12, 2016)	TP sued the U.S. for a refund of death and gift taxes associated with his now deceased mother	Yes	IRS	Costs awarded
Section 7482 (c)(4), FRAP Rule 38, or Other Authority Penalty Not Requested or Imposed but Taxpayer Warned To Stop Asserting Frivolous Arguments				
<i>Noll v. U.S.</i> , 116 A.F.T.R.2d (RIA) 6170 (D. Idaho 2015), <i>appeal denied</i> , No. 15-72797 (9th Cir. Nov. 20, 2015)	Motion by the U.S. to declare TP a vexatious litigant; TP prohibited from filing any civil pleadings challenging the assessment or collection of federal income taxes	Yes		

TABLE 10 Trust Fund Recovery Penalty Under IRC § 6672

Case Citation	Issue(s)	Pro se	Decision
<i>Appelbaum, v. U.S.</i> , 117 A.F.T.R.2d (RIA) 633 (W.D.N.C. 2016), <i>appeal docketed</i> , No. 16-1949 (4th Cir. Aug. 19, 2016)	Notice requirement was not satisfied and assessment not valid	No	TP
<i>Behrman v. U.S.</i> , 117 A.F.T.R.2d (RIA) 1295 (E.D. Tex. 2016)	TP was a responsible person who willfully failed to pay the tax owed; Summary judgment granted	Yes	IRS
<i>Byrne v. U.S.</i> , 116 A.F.T.R.2d (RIA) 5502 (E.D. Mich. 2015), <i>appeal docketed</i> , No. 15-2396 (6th Cir. Nov. 16, 2015)	TPs were responsible persons who willfully failed to pay the tax owed; Exhibited recklessness	No	IRS
<i>Cherne, In re</i> 116 A.F.T.R.2d (RIA) 6235 (D. Idaho 2015), <i>aff'g</i> 514 B.R. 616 (Bankr. Idaho 2014), <i>appeal docketed</i> , No. 15-35802 (9th Cir. Oct. 19, 2015)	TP was a responsible person who willfully failed to pay the tax owed; Encumbered assets exception did not apply	No	IRS
<i>Crews, v. U.S.</i> , 116 A.F.T.R.2d (RIA) 6278 (D.S.C. 2015), <i>adopting</i> 116 A.F.T.R.2d (RIA) 6273 (D.S.C. 2015)	TP was responsible person who willfully failed to pay the tax owed; Summary judgment granted; Tax liabilities reduced to judgment	Yes	IRS
<i>DeCrescenzo v. U.S.</i> , 117 A.F.T.R.2d (RIA) 734 (C.D. Cal. 2016)	TP was a responsible person who willfully failed to pay the tax owed; Summary judgment granted	No	IRS
<i>Hasbun v. U.S.</i> , 116 A.F.T.R.2d (RIA) 5759 (S.D. Fla. 2015)	TPs were responsible persons who willfully failed to pay the tax owed; Reasonable cause argument failed	No	IRS
<i>Karban v. U.S.</i> , 117 A.F.T.R.2d (RIA) 1214 (E.D. Mich. 2016), <i>appeal docketed</i> , No. 16-1606 (6th Cir. May 11, 2016)	TP was a responsible person who willfully failed to pay the tax owed; Encumbered assets exception did not apply; Summary judgment granted	No	IRS
<i>Obiakor v. Comm'r, T.C.</i> Memo. 2015-112	Notice requirement satisfied and assessment valid; TP was responsible person who willfully failed to pay the tax owed	No	IRS
<i>Romano-Murphy v. Comm'r</i> , 816 F.3d 707 (11th Cir. 2016) <i>rev'g and remanding</i> , T.C. Memo. 2012-330	Upon TP's timely protest, IRS is required to provide a pre-assessment administrative determination of the proposed liability for trust fund taxes; Remanded to determine whether this error was harmless	Yes	TP
<i>Rozbruch, v. U.S.</i> , 621 F. App'x 77 (2d Cir. 2015), <i>aff'g</i> 28 F. Supp. 3d 256 (S.D.N.Y. 2014)	Notice requirement satisfied and assessment valid; TPs were responsible persons who willfully failed to pay the tax owed	No	IRS
<i>Ruscitto v. U.S.</i> , 629 F. App'x 429 (3d Cir. 2015), <i>aff'g</i> 111 A.F.T.R.2d (RIA) 2166 (W.D. Penn. 2013)	TP was a responsible person who willfully failed to pay the tax owed; Encumbered assets exception did not apply	No	IRS
<i>Sabaratham, v. U.S.</i> , 116 A.F.T.R.2d (RIA) 6441 (C.D. Cal. 2015), <i>appeal docketed</i> , No. 15-56463 (9th Cir. Sept. 23, 2015)	TP was a responsible person who willfully failed to pay the tax owed; however, the TFRP liabilities based on the first and second quarters of 2000 required additional briefings to the court on the issue of statute of limitations; Government's summary judgment partially granted	Yes	Split
<i>Sabaratham, v. U.S.</i> , 116 A.F.T.R.2d (RIA) 6459 (C.D. Cal. 2015), <i>appeal docketed</i> , No. 15-56463 (9th Cir. Sept. 23, 2015)	TP was a responsible person who willfully failed to pay the tax owed; Exhibited recklessness; Summary judgment granted	Yes	IRS
<i>Sananikone v. U.S.</i> , 623 F. App'x 324 (9th Cir. 2015), <i>aff'g</i> 111 A.F.T.R.2d (RIA) 1464 (E.D. Cal. 2013)	Jury verdict affirmed on appeal that TP was a responsible person who willfully failed to pay the tax owed	No	IRS
<i>Schiffmann v. U.S.</i> , 811 F.3d 519 (1st Cir. 2016), <i>aff'g</i> 114 A.F.T.R.2d (RIA) 6241 (D.R.I. 2014)	TPs were responsible persons who willfully failed to pay the tax owed; Encumbered assets exception did not apply; Summary judgment granted	No	IRS
<i>Troost v. U.S.</i> , 116 A.F.T.R.2d (RIA) 6043 (N.D. Tex. 2015), <i>adopting</i> 116 A.F.T.R.2d (RIA) 6039 (N.D. Tex. 2015)	TPs were responsible persons who willfully failed to pay the tax owed; Exhibited recklessness; Summary judgment granted	Yes	IRS

TABLE 10: Trust Fund Recovery Penalty Under IRC § 6672

Case Citation	Issue(s)	Pro se	Decision
<i>Wallis, v. U.S.</i> , 117 A.F.T.R.2d (RIA) 583 (W.D. Va. 2016)	TP was a responsible person who willfully failed to pay the tax owed for two companies; Genuine dispute of material fact prohibited court from granting summary judgment in regards to third company	No	Split
<i>Waterhouse v. U.S.</i> , 122 Fed. Cl. 276 (2015)	TP was a responsible person who willfully failed to pay the tax owed	No	IRS
<i>Wheeler v. U.S.</i> , 116 A.F.T.R.2d (RIA) 5191 (E.D. Ky. 2015)	TP was a responsible person who willfully failed to pay the tax owed; Motion for partial summary judgment granted	No	IRS
<i>Whigham v. U.S.</i> , 116 A.F.T.R.2d (RIA) 7000 (S.D. Ala. 2015)	TP was a responsible person who willfully failed to pay the tax owed	No	IRS

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

Jacksonville

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

St. Petersburg

9450 Koger Blvd.
St. Petersburg, FL 33702
Phone: 727-318-6178
Fax: 855-804-3430

GEORGIA

Atlanta

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

Atlanta City Center

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

HAWAII

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

IDAHO

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

ILLINOIS

Chicago

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

Springfield

3101 Constitution Drive
Stop 1005 SPD
Springfield, IL 62704
Phone: 217-993-6714
Fax: 855-836-2832

INDIANA

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

IOWA

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

KANSAS

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

KENTUCKY**Louisville**

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

Northern Kentucky

201 Rivercenter Boulevard
Stop 11-G
Covington, KY 41011
Phone: 859-669-5316
Fax: 855-828-2723

LOUISIANA

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

MAINE

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

MARYLAND

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

MASSACHUSETTS**Boston**

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

Andover

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

MICHIGAN

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

MINNESOTA

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

MISSISSIPPI

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

MISSOURI**St. Louis**

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

Kansas City

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

MONTANA

10 West 15th Street
Suite 2319
Helena, MT 59626
Phone: 406-444-8668
Fax: 855-829-6046

NEBRASKA

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

NEVADA

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

NEW HAMPSHIRE

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

NEW JERSEY

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

NEW MEXICO

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

NEW YORK*Albany*

11A Clinton Avenue
Suite 354
Albany, NY 12207
Phone: 518-292-3001
Fax: 855-818-4817

Brooklyn

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

Brookhaven

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

Buffalo

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

Manhattan

290 Broadway
5th Floor
Manhattan, NY 10007
Phone: 212-436-1011
Fax: 855-818-4824

NORTH CAROLINA

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

NORTH DAKOTA

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

OHIO*Cincinnati*

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

Cleveland

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

OKLAHOMA

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

OREGON

1220 SW 3rd Ave
Mail Stop 0-405
Suite G004
Portland, OR 97204
Phone: 503-265-3591
Fax: 855-832-7118

PENNSYLVANIA*Philadelphia City Center*

600 Arch Street
Room 7426
Philadelphia, PA 19106
Phone: 267-941-6623
Fax: 855-821-2123

Philadelphia West

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

Pittsburgh

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

RHODE ISLAND

380 Westminster Street
4th Floor
Providence, RI 02903
Phone: 401-528-1921
Fax: 855-807-9697

SOUTH CAROLINA

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

SOUTH DAKOTA

115 4th Avenue Southeast
Suite 413
Aberdeen, SD 57401
Phone: 605-377-1600
Fax: 855-616-2382

TENNESSEE*Memphis*

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

Nashville

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

TEXAS*Austin*

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

Dallas

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

Houston

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

UTAH***Salt Lake City***

50 South 200 East
 Stop 1005 SLC
 Salt Lake City, UT 84111
 Phone: 801-799-6958
 Fax: 855-832-7121

Ogden

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

VERMONT

128 Lakeside Ave
 Suite 204
 Burlington, VT 05401
 Phone: 802-859-1052
 Fax: 855-874-1978

VIRGINIA

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

WASHINGTON

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

WEST VIRGINIA

425 Juliana Street
 Room 2019
 Parkersburg, WV 26101
 Phone: 304-420-8695
 Fax: 855-828-2721

WISCONSIN

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

WYOMING

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

INTERNATIONAL***Puerto Rico***

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 48 Carr 165 - 5th Floor
 Guaynabo, PR 00968
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