

## Appendix 1: Top 25 Case Advocacy Issues for Fiscal Year (FY) 2017 by TAMIS\* Receipts

Rank	Issue Code	Description	FY 2017 Case Receipts
1	425	Identity Theft	23,248
2	045	Pre-Refund Wage Verification Hold	20,014
3	63x - 640	Earned Income Tax Credit	13,901
4	330	Processing Amended Return	7,713
5	318	Taxpayer Protection Program Unpostables	6,906
6	090	Other Refund Inquiries and Issues	5,822
7	310	Processing Original Return	5,434
8	315	Unpostable and Reject	4,942
9	920	Health Insurance Premium Tax Credit for Individuals Under IRC § 36B	4,643
10	620	Reconsideration of Audits and Substitute for Return Under IRC § 6020(b)	4,596
11	71x	Levies	4,500
12	610	Open Audit - Non-Earned Income Credit	3,959
13	340	Injured Spouse Claim	3,871
14	75x	Installment Agreements	3,369
15	040	Returned and Stopped Refunds	3,196
16	72x	Liens	3,012
17	670	Closed Automated Underreporter	2,691
18	065	Refund Hold (Delinquent Return Refund Hold Program)	2,665
19	060	IRS Offset	2,536
20	790	Other Collection Issues	2,370
21	151	Transcript Requests	2,030
22	91x	Appeals	2,008
23	320	Math Error	1,928
24	520	Failure to File (FTF) Penalty and Failure to Pay (FTP) Penalty	1,922
25	010	Lost and Stolen Refunds	1,794
<b>Total Top 25 Receipts</b>			<b>139,070</b>
<b>Total TAS Receipts</b>			<b>167,336</b>

\* Taxpayer Advocate Management Information System (TAMIS).

## Appendix 2: Glossary of Acronyms

Acronym	Definition
AA	Acceptance Agent
AARP	American Association of Retired Persons
ABA	American Bar Association
ACA	Affordable Care Act
ACH	Automated Clearing House
ACI	American Career Institutes
ACS	Automated Collection System
ACSS	Automated Collection System Support
ACTC	Additional Child Tax Credit
AD&D	Application Development and Delivery
ADR	Alternative Dispute Resolution
AE	Audit Experience
AFSP	Annual Filing Season Program
AGI	Adjusted Gross Income
AICPA	American Institute of CPAs
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
AM	Accounts Management
AML	Anti-Money Laundering
AMS	Accounts Management System
AMT	Alternative Minimum Tax
AO	Appeals Officer
APA	Administrative Procedure Act
APTC	Advance Premium Tax Credit
AQC	Automated Questionable Credit
ARC	Annual Report to Congress
ARDI	Accounts Receivable Dollar Inventory
ASA	Average Speed of Answer
ASFR	Automated Substitute for Return
ATAO	Application for Taxpayer Assistance Order
ATM	Automated Teller Machine
ATO	Australian Taxation Office
AUR	Automated Underreporter
BAH	Basic Allowance for Housing
BAS	Basic Allowance for Subsistence
BFS	Bureau of Fiscal Services
BI	Business Intelligence

Acronym	Definition
BLS	Bureau of Labor Statistics
BMF	Business Master File
BOD	Business Operating Division
BPR	Business Performance Review
BWH	Back-Up Withholding
CA	Correspondence Audit
CAA	Certified Acceptance Agent
CAP	Collection Appeals Program
CAS	Customer Account Services
CBO	Congressional Budget Office
CCA	Chief Counsel Advice
CCDM	Chief Counsel Directives Manual
CCE	Compliance Center Exam
CCH	Commerce Clearing House
CCI	Centralized Case Intake
CDC	Center for Disease Control and Prevention
CDP	Collection Due Process
CDR	Coverage Data Repository
CDW	Compliance Data Warehouse
CEO	Chief Executive Officer
CET	Correspondence Guidelines for Examination Technicians
CEWS	Cognitive Early Warning System
Cff	Collection Field Function
CFR	Code of Federal Regulations
CI	Criminal Investigation (Division)
CIS	Correspondence Imaging System; or Collection Information Statement; or Client Information System
CJE	Critical Job Element
CNC	Currently Not Collectible
COD	Cancellation of Debt
COIC	Centralized Offer in Compromise
CONOPS	Concept of Operations
COPS	Community Oriented Policing Services
CP	Coercive Power
CPA	Certified Public Accountant
CPE	Continuing Professional Education
CRA	Canada Revenue Agency
CRM	Customer Relationship Management
CRP	Case Resolution Program

Acronym	Definition
CRS	Congresional Research Service; or Common Reporting Standard
CSED	Collection Statute Expiration Date
CSO	Communication and Stakeholder Outreach
CSR	Customer Service Representative
CTC	Child Tax Credit
CWA	Contemporaneous Written Acknowledgement
CX	Customer Experience
CY	Calendar Year
DCA	Department of Consumer Affairs
DDB	Dependent Database
DF	Deterrence Factors
DI	Debt Indicator
DIF	Discriminant Index Function
DISC	Domestic International Sales Corporation
DJ	Distributive Justice
DMF	Death Master File
DOD	Department of Defense
DOJ	Department of Justice
DOR	Department of Revenue
E2E	End to End
EA	Enrolled Agent
EB	Economic Burden
EC	Enforced Compliance
ECM	Enterprise Case Management
ECS	Enterprise Case Selection
ED	U.S. Department of Education
EDCA	Executive Director Case Advocacy
EDSA	Executive Director Systemic Advocacy
EEOC	Equal Employment Opportunity Commission
EFDS	Electronic Fraud Detection System
EFTPS	Electronic Federal Tax Payment System
EH	Equivalent Hearing
EIN	Employer Identification Number
EITC	Earned Income Tax Credit
ELMS	Educational Learning Management System
EO	Exempt Organization
EPA	Environmental Protection Agency
EQRS	Embedded Quality Review System
ESL	English as a Second Language
EST	Eastern Standard Time
ETA	Effective Tax Administration
ETAAC	Electronic Tax Administration Advisory Committee

Acronym	Definition
EU	European Union
EVP	Exchange Visitor Program
FA	Field Audit
FAST	Fixing America's Surface Transportation Act
FATCA	Foreign Account Tax Compliance Act
FBAR	Report of Foreign Bank and Financial Accounts; or Foreign Bank Account Report
FCA	False Claims Act
FCC	Federal Communications Commission
FCR	First Contact Resolution; or First Call Resolution
FDR	False Detection Rate
FEMA	Federal Emergency Management Agency
FFEL	Federal Family Education Loans
FOIA	Freedom Of Information Act
FPL	Federal Poverty Level
FPLP	Federal Payment Levy Program
FPR	False Positive Rate
FS	Filing Season
FTC	Foreign Tax Credit
FTD	Federal Tax Deposit
FTF	Failure To File
FTL	Federal Tax Lien
FTP	Failure To Pay
FWP	Fleischer Wealth Plan
FY	Fiscal Year
GAO	Government Accountability Office
GSA	General Services Administration
HBSW	Home-Based Service Workers
HCO	Human Capital Office
HEA	Higher Education Act
HHI	Household Income
HMRC	Her Majesty's Revenue and Customs
HOH	Head of Household
HSA	Health Savings Account
HUD	Housing and Urban Development
IA	Installment Agreement
IBR	Income-Based Repayment Plans
ICR	Income-Contingent Repayment Plans
IDRS	Integrated Data Retrieval System
IDT	Identity Theft
IDTTRF	Identity Theft Tax Refund Fraud
IDTVA	Identity Theft Victim Assistance
IGM	Interim Guidance Memorandum

Acronym	Definition
IGT	Inspector-General of Taxation
IJ	Informational Justice
IMD	Internal Management Document
IMF	Individual Master File
IOAA	Independent Offices Appropriations Act
IP	Interpersonal Justice
IP PIN	Identity Protection Personal Identification Number
IPSU	Identity Protection Specialized Unit
IRA	Individual Retirement Account
IRB	Internal Revenue Bulletin
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRMF	Information Returns Master File
IRP	Information Return Program
IRS	Internal Revenue Service
IRSAC	Internal Revenue Service Advisory Council
IRTF	Individual Returns Transaction File
ISRP	Individual Shared Responsibility Payment
IT	Information Technology
ITIN	Individual Taxpayer Identification Number
IUP	Infrastructure Update Project
IVES	Income Verification Express Service
IVO	Integrity & Verification Operation
IVR	Interactive Voice Response
IWV	Income Wage Verification
JCT	Joint Committee on Taxation
JOC	Joint Operations Center
JP	Justice Perceptions
KPI	Key Performance Indicators
LB&I	Large Business and International Operating Division
LCCI	Last Chance Compliance Initiative
LEP	Limited English Proficiency
LIF	Low Income Filter
LILO	Lease-in/Lease-out
LITC	Low Income Taxpayer Clinic
LLC	Limited Liability Company
LLP	Limited Liability Partnership
LOI	Liaison Officer Initiative
LOS	Level of Service
LP	Legitimate Power
LQMS	LB&I Quality Measurement System
LR	Legislative Recommendation

Acronym	Definition
LTA	Local Taxpayer Advocate
MAC	Medicare Administrative Contractor
MANCOVA	Multivariate Analysis of Covariance
MFJ	Married Filing Joint
MFS	Married Filing Separately
MLI	Most Litigated Issue
MOU	Memorandum of Understanding
MSP	Most Serious Problem
NAEA	National Association of Enrolled Agents
NAQC	North American Quitline Consortium
NASE	National Association of the Self-Employed
NBER	National Bureau of Economic Research
NCR	Net Compliance Rate
NDAA	National Defense Authorization Act
NFTL	Notice of Federal Tax Lien
NO FEAR	Notification and Federal Employee Antidiscrimination and Retaliation Act of 2002
NOL	Net Operating Loss
NPL	National Public Liaison
NPM	New Public Management
NPRM	Notice of Proposed Rulemaking
NQRS	National Quality Review System
NRC	Nuclear Regulatory Commission
NRP	National Research Program
NTA	National Taxpayer Advocate
NTE	Not to Exceed
NYPD	New York Police Department
NYSBA	New York State Bar Association
OA	Office Audit
OAR	Operations Assistance Request
OCC	Office of Chief Counsel
OCCP	Offshore Credit Card Project
OD	Operating Division
OECD	Organisation for Economic Co-Operation and Development
OIC	Offer in Compromise
OLS	Office of Online Services
OMB	Office of Management and Budget
OMM	Operation Mass Mailing
OPA	Online Payment Agreement
OPERA	Office of Program Evaluation and Risk Analysis
OS	Operations Support
OTC	Office of Taxpayer Correspondence
OUO	Official Use Only

Acronym	Definition
OVC	Offshore Voluntary Compliance Initiative
OVD	Offshore Voluntary Disclosure
OVDI	Offshore Voluntary Disclosure Initiative
OVDP	Offshore Voluntary Disclosure Program
PACER	Public Access to Court Electronic Records
PATH	Protecting Americans from Tax Hikes
PAYE	Pay-As-You-Earn
PC	Perceived Compliance
PCA	Private Collection Agency
PCI	Potentially Collectible Inventory
PCIC	Primary Core Issue Code
PDC	Private Debt Collection
PFA	Pre-Filing Agreement
PII	Personally Identifiable Information
PIN	Personal Identification Number
PIT	Personal Income Tax
PJ	Procedural Justice
PLR	Private Letter Ruling
PMPA	Program Management/Process Assurance
PMTA	Program Manager Technical Advice
POA	Power Of Attorney
PON	Pre-Offset Notice
PPG	Policy and Procedure Guide
PPIA	Partial Pay Installment Agreement
P&R	Personnel and Readiness
PRWORA	Personal Responsibility and Work Opportunity Reconciliation Act
PRVVH	Pre-Refund Wage Verification Hold
PSD	Problem Solving Day
PSP	Payroll Service Provider
PTC	Premium Tax Credit
PTIN	Preparer Tax Identification Number
PTSD	Post-Traumatic Stress Disorder
PY	Processing Year
QAM	Quality Assurance Monitoring
QAR	Qualified Amended Return
QBI	Qualified Business Income
QC	Qualifying Child
QHDA	Qualified Hazardous Duty Area
QRP	Questionable Refund Program
QSS	Quality Statistical Sample
QTE	Qualified Tax Expert
RA	Revenue Agent

Acronym	Definition
RAA	Reporting Agent Authorization
RAAS	Research, Analysis, and Statistics; or Research, Applied Analytics, and Statistics
RAC	Refund Anticipation Check
RAD	Research Analysis and Data
RAL	Refund Anticipation Loan
RAND	Research and Development
RAS	(Office of) Research, Analysis and Statistics
RCA	Reasonable Cause Assistant
RCP	Reasonable Collection Potential
RDC	Research Development Center
RDD	Random-Digit Dialing or Dialed
REPAYE	Revised Pay As You Earn
RIA	Research Institute of America
RICS	Return Integrity and Correspondence Services
RIO	Return Integrity Operations
RO	Revenue Officer
ROI	Return on Investment
RPM	Return Preparer Misconduct
RPO	Return Preparer Office
RRA 98	Internal Revenue Service Restructuring and Reform Act of 1998
RRP	Return Review Program
RV	Recreational Vehicle
SAMS	Systemic Advocacy Management System
SB/SE	Small Business/Self-Employed Operating Division
SBA	Small Business Administration
SCIC	Secondary Core Issue Code
SCRA	Servicemembers Civil Relief Act
SDOP	Streamlined Domestic Offshore Procedures
SEE	Special Enrollment Examinations
SERP	Servicewide Electronic Research Program
SES	Socio-Economic Status
SFOP	Streamlined Foreign Offshore Procedures
SFR	Substitute for Return
SILO	Sale-in/Lease-out
SL	Stakeholder Liaison
SLA	Service Level Agreement
SME	Small/Medium Enterprise
SNAP	Supplemental Nutrition Assistance Program
SNIP	Servicewide Notice Information Program
SNOD	Statutory Notice of Deficiency
SO	Settlement Officer

Acronym	Definition
SOI	Statistics of Income
SP	Submission Processing
SPEC	Stakeholder Partnerships, Education & Communication
SPECTRUM	Stakeholder Partnerships, Education & Communications Total Relationship Management
SPP	Service Priorities Project
SSA	Social Security Administration
SSCRA	Veterans and Sailors Civil Relief Act of 1940
SSDI	Social Security Disability Insurance or Income
SSF	Slippery Slope Framework
SSI	Supplemental Security Income
SSN	Social Security Number
SVC	Stored Value Cards
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
TAP	Taxpayer Advocacy Panel
TARD	Taxpayer Advocate Received Date
TAS	Taxpayer Advocate Service
TASIS	Taxpayer Advocate Service Integrated System
TBOR	Taxpayer Bill of Rights
TC	Transaction Code
TCE	Taxpayer Counseling for the Elderly
TCMP	Tax Compliance Measurement Program
TDA	Taxpayer Delinquent Account
TDC	Taxpayer Digital Communication
TDI	Taxpayer Delinquent Investigation
TE/GE	Tax Exempt & Government Entities Operating Division
TFRP	Trust Fund Recovery Penalty

Acronym	Definition
TIA	Tax Information Authorization
TIGTA	Treasury Inspector General for Tax Administration
TIN	Taxpayer Identification Number
TIPRA	Tax Increase Prevention and Reconciliation Act
TK	Tax Knowledge
TMA	TriCare Management Activity
TOD	Tour of Duty
TP	Taxpayer
TPC	Tax Policy Center
TPI	Total Positive Income
TPNC	Taxpayer Notice Codes
TPP	Taxpayer Protection Program
TSA	Transportation Security Administration
TY	Tax Year
UI	Unemployment Insurance
UNAX	Unauthorized Access of Taxpayer Account
UK	United Kingdom
USCIS	U.S. Citizenship and Immigration Service
USD	Under Secretary of Defense
USDL	U.S. Department of Labor
USERRA	Uniformed Services and Reemployment Rights Act
USPS	United States Postal Service
VA	Veterans Affairs
VAT	Value Added Tax
VC	Voluntary Compliance
VCR	Voluntary Compliance Rate
VDP	Voluntary Disclosure Practice
VITA	Volunteer Income Tax Assistance
VSD	Virtual Service Delivery
WE	Wage Earners
W&I	Wage and Investment Operating Division
YTD	Year to Date

## Appendix 3: Most Litigated Issues Tables

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

Case Citation	Issue(s)	Pro se	Decision
<b>Individual Taxpayers (But Not Sole Proprietorships)</b>			
<i>Alexander v. Comm’r</i> , T.C. Summ. Op. 2017-23	6662(b)(2) - TPs (MFJ) substantially understated income tax; no reasonable reliance on a tax professional	Yes	IRS
<i>Austin v. Comm’r</i> , T.C. Memo. 2017-69	6662(b)(1), (2) - TPs (MFJ) were negligent and substantially understated income tax; did not establish reasonable cause and good faith	No	IRS
<i>Barnhorst, Estate of, v. Comm’r</i> , T.C. Memo. 2016-177	6662(b)(1), (2) - TPs (MFJ) substantially understated income tax; no reasonable reliance on a tax professional; did not establish reasonable cause	No	IRS
<i>Bates v. Comm’r</i> , T.C. Memo. 2017-72	6662(b)(1), (2) - TPs (MFJ) did not establish reasonable cause and good faith	Yes	IRS
<i>Brown v. Comm’r</i> , T.C. Summ. Op. 2017-29	6662(b)(1), (2) - TP was negligent due to failure to keep adequate books and records and substantially understated income tax; did not establish reasonable cause and good faith	Yes	IRS
<i>Cheves v. Comm’r</i> , T.C. Memo. 2017-22	6662(b)(1) - TPs (MFJ) established reasonable cause and good faith	Yes	TP
<i>Coates v. Comm’r</i> , T.C. Memo. 2016-197	6662(b)(1), (2) - TPs (MFJ) were not negligent; established reasonable cause and good faith	No	TP
<i>Collodi v. Comm’r</i> , T.C. Summ. Op. 2016-57	6662(b)(2) - TPs (MFJ) substantially understated income tax; reasonably relied on advice of tax professional and acted in good faith	Yes	TP
<i>Czekalski v. Comm’r</i> , T.C. Summ. Op. 2016-56	6662(b)(1), (2) - TP was negligent due to failure to keep adequate books and records; did not establish reasonable cause	Yes	IRS
<i>Elaine v. Comm’r</i> , T.C. Memo. 2017-3	6662(b)(2) - TP substantially understated income tax; established reasonable cause and good faith	Yes	TP
<i>Gerencser v. Comm’r</i> , T.C. Memo. 2016-151, <i>appeal docketed</i> , No. 17-70134 (9th Cir. Jan. 17, 2017)	6662(b)(1) - TP was negligent; did not establish reasonable cause and good faith	Yes	IRS
<i>Graev v. Comm’r</i> , 147 T.C. No. 16 (2016), <i>vacated</i> , No. 30638-08 (T.C. Mar. 30, 2017)	6662(b)(2) - TPs (MFJ) substantially understated income tax; did not establish reasonable cause and good faith, substantial authority, or reasonable basis for TPs’ position	No	IRS
<i>Haag v. Comm’r</i> , T.C. Summ. Op. 2016-29	6662(b)(1), (2) - TPs (MFJ) were negligent due to failure to keep adequate books and records; did not establish reasonable cause	No	IRS
<i>Harriss v. Comm’r</i> , T.C. Memo. 2017-5, <i>appeal docketed</i> , No. 17-72233 (9th Cir. Aug. 9, 2017)	6662(b)(1), (2) - TP substantially understated income tax and was negligent; did not establish reasonable cause and good faith	Yes	IRS
<i>Hill v. Comm’r</i> , T.C. Memo. 2016-181	6662(b)(2) - TP substantially understated income tax; did not establish reasonable cause	Yes	IRS
<i>Hill v. Comm’r</i> , T.C. Summ. Op. 2016-64	6662(b)(2) - TP substantially understated income tax; no reasonable reliance on a tax professional; did not establish reasonable cause and good faith	Yes	IRS
<i>Hirsch v. Comm’r</i> , T.C. Summ. Op. 2016-37	6662(b)(2) - TPs (MFJ) did not reasonably rely on a tax professional; did not establish reasonable cause and good faith	Yes	IRS
<i>Humphrey v. Comm’r</i> , T.C. Memo. 2017-78	6662(b)(2) - TP was negligent; failed to make an adequate disclosure; did not establish reasonable cause and good faith	Yes	IRS
<i>Joseph v. Comm’r</i> , 119 A.F.T.R.2d (RIA) 2017-2023 (9th Cir. 2017)	6662(b)(2) - TP substantially understated income tax; did not establish reasonable cause	Yes	IRS

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

Case Citation	Issue(s)	Pro se	Decision
<i>Kennedy v. Comm’r</i> , T.C. Summ. Op. 2016-61	6662(b)(2) - TP substantially understated income tax; reasonably relied on a tax professional; established reasonable cause and good faith	Yes	TP
<i>Lin, Estate of, v. Comm’r</i> , T.C. Memo. 2017-77	6662(b)(2) - TP substantially understated income tax; did not establish reasonable cause	Yes	IRS
<i>Mallory v. Comm’r</i> , T.C. Memo. 2016-110	6662(b)(2) - TPs (MFJ) substantially understated income tax; did not establish reasonable cause and good faith; failed to make an adequate disclosure and had no reasonable basis	No	IRS
<i>Martinez v. Comm’r</i> , T.C. Memo. 2016-182	6662(b)(2) - TPs (MFJ) substantially understated income tax; did not establish reasonable cause and good faith; failed to show substantial authority for TPs’ position; failed to make an adequate disclosure and had no reasonable basis	No	IRS
<i>McGrady v. Comm’r</i> , T.C. Memo. 2016-233	6662(b)(1), (2) - TPs (MFJ) reasonably relied on a tax professional; established good faith	No	TP
<i>Mojarro v. Comm’r</i> , 119 A.F.T.R.2d (RIA) 1569 (9th Cir. 2017), <i>aff’g</i> No. 1492-14 (T.C. Feb. 25, 2015)	6662(b)(2) - TP did not establish reasonable cause and good faith	Yes	IRS
<i>Muñiz v. Comm’r</i> , 661 F. App’x 1027 (11th Cir. 2016), <i>aff’g</i> T.C. Memo. 2015-125	6662(b)(2) - TP did not establish reasonable cause and good faith	Yes	IRS
<i>Nordloh v. Comm’r</i> , T.C. Summ. Op. 2017-37	6662(b)(2) - TPs (MFJ) substantially understated income tax; reasonably relied on a tax professional; established reasonable cause and good faith	Yes	TP
<i>O’Connor v. Comm’r</i> , 653 F. App’x 633 (10th Cir. 2016), <i>aff’g</i> T.C. Memo. 2015-155	6662(b)(1) - TPs (MFJ) were negligent	Yes	IRS
<i>Okiyi v. Comm’r</i> , T.C. Summ. Op. 2017-28	6662(b)(2) - TPs (MFJ) substantially understated income tax; did not establish reasonable cause and good faith	Yes	IRS
<i>Ozimkoski v. Comm’r</i> , T.C. Memo. 2016-228	6662(b)(2) - TP established reasonable cause and good faith with respect to a portion of the underpayment; did not establish reasonable cause and good faith with respect to the other portion of the underpayment	Yes	Split
<i>Payne v. Comm’r</i> , T.C. Summ. Op. 2016-30	6662(b)(2) - TPs (MFJ) substantially understated income tax; did not establish reasonable cause; failure to keep adequate books and records	Yes	IRS
<i>Perry v. Comm’r</i> , T.C. Memo. 2016-172	6662(b)(2) - TP substantially understated income tax; no reasonable reliance on a tax professional; did not establish reasonable cause and good faith	Yes	IRS
<i>Peterson v. Comm’r</i> , T.C. Summ. Op. 2016-52	6662(b)(2) - TPs (MFJ) substantially understated income tax; did not establish reasonable cause and good faith	Yes	IRS
<i>Qunell v. Comm’r</i> , T.C. Summ. Op. 2016-86	6662(b)(2) - TP substantially understated income tax; reasonably relied on a tax professional; made an adequate disclosure; established reasonable cause	Yes	TP
<i>Roach v. Comm’r</i> , T.C. Summ. Op. 2017-27	6662(b)(1), (2) - TP substantially understated income tax	No	IRS
<i>Sanek v. Comm’r</i> , T.C. Summ. Op. 2016-60	6662(b)(1) - TP established reasonable cause and good faith	Yes	TP
<i>Sullivan v. Comm’r</i> , T.C. Memo. 2017-2	6662(b)(1), (2) - TP was negligent and substantially understated income tax; failed to show substantial authority for TP’s position; failed to make an adequate disclosure and had no reasonable basis	Yes	IRS
<i>Tsehay v. Comm’r</i> , T.C. Memo. 2016-200	6662(b)(1), (2) - TP reasonably relied on a tax professional; established 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>Zang v. Comm’r</i> , T.C. Memo. 2017-55	6662(b)(1), (2) - TPs (MFJ) substantially understated income tax; no reasonable reliance on a tax professional; did not establish reasonable cause and good faith	No	IRS
<b>Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships - Schedules C, E, F)</b>			
<i>Alabsi v. Comm’r</i> , T.C. Summ. Op. 2017-5	6662(b)(1) - TPs (MFJ) were negligent due to failure to keep adequate books and records; did not establish reasonable cause and good faith	Yes	IRS
<i>American Metallurgical Coal Co. v. Comm’r</i> , T.C. Memo. 2016-139	6662(b)(2) - TP substantially understated income tax; failed to show substantial authority for TP’s position; no reasonable reliance on a tax professional; did not establish reasonable cause and good faith	No	IRS
<i>Arashiro v. Comm’r</i> , T.C. Summ. Op. 2016-70	6662(b)(1), (2) - TP was negligent and substantially understated income tax; no reasonable reliance on a tax professional; did not establish reasonable cause and good faith	No	IRS
<i>Backemeyer, Estate of, v. Comm’r</i> , 147 T.C. No. 17 (2016)	6662(b)(2) - TP did not substantially understate income tax	No	TP
<i>Barnes v. Comm’r</i> , T.C. Memo. 2016-212	6662(b)(1), (2) - TP was negligent due to failure to keep adequate books and records; did not establish reasonable cause and good faith	Yes	IRS
<i>Barnhart Ranch, Co. v. Comm’r</i> , T.C. Memo. 2016-170, <i>appeal docketed</i> , No. 16-60834 (5th Cir. Dec. 16, 2016)	6662(b)(1), (2) - TP was negligent and substantially understated income tax; failed to show substantial authority for TP’s position; did not establish reasonable cause and good faith	No	IRS
<i>Basic Eng’g, Inc. v. Comm’r</i> , T.C. Memo. 2017-26	6662(b)(2) - TP substantially understated income tax; did not establish reasonable cause and good faith	No	IRS
<i>Beckey v. Comm’r</i> , T.C. Summ. Op. 2017-13	6662(b)(1), (2) - TPs (MFJ) were negligent and substantially understated income tax; did not establish reasonable cause and good faith	Yes	IRS
<i>Besong v. Comm’r</i> , T.C. Summ. Op. 2016-71	6662(b)(1), (2) - TP was negligent due to failure to keep adequate books and records; did not establish reasonable cause and good faith	Yes	IRS
<i>Beyer, Estate of, v. Comm’r</i> , T.C. Memo. 2016-183	6662(b)(1) - TP was negligent; did not establish reasonable cause and good faith	No	IRS
<i>Boree v. Comm’r</i> , 837 F.3d 1093 (11th Cir. 2016), <i>rev’g</i> T.C. Memo. 2014-85	6662(b)(2) - TPs (MFJ) reasonably relied on a tax professional; established reasonable cause and good faith	No	TP
<i>Borna v. Comm’r</i> , T.C. Memo. 2017-73	6662(b)(1), (2) - TPs (MFJ) were negligent due to failure to keep adequate books and records and substantially understated income tax; no reasonable reliance on a tax professional	No	IRS
<i>Brodmerkle v. Comm’r</i> , T.C. Memo. 2017-8	6662(b)(2) - TPs (MFJ) substantially understated income tax; did not establish reasonable cause	Yes	IRS
<i>Brown v. Comm’r</i> , T.C. Summ. Op. 2016-89	6662(b)(1), (2) - TP was negligent; did not establish reasonable cause and good faith	Yes	IRS
<i>Bulakites v. Comm’r</i> , T.C. Memo. 2017-79	6662(b)(2) - TP substantially understated income tax; use of tax preparation software did not establish reasonable cause	Yes	IRS
<i>Carmody v. Comm’r</i> , T.C. Memo. 2016-225	6662(b)(2) - TP substantially understated income tax; reasonable reliance on a tax professional in regard to a portion of the underpayment; did not establish reasonable cause and good faith with respect to the other portion of the underpayment	No	Split

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

Case Citation	Issue(s)	Pro se	Decision
<i>Castigliola v. Comm’r</i> , T.C. Memo. 2017-62	6662(b)(1), (2) - TPs (MFJ) not negligent; reasonable reliance on a tax professional; established reasonable cause and good faith; IRS did not meet burden of production for substantial understatement penalty	No	TP
<i>Chaganti v. Comm’r</i> , T.C. Memo. 2016-222, <i>appeal docketed</i> , No. 17-71874 (9th Cir. June 27, 2017)	6662(b)(1), (2) - TP was negligent due to failure to keep adequate books and records and substantially understated income tax; did not establish reasonable cause and good faith	Yes	IRS
<i>Chai v. Comm’r</i> , 851 F.3d 190 (2d Cir. 2017), <i>rev’g</i> T.C. Memo. 2015-42	6662(b)(1), (2) - IRS did not meet burden of production with respect to penalties	No	TP
<i>Chibanguza v. Comm’r</i> , T.C. Summ. Op. 2016-84	6662(b)(1), (2) - TP was negligent due to failure to keep adequate books and records and substantially understated income tax; did not establish reasonable cause	Yes	IRS
<i>Chowdhury v. Comm’r</i> , T.C. Summ. Op. 2016-31	6662(b)(1) - TPs (MFJ) were negligent due to failure to keep adequate books and records; did not establish reasonable cause and good faith	Yes	IRS
<i>Cole v. Comm’r</i> , T.C. Summ. Op. 2016-63	6662(b)(1), (2) - TP was negligent due to failure to keep adequate books and records; no reasonable reliance on a tax professional; did not establish reasonable cause and good faith	Yes	IRS
<i>Cooke v. Comm’r</i> , T.C. Memo. 2017-74	6662(b)(1) - TP was negligent due to failure to keep adequate books and records and substantially understated income tax; no reasonable reliance on a tax professional	No	IRS
<i>Creigh v. Comm’r</i> , T.C. Summ. Op. 2017-26	6662(b)(2) - TPs (MFJ) substantially understated income tax; no reasonable reliance on a tax professional	Yes	IRS
<i>Ekeh v. Comm’r</i> , T.C. Summ. Op. 2016-80	6662(b)(1), (2) - TP was negligent; did not establish reasonable cause and good faith	No	IRS
<i>Embroidery Express, LLC v. Comm’r</i> , T.C. Memo. 2016-136	6662(b)(1), (2) - TPs (MFJ) reasonably relied on a tax professional; established reasonable cause and good faith	No	TP
<i>Engstrom, Lipscomb &amp; Lack, APC v. Comm’r</i> , 674 F. App’x 617 (9th Cir. 2016), <i>aff’g</i> T.C. Memo. 2014-221	6662(b)(1) - TP was negligent; did not establish reasonable cause and good faith	No	IRS
<i>Ericson v. Comm’r</i> , T.C. Memo. 2016-107	6662(b)(1) - TPs (MFJ) were negligent due to failure to keep adequate books and records	Yes	IRS
<i>Exelon Corp. v. Comm’r</i> , 147 T.C. No. 9 (2016), <i>appeal docketed</i> , No. 17-2964 (9th Cir. Sept. 22, 2017)	6662(b)(1), (2) - TP was negligent; no reasonable reliance on a tax professional; did not establish reasonable cause and good faith	No	IRS
<i>Finnegan v. Comm’r</i> , T.C. Memo. 2016-118, <i>appeal docketed</i> , No. 17-10676 (11th Cir. Feb. 8, 2017)	6662(b)(1) - TPs (MFJ) were negligent	No	IRS
<i>Franklin v. Comm’r</i> , T.C. Memo. 2016-207	6662(b)(2) - TP substantially understated income tax; did not establish reasonable cause and good faith	Yes	IRS
<i>Gaines v. Comm’r</i> , T.C. Summ. Op. 2017-15	6662(b)(2) - TPs (MFJ) substantially understated income tax; did not establish reasonable cause and good faith	No	IRS
<i>Galbraith v. Comm’r</i> , T.C. Memo. 2016-168	6662(b)(2) - TPs (MFJ) substantially understated income tax; did not establish good faith	Yes	IRS
<i>Gaston v. Comm’r</i> , T.C. Summ. Op. 2016-41	6662(b)(1) - TP was negligent due to failure to keep adequate books and records; did not establish reasonable cause and good faith	Yes	IRS
<i>Ghazawi v. Comm’r</i> , T.C. Memo. 2017-48	6662(b)(2) - TPs (MFJ) did not reasonably rely on a tax professional; did not 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>Green Gas Del. Statutory Trust v. Comm'r</i> , 147 T.C. 1 (2016), <i>appeal docketed</i> , Nos. 17-1025 & 17-1026 (D.C. Cir. Jan. 26, 2017)	6662(b)(1) - TPs (partnerships) were negligent due to failure to keep adequate books and records; no reasonable reliance on a tax professional; did not establish reasonable cause and good faith	No	IRS
<i>Hailstock v. Comm'r</i> , T.C. Memo. 2016-146	6662(b)(1), (2) - TP was negligent; did not establish reasonable cause and good faith	No	IRS
<i>Hardy v. Comm'r</i> , T.C. Memo. 2017-16	6662(b)(1), (2) - IRS did not meet burden of production for negligence penalty; TPs (MFJ) reasonably relied on a tax professional in regard to a portion of the underpayment; did not establish reasonable cause and good faith in regard to remainder of the underpayment	No	Split
<i>Hatcher v. Comm'r</i> , T.C. Memo. 2016-188, <i>appeal docketed</i> , No. 17-60315 (5th Cir. Apr. 26, 2017)	6662(b)(2) - TPs (MFJ) substantially understated income tax; did not establish reasonable cause and good faith in regard to a portion of the underpayment; established reasonable cause and good faith in regard to the remainder of the underpayment	Yes	Split
<i>Hicks v. Comm'r</i> , T.C. Summ. Op. 2016-68	6662(b)(2) - TPs (MFJ) substantially understated income tax; did not establish reasonable cause; failed to show substantial authority for TPs' position	Yes	IRS
<i>Home Team Transition Mgmt. v. Comm'r</i> , T.C. Memo. 2017-51	6662(b)(1), (2) - TP did not establish reasonable cause and good faith	No	IRS
<i>Hylton v. Comm'r</i> , T.C. Memo. 2016-234, <i>appeal docketed</i> , Nos. 17-1776 & 17-1777 (4th Cir. June 28, 2017)	6662(b)(2) - TP substantially understated income tax; no reasonable reliance on a tax professional; did not establish reasonable cause and good faith	No	IRS
<i>Hynes v. Comm'r</i> , 118 A.F.T.R.2d (RIA) 6821 (1st Cir. 2016), <i>aff'g</i> 2015 U.S. Tax Ct. LEXIS 55	6662(b)(2) - TP substantially understated income tax; no reasonable reliance on a tax professional; did not establish reasonable cause	No	IRS
<i>Ibidunni v. Comm'r</i> , T.C. Memo. 2016-218	6662(b)(1), (2) - TP was negligent due to failure to keep adequate books and records; did not establish reasonable cause and good faith	Yes	IRS
<i>Jackson v. Comm'r</i> , 672 F. App'x 760 (9th Cir. 2017), <i>aff'g</i> T.C. Memo. 2014-160	6662(b)(2) - TPs (MFJ) substantially understated income tax; did not establish reasonable cause and good faith	No	IRS
<i>Jasperson v. Comm'r</i> , 658 F. App'x 962 (11th Cir. 2016), <i>aff'g</i> T.C. Memo. 2015-186	6662(b)(2) - TP substantially understated income tax; no reasonable reliance on tax professional; did not establish reasonable cause and good faith	No	IRS
<i>Jauregui v. Comm'r</i> , T.C. Summ. Op. 2016-39	6662(b)(1) - TP was negligent due to failure to keep adequate books and records; no reasonable reliance on a tax professional; did not establish reasonable cause	Yes	IRS
<i>Kahmann v. Comm'r</i> , T.C. Summ. Op. 2017-35	6662(b)(1), (2) - TPs (MFJ) substantially understated income tax; negligence due to failure to keep adequate books and records; did not establish reasonable cause and good faith	Yes	IRS
<i>Kauffman v. Comm'r</i> , T.C. Memo. 2017-38	6662(b)(1) - TP was negligent due to failure to keep adequate books and records; no reasonable reliance on a tax professional; did not establish reasonable cause	Yes	IRS
<i>Khinda v. Comm'r</i> , T.C. Summ. Op. 2017-32	6662(b)(1) - TP was negligent due to failure to keep adequate books and records; did not establish reasonable cause and good faith, substantial authority, or reasonable basis for TPs' position	Yes	IRS
<i>Kilpatrick v. Comm'r</i> , T.C. Memo. 2016-166	6662(b)(1), (2) - TP was negligent due to failure to keep adequate books and records; did not establish reasonable cause and good faith, substantial authority, or reasonable basis for TPs' position	Yes	IRS
<i>Larkin v. Comm'r</i> , T.C. Memo. 2017-54	6662(b)(2) - TPs (MFJ) substantially understated income tax; did not 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>Levi v. Comm’r</i> , T.C. Memo. 2016-108	6662(b)(1), (2) - TPs (MFJ) did not file valid return, and therefore, accuracy penalties were not applicable	Yes	TP
<i>Lombardi v. Comm’r</i> , T.C. Memo. 2017-4	6662(b)(1) - TP was negligent; did not establish reasonable cause and good faith	Yes	IRS
<i>Long v. Comm’r</i> , T.C. Summ. Op. 2016-88	6662(b)(1) - TP was negligent due to failure to keep adequate books and records; did not establish reasonable cause and good faith	Yes	IRS
<i>Luczaj v. Comm’r</i> , T.C. Memo. 2017-42	6662(b)(1), (2) - TPs (MFJ) were negligent; did not establish reasonable cause and good faith	No	IRS
<i>Mack v. Comm’r</i> , T.C. Memo. 2016-229	6662(b)(2) - TPs (MFJ) substantially understated income tax; no reasonable reliance on a tax professional; did not establish reasonable cause	Yes	IRS
<i>Main v. Comm’r</i> , T.C. Memo. 2016-127, appeal docketed, No. 17-71070 (9th Cir. Apr. 13, 2017)	6662(b)(1) - TP was negligent; did not establish reasonable cause	Yes	IRS
<i>Makric Enters., Inc. v. Comm’r</i> , 119 A.F.T.R.2d (RIA) 1273 (5th Cir. 2017), aff’g T.C. Memo. 2016-44	6662(b)(1), (2) - TP did not establish reasonable cause and good faith	No	IRS
<i>Martin v. Comm’r</i> , T.C. Memo. 2016-189	6662(b)(2) - TP substantially understated income tax; did not establish reasonable cause and good faith	No	IRS
<i>McNally v. Comm’r</i> , T.C. Memo. 2017-93	6662(b)(2) - TPs (MFJ) did not establish reasonable cause	Yes	IRS
<i>McNeill v. U.S.</i> , 237 F. Supp. 3d 1171 (D. Wyo. 2017), appeal dismissed, No. 17-8032 (10th Cir. May 24, 2017)	6662 - TPs (MFJ) reasonably relied on a tax professional; established reasonable cause and good faith	No	TP
<i>Nawrot v. Comm’r</i> , T.C. Summ. Op. 2016-50	6662(b)(1), (2) - TP was negligent due to failure to keep adequate books and records; did not establish reasonable cause and good faith	Yes	IRS
<i>Nebeker v. Comm’r</i> , T.C. Memo. 2016-155	6662(b)(2) - TP substantially understated income tax; reasonable reliance on a tax professional	No	TP
<i>Nguyen v. Comm’r</i> , T.C. Memo. 2016-126, appeal dismissed, No. 17-70318 (9th Cir. Apr. 24, 2017)	6662(b)(1) - TP was negligent due to failure to keep adequate books and records; did not establish reasonable cause and good faith	Yes	IRS
<i>Nwabasili v. Comm’r</i> , T.C. Memo. 2016-220	6662(b)(1) - TP was negligent; did not establish reasonable cause and good faith	Yes	IRS
<i>Oatman v. Comm’r</i> , T.C. Memo. 2017-17	6662(b)(2) - TPs (MFJ) substantially understated income tax; did not establish reasonable cause and good faith	Yes	IRS
<i>Obayagbona v. Comm’r</i> , T.C. Summ. Op. 2016-72	6662(b)(2) - TP substantially understated income tax; did not establish reasonable cause and good faith in regard to a portion of the underpayment; established reasonable cause and good faith in regard to the remainder of the underpayment	Yes	Split
<i>Okorogu v. Comm’r</i> , T.C. Memo. 2017-53	6662(b)(1), (2) - TPs (MFJ) substantially understated income tax; did not establish reasonable cause and good faith	No	IRS
<i>Palisi v. Comm’r</i> , T.C. Summ. Op. 2017-34	6662(b)(1), (2) - TPs (MFJ) were negligent due to failure to keep adequate books and records; no reasonable reliance on a tax professional; did not establish reasonable cause and good faith	Yes	IRS
<i>Parker v. Comm’r</i> , T.C. Memo. 2016-194	6662(b)(1), (2) - TPs (MFJ) were negligent due to failure to keep adequate books and records; did not establish reasonable cause	Yes	IRS
<i>Penley v. Comm’r</i> , T.C. Memo. 2017-65	6662(b)(1) - TPs (MFJ) were negligent; no reasonable reliance on a tax professional; did not establish reasonable cause	Yes	IRS

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

Case Citation	Issue(s)	Pro se	Decision
<i>Phillips v. Comm’r</i> , T.C. Memo. 2017-61, <i>appeal docketed</i> , No. 17-14439 (11th Cir. Oct. 5, 2017)	6662(b)(1), (2) - IRS did not meet burden of production with respect to penalties	No	TP
<i>Powell v. Comm’r</i> , T.C. Memo. 2016-111, <i>aff’d</i> , 119 A.F.T.R.2d (RIA) 1959 (4th Cir. 2017)	6662(b)(2) - TPs (MFJ) did not establish reasonable cause	Yes	IRS
<i>Power v. Comm’r</i> , T.C. Memo. 2016-157	6662(b)(1), (2) - TPs (MFJ) were negligent due to failure to keep adequate books and records; no reasonable reliance on a tax professional	No	IRS
<i>Probandt v. Comm’r</i> , T.C. Memo. 2016-135	6662(b)(1), (2) - TP was negligent; did not establish reasonable cause	No	IRS
<i>Rangen v. Comm’r</i> , T.C. Memo. 2016-195	6662(b)(2) - TPs (MFJ) substantially understated income tax; did not establish reasonable cause	Yes	IRS
<i>Rivas v. Comm’r</i> , T.C. Memo. 2016-158, <i>appeal dismissed</i> , No. 16-16365 (11th Cir. Aug. 15, 2017)	6662(b)(2) - TP substantially understated income tax; did not establish reasonable cause and good faith	Yes	IRS
<i>Roy v. Comm’r</i> , T.C. Summ. Op. 2016-77	6662(b)(2) - no reasonable reliance on a tax professional; did not establish reasonable cause and good faith	Yes	IRS
<i>Safakish v. Comm’r</i> , 119 A.F.T.R.2d (RIA) 1589 (9th Cir. 2017), <i>aff’g</i> T.C. Memo. 2014-242	6662(b)(1) - TP was negligent	Yes	IRS
<i>Sensenig v. Comm’r</i> , T.C. Memo. 2017-1, <i>appeal docketed</i> , No. 17-2866 (3d Cir. Aug. 29, 2017)	6662(b)(2) - TPs (MFJ) substantially understated income tax; did not establish reasonable cause and good faith	Yes	IRS
<i>Singh v. Comm’r</i> , T.C. Summ. Op. 2017-19	6662(b)(1), (2) - TP was negligent due to failure to keep adequate books and records; did not establish reasonable cause and good faith	Yes	IRS
<i>Sioui v. Comm’r</i> , T.C. Summ. Op. 2016-85	6662(b)(1) - TP was negligent due to failure to keep adequate books and records	Yes	IRS
<i>Slavin v. Comm’r</i> , T.C. Summ. Op. 2016-28	6662(b)(1) - TPs (MFJ) were negligent; no reasonable reliance on a tax professional; did not establish reasonable cause and good faith	Yes	IRS
<i>Stanley v. Comm’r</i> , T.C. Memo. 2016-196	6662(b)(1), (2) - TPs (MFJ) were negligent due to failure to keep adequate books and records and substantially understated income tax; did not establish reasonable cause and good faith	No	IRS
<i>Sweeney v. Comm’r</i> , T.C. Summ. Op. 2016-32	6662(b)(2) - TPs (MFJ) substantially understated income tax; no reasonable reliance on a tax professional; did not establish reasonable cause and good faith	Yes	IRS
<i>Szanto v. Comm’r</i> , T.C. Memo. 2016-145	6662(b)(1) - TPs (MFJ) were negligent due to failure to keep adequate records; did not establish reasonable cause and good faith	Yes	IRS
<i>Transupport, Inc. v. Comm’r</i> , T.C. Memo. 2016-216, <i>appeal docketed</i> , No. 17-1265 (1st Cir. Mar. 23, 2017)	6662(b)(2) - TP substantially understated income tax; no reasonable reliance on a tax professional; did not establish reasonable cause and good faith, substantial authority, or reasonable basis for TPs’ position	No	IRS
<i>Tzivleris v. Comm’r</i> , T.C. Summ. Op. 2016-26	6662(b)(1), (2) - TP reasonably relied on a tax professional; established reasonable cause and good faith	Yes	TP
<i>Udeobong v. Comm’r</i> , T.C. Memo. 2016-109	6662(b)(2) - TP substantially understated income tax; did not establish reasonable cause and good faith	Yes	IRS
<i>Wainwright v. Comm’r</i> , T.C. Memo. 2017-70	6662(b)(1), (2) - TP was negligent due to failure to keep adequate books and records; did not 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>Walker v. Comm’r</i> , T.C. Memo. 2016-159	6662(b)(1), (2) - TP was not negligent and maintained adequate records; reasonable reliance on a tax professional	No	TP
<i>Wang v. Comm’r</i> , T.C. Memo. 2016-123	6662(b)(2) - IRS did not meet burden of production for substantial understatement penalty	Yes	TP
<i>Wang v. Comm’r</i> , T.C. Memo. 2017-81	6662(b)(2) - TPs (MFJ) substantially understated income tax; no reasonable reliance on a tax professional; did not establish reasonable cause	Yes	IRS
<i>Wells Fargo &amp; Co. v. U.S.</i> , 119 A.F.T.R.2d (RIA) 1976 (D. Minn. 2017)	6662(b)(1) - TP was negligent; failed to show substantial authority for TP’s position; no reasonable basis	No	IRS
<i>Wilson v. Comm’r</i> , T.C. Summ. Op. 2017-25	6662(b)(1), (2) - TP was negligent and substantially understated income tax; did not establish reasonable cause and good faith	No	IRS
<i>Windham v. Comm’r</i> , T.C. Memo. 2017-68	6662(b)(1), (2) - TP was negligent; no reasonable reliance on a tax professional; did not establish reasonable cause and good faith	No	IRS
<i>Zarrinnegar v. Comm’r</i> , T.C. Memo. 2017-34	6662(b)(1) - TPs (MFJ) were negligent due to failure to keep adequate books and records; did not establish reasonable cause and good faith	No	IRS
<i>Zolghadr v. Comm’r</i> , T.C. Memo. 2017-49	6662(b)(1), (2) - TPs (MFJ) were negligent due to failure to keep adequate books and records; no reasonable reliance on a tax professional; did not establish reasonable cause and good faith	Yes	IRS

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

Case Citation	Issue(s)	Pro se	Decision
<b>Individual Taxpayers (But Not Sole Proprietorships)</b>			
<i>Brown v. Comm’r</i> , T.C. Summ. Op. 2017-29	Schedule A unreimbursed employee expenses disallowed because TP did not meet burden of showing employer would not reimburse under § 162; TP’s request to add Schedule C to his return to deduct purported network marketing business expenses denied since court was unable to make a finding on whether the expenses were ordinary and necessary under § 162; Schedule A job search expenses for travel disallowed under § 274(d) and because TP failed to reasonably reconstruct lost records; business use of home deduction disallowed under § 280A	Yes	IRS
<i>Collodi v. Comm’r</i> , T.C. Summ. Op. 2016-57	Schedule A unreimbursed employee expenses for travel disallowed because TP was not away from his tax home; mileage expense disallowed as personal under § 262	Yes	Split
<i>Czekalski v. Comm’r</i> , T.C. Summ. Op. 2016-56	Schedule A unreimbursed employee expenses unsubstantiated and not ordinary and necessary under § 162; business use of home substantiated under § 280A	Yes	Split
<i>Haag v. Comm’r</i> , T.C. Summ. Op. 2016-29	Schedule A unreimbursed employee expenses disallowed for vehicle parking and mileage as personal under § 262, commuting and home office location use not established under § 280A to permit an exception; computer equipment and meals expense disallowed because TPs (MFJ) did not meet burden of showing employer would not reimburse under § 162 or that expenses were ordinary and necessary under § 162; TP (H) allowed a small deduction for meals expense during travel away from home; work clothing and tools expenses treated as substantiated based on TPs’ credible testimony	No	Split
<i>Hirsch v. Comm’r</i> , T.C. Summ. Op. 2016-37	Schedule A unreimbursed employee expenses for travel disallowed as personal under § 262 and the temporary work assignment exception did not apply	Yes	IRS
<i>Humphrey v. Comm’r</i> , T.C. Memo. 2017-78	Schedule A unreimbursed employee expenses disallowed because TP did not meet burden of showing employer would not reimburse under § 162	Yes	IRS
<i>Jones v. Comm’r</i> , T.C. Summ. Op. 2017-2	TP (W)’s legal fees were not deductible on an unrelated Schedule C business belonging to TP (H) because the origin of the legal claim pertained to TP (W)’s former employer and TP (W)’s motives to protect her reputation were irrelevant; the same legal fees were recharacterized by the court and permitted as Schedule A miscellaneous itemized deductions subject to the 2% limitation under § 67(a)	Yes	IRS
<i>Kopaigora v. Comm’r</i> , T.C. Summ. Op. 2016-35	Schedule A unreimbursed employee expense for master’s degree allowed under § 162 since TP (H) substantiated that his unemployment did not prevent him from continuing his trade or business as a finance and accounting business manager and degree did not qualify TP (H) for a new trade or business	No	TP
<i>Liljeberg v. Comm’r</i> , 148 T.C. No. 6 (2017), appeal docketed, No. 17-1204 (D.C. Cir. Sept. 12, 2017)	Schedule A unreimbursed employee expenses for travel, meals & entertainment disallowed to three foreign students engaged in the temporary business of being employees in the U.S. because they could not substantiate that they were away from home under § 162; Schedule A unreimbursed employee expense for health insurance policy costs reclassified by the court and allowed as a medical expense deduction under § 213	No	Split
<i>Lock v. Comm’r</i> , T.C. Summ. Op. 2017-10	Schedule A unreimbursed employee expenses disallowed as unsubstantiated under § 162, disallowed as personal under § 262, disallowed because TP (H) did not meet burden of showing employer would not reimburse under § 162, and disallowed because TP (H)’s testimony was not credible	Yes	IRS

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

Case Citation	Issue(s)	Pro se	Decision
<i>Nacchio v. U.S.</i> , 824 F.3d 1370 (Fed. Cir. 2016), <i>aff'g in part</i> and <i>rev'g in part</i> , 115 Fed. Cl. 195 (2014), <i>cert. denied</i> , No. 16-810 (S. Ct. 2017)	TP (H)'s criminal court-ordered forfeiture from insider trading activity is a nondeductible fine or similar penalty within the meaning of § 162(f); forfeiture monies are not deductible under § 162 as a trade or business expense and not deductible under § 165(c) as a loss	No	IRS
<i>O'Connor v. Comm'r</i> , 653 F. App'x 633 (10th Cir. 2016), <i>aff'g</i> T.C. Memo. 2015-155	Schedule A unreimbursed employee expenses for law degree disallowed under § 162 since TP (H) could not substantiate that his degree did not maintain or improve his skills but qualified him for a new trade or business	Yes	IRS
<i>Okiji v. Comm'r</i> , T.C. Summ. Op. 2017-28	TPs' Schedule A itemized deductions, including unreimbursed employee expenses, disallowed as unsubstantiated under § 274(d); disallowed because TP (W) did not meet burden of showing employer would not reimburse under § 162, and because TP (H)'s testimony was not credible	Yes	IRS
<i>Pham v. Comm'r</i> , T.C. Summ. Op. 2016-73	Gambling losses disallowed as unsubstantiated and <i>Cohan</i> rule inapplicable since TPs (MFJ) provided no rational basis for estimating amount	Yes	IRS
<i>Rangen v. Comm'r</i> , T.C. Memo. 2016-195	Schedule A unreimbursed employee expenses disallowed as not ordinary and necessary under § 162, disallowed as unsubstantiated under § 274(d), and disallowed because TP (H)'s testimony was not credible	Yes	IRS
<i>Sanek v. Comm'r</i> , T.C. Summ. Op. 2016-60	Schedule A unreimbursed employee expenses allowed for vehicle mileage per TP's credible testimony and substantiation; tolls expense disallowed as unsubstantiated under § 274(d); Schedule A cell phone expense disallowed as personal under § 262 and <i>Cohan</i> rule inapplicable since TP provided no rational basis for estimating amount; uniform expense partially allowed per TP's credible testimony	Yes	Split
<i>Tanzi v. Comm'r</i> , T.C. Memo. 2016-148	Schedule A unreimbursed employee expenses disallowed for home internet, cell phone, computer, depreciation and satellite television as personal under § 262 and <i>Cohan</i> rule inapplicable since TPs (MFJ) provided no rational basis for estimating amount	Yes	IRS
<i>Windham v. Comm'r</i> , T.C. Memo. 2017-68	Schedule A unreimbursed employee expenses for meals & entertainment, vehicle, and other expenses disallowed as unsubstantiated under § 274(d); Schedule A employee bonus payment allowed because substantiated; Schedule A cell phone expense disallowed as personal under § 262 and <i>Cohan</i> rule inapplicable since TP provided no rational basis for estimating; partial allowance for Schedule A tolls and advertising expenses partially allowed per TP's credible testimony; <i>Cohan</i> rule used to allow one-third of Schedule A supplies expenses	No	Split
<b>Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships - Schedules C, E, F)</b>			
<i>Alabsi v. Comm'r</i> , T.C. Summ. Op. 2017-5	TP(H) was engaged in gambling as a trade or business activity under § 183 analysis; wagering losses allowed under § 165(d); some travel expenses substantiated under § 274(d), while other travel expenses disallowed as personal under § 262	Yes	Split
<i>Alexander v. Comm'r</i> , T.C. Memo. 2016-214	Business use of home deduction and related Schedule C expenses disallowed under § 280A; Schedule C rent expense for network marketing business partially substantiated, while wages paid to stepson and claimed § 274(d) expenses were unsubstantiated	Yes	Split
<i>Alpenglow Botanicals, LLC v. U.S.</i> , 118 A.F.T.R.2d (RIA) 6968 (D. Colo. 2016), <i>appeal docketed</i> , No. 17-1223 (10th Cir. June 28, 2017)	Business deductions for rent, costs of labor, wages, advertising, taxes and licenses and depreciation disallowed under § 280E since medical marijuana dispensary is in the business of trafficking a controlled substance	No	IRS



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

Case Citation	Issue(s)	Pro se	Decision
<i>Amadi v. Comm'r</i> , T.C. Memo. 2016-120	Unsubstantiated Schedule C expenses; travel expenses unsubstantiated under § 274(d)	No	IRS
<i>American Metallurgical Coal Co. v. Comm'r</i> , T.C. Memo. 2016-139	Business interest deductions disallowed for the 2007 tax year; the advance of the purchase price of three partnership units was not a bona fide loan but an equity investment	No	IRS
<i>Ballard v. Comm'r</i> , T.C. Memo. 2017-57	Unsubstantiated Schedule C expenses because TP(H) dealt primarily in cash and maintained no records	Yes	IRS
<i>Barnes v. Comm'r</i> , T.C. Memo. 2016-212	Unsubstantiated Schedule C expenses; car and truck expenses disallowed under § 274(d) because expense log did not meet contemporaneous requirement; <i>Cohan</i> rule inapplicable for internet expense since TP provided no rational basis for estimating; supplies expense disallowed as personal under § 262	Yes	IRS
<i>Beckey v. Comm'r</i> , T.C. Summ. Op. 2017-13	Schedule A unreimbursed employee expenses disallowed because TP(W) did not meet burden of showing employer would not reimburse under § 162 and expenses were either unsubstantiated under § 274(d) or disallowed as personal under § 262; TP(H) was not engaged in a trade or business under § 162 and could not deduct the payment of corporate expenses for a corporate entity on Schedule C	Yes	IRS
<i>Berry v. Comm'r</i> , T.C. Summ. Op. 2016-81	TP was not engaged in a trade or business of selling tools and machinery under § 162; TP's sale was a one-time event	Yes	IRS
<i>Besong v. Comm'r</i> , T.C. Summ. Op. 2016-71	Schedule C contract labor expense, commissions & fees, vehicle expenses substantiated; travel, meals & entertainment expenses substantiated for 2010 but not for 2009 tax year; § 274(d) substantiation requirements inapplicable in this case because expenses were mischaracterized and <i>Cohan</i> rule was inapplicable for 2009 since TP provided no rational basis for estimating; cost of goods sold deduction for 2009 disallowed based on lack of substantiation	Yes	Split
<i>Borna v. Comm'r</i> , T.C. Memo. 2017-73	Schedule C taxes and licenses expense recharacterized by the court as miscellaneous itemized deductions and partially allowed for 2004 & 2006 tax years; Schedule C rent and lease expenses partially substantiated and allowed; Schedule C commissions and fees disallowed as potential duplicate expenses and were unsubstantiated	No	Split
<i>Brodmerkle v. Comm'r</i> , T.C. Memo. 2017-8	Unsubstantiated Schedule C expenses and carryover net operating losses (NOLs) disallowed	Yes	IRS
<i>Brown v. Comm'r</i> , T.C. Summ. Op. 2016-89	Schedule C deductions and related Schedule A deductions disallowed because TP cannot claim personal deductions for the payment of corporate expenses; Schedule A unreimbursed employee expenses disallowed because TP did not meet burden of showing employer would not reimburse under § 162; Schedule A job search expenses partially allowed due to TP's substantiation through credible testimony and reasonable reconstruction of lost records; <i>Cohan</i> rule inapplicable for other Schedule A job search expenses since TP provided no rational basis for estimating; Schedule A magazine and publication expenses disallowed as personal under § 262; additional deduction for Schedule A state and local income taxes substantiated	Yes	Split
<i>Brown v. Comm'r</i> , T.C. Memo. 2017-18	TPs' (MFJ) S corporation was not engaged in a trade or business during 2012 under § 162 because there was no evidence that it had any assets or engaged in any activities after 2002; payment for trust fund recovery penalties was unsubstantiated and also nondeductible under § 162(f)	No	IRS
<i>Bulakites v. Comm'r</i> , T.C. Memo. 2017-79	Unsubstantiated business interest expense disallowed under § 162; "other expense" alleged to be a net operating loss (NOL) unsubstantiated and disallowed under § 172	Yes	IRS

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

Case Citation	Issue(s)	Pro se	Decision
<i>Carmody v. Comm’r</i> , T.C. Memo. 2016-225	TP was not engaged in horse racing as a trade or business activity under § 183 analysis; Horse racing expenses recharacterized by the court as Schedule A miscellaneous expenses and allowed only to the extent of horse racing income	No	IRS
<i>CGG Americas, Inc. v. Comm’r</i> , 147 T.C. 78 (2016)	Amortization of geological and geophysical expenditures allowed under § 167(h)	No	TP
<i>Chaganti v. Comm’r</i> , T.C. Memo. 2016-222, appeal docketed, No. 17-71874 (9th Cir. June 27, 2017)	Schedule C expenses unsubstantiated under § 274(d); TP’s tax home was determined to be St. Louis and his per diem amounts for meal expenses limited to business trips away from St. Louis; net operating loss (NOL) unsubstantiated and disallowed under § 172	Yes	IRS
<i>Chowdhury v. Comm’r</i> , T.C. Summ. Op. 2016-31	Schedule C expenses disallowed and recharacterized by the court as § 165 loss from abandonment of business property	Yes	IRS
<i>Cole v. Comm’r</i> , T.C. Summ. Op. 2016-63	Schedule C legal and professional expenses substantiated and ordinary and necessary under § 162; travel, meals & entertainment unsubstantiated under § 274(d); other business expenses partially substantiated and allowed, while others were not	Yes	Split
<i>Creigh v. Comm’r</i> , T.C. Summ. Op. 2017-26	Schedule C education expenses and related vehicle expenses disallowed since TP (W) could not substantiate that her degree maintained or improved her skills but qualified her for a new trade or business	Yes	IRS
<i>Embroidery Express, LLC v. Comm’r</i> , T.C. Memo. 2016-136	TPs were not engaged in the cattle, deer hunting preserve, or resort activities as trade or business activities under § 183 analysis; Schedule C vehicle related expenses for <i>Embroidery Express</i> disallowed as unsubstantiated under § 274(d); Schedule C wage expense for <i>Advanced Embroidery Supply</i> partially allowed under the <i>Cohan</i> rule; Schedule C vehicle depreciation expense for <i>Stitch It</i> partially allowed under the <i>Cohan</i> rule for three trucks determined by the court not to be listed property under § 280F(d); other disputed Schedule C expenses for <i>Stitch It</i> disallowed as either unsubstantiated under § 274(d), personal under § 262, or not ordinary and necessary under § 162; Schedule C vehicle interest deduction for <i>Embroidery Services</i> allowed for one truck while land investment interest disallowed for lack of investment motive; Schedule C depreciation expenses for <i>Juice Plus</i> disallowed as unsubstantiated under § 274(d) and as personal under § 262; loss from sale of motor home disallowed under § 165	No	Split
<i>Engstrom, Lipscomb &amp; Lack, APC v. Comm’r</i> , 674 F. App’x 617 (9th Cir. 2016), aff’g T.C. Memo. 2014-221	Corporate business deduction for travel disallowed as unsubstantiated under § 274(d); shareholder’s personal payments to third party for travel expenses were not on the behalf of TP in the form of a loan	No	IRS
<i>Ericson v. Comm’r</i> , T.C. Memo. 2016-107	Schedule C expenses unsubstantiated under § 274(d) and <i>Cohan</i> rule inapplicable since TPs (MFJ) provided no rational basis for estimating other expenses; Schedule A unreimbursed employee expenses for TP (W) disallowed as unsubstantiated under § 162	Yes	IRS
<i>Exelon Corp. v. Comm’r</i> , 147 T.C. No. 9 (2016), appeal docketed, No. 17-2964 (9th Cir. Sept. 22, 2017)	Depreciation, interest and transaction cost deductions disallowed for the 2001 tax year; transactions lacked substance	No	IRS
<i>Gaines v. Comm’r</i> , T.C. Summ. Op. 2017-15	Schedule C vehicle expense unsubstantiated under § 274(d)	No	IRS
<i>Galbraith v. Comm’r</i> , T.C. Memo. 2016-168	Unsubstantiated Schedule C expenses under § 274(d), including a cell phone determined to be listed property under § 280F(d); several other expense categories unsubstantiated under § 162; <i>Cohan</i> rule inapplicable since TP (H) provided no rational basis for estimating; office expenses & utilities disallowed as personal; home office related utility expenses disallowed under § 280A	Yes	IRS

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

Case Citation	Issue(s)	Pro se	Decision
<i>Gaston v. Comm’r</i> , T.C. Summ. Op. 2016-41	Schedule C vehicle expense for 2009 and 2010 unsubstantiated under § 274(d); supplies and interest expenses for 2009 unsubstantiated under § 162 and <i>Cohan</i> rule inapplicable since TP provided no rational basis for estimating expenses; wages and legal expenses both disallowed as unrelated to Schedule C notary business; Schedule C property management business attached to amended return conceded by TP as fictitious business and disallowed	Yes	IRS
<i>Goldsmith v. Comm’r</i> , T.C. Memo. 2017-20	Closing home costs and related payment not ordinary and necessary under § 162 and disallowed as personal under § 262; closing home costs and related payment also disallowed in the alternative as unsubstantiated under § 162 and <i>Cohan</i> rule inapplicable since TP provided no rational basis for estimating; wages paid to sole shareholder recharacterized by the court as nontaxable return of capital to the extent of his basis	Yes	IRS
<i>Green Gas Del. Statutory Trust, Methane Bio, LLC v. Comm’r</i> , 147 T.C. 1 (2016), appeal docketed, Nos. 17-1025 & 17-1026 (D.C. Cir. Jan. 26, 2017)	Partnership expenses for operation & maintenance agreements, consulting fees, and legal fees disallowed as unsubstantiated and not ordinary and necessary under § 162; some miscellaneous expenses allowed to extent substantiated	No	Split
<i>Hatcher v. Comm’r</i> , T.C. Memo. 2016-188, appeal docketed, No. 17-60315 (5th Cir. Apr. 26, 2017)	TP (W) was not engaged in the trade or business of lending money under § 162 and could not deduct the purported business bad debt on Schedule C for the TPs’ (MFJ) 2010 return; net operating loss (NOL) originating from the bad debt deduction was also disallowed	Yes	IRS
<i>Hess v. Comm’r</i> , T.C. Summ. Op. 2016-27	TPs (MFJ) were not engaged in Amway product distribution as a trade or business activity under § 183 analysis	Yes	IRS
<i>Hicks v. Comm’r</i> , T.C. Summ. Op. 2016-68	Schedule C expenses for vehicle mileage, children’s education costs, homeowner’s insurance, and legal expenses disallowed as personal under § 262; other legal expense pertaining to development of an electronic device partially allowed as substantiated; credit card interest expense unsubstantiated under § 162	Yes	Split
<i>Hylton v. Comm’r</i> , T.C. Memo. 2016-234, appeal docketed, Nos. 17-1776 & 17-1777 (4th Cir. June 28, 2017)	TP was not engaged in horse breeding activity as a trade or business under § 183 analysis	No	IRS
<i>Ibidunni v. Comm’r</i> , T.C. Memo. 2016-218	<i>All Boards Sports</i> Schedule C: advertising expense unsubstantiated; vehicle expenses unsubstantiated under § 274(d) and TP’s testimony was not credible; credit card interest disallowed as personal; repairs & supplies expense unsubstantiated and <i>Cohan</i> rule inapplicable since TP provided no rational basis for estimating; rent expense allowed per landlord’s credible testimony; other expenses disallowed as unsubstantiated; TP must recapture 2008 & 2009 excess depreciation because TP’s vehicle was listed property under § 280F(d) and was not predominantly used in a qualified business in 2010/ <i>B&amp;E Enterprises</i> Schedule C: All 2010 tax year expenses for short-term vacation rental activity disallowed because TP failed to meet the requirements of § 280A(g); some utilities expense allowed under the <i>Cohan</i> rule for 2011 tax year/ <i>Materials Consultants Associates</i> Schedule C: Insurance expense allowed to the extent substantiated in 2010 tax year; all other expenses unsubstantiated and disallowed for 2010 & 2011 tax years/ <i>Crossroads Wellness</i> Schedule C: Expenses disallowed under § 280E since medical marijuana dispensary is in the business of trafficking a controlled substance, and disallowed in the alternative, as unsubstantiated; <i>Cohan</i> rule inapplicable since TP provided no rational basis for estimating	Yes	Split

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

Case Citation	Issue(s)	Pro se	Decision
<i>Jackson v. Comm’r</i> , 672 F. App’x 760 (9th Cir. 2017), <i>aff’g</i> T.C. Memo. 2014-160	Schedule C business expenses for recreational vehicle depreciation and interest disallowed under § 280A	No	IRS
<i>Jasperson v. Comm’r</i> , 658 F. App’x 962 (11th Cir. 2016), <i>aff’g</i> T.C. Memo. 2015-186	TP did not prove he carried back his purported 2005 and 2006 net operating losses (NOLs) or that he timely elected to waive the carryback as required under § 172	No	IRS
<i>Jauregui v. Comm’r</i> , T.C. Summ. Op. 2016-39	Schedule C business expenses unsubstantiated under § 162; vehicle mileage expense unsubstantiated under § 274(d); tools expense partially allowed to extent substantiated; tax return preparation fees allowed per TP’s credible testimony	Yes	Split
<i>Kauffman v. Comm’r</i> , T.C. Memo. 2017-38	Schedule C consulting fees disallowed based on failure to substantiate as not ordinary and necessary under § 162	Yes	IRS
<i>Khinda v. Comm’r</i> , T.C. Summ. Op. 2017-32	Schedule A unreimbursed employee expenses disallowed as either unsubstantiated under § 274(d) or not ordinary and necessary under § 162; Schedule C rent expense partially allowed in respect to the mortgage interest paid on office; <i>Cohan</i> rule inapplicable for Schedule C utilities expense since TP provided no rational basis for estimating; Schedule C travel, meals & entertainment expenses disallowed as unsubstantiated under § 274(d) and as personal under § 262	Yes	Split
<i>Kilpatrick v. Comm’r</i> , T.C. Memo. 2016-166	Schedule C vehicle expenses unsubstantiated under § 274(d); Schedule C office furnishings expense recharacterized by the court as capital expenditures but depreciation disallowed since furnishings were antiques; 2009 Schedule C laptop expense recharacterized by the court as a capital expense but disallowed as unsubstantiated under § 274(d) and for failure to make a timely § 179 election; other Schedule C expenses partially allowed in 2009 tax year; continuing education expenses disallowed under § 162 as not “necessary” since employer reimbursement was available; tax preparation software allowed in 2010 tax year under § 162 as ordinary and necessary and because TP’s testimony was credible; other Schedule C office expenses in 2010 tax year disallowed as personal under § 262; <i>Cohan</i> rule inapplicable for cellular telephone and internet expenses since TP provided no rational basis for estimating and TP’s testimony for both was not credible; 2010 potted plants expense recharacterized and allowed as advertising expense, instead of gifts subject to § 274(b)(1), due to TP’s credible testimony	Yes	Split
<i>Larkin v. Comm’r</i> , T.C. Memo. 2017-54	Schedule C home office related expenses disallowed under § 280A; Schedule C depreciation for computer disallowed as personal and unsubstantiated since TP’s (H) testimony was not credible; Schedule C interest expense unsubstantiated; Schedule C pension plan expense allowed in tax years 2003 and 2006 to the extent substantiated; Schedule C travel, meals & entertainment expenses disallowed as unsubstantiated under § 274(d); Schedule C medical insurance premium expense disallowed as unsubstantiated and reclassified as Schedule A medical expense with only a partial allowance for tax year 2003; Schedule C “home leave” expense comprised of TP’s family travel between the U.S. and U.K. and disallowed as personal under § 262	Yes	Split
<i>Levi v. Comm’r</i> , T.C. Memo. 2016-108	Unsubstantiated Schedule A and Schedule C expenses pertaining to dog breeding business	Yes	IRS
<i>Lingren v. Comm’r</i> , T.C. Memo. 2016-213	Schedule C travel expenses unsubstantiated under § 274(d); vehicle expenses unsubstantiated under § 274(d)	Yes	IRS
<i>Little Mountain Corp. v. Comm’r</i> , T.C. Memo. 2016-147, <i>appeal docketed</i> , No. 16-73957 (9th Cir. Dec. 22, 2016)	Corporate business deduction for consulting fees disallowed as unsubstantiated and not ordinary and necessary under § 162	No	IRS

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

Case Citation	Issue(s)	Pro se	Decision
<i>Lombardi v. Comm'r</i> , T.C. Memo. 2017-4	Schedule C meals & entertainment expenses disallowed as unsubstantiated under § 274(d) and as personal; Schedule C legal fees allowed as substantiated, as ordinary and necessary under § 162, and because TP (H)'s testimony was credible	Yes	Split
<i>Long v. Comm'r</i> , T.C. Summ. Op. 2016-88	TP was not engaged in real estate activity as a trade or business under § 183 analysis; Schedule C continuing education deduction for master's degree recharacterized by the court and allowed as a Schedule A unreimbursed employee expense since degree did not qualify TP for a new trade or business and TP was ineligible for employer reimbursement	Yes	Split
<i>Luczaj v. Comm'r</i> , T.C. Memo. 2017-42	Several corporate business expenses (including vehicle expenses, insurance, telephone, and meals & entertainment) disallowed as unsubstantiated under § 274(d), not ordinary and necessary under § 162, as personal under § 262, and because TPs' testimonies were not credible; corporate deduction for home office related expenses disallowed under § 280A; Schedule A unreimbursed employee expenses disallowed as unsubstantiated and as personal under § 262, except for partial allowance in 2012 tax year for classroom supplies	No	Split
<i>Main v. Comm'r</i> , T.C. Memo. 2016-127, appeal docketed, No. 17-71070 (9th Cir. Apr. 13, 2017)	TP was engaged in automobile restoration activity as a trade or business under § 183 analysis and those expenses that were substantiated could be deducted; camcorder and wireless router were listed property under § 280F and did not meet substantiation requirements under § 280F	Yes	Split
<i>Martin v. Comm'r</i> , T.C. Memo. 2016-189	Schedule A unreimbursed employee expenses disallowed because TP (H) did not meet burden of showing employer would not reimburse under § 162, expenses were unsubstantiated under § 162, <i>Cohan</i> rule inapplicable since TP (H) provided no rational basis for estimating, and TP (H)'s testimony was not credible; Schedule C vehicle expense allowed as substantiated under § 274(d) and because TP (H)'s testimony was credible	No	Split
<i>McNally v. Comm'r</i> , T.C. Memo. 2017-93	Schedule A job expenses and other miscellaneous deductions unsubstantiated under § 162; Schedule C travel and vehicle expenses disallowed as unsubstantiated under § 274(d)	Yes	IRS
<i>Moyer v. Comm'r</i> , T.C. Memo. 2016-236	TP (H) was not engaged in human relations training activity as a trade or business under § 183 analysis	No	IRS
<i>Nawrot v. Comm'r</i> , T.C. Summ. Op. 2016-50	Schedule A unreimbursed employee expenses for travel, meals & entertainment disallowed because TP did not meet burden of showing employer would not reimburse under § 162; Schedule A uniform expenses disallowed as unsubstantiated and TP's testimony was not credible; Schedule C travel, meals & entertainment expenses disallowed as unsubstantiated under § 274(d) and because TP's testimony was not credible	Yes	IRS
<i>Nebeker v. Comm'r</i> , T.C. Memo. 2016-155	European cycling events disallowed for failure to qualify as either Schedule C travel or Schedule C advertising expenses since TP's testimony was not credible, trips were personal in nature, and unsubstantiated under § 274(d); other Schedule C travel also disallowed as unsubstantiated under § 274(d)	No	IRS
<i>Oatman v. Comm'r</i> , T.C. Memo. 2017-17	Schedule A unreimbursed employee expenses for vehicle, meals & entertainment disallowed as unsubstantiated under § 274(d) and because TP (W) did not meet burden of showing employer would not reimburse under § 162; Schedule C business expenses disallowed as unsubstantiated under § 162 and § 274(d) and <i>Cohan</i> rule inapplicable since TP (H) provided no rational basis for estimating	Yes	IRS

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

Case Citation	Issue(s)	Pro se	Decision
<i>Obayagbona v. Comm’r</i> , T.C. Summ. Op. 2016-72	Schedule C office rent expense for separate “Nigeria project” activity not ordinary or necessary under § 162 and was unrelated to Schedule C consulting business; TP failed to make a timely § 195 election to capitalize and deduct the “Nigeria project” start-up business costs; other Schedule C office and travel expenses disallowed as unsubstantiated and not ordinary or necessary under § 162	Yes	IRS
<i>Okorogu v. Comm’r</i> , T.C. Memo. 2017-53	Schedule A and Schedule C expenses disallowed as unsubstantiated under § 162 since TPs (MFJ) produced no documents	No	IRS
<i>Parker v. Comm’r</i> , T.C. Memo. 2016-194	Mid-Atlantic Schedule C utility expenses allowed under <i>Cohan</i> rule; unsubstantiated contract labor expenses paid to family members disallowed as personal under § 262; vehicle mileage disallowed as unsubstantiated under § 274(d) and <i>Cohan</i> rule inapplicable since TP (H) provided no rational basis for estimating; other Schedule C expenses generally disallowed as unsubstantiated under § 162	Yes	IRS
<i>Powell v. Comm’r</i> , T.C. Memo. 2016-111, <i>aff’d</i> , 119 A.F.T.R.2d (RIA) 1959 (4th Cir. 2017)	2011 Schedule E vehicle expenses partially allowed to the extent substantiated under § 274(d); additional 2012 Schedule E deductions allowed per TP (H)’s credible testimony	Yes	Split
<i>Power v. Comm’r</i> , T.C. Memo. 2016-157	Net operating losses (NOLs) unsubstantiated and disallowed under § 172	No	IRS
<i>Probandt v. Comm’r</i> , T.C. Memo. 2016-135	Reconstructed Schedule C travel expenses partially allowed under <i>Cohan</i> since TP’s testimony was credible and lost records were beyond TP’s control; other portion of travel expenses were not reconstructed and were disallowed since TP did not show that he was not reimbursed by his partnership, his testimony was not credible, and the expenses were unsubstantiated under § 274(d); Schedule C consulting fees and printing expense disallowed since the court determined TP’s sole testimony was insufficient to substantiate, TP could have offered secondary evidence despite lost records, and the court declined to invoke the <i>Cohan</i> rule for these expenses; Schedule C rent expense disallowed as unsubstantiated under § 162	No	Split
<i>Qinetiq U.S. Holdings, Inc. v. Comm’r</i> , 845 F.3d 555 (4th Cir. 2017), <i>aff’g</i> T.C. Memo. 2015-123, <i>cert. denied</i> , No. 16-1197 (S. Ct. Oct. 2, 2017)	Corporate TP’s business deduction for wage expense disallowed in 2008 tax year for purported stock compensation to executive employee since the stock was not issued subject to a substantial risk of forfeiture as required under § 83; the Administrative Procedure Act’s requirement of a reasoned explanation in support of a final agency action does not apply to a Notice of Deficiency issued by the IRS	No	IRS
<i>Reynoso v. Comm’r</i> , T.C. Memo. 2016-185	Business expense deductions disallowed in full as unsubstantiated, <i>Cohan</i> rule inapplicable since TP provided no rational basis for estimating and TP’s testimony not credible	Yes	IRS
<i>Rivas v. Comm’r</i> , T.C. Memo. 2016-158, <i>appeal dismissed</i> , No. 16-16365 (11th Cir. Aug. 15, 2017)	Schedule C business expenses disallowed as unsubstantiated under § 162 and § 274(d) since TP produced no documents	Yes	IRS
<i>Roy v. Comm’r</i> , T.C. Summ. Op. 2016-77	Schedule C vehicle mileage and depreciation expenses disallowed as unsubstantiated under § 274(d) and because TP’s testimony was not credible; Schedule C legal fees disallowed as unsubstantiated under § 162 and litigation files deemed not covered by attorney-client privilege or destroyed by the City of Los Angeles as part of a conspiracy against TP; Schedule C professional membership fees substantiated under § 162	Yes	Split
<i>Safakish v. Comm’r</i> , 119 A.F.T.R.2d (RIA) 1589 (9th Cir. 2017), <i>aff’g</i> T.C. Memo. 2014-242	Unsubstantiated Schedule C business expenses disallowed	Yes	IRS

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

Case Citation	Issue(s)	Pro se	Decision
<i>Scheurer v. Comm’r</i> , T.C. Memo. 2017-36	Business bad debt deduction disallowed due to lack of substantiation, lack of economic substance to qualify as a bona fide loan transaction and TP was not engaged in the trade or business of lending money; net operating loss (NOL) disallowed since Court reclassified purported advances as capital contributions or gifts	Yes	IRS
<i>Sensenig v. Comm’r</i> , T.C. Memo. 2017-1, <i>appeal docketed</i> , No. 17-2866 (3d Cir. Aug. 29, 2017)	TPs (MFJ) are not entitled to a business bad debt deduction because they did not substantiate based on written evidence that there was an enforceable obligation; advances did not have the economic substance of loans and were reclassified as capital contributions by the Court	Yes	IRS
<i>Sioui v. Comm’r</i> , T.C. Summ. Op. 2016-85	Schedule C business expenses disallowed in full as personal under § 262, generally unsubstantiated under § 162, or because TP did not meet burden of showing employer would not reimburse	Yes	IRS
<i>Slavin v. Comm’r</i> , T.C. Summ. Op. 2016-28	Schedule E mortgage interest deduction disallowed for 2008 & 2009 because the interest was unpaid and capitalized in the principal for these tax years	Yes	IRS
<i>Stanley v. Comm’r</i> , T.C. Memo. 2016-196	Schedule C expenses for vehicle and dues disallowed as unsubstantiated under § 162 since TPs (MFJ) produced no documents; Schedule C loan interest expense disallowed as personal under § 262	No	IRS
<i>Tizard v. Comm’r</i> , T.C. Summ. Op. 2016-42	TP was not engaged in aviation activity as a trade or business during 2010 under § 162 because TP had no clients and did not formally advertise	No	IRS
<i>Transupport, Inc. v. Comm’r</i> , T.C. Memo. 2016-216, <i>appeal docketed</i> , No. 17-1265 (1st Cir. Mar. 23, 2017)	Corporate TP’s unreasonable wage expenses were reduced, because chief executive officer’s determinations on compensation amounts payable to his four sons were without negotiation, without regard to qualifications, and lacked arm’s-length bargaining	No	Split
<i>Vest v. Comm’r</i> , T.C. Memo. 2016-187, <i>aff’d</i> , 690 F. App’x 210 (5th Cir. 2017)	TP was not engaged in homicide-related investigative activities as a trade or business under § 183 analysis	Yes	IRS
<i>Wainwright v. Comm’r</i> , T.C. Memo. 2017-70	Schedule C depreciation expenses disallowed because TP did not substantiate that it was engaged in consulting activity as a trade or business under § 162	No	Split
<i>Walker v. Comm’r</i> , T.C. Memo. 2016-159	Schedule C vehicle and contract labor expenses disallowed as unsubstantiated since TP’s testimony was confusing and TP made no reasonable reconstruction of lost records; Schedule C legal and professional services expenses allowed as substantiated under § 162 per TP’s credible testimony	No	Split
<i>Wang v. Comm’r</i> , T.C. Memo. 2017-81	Schedule C home office disallowed under § 280A; Schedule C supplies expense included a vehicle purchase that court determined must be disallowed and recharacterized as a capital expenditure under § 263; Schedule C depreciation disallowed because TPs (MFJ) failed to establish the cost basis of depreciable property	Yes	IRS
<i>Wasco Real Properties I, LLC v. Comm’r</i> , T.C. Memo. 2016-224, <i>appeal docketed</i> , No. 17-71810 (9th Cir. June 21, 2017)	Partnership expenses for real estate taxes and interest must be capitalized rather than deducted under § 263A	No	IRS
<i>Wilson v. Comm’r</i> , T.C. Summ. Op. 2017-25	Schedule C legal fees in connection with purported home office disallowed since home office was not properly established under § 280A	No	IRS
<i>Zarrinnegar v. Comm’r</i> , T.C. Memo. 2017-34	Schedule C supplies expense unsubstantiated and disallowed as personal under § 262; Schedule C marketing expense consisting of restaurant meals unsubstantiated under § 274(d); Schedule C office expenses partially allowed per TP (H)’s credible testimony	No	Split

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

Case Citation	Issue(s)	Pro se	Decision
<i>Zolghadr v. Comm’r</i> , T.C. Memo. 2017-49	Schedule C business expenses disallowed as unsubstantiated under § 162 and § 274(d) and TP (H)’s testimony was not credible; Schedule C depreciation expense disallowed since TPs’ (MFJ) did not make a timely election or substantiate under § 179; Schedule C net operating loss (NOL) disallowed under § 172; Schedule C interest expense disallowed as unsubstantiated and TP (W)’s testimony was not credible; Schedule C wage expense disallowed as generally unsubstantiated under § 162	Yes	IRS



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

Case Citation	Issue(s)	Pro se	Decision
<b>Individual Taxpayers (But Not Sole Proprietorships)</b>			
<i>Adolphsen, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 1461 (W.D. Mich. 2017), <i>adopting</i> 119 A.F.T.R.2d (RIA) 1459 (W.D. Mich. 2017)	Summons enforced	Yes	IRS
<i>Adolphsen, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 1453 (W.D. Mich. 2017), <i>adopting</i> 119 A.F.T.R.2d (RIA) 1451 (W.D. Mich. 2017)	Summons enforced	Yes	IRS
<i>Appenrodt v. U.S.</i> , 118 A.F.T.R.2d (RIA) 5266 (N.D. Cal. 2016)	Summons enforced; TP's petition to quash third-party summons denied	No	IRS
<i>Azarian, U.S. v.</i> , 118 A.F.T.R.2d (RIA) 5526 (D. Minn. 2016), <i>adopting</i> 118 A.F.T.R.2d (RIA) 5523 (D. Minn. 2016), <i>appeal dismissed</i> , No. 17-1954 (8th Cir. May 23, 2017) (parties stipulated to dismissal)	Summons denied; TPs properly invoked Fifth Amendment privilege in not producing certain documents and electronic materials	No	TP
<i>Babayan, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 1199 (C.D. Cal. 2016)	Summons enforced	Yes	IRS
<i>Barela, U.S. v.</i> , No. 16-cv-01805 (E.D. Cal. Mar. 24, 2017), <i>adopting</i> 119 A.F.T.R.2d (RIA) 1013 (E.D. Cal. 2017)	Summons enforced	Yes	IRS
<i>Belcik, U.S. v.</i> , 118 A.F.T.R.2d (RIA) 5129 (M.D. Fla. 2016), <i>interlocutory appeal dismissed</i> , 2017 U.S. App. LEXIS 20091 (11th Cir. 2017) (court dismissed appeal due to TP's fugitive status)	Finding of TP's contempt remain in effect	No	IRS
<i>Bolanos v. Comm'r</i> , 118 A.F.T.R.2d (RIA) 5762 (E.D. Cal. 2016), <i>adopting</i> 118 A.F.T.R.2d (RIA) 5522 (E.D. Cal. 2016)	TP's petition to quash third-party summons dismissed for failure to timely serve petition	No	IRS
<i>Briggs, U.S. v.</i> , 2017 U.S. Dist. LEXIS 11596 (D. Me. 2017), <i>adopting</i> 119 A.F.T.R.2d (RIA) 496 (D. Me. 2017)	Summons enforced	Yes	IRS
<i>Carroll, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 2123 (D. Vt. 2016)	Summons enforced	Yes	IRS
<i>Chapa, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 1254 (E.D. Cal. 2017), <i>adopting</i> 119 A.F.T.R.2d (RIA) 1090 (E.D. Cal. 2017)	Summons enforced	Yes	IRS
<i>Ciufo, U.S. v.</i> , 2017 U.S. Dist. LEXIS 90267 (D. Vt. 2017)	Summons enforced	Yes	IRS
<i>Clements v. U.S.</i> , 119 A.F.T.R.2d (RIA) 1784 (W.D. Tex. 2017), <i>adopting</i> 119 A.F.T.R.2d (RIA) 1472 (W.D. Tex. 2017)	Summons enforced; TP's petition to quash third-party summonses denied	Yes	IRS
<i>Clower, U.S. v.</i> , 666 F. App'x 869 (11th Cir. 2016), <i>aff'g</i> 117 A.F.T.R.2d (RIA) 1446 (N.D. Ga. 2016)	Summons enforced	No	IRS
<i>Craven, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 353 (D. Vt. 2016)	Summons enforced	Yes	IRS
<i>Cullinan, U.S. v.</i> , 118 A.F.T.R.2d (RIA) 5429 (M.D. Fla. 2016), <i>adopting</i> 118 A.F.T.R.2d (RIA) 5428 (M.D. Fla. 2016)	Summons enforced	Yes	IRS
<i>Espinar, U.S. v.</i> , 118 A.F.T.R.2d (RIA) 6441 (D. Conn. 2016)	Summons enforced	Yes	IRS
<i>Espinar, U.S. v.</i> , 118 A.F.T.R.2d (RIA) 6440 (D. Conn. 2016)	Summons enforced	Yes	IRS
<i>Ewers, U.S. v.</i> , 2017 U.S. Dist. LEXIS 14316 (N.D. Tex. 2017), <i>adopting</i> 2017 U.S. Dist. LEXIS 14313 (N.D. Tex. 2017)	Summons enforced	Yes	IRS
<i>Francois, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 1915 (S.D. Miss. 2017), <i>adopting</i> 119 A.F.T.R.2d (RIA) 1914 (S.D. Miss. 2017)	Summons enforced; Bench warrant issued	Yes	IRS
<i>Fridman, U.S. v.</i> , 665 F. App'x 94 (2d Cir. 2016), <i>aff'g in part, vacating in part, and remanding</i> 118 A.F.T.R.2d (RIA) 6890 (S.D.N.Y. 2015)	Documents requested by IRS were relevant to its investigation; Case vacated and remanded to develop a record sufficient to determine whether TP properly invoked Fifth Amendment privilege claim and any applicable exceptions	No	Split
<i>Funes, U.S. v.</i> , No. 16-cv-00273 (D. Neb. Oct. 21, 2016), <i>adopting</i> 118 A.F.T.R.2d (RIA) 5833 (D. Neb. 2016)	Summons enforced	Yes	IRS

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

Case Citation	Issue(s)	Pro se	Decision
<i>Giannopoulos, U.S. v.</i> , 2016 U.S. Dist. LEXIS 179154 (M.D. Fla. 2016), <i>adopting</i> 2016 U.S. Dist. LEXIS 180043 (M.D. Fla. 2016)	Summons enforced	Yes	IRS
<i>Gibson, U.S. v.</i> , 117 A.F.T.R.2d (RIA) 2037 (W.D. Mo. 2016), <i>adopting</i> 117 A.F.T.R.2d (RIA) 2035 (W.D. Mo. 2016)	Summons enforced	Yes	IRS
<i>Gislason, U.S. v.</i> , 118 A.F.T.R.2d (RIA) 5563 (M.D. Fla. 2016)	Summons enforced	Yes	IRS
<i>Greenberger, U.S. v.</i> , 117 A.F.T.R.2d (RIA) 2204 (N.D. Ga. 2016), <i>adopting</i> 117 A.F.T.R.2d (RIA) 2193 (N.D. Ga. 2016)	Summons enforced	No	IRS
<i>Greenfield, U.S. v.</i> , 831 F.3d 106 (2d Cir. 2016), <i>vacating and remanding</i> 118 A.F.T.R.2d (RIA) 5309 (S.D.N.Y. 2015), <i>motion to dismiss</i> case, No. 14-mc-00350 (S.D.N.Y. Oct. 27, 2016) (government abandoned pursuit of summons enforcement action), <i>order to dismiss</i> , No. 14-mc-00350 (S.D.N.Y. Oct. 28, 2016)	Court vacated district court order enforcing the summons and denying TP's motion to quash and remanded the case due to Fifth Amendment privilege concerns	No	TP
<i>Harrison v. U.S. Comm'r</i> , 2017 U.S. Dist. LEXIS 9742 (S.D. Tex. 2017), <i>adopting</i> 119 A.F.T.R.2d (RIA) 593 (S.D. Tex. 2016).	TP's petition to quash third-party summons denied; Lack of subject matter jurisdiction	Yes	IRS
<i>Hernandez, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 1377 (E.D. Cal. 2017), <i>adopting</i> 119 A.F.T.R.2d (RIA) 1134 (E.D. Cal. 2017)	Summons enforced	Yes	IRS
<i>Hernandez, U.S. v.</i> , 2017 U.S. Dist. LEXIS 54728 (N.D. Cal. 2017), <i>adopting</i> 2017 U.S. Dist. LEXIS 40762 (N.D. Cal. 2017)	Summons enforced	Yes	IRS
<i>Ingram, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 1109 (E.D. Cal. 2017), <i>adopting</i> 119 A.F.T.R.2d (RIA) 800 (E.D. Cal. 2017)	Summons enforced	Yes	IRS
<i>Jaques, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 726 (D. Haw. 2016)	Summons enforced	Yes	IRS
<i>Johnson v. U.S.</i> , 118 A.F.T.R.2d (RIA) 5979 (D. Utah 2016)	Summons enforced; TP's petition to quash third-party summonses denied	No	IRS
<i>Jones, U.S. v.</i> , 2017 U.S. Dist. LEXIS 5347 (W.D. Mich. 2017)	Summons enforced	Yes	IRS
<i>Joy v. U.S.</i> , IRS, 2017 U.S. Dist. LEXIS 76846 (W.D.N.C. 2017)	Summons enforced; TP's petition to quash third-party summons denied; Lack of subject matter jurisdiction	Yes	IRS
<i>Keene, U.S. v.</i> , 2017 U.S. Dist. LEXIS 63258 (D. Me. 2017), <i>adopting</i> 119 A.F.T.R.2d (RIA) 1465 (D. Me. 2017)	Summons enforced	Yes	IRS
<i>Killebrew, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 1318 (S.D. Cal. 2017)	Summons enforced	Yes	IRS
<i>Lal, U.S. v.</i> , No. 16-mc-05024 (W.D. Wash. Oct. 26, 2016), <i>adopting</i> 2016 U.S. Dist. LEXIS 148456 (W.D. Wash. 2016), <i>order modifying the Order of Enforcement of Summonses</i> , No. 16-mc-05024 (W.D. Wash. July 11, 2017) (summons modified to request new period of records & information)	Summons enforced	Yes	IRS
<i>Lal, U.S. v.</i> , No. 16-mc-05025 (W.D. Wash. Oct. 26, 2016), <i>adopting</i> 2016 U.S. Dist. LEXIS 148449 (W.D. Wash. 2016), <i>order modifying the Order of Enforcement of Summonses</i> , No. 16-mc-05025 (W.D. Wash. July 10, 2017) (summons modified to request new period of records & information)	Summons enforced	Yes	IRS
<i>Lonnen, U.S. v.</i> , 118 A.F.T.R.2d (RIA) 5431 (M.D.N.C. 2016)	TP held in contempt; Arrest warrant issued	Yes	IRS
<i>Mann, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 657 (E.D. Tenn. 2017)	Summons enforced	Yes	IRS
<i>McConnell, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 942 (N.D. Ga. 2017), <i>adopting</i> 119 A.F.T.R.2d (RIA) 939 (N.D. Ga. 2017)	Summons enforced	Yes	IRS
<i>McMillan, U.S. v.</i> , 118 A.F.T.R.2d (RIA) 6436 (M.D. Fla. 2016), <i>adopting</i> 118 A.F.T.R.2d (RIA) 6434 (M.D. Fla. 2016)	Summons enforced	Yes	IRS

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

Case Citation	Issue(s)	Pro se	Decision
<i>Meyer v. U.S.</i> , 119 A.F.T.R.2d (RIA) 1255 (D. Ariz. 2017), <i>appeal dismissed</i> , No. 17-16140 (9th Cir. Aug. 3, 2017) (case dismissed for failure to prosecute)	TP's petition to quash third-party summons denied	Yes	IRS
<i>Meyer, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 883 (D. Minn. 2017), <i>summons enforced by</i> , No. 16-cv-00774 (D. Minn. July 14, 2017)	TP's petition to quash third-party summons denied	Yes	IRS
<i>Mitchell v. U.S.</i> , 119 A.F.T.R.2d (RIA) 368 (N.D. Ga. 2016)	TP's petition to quash third-party summons denied, Lack of subject matter jurisdiction	Yes	IRS
<i>Morton, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 364 (W.D. Mich. 2017), <i>adopting</i> 119 A.F.T.R.2d (RIA) 362 (W.D. Mich. 2016), <i>aff'd</i> , No. 17-1260 (6th Cir. Oct. 17, 2017)	Summons enforced	Yes	IRS
<i>Muller, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 1958 (D.N.M. 2016)	Summons enforced	Yes	IRS
<i>Nevius v. U.S.</i> , 190 F. Supp. 3d 191 (D.D.C. 2016)	TP's petition to quash one third-party summons denied; Lack of subject matter jurisdiction	Yes	IRS
<i>Oliver v. U.S.</i> , 2016 U.S. Dist. LEXIS 124677 (M.D. Fla. 2016), <i>adopting</i> 2016 U.S. Dist. LEXIS 124899 (M.D. Fla. 2016)	TP's petition to quash third-party summons denied; Lack of subject matter jurisdiction	Yes	IRS
<i>Pate, U.S. v.</i> , 118 A.F.T.R.2d (RIA) 5989 (W.D. Mo. 2016), <i>adopting in part</i> 118 A.F.T.R.2d (RIA) 5984 (W.D. Mo. 2016), <i>appeal docketed</i> , No. 16-4282 (8th Cir. Nov. 23, 2016)	Summons enforced	Yes	IRS
<i>Perez v. U.S.</i> , 118 A.F.T.R.2d (RIA) 6509 (C.D. Cal. 2016), <i>adopting</i> 118 A.F.T.R.2d (RIA) 6473 (C.D. Cal. 2016)	TP's petition to quash third-party summons denied	Yes	IRS
<i>Pfeifer, U.S. v.</i> , 117 A.F.T.R.2d (RIA) 2106 (S.D. Ill. 2016)	TP held in contempt; Arrest warrant issued	Yes	IRS
<i>Polocoser, U.S. v.</i> , 118 A.F.T.R.2d (RIA) 6592 (E.D. Mich. 2016)	Summons enforced	Yes	IRS
<i>Rael, U.S. v.</i> , 118 A.F.T.R.2d (RIA) 6828 (D.N.M. 2016)	Summons enforced	Yes	IRS
<i>Rea, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 1313 (E.D. Cal. 2017), <i>adopting</i> 119 A.F.T.R.2d (RIA) 1065 (E.D. Cal. 2017)	Summons enforced	Yes	IRS
<i>Reeves, U.S. v.</i> , 118 A.F.T.R.2d (RIA) 5168 (E.D. Tex. 2016), <i>adopting</i> 118 A.F.T.R.2d (RIA) 5167 (E.D. Tex. 2016)	Summons enforced	Yes	IRS
<i>Rippl v. IRS</i> , 118 A.F.T.R.2d (RIA) 5053 (N.D. Ohio 2016)	TP's petition to quash third-party summons denied; Lack of subject matter jurisdiction	Yes	IRS
<i>Roskop, U.S. v.</i> , 2016 U.S. Dist. LEXIS 110329 (D. Minn. 2016), <i>adopting</i> 118 A.F.T.R.2d (RIA) 5761 (D. Minn. 2016)	Summons enforced	Yes	IRS
<i>Scott, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 1963 (M.D. Fla. 2016)	Summons enforced	Yes	IRS
<i>Shannon, U.S. v.</i> , 117 A.F.T.R.2d (RIA) 1968 (C.D. Cal. 2016)	Summons enforced	Yes	IRS
<i>Singh, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 1360 (E.D. Cal. 2017), <i>adopting</i> 119 A.F.T.R.2d (RIA) 990 (E.D. Cal. 2017), <i>appeal docketed</i> , No. 17-15659 (9th Cir. Apr. 7, 2017)	TP's petition to quash summons denied as summons already enforced; TP ordered to pay compensatory sanctions	Yes	IRS
<i>Siripane, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 1407 (E.D. Cal. 2017), <i>adopting</i> 119 A.F.T.R.2d (RIA) 1062 (E.D. Cal. 2017)	Summons enforced	Yes	IRS
<i>Smith v. U.S.</i> , 117 A.F.T.R.2d (RIA) 2208 (M.D. Fla. 2016), <i>adopting</i> 117 A.F.T.R.2d (RIA) 2207 (M.D. Fla. 2016)	TP's petition to quash third-party summons denied; Lack of subject matter jurisdiction	Yes	IRS
<i>Smith, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 1775 (W.D. Mich. 2017), <i>adopting</i> 119 A.F.T.R.2d (RIA) 1774 (W.D. Mich. 2017)	Summons enforced	Yes	IRS

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

Case Citation	Issue(s)	Pro se	Decision
<i>Tomczak v. U.S.</i> , 118 A.F.T.R.2d (RIA) 6805 (W.D. Wis. 2016)	TP's petition to quash third-party summons denied; Lack of subject matter jurisdiction	No	IRS
<i>Uemura, U.S. v.</i> , 2016 U.S. Dist. LEXIS 108322 (D. Haw. 2016), adopting 2016 U.S. Dist. LEXIS 109295 (D. Haw. 2016)	Summons enforced	Yes	IRS
<i>Ukazim, U.S. v.</i> , 118 A.F.T.R.2d (RIA) 6502 (S.D. Fla. 2016), appeal dismissed, No. 16-16859 (11th Cir. Nov. 28, 2016) (case dismissed after government's motion for dismissal)	Summons enforced in part; TP entitled to Fifth Amendment privilege for questions that could be used in evidentiary chain to prove federal tax crime	No	Split
<i>Welsh, U.S./IRS v.</i> , 118 A.F.T.R.2d (RIA) 6109 (D.N.M. 2016)	Summons enforced	Yes	IRS
<i>Whitcomb, U.S. v.</i> , 2017 U.S. Dist. LEXIS 37467 (M.D.N.C. 2017), adopting 2016 U.S. Dist. LEXIS 185132 (M.D.N.C. 2016)	Summons enforced	Yes	IRS
<i>Witt, U.S. v.</i> , 678 F. App'x 587 (9th Cir. 2017), <i>aff'g</i> 116 A.F.T.R.2d (RIA) 5060 (E.D. Cal. 2015)	Summons enforced	Yes	IRS
<i>Xiao Wu Chen, U.S. v.</i> , 2017 U.S. Dist. LEXIS 5346 (W.D. Mich. 2017)	Summons enforced	Yes	IRS
<i>Zelen v. U.S.</i> , 661 F. App'x 499 (9th Cir. 2016), <i>aff'g</i> 113 A.F.T.R.2d (RIA) 1205 (C.D. Cal. 2014)	Summons enforced; TP's petition to quash third-party summons denied; TP's attorney-client, Fifth Amendment, and attorney work product claims denied	Yes	IRS
<b>Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships - Schedules C, E, F)</b>			
<i>Bible Study Time, Inc., v. U.S.</i> , 240 F. Supp. 3d 409 (D.S.C. 2017)	Summons enforced; TP's petition to quash third-party summons denied; summonses on banks of TP claiming church status were third-party summons under § 7609 and not church tax inquiry under § 7611	No	IRS
<i>Cade Corp., U.S. v.</i> , 118 A.F.T.R.2d (RIA) 5626 (N.D. Cal. 2016)	Summons enforced and evidentiary hearing denied as TP failed to point to IRS's bad faith or abuse of the court's process	No	IRS
<i>Chabot, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 1179 (D.N.J. 2016), <i>aff'd</i> , 681 F. App'x 134 (3d Cir. 2017), <i>petition for cert. filed</i> , No. 17-477 (Oct. 2, 2017)	TP held in contempt and subsequently fined	No	IRS
<i>Chabot, U.S. v.</i> , 681 F. App'x 134 (3d Cir. 2017), <i>aff'g</i> 119 A.F.T.R.2d (RIA) 1179 (D.N.J. 2016), <i>petition for cert. filed</i> , No. 17-477 (Oct. 2, 2017)	Contempt finding by lower court was proper	No	IRS
<i>Chaiken, Estate of, v. U.S.</i> , 119 A.F.T.R.2d (RIA) 988 (N.D. Cal. 2017), adopting 119 A.F.T.R.2d (RIA) 981 (N.D. Cal. 2016)	Estate's petition to quash granted in part and summonses enforced in part; Original request for "all medical records" of the late TP to determine expectation of repayment for alleged loan was too broad and court could modify the date range of medical records requested	No	Split

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

Case Citation	Issue(s)	Pro se	Decision
<i>Futurevision, Ltd. v. U.S.</i> , 2017 U.S. Dist. LEXIS 102655 (D. Colo. 2017)	Summons enforced; TP's petition to quash third-party summons denied; TP's allegations that summons on the Colorado Department of Revenue's Marijuana Enforcement Division for marijuana business is aimed at looking at Controlled Substance Act violation is conclusory	No	IRS
<i>High Desert Relief, Inc. v. U.S.</i> , 119 A.F.T.R.2d (RIA) 1369 (D.N.M. 2017), <i>appeal docketed</i> , No. 17-2083 (10th Cir. May 31, 2017)	Summons enforced; TP's petition to quash third-party summons denied	No	IRS
<i>High Desert Relief, Inc. v. U.S.</i> , 119 A.F.T.R.2d (RIA) 1495 (D.N.M. 2017), <i>appeal docketed</i> , No. 17-2095 (10th Cir. June 12, 2017)	Summons enforced; TP's petition to quash third-party summons denied	No	IRS
<i>Jones, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 1958 (C.D. Cal. 2017), <i>dismissed by 2017 U.S. Dist. LEXIS 76831</i> (C.D. Cal. 2017) (case dismissed due to stipulation of the parties)	Summons enforced and subsequently dismissed due to stipulation of the parties	Yes	IRS
<i>Lefkoff v. U.S.</i> , 2017 U.S. Dist. LEXIS 103165 (M.D. Fla. 2017), <i>adopting 2017 U.S. Dist. LEXIS 103509</i> (M.D. Fla. 2017)	TP's petition to quash third-party summons denied	No	IRS
<i>Martina, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 400 (M.D. Fla. 2016)	Summons enforced	Yes	IRS
<i>Maxcrest Ltd. v. U.S.</i> , 205 F. Supp. 3d 1099 (N.D. Cal. 2016), <i>appeal docketed</i> , No. 16-16587 (9th Cir. Sept. 9, 2016)	Summons enforced; TP's petition to quash third-party summons denied	No	IRS
<i>Micro Cap Ky. Ins., U.S. v.</i> , 246 F. Supp. 3d 1194 (E.D. Ky. 2017), <i>adopting 119 A.F.T.R.2d</i> (RIA) 1279 (E.D. Ky. 2017), <i>motion to dismiss case</i> , No. 17-5611 (6th Cir. June 6, 2017) (government decided not to pursue appeal), <i>appeal dismissed</i> , No. 17-5611 (6th Cir. June 7, 2017)	Summons denied; TPs entitled to attorney-client privilege	No	TP
<i>Presley v. U.S.</i> , 119 A.F.T.R.2d (RIA) 313 (S.D. Fla. 2017), <i>appeal docketed</i> , No. 17-10182 (11th Cir. Jan. 11, 2017)	TP's petition to quash third-party summons denied; No expectation of privacy in records held by third-party bank through Florida law because of preemption of federal law	No	IRS
<i>Schaeffler v. U.S.</i> , 117 A.F.T.R.2d 2139 (S.D.N.Y. 2016), <i>aff'd</i> , 120 A.F.T.R.2d (RIA) 5618 (2d Cir. 2017)	TP's petition to quash third-party summons denied; Lack of subject matter jurisdiction as IRS withdrew summons making matter moot	No	IRS
<i>Tax Liabs. of Doe, In re</i> , 118 A.F.T.R.2d (RIA) 6780 (N.D. Cal. 2016)	Court granted government's ex parte petition for leave to serve "John Doe" summons to virtual currency exchanger Coinbase, Inc.	No	IRS

**TABLE 4: Appeals From Collection Due Process (CDP) Hearings Under IRC §§ 6320 and 6330**

Case Citations	Lien/Levy	Issue(s)	Pro se	Decision
<b>Individual Taxpayers (But Not Sole Proprietorships)</b>				
<i>Adolphson v. Comm’r</i> , 842 F.3d 478 (7th Cir. 2016), <i>aff’g</i> No. 14-21816 (T.C. Feb. 3, 2015)	Levy	Lower court affirmed; Tax Court lacked subject matter jurisdiction to consider TP’s challenge to levies	No	IRS
<i>Beckenfeld, Estate of, v. Comm’r</i> , T.C. Memo. 2017-25, <i>appeal docketed</i> , No. 17-71219 (9th Cir. Apr. 28, 2017)	Levy	Notice of determination sustained; proposed collection action sustained	No	IRS
<i>Bigley v. Comm’r</i> , 671 F. App’x 992 (9th Cir. 2016), <i>aff’g</i> Nos. 12-17529 (T.C. Jan. 17, 2014) & 12-17747 (T.C. Jan. 24, 2014)	Levy	Lower court affirmed; no abuse of discretion; proposed collection actions sustained; TP precluded from challenging the underlying tax liability	Yes	IRS
<i>Brugnara v. Comm’r</i> , 667 F. App’x 250 (9th Cir. 2016), <i>aff’g</i> No. 12-10243 (T.C. Oct. 22, 2013)	Levy	Lower court affirmed; TP precluded from challenging the underlying tax liabilities; notice of deficiency was properly mailed	Yes	IRS
<i>Buffano v. Comm’r</i> , T.C. Memo. 2016-121	Levy	TP precluded from challenging the underlying tax liabilities; notices of deficiency were properly mailed; proposed collection action sustained	Yes	IRS
<i>Buffano v. Comm’r</i> , T.C. Memo. 2016-122	Lien/Levy	TP could challenge the underlying tax liabilities; notices of deficiency were not properly mailed; proposed collection actions not sustained and the underlying tax liabilities were invalidly assessed	Yes	TP
<i>Burningham v. Comm’r</i> , 677 F. App’x 316 (9th Cir. 2017), <i>aff’g</i> Nos. 12-24619 (T.C. Dec. 19, 2013) & 12-21372 (T.C. Dec. 18, 2013)	Levy	Lower court affirmed and the underlying tax liabilities sustained; no abuse of discretion in dismissing TP’s appeal for failure to prosecute	Yes	IRS
<i>Carter v. Comm’r</i> , T.C. Summ. Op. 2016-38	Lien	TPs (MFJ) precluded from challenging the underlying tax liability; notice of deficiency was properly mailed; proposed collection action sustained	Yes	IRS
<i>Chandler v. Comm’r</i> , 660 F. App’x 694 (10th Cir. 2016), <i>aff’g</i> T.C. Memo. 2015-215	Lien	Lower court affirmed; no abuse of discretion in rejecting offer-in-compromise or TP’s request for remand to the Appeals Office; TP’s circumstances had not materially changed; proposed collection action sustained	Yes	IRS
<i>Chiarelli v. Comm’r</i> , T.C. Memo. 2017-91	Levy	No abuse of discretion; proposed collection action sustained	Yes	IRS
<i>Craven v. Comm’r</i> , T.C. Memo. 2017-23	Levy	No abuse of discretion in denying requests for collection alternatives since requested information was not provided; proposed collection action sustained	Yes	IRS
<i>Cropper v. Comm’r</i> , 826 F.3d 1280 (10th Cir. 2016), <i>aff’g</i> T.C. Memo. 2014-139	Lien/Levy	No abuse of discretion; notices of deficiency were properly mailed; proposed collection action sustained	No	IRS
<i>Daniel v. Comm’r</i> , T.C. Memo. 2017-82	Levy	No abuse of discretion in denying requests for collection alternatives since requested information was not provided; proposed collection action sustained	Yes	IRS
<i>Dean v. Comm’r</i> , T.C. Memo. 2016-203, <i>aff’d</i> , No. 17-1123 (D.C. Cir. Sept. 13, 2017)	Lien	No abuse of discretion; proposed collection actions sustained	Yes	IRS

TABLE 4: Appeals From Collection Due Process (CDP) Hearings Under IRC §§ 6320 and 6330

Case Citations	Lien/Levy	Issue(s)	Pro se	Decision
<i>Evans v. Comm’r</i> , T.C. Summ. Op. 2016-34	Lien	TP could challenge the underlying tax liabilities; tax sustained because TP’s arguments were frivolous; no abuse of discretion in sustaining determination to proceed with collection action	Yes	IRS
<i>Ertelt v. Comm’r</i> , T.C. Memo. 2017-41, appeal docketed, No. 17-72386 (9th Cir. Aug. 23, 2017)	Lien	Notice of deficiency was properly mailed; TP precluded from challenging the underlying tax liability; no abuse of discretion in denying petitioner a face-to-face hearing; proposed collection action sustained	Yes	IRS
<i>Ferrari v. Comm’r</i> , 675 F. App’x. 653 (9th Cir. 2017), <i>aff’g</i> No. 13-18531 (T.C. Nov. 21, 2014)	Lien/Levy	Lower court affirmed; TP’s argument that notices of deficiency were invalid were frivolous; TP precluded from challenging the underlying tax liabilities; proposed collection action sustained	Yes	IRS
<i>Fine v. Comm’r</i> , T.C. Memo. 2016-217, appeal docketed, No. 17-71042 (9th Cir. Apr. 11, 2017)	Lien	No abuse of discretion in denying request for “currently-not-collectible” status or in rejecting proposed collection alternatives since requested information was not provided; proposed collection action sustained	Yes	IRS
<i>Garrett v. Comm’r</i> , T.C. Memo. 2016-179	Lien	Notice of deficiency was properly mailed; proposed collection action sustained	Yes	IRS
<i>Giaimo, U.S. v.</i> , 854 F.3d 483 (8th Cir. 2017), <i>aff’g</i> 2016 WL 4045429 (E.D. Mo. 2016)	Lien	Lower court affirmed; collection limitations period was tolled during pendency of the Tax Court action; Tax Court petition was timely filed and Tax Court had proper jurisdiction	No	IRS
<i>Harris v. Comm’r</i> , T.C. Memo. 2016-175	Lien/Levy	No abuse of discretion; proposed collection action sustained	Yes	IRS
<i>Hartmann v. Comm’r</i> , 667 F. App’x 374 (3d Cir. 2016), <i>aff’g</i> No. 14-6825 (T.C. Aug. 21, 2015)	Levy	Lower court affirmed; no abuse of discretion; proposed collection action sustained	Yes	IRS
<i>James v. Comm’r</i> , 850 F.3d 160 (4th Cir. 2017), <i>aff’g</i> No. 14-10306 (T.C. June 16, 2015)	Levy	Lower court affirmed; TP precluded from challenging the underlying tax liability in CDP hearing	No	IRS
<i>Kaebel v. Comm’r</i> , T.C. Memo. 2017-37, appeal dismissed, No. 17-60508 (5th Cir. Aug. 17, 2017)	Levy	No abuse of discretion; proposed collection action sustained	Yes	IRS
<i>Leslie v. Comm’r</i> , T.C. Memo. 2016-171	Lien/Levy	Remanded to the Appeals Office; failure to consider a collection alternative was an abuse of discretion	No	TP
<i>MacInnis v. Comm’r</i> , T.C. Summ. Op. 2016-78	Levy	No abuse of discretion; proposed collection action sustained	Yes	IRS
<i>Martinez v. Comm’r</i> , T.C. Memo. 2017-47	Lien	No abuse of discretion; proposed collection action sustained	Yes	IRS
<i>McElhanev v. Comm’r</i> , 651 F. App’x 256 (5th Cir. 2016), <i>aff’g</i> No. 14-17561 (T.C. May 1, 2015)	Lien/Levy	Lower court affirmed; TP precluded from challenging the underlying tax liability; no abuse of discretion; proposed collection action sustained	Yes	IRS
<i>Morton v. Comm’r</i> , T.C. Memo. 2016-227	Lien/Levy	No abuse of discretion; proposed collection action sustained	Yes	IRS
<i>Myers, Estate of, v. Comm’r</i> , T.C. Memo. 2017-11	Lien/Levy	No abuse of discretion in rejecting offer-in-compromise or filing notice of lien; proposed collection action sustained	No	IRS
<i>Niski v. Comm’r</i> , T.C. Summ. Op. 2017-33	Lien	No abuse of discretion in rejecting interest abate requests; proposed collection action sustained	No	IRS

TABLE 4: Appeals From Collection Due Process (CDP) Hearings Under IRC §§ 6320 and 6330

Case Citations	Lien/Levy	Issue(s)	Pro se	Decision
<i>Noyes v. Comm'r</i> , T.C. Memo. 2017-27, appeal dismissed, No. 17-71594 (9th Cir. Sept. 1, 2017)	Lien	Proposed collection action sustained for all tax years except for 2006 tax year	Yes	Split
<i>Olson v. Comm'r</i> , T.C. Memo. 2017-33	Lien	No abuse of discretion in rejecting offer in compromise and proposed installment agreement; proposed collection action sustained	Yes	IRS
<i>Phillips v. Comm'r</i> , T.C. Memo. 2017-13	Levy	No abuse of discretion in rejecting proposed collection alternatives since requested information was not provided; proposed collection action sustained	No	IRS
<i>Pitner v. Comm'r</i> , T.C. Memo. 2016-237	Lien	No abuse of discretion in rejecting TP's proposed installment agreement	No	IRS
<i>Portwine v. Comm'r</i> , 668 F. App'x 838 (10th Cir. 2016), aff'g T.C. Memo. 2015-29	Lien/Levy	Lower court affirmed; TP precluded from challenging the underlying tax liabilities; notices of deficiency were properly mailed	No	IRS
<i>Rivas v. Comm'r</i> , T.C. Memo. 2017-56, appeal docketed, No. 17-2732 (2d Cir. Sept. 1, 2017)	Lien/Levy	TP precluded from challenging the underlying tax liability; notice of deficiency was properly mailed; no abuse of discretion in sustaining proposed collection actions; notice of determination sustained	Yes	IRS
<i>Ruddy v. Comm'r</i> , T.C. Memo. 2017-39, appeal docketed, No. 17-1654 (4th Cir. May 24, 2017)	Levy	Notice of deficiency was properly mailed; limitations period for assessment had not expired and tax was timely assessed; no abuse of discretion; proposed collection action sustained	Yes	IRS
<i>Santana v. Comm'r</i> , T.C. Memo. 2017-14	Levy	No abuse of discretion in rejecting penalty and interest abatement requests and sustaining proposed collection action	No	IRS
<i>Satchell v. Comm'r</i> , T.C. Summ. Op. 2016-55	Levy	TP precluded from challenging the underlying tax liability; no abuse of discretion; notice of determination sustained	Yes	IRS
<i>Schuster v. Comm'r</i> , T.C. Memo. 2017-15, appeal docketed, No. 17-11647 (11th Cir. Apr. 11, 2017)	Levy	Collection limitations period had not expired; notice of determination sustained	No	IRS
<i>Spinner v. Comm'r</i> , T.C. Memo. 2017-87	Lien	No abuse of discretion; collection action sustained	Yes	IRS
<i>Talbot v. Comm'r</i> , T.C. Memo. 2016-191, appeal docketed, No. 17-70826 (9th Cir. Mar. 22, 2017)	Lien/Levy	TP precluded from challenging the underlying liabilities; determination to proceed with collection was an abuse of discretion for some tax years but not for other tax years	Yes	Split
<i>Ward v. Comm'r</i> , T.C. Memo. 2016-124	Lien	No abuse of discretion in sustaining proposed collection action	Yes	IRS
<i>Weiss v. Comm'r</i> , 147 T.C. 179 (2016), appeal docketed, No. 16-1407 (D.C. Cir. Nov. 23, 2016)	Levy	Collection period of limitations was suspended and had not expired; no abuse of discretion in sustaining collection action	No	IRS
<i>West v. Comm'r</i> , T.C. Memo. 2016-134	Levy	TP challenged the underlying tax liabilities; tax sustained and interest abatement denied; no abuse of discretion in sustaining determination to proceed with collection action	Yes	IRS
<i>Williams v. Comm'r</i> , T.C. Memo. 2017-58, appeal docketed, No. 17-13628 (11th Cir. Aug. 14, 2017)	Levy	TP precluded from challenging the underlying tax liabilities; no abuse of discretion in sustaining determination to proceed with collection action; levy suspension removed; frivolous arguments penalty asserted	Yes	IRS



TABLE 4: Appeals From Collection Due Process (CDP) Hearings Under IRC §§ 6320 and 6330

Case Citations	Lien/Levy	Issue(s)	Pro se	Decision
<i>Yambo v. Comm’r</i> , T.C. Memo. 2017-85	Lien	No abuse of discretion in rejecting proposed collection alternatives since requested information was not provided; proposed collection action sustained	Yes	IRS
<i>Yates v. Comm’r</i> , 2017 U.S. App. LEXIS 5936 (4th Cir. 2017), <i>aff’g</i> No. 15-16473 (T.C. Aug. 15, 2016)	Lien	Lower court affirmed; collection action sustained	Yes	IRS
<b>Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships - Schedules C, E, F)</b>				
<i>Agility Network Servs. v. U.S.</i> , 848 F.3d 790 (6th Cir. 2017), <i>aff’g</i> 116 A.F.T.R.2d (RIA) 6911 (W.D. Mich. 2015)	Lien/Levy	Lower court affirmed; no waiver of sovereign immunity; TP’s claims for damages and temporary restraining order were properly dismissed because specified conduct did not occur in connection with tax collection	No	IRS
<i>Allen v. Comm’r</i> , T.C. Memo. 2017-64	Levy	No abuse of discretion; proposed collection action sustained	Yes	IRS
<i>Anderson v. Comm’r</i> , T.C. Memo. 2016-211	Lien/Levy	No abuse of discretion in denying a face-to-face hearing or rejecting offer-in-compromise; proposed collection action sustained	No	IRS
<i>Anderson v. Comm’r</i> , T.C. Memo. 2016-219	Levy	TP precluded from challenging the underlying tax liabilities; no abuse of discretion in declining to grant further delays for CDP hearing date; notice of determination sustained	Yes	IRS
<i>Archer v. Comm’r</i> , T.C. Memo. 2016-230	Levy	Notices of deficiency were properly mailed; TPs (MFJ) precluded from challenging the underlying tax liabilities; proposed collection action sustained	No	IRS
<i>Bitter v. Comm’r</i> , T.C. Memo. 2017-46	Levy	TP precluded from challenging the underlying tax liabilities; no abuse of discretion; proposed collection action sustained	No	IRS
<i>Byers v. Comm’r</i> , T.C. Memo. 2017-28, <i>appeal docketed</i> , No. 17-2652 (8th Cir. July 31, 2017)	Lien	No abuse of discretion; no evidence that Appeals Officer engaged in ex parte communications or excluded material documents from the record; frivolous arguments penalty asserted	Yes	IRS
<i>Byrne v. U.S.</i> , 127 Fed. Cl. 284 (2016)	Lien	Motion to dismiss granted for the US’s assertion for TFRP assessment balance due	No	IRS
<i>Cox v. Comm’r</i> , T.C. Summ. Op. 2016-53	Levy	TP precluded from challenging the underlying tax liabilities; no abuse of discretion; proposed collection action sustained	No	IRS
<i>Crescent Manor, Inc. v. Comm’r</i> , T.C. Memo. 2017-94	Levy	No abuse of discretion; proposed collection action sustained; Appeals Officer was found to be impartial	No	IRS
<i>Dalton v. Comm’r</i> , T.C. Memo. 2017-43	Levy	No abuse of discretion; proposed collection action sustained	Yes	IRS
<i>Duncan, Estate of, v. Comm’r</i> , T.C. Memo. 2016-204, <i>appeal docketed</i> , No. 17-60145 (5th Cir. Mar. 3, 2017)	Levy	No abuse of discretion; proposed collection action sustained	No	IRS
<i>Durda v. Comm’r</i> , T.C. Memo. 2017-89	Lien	No abuse of discretion; proposed collection action sustained	Yes	IRS
<i>First Rock Baptist Church Child Dev. Ctr. v. Comm’r</i> , 148 T.C. No. 17 (2017)	Lien	No abuse of discretion; proposed collection action sustained; TP precluded from challenging the underlying tax liability	No	IRS

TABLE 4: Appeals From Collection Due Process (CDP) Hearings Under IRC §§ 6320 and 6330

Case Citations	Lien/Levy	Issue(s)	Pro se	Decision
<i>Fitzpatrick v. Comm'r</i> , T.C. Memo. 2016-199	Lien	TP could challenge the underlying tax liabilities because TP properly raised challenge during CDP hearing; TP was not responsible for the underlying tax liabilities	No	TP
<i>Flume v. Comm'r</i> , T.C. Memo. 2017-21	Levy	TP could challenge the underlying tax liabilities because TP properly raised challenge during CDP hearing; TP was responsible for the underlying tax liabilities	No	IRS
<i>Hauptman v. Comm'r</i> , 831 F.3d 950 (8th Cir. 2016), <i>aff'g</i> T.C. Memo. 2014-214	Levy	Lower court affirmed; no abuse of discretion in rejecting TP's offer-in-compromise; proposed collection action sustained	No	IRS
<i>Hennessey Manor Nursing Home, Inc. v. Comm'r</i> , T.C. Memo. 2017-97	Levy	No abuse of discretion in rejecting TP's proposed installment agreement and sustaining collection action	No	IRS
<i>Heber E. Costello, LLC v. Comm'r</i> , T.C. Memo. 2016-184	Levy	No abuse of discretion; proposed collection action sustained	No	IRS
<i>Jewell v. Comm'r</i> , T.C. Memo. 2016-239	Lien	No abuse of discretion; proposed collection action sustained	No	IRS
<i>Keller Tank Servs. II v. Comm'r</i> , 854 F.3d 1178 (10th Cir. 2017), <i>aff'g</i> No. 14-11611 (T.C. June 16, 2015)	Levy	Lower court affirmed; TP precluded from challenging the underlying tax liability	No	IRS
<i>Konkus, Estate of, v. Comm'r</i> , T.C. Memo. 2017-45	Lien/Levy	No abuse of discretion in rejecting the TP's offer-in-compromise; proposed collection action sustained	No	IRS
<i>LG Kendrick, LLC v. Comm'r</i> , 684 F. App'x 744 (10th Cir. 2017), <i>aff'g</i> 146 T.C. 17 (2016)	Lien/Levy	Lower court affirmed; no abuse of discretion; TP precluded from challenging the underlying tax liability	Yes	IRS
<i>Lindsay Manor Nursing Home, Inc. v. Comm'r</i> , 148 T.C. No. 9 (2017), <i>related proceeding at</i> T.C. Memo. 2017-50, <i>appeal docketed</i> , No. 17-9002 (10th Cir. May 23, 2017)	Levy	Section 301.6343-1(b)(4), Procedure & Administration Regulation is a valid regulation that limits economic hardship relief to individual TPs and does not include corporate TPs	No	IRS
<i>Lindsay Manor Nursing Home, Inc. v. Comm'r</i> , T.C. Memo. 2017-50, <i>related proceeding at</i> 148 T.C. No. 9 (2017), <i>appeal docketed</i> , No. 17-9002 (10th Cir. May 23, 2017)	Levy	No abuse of discretion in rejecting TP's proposed installment agreement and sustaining collection action; Appeals Officer was found to be impartial	No	IRS
<i>Lloyd v. Comm'r</i> , T.C. Memo. 2017-60	Levy	No abuse of discretion in rejecting the TP's offer-in-compromise; proposed collection action sustained	No	IRS
<i>Lunnon v. Comm'r</i> , 652 F. App'x 623 (10th Cir. 2016), <i>aff'g</i> T.C. Memo. 2015-156	Lien/Levy	Lower court affirmed; collection actions sustained; TP failed to introduce new evidence on prior remand of case	Yes	IRS
<i>Our Country Home Enters. v. Comm'r</i> , 855 F.3d 773 (7th Cir. 2017), <i>aff'g</i> 145 T.C. 1 (2015)	Levy	Lower court affirmed; TP may not challenge its liability for a tax penalty in a CDP hearing after having unsuccessfully challenged its liability for that penalty in an earlier administrative hearing	No	IRS
<i>Paynter v. Comm'r</i> , T.C. Summ. Op. 2017-12	Levy	TP did not establish affirmative misconduct on the part of the IRS to invoke estoppel doctrine; proposed collection action sustained	Yes	IRS
<i>Pazzo Pazzo, Inc. v. Comm'r</i> , T.C. Memo. 2017-12	Lien/Levy	No abuse of discretion in sustaining the collection actions; IRS's motion to permit immediate levy denied for lack of good cause	No	Split

TABLE 4: Appeals From Collection Due Process (CDP) Hearings Under IRC §§ 6320 and 6330

Case Citations	Lien/Levy	Issue(s)	Pro se	Decision
<i>Shaffran v. Comm’r</i> , T.C. Memo. 2017-35	Lien/Levy	TP could challenge the underlying tax liabilities because TP properly raised challenge during CDP hearing; TP was not responsible for the underlying tax liabilities	Yes	TP
<i>Silvercrest Manor Nursing Home, Inc. v. Comm’r</i> , T.C. Memo. 2017-96	Levy	No abuse of discretion in rejecting TP’s proposed installment agreement and sustaining collection action; Appeals Officer was found to be impartial	No	IRS
<i>Smith v. Comm’r</i> , T.C. Memo. 2016-186	Lien/Levy	No abuse of discretion; notice of determination sustained	Yes	IRS
<i>Snodgrass v. Comm’r</i> , T.C. Memo. 2016-235, <i>appeal dismissed</i> , No. 17-60308 (5th Cir. Oct. 12, 2017)	Levy	No abuse of discretion in sustaining proposed collection action; notices of deficiency were properly mailed; TP precluded from challenging underlying tax liabilities	Yes	IRS
<i>Sulphur Manor, Inc. v. Comm’r</i> , T.C. Memo. 2017-95	Levy	No abuse of discretion in rejecting TP’s proposed installment agreement and sustaining collection action; Appeals Officer was found to be impartial	No	IRS
<i>Western Hills Residential Care, Inc. v. Comm’r</i> , T.C. Memo. 2017-98	Levy	No abuse of discretion in rejecting TP’s proposed installment agreement, denying request for “currently-not-collectible” status, or sustaining collection action; Appeals Officer was found to be impartial	No	IRS

TABLE 5: Gross Income Under IRC § 61 and Related Sections

Case Citation	Issue(s)	Pro se	Decision
<b>Individual Taxpayers (But Not Sole Proprietorships)</b>			
<i>Alexander v. Comm'r</i> , T.C. Summ. Op. 2017-23	Unreported non-employee compensation and disability income	Yes	IRS
<i>Arkow v. Comm'r</i> , T.C. Summ. Op. 2016-87	Settlement proceeds not excludable under § 104(a)(2)	Yes	IRS
<i>Barnhorst, Estate of, v. Comm'r</i> , T.C. Memo. 2016-177	Insurance distributions not excludable under § 105(a) and recharacterized by the court as taxable deferred compensation	No	IRS
<i>Barrion v. Comm'r</i> , T.C. Memo. 2016-153	Unreported wage and interest income	Yes	IRS
<i>Bates v. Comm'r</i> , T.C. Memo. 2017-72	Settlement proceeds not excludable under § 104(a)(2)	Yes	IRS
<i>Blair v. Comm'r</i> , T.C. Memo. 2016-215	Unreported wages, dividend income, and IRA distribution	Yes	IRS
<i>Braddock v. Comm'r</i> , T.C. Summ. Op. 2016-46	Settlement proceeds not excludable under IRC § 105 or § 104(a)(2)	No	IRS
<i>Brown v. Comm'r</i> , T.C. Summ. Op. 2017-24	Unreported constructive dividends	Yes	IRS
<i>Canzoni v. Comm'r</i> , T.C. Memo. 2016-165, vacated, No. 279-15 (T.C. Oct. 28, 2016)	Unreported wage and gambling income	Yes	IRS
<i>Cheves v. Comm'r</i> , T.C. Memo. 2017-22	Unreported IRA withdrawal	Yes	IRS
<i>Dalton v. Comm'r</i> , T.C. Memo. 2017-43	Unreported pass-through income	Yes	IRS
<i>Durland v. Comm'r</i> , T.C. Memo. 2016-133	Unreported wages and purported loan income	Yes	IRS
<i>Franklin v. Comm'r</i> , T.C. Memo. 2016-207	Unreported interest income, IRA distribution, unexplained bank deposits, and cancellation of debt income includable in income; but no constructive dividend	Yes	Split
<i>Gardner v. Comm'r</i> , 845 F. 3d 971 (9th Cir. 2017), <i>aff'g</i> T.C. Memo. 2013-67	Unreported self-employment income	Yes	IRS
<i>George v. Comm'r</i> , T.C. Memo. 2016-156	Settlement proceeds not excludable under IRC § 104(a)(2)	No	IRS
<i>Goldsmith v. Comm'r</i> , T.C. Memo. 2017-20	S Corp. payments were not wage income; unreported cancellation of debt income	Yes	Split
<i>Harrell v. Comm'r</i> , T.C. Memo. 2017-76	Annuity payment not excludable from income	Yes	Split
<i>Harriss v. Comm'r</i> , T.C. Memo. 2017-5, <i>appeal docketed</i> , No. 17-72233 (9th Cir. Aug. 9, 2017)	Unreported wage income and IRA distribution	Yes	IRS
<i>Hill v. Comm'r</i> , T.C. Summ. Op. 2016-64	Unreported IRA withdrawal	Yes	IRS
<i>Hill v. Comm'r</i> , T.C. Memo. 2016-181	Unreported unemployment income	Yes	IRS
<i>Jackson v. Comm'r</i> , T.C. Summ. Op. 2016-69	Unreported non-employee compensation	Yes	IRS
<i>Jim, U.S. v.</i> , 118 A.F.T.R.2d (RIA) 6360 (S.D. Fla. 2016), <i>judgment entered by</i> 2016 U.S. Dist. LEXIS 114118 (S.D. Fla. 2016), <i>appeal docketed</i> , No. 16-17109 (11th Cir. Nov. 15, 2016)	Unreported per capita distributions of Tribal net gaming revenue	No	IRS
<i>Joseph v. Comm'r</i> , 119 A.F.T.R.2d (RIA) 2023 (9th Cir. 2017), <i>aff'g</i> No. 23968-13 (T.C. July 23, 2015)	Unreported IRA withdrawal	Yes	IRS
<i>Keeter v. Comm'r</i> , T.C. Summ. Op. 2017-36	Military disability income excludable under IRC § 104(a)(4)	No	TP
<i>Klein v. Comm'r</i> , T.C. Summ. Op. 2016-58	Unreported wages	Yes	IRS
<i>Kupersmit v. Comm'r</i> , T.C. Memo. 2016-202, <i>appeal dismissed</i> , No. 17-1486 (3d Cir. May 24, 2017)	Unreported Social Security, interest, dividends, capital gains, and gambling income	Yes	IRS

TABLE 5: Gross Income Under IRC § 61 and Related Sections

Case Citation	Issue(s)	Pro se	Decision
<i>Leslie v. Comm'r</i> , T.C. Memo. 2016-171	Unreported alimony income	No	IRS
<i>Lin, Estate of, v. Comm'r</i> , T.C. Memo. 2017-77	Unreported IRA distribution	Yes	IRS
<i>Mallory v. Comm'r</i> , T.C. Memo. 2016-110	Unreported constructive life insurance distribution	No	IRS
<i>Martinez v. Comm'r</i> , T.C. Memo. 2016-182	Unreported retirement plan distributions, educational plan distribution, interest income, and life insurance income	No	IRS
<i>McKinney v. Comm'r</i> , T.C. Memo. 2017-6	Settlement proceeds not excludable under IRC § 104(a)(2)	Yes	IRS
<i>Mojarro v. Comm'r</i> , 119 A.F.T.R.2d (RIA) 1569 (9th Cir. 2017), <i>aff'g</i> No. 1492-14 (T.C. Feb. 25, 2015)	Settlement proceeds not excludable under IRC § 104(a)(2)	Yes	IRS
<i>Murray v. Comm'r</i> , T.C. Memo. 2017-67	Unreported interest income, cancellation of debt income, and IRA distribution	Yes	IRS
<i>Newman v. Comm'r</i> , T.C. Memo. 2016-125	Unreported cancellation of debt income was excludable under IRC § 108(a)(1)(B) insolvency exception	No	TP
<i>Nordloh v. Comm'r</i> , T.C. Summ. Op. 2017-37	Unreported Social Security disability income	Yes	IRS
<i>Olson v. Comm'r</i> , T.C. Memo. 2017-33	Retirement payment not excludable from income under IRC § 104(a)(1)	Yes	IRS
<i>Okorogu v. Comm'r</i> , T.C. Memo. 2017-53	Unreported unemployment compensation and cancellation of debt income	No	IRS
<i>Ozimkoski v. Comm'r</i> , T.C. Memo. 2016-228	Unreported IRA distributions	Yes	IRS
<i>Parisi v. Comm'r</i> , T.C. Summ. Op. 2016-40	Unreported IRA withdrawal	Yes	IRS
<i>Peterson v. Comm'r</i> , T.C. Summ. Op. 2016-52	Unreported annuity income	Yes	IRS
<i>Reed v. Comm'r</i> , T.C. Summ. Op. 2017-30	Unreported cancellation of debt income	No	IRS
<i>Schieber v. Comm'r</i> , T.C. Memo. 2017-32	Unreported cancellation of debt income was excludable under IRC § 108(a)(1)(B) insolvency exception	No	TP
<i>Skog v. Comm'r</i> , T.C. Memo. 2016-210	Unreported IRA withdrawal	Yes	IRS
<i>Sullivan v. Comm'r</i> , T.C. Memo. 2017-2	Unreported wage and annuity income	Yes	IRS
<i>Taylor v. Comm'r</i> , T.C. Summ. Op. 2017-4	Unreported military retirement disability benefits	Yes	IRS
<i>Timmings v. Comm'r</i> , T.C. Memo. 2017-86	Unreported unemployment compensation	Yes	IRS
<i>Tishkoff v. Comm'r</i> , T.C. Summ. Op. 2016-65	Settlement proceeds not excludable under IRC § 104(a)(2)	Yes	IRS
<i>Trimmer v. Comm'r</i> , 148 T.C. No. 14 (2017)	IRA distributions not included in income	No	TP
<i>Tzivleris v. Comm'r</i> , T.C. Summ. Op. 2016-26	Unreported cancellation of debt income and unexplained bank deposits	Yes	IRS
<i>Zang v. Comm'r</i> , T.C. Memo. 2017-55	Unreported wage, rental and gambling income and purported loan proceeds	No	IRS
<b>Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedules C, E, F)</b>			
<i>Alabsi v. Comm'r</i> , T.C. Summ. Op. 2017-5	Unreported gambling income	Yes	Split
<i>Austin v. Comm'r</i> , T.C. Memo. 2017-69	Unreported compensation income and dividend income	No	Split
<i>Ballard v. Comm'r</i> , T.C. Memo. 2016-205	Unreported gross receipts and other income	Yes	IRS
<i>Ballard v. Comm'r</i> , T.C. Memo. 2017-57	Unreported gross receipts	Yes	IRS
<i>Barnes v. Comm'r</i> , T.C. Memo. 2016-212	Unreported business income; some bank deposits were nontaxable reimbursements	Yes	Split
<i>Borna v. Comm'r</i> , T.C. Memo. 2017-73	Unreported business income, unstated interest income, capital gains income, sale of property	No	IRS

TABLE 5: Gross Income Under IRC § 61 and Related Sections

Case Citation	Issue(s)	Pro se	Decision
<i>Brodmerkle v. Comm’r</i> , T.C. Memo. 2017-8	Unreported business income and cancellation of debt income	Yes	IRS
<i>Castigliola v. Comm’r</i> , T.C. Memo. 2017-62	Undistributed funds in law firm’s trust account not included in gross income	No	TP
<i>Chibanguza v. Comm’r</i> , T.C. Summ. Op. 2016-84	Unreported business income but some bank deposits were nontaxable	Yes	Split
<i>Edwards v. Comm’r</i> , T.C. Memo. 2016-117	Unreported interest and commission income; personal expenses paid from business	Yes	IRS
<i>Ericson v. Comm’r</i> , T.C. Memo. 2016-107	Unreported sole proprietor income	Yes	IRS
<i>Exelon Corp. v. Comm’r</i> , 147 T.C. No. 9 (2016), appeal docketed, No. 17-2964 (9th Cir. Sept. 22, 2017)	Recharacterized original issue discount income	No	IRS
<i>Fleischer v. Comm’r</i> , T.C. Memo. 2016-238	Unreported business income	No	IRS
<i>George v. Comm’r</i> , 837 F.3d 79 (1st Cir. 2016), <i>aff’g</i> T.C. Memo. 2015-158	Unreported business income; purported not-for-profit entity did not exist	No	IRS
<i>Ghazawi v. Comm’r</i> , T.C. Memo. 2017-48	Unreported gross receipts	No	IRS
<i>Hailstock v. Comm’r</i> , T.C. Memo. 2016-146	Unreported rental income	No	IRS
<i>Ibidunni v. Comm’r</i> , T.C. Memo. 2016-218	Unreported gross receipts and other unreported nonbusiness income	Yes	IRS
<i>Kahmann v. Comm’r</i> , T.C. Summ. Op. 2017-35	Unreported gross receipts	Yes	IRS
<i>Larkin v. Comm’r</i> , T.C. Memo. 2017-54	Unreported IRA distribution and partnership income distributive shares includable in income; some foreign earned income excludable	Yes	Split
<i>Luczaj v. Comm’r</i> , T.C. Memo. 2017-42	Unreported constructive dividend income	No	IRS
<i>Mack v. Comm’r</i> , T.C. Memo. 2016-229	Unreported partnership income	Yes	IRS
<i>Nguyen v. Comm’r</i> , T.C. Memo. 2016-126, appeal dismissed, No. 17-70318 (9th Cir. Apr. 24, 2017)	Unreported business income; some items were gifts and loans	Yes	Split
<i>Palisi v. Comm’r</i> , T.C. Summ. Op. 2017-34	Unreported gross receipts; some bank redeposits not income	Yes	Split
<i>Parker v. Comm’r</i> , T.C. Memo. 2016-194	Unreported business income	Yes	IRS
<i>Pena v. Comm’r</i> , T.C. Memo. 2016-208	Unreported business income	Yes	IRS
<i>Power v. Comm’r</i> , T.C. Memo. 2016-157	Unreported S-Corp distributions	No	IRS
<i>Probandt v. Comm’r</i> , T.C. Memo. 2016-135	Unreported partnership income	No	Split
<i>Reynoso v. Comm’r</i> , T.C. Memo. 2016-185	Unreported gross receipts	Yes	IRS
<i>Rivas v. Comm’r</i> , T.C. Memo. 2016-158, appeal dismissed, No. 16-16365 (11th Cir. Aug. 15, 2017)	Unreported cancellation of debt income and gambling income	Yes	IRS
<i>Schwartz v. Comm’r</i> , T.C. Memo. 2016-144, <i>aff’d</i> , No. 16-2502 (6th Cir. Sept. 5, 2017)	Unreported business income	Yes	IRS
<i>Squeri v. Comm’r</i> , T.C. Memo. 2016-116	Unreported S-Corp distributions	No	IRS
<i>Stanley v. Comm’r</i> , T.C. Memo. 2016-196	Unreported business income; some loan proceeds excluded	No	Split
<i>Udeobong v. Comm’r</i> , T.C. Memo. 2016-109	Unreported insurance reimbursement	Yes	Split
<i>White v. Comm’r</i> , T.C. Memo. 2016-167	Unreported non-employee compensation	No	IRS
<i>Zolghadr v. Comm’r</i> , T.C. Memo. 2017-49	Unreported rental, business, interest, retirement income, purported loan income	Yes	IRS

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

Case Citations	Issue(s)	Pro se	Decision
<b>Individual Taxpayers (But Not Sole Proprietorships)</b>			
<i>Alexander v. Comm’r</i> , T.C. Memo. 2016-214	6651(a)(1), (2) - Taxpayer offered no reasonable cause argument 6654 - No exceptions apply	Yes	IRS
<i>Barrion v. Comm’r</i> , T.C. Memo. 2016-153	6651(a)(1), (2) - Taxpayer offered no reasonable cause argument	Yes	IRS
<i>Bennett v. Comm’r</i> , 119 A.F.T.R.2d (RIA) 1782 (9th Cir. 2017), <i>aff’g Bennett v. Comm’r</i> , T.C. Memo. 2014-256	6651(a)(2) - No reasonable cause	Yes	IRS
<i>Beyer, Estate of, v. Comm’r</i> , T.C. Memo. 2016-183	6651(a)(1), (2) - No reasonable cause	No	IRS
<i>Blair v. Comm’r</i> , T.C. Memo. 2016-215	6651(a)(1), (2) - No reasonable cause 6654 - IRS did not meet burden of production; No tax liability in preceeding year	Yes	Split
<i>Brown v. Comm’r</i> , T.C. Summ. Op. 2016-89	6651(a)(1) - Taxpayer failed to exercise ordinary business care and prudence	Yes	IRS
<i>Canzoni v. Comm’r</i> , T.C. Memo. 2016-165, <i>vacated</i> , No. 279-15 (T.C. Oct. 28, 2016)	6651(a)(1), (2) - No reasonable cause	Yes	IRS
<i>Crummey v. Comm’r</i> , 119 A.F.T.R.2d (RIA) 1387 (5th Cir. 2017), <i>aff’g</i> T.C. Memo. 2016-9	6651(a)(1), (2) - No reasonable cause	Yes	IRS
<i>Duggan v. Comm’r</i> , 119 A.F.T.R.2d (RIA) 565 (9th Cir. 2017), <i>aff’g</i> T.C. Memo. 2014-17	6651(a)(1) - Taxpayer offered no reasonable cause argument 6654 - Taxpayer did not offer any evidence showing exceptions apply	Yes	IRS
<i>Fattah v. U.S.</i> , 119 A.F.T.R.2d (RIA) 1902 (E.D. Pa. 2017)	6651(a)(1), (2) - Reliance on tax professional did not establish reasonable cause	Yes	IRS
<i>Hake, Estate of, v. U.S.</i> , 119 A.F.T.R.2d (RIA) 727 (M.D. Pa. 2017), <i>appeal docketed</i> , No. 17-2010 (3d Cir. May 4, 2017)	6651(a)(1) - Reliance on tax professional established reasonable cause; Taxpayer exercised ordinary business care and prudence	No	TP
<i>Harriss v. Comm’r</i> , T.C. Memo. 2017-5, <i>appeal docketed</i> , No. 17-72233 (9th Cir. Aug. 9, 2017)	6651(a)(1) - No reasonable cause 6651(a)(2) - IRS did not meet burden of production	Yes	Split
<i>Jim, U.S. v.</i> , 118 A.F.T.R.2d (RIA) 6360 (S.D. Fla. 2016), <i>judgment entered by</i> 2016 U.S. Dist. LEXIS 114118 (S.D. Fla. 2016), <i>appeal docketed</i> , No. 16-17109 (11th Cir. Nov. 15, 2016)	6651(a)(1), (2) - No reasonable cause	No	IRS
<i>Kernan v. Comm’r</i> , 670 F. Appx. 944 (9th Cir. 2016), <i>aff’g</i> T.C. Memo. 2014-228	6651(a)(1) - IRS met its burden of production; Taxpayer offered no reasonable cause 6654 - IRS met its burden of production	Yes	IRS
<i>Klein v. Comm’r</i> , T.C. Summ. Op. 2016-58	6651(a)(1), (2) - Taxpayer offered no reasonable cause argument	Yes	IRS
<i>Kupersmit v. Comm’r</i> , T.C. Memo. 2016-202, <i>appeal dismissed</i> , No. 17-1486 (3d Cir. May 24, 2017)	6651(a)(1), (2) - No reasonable cause 6654 - No exceptions apply	Yes	IRS
<i>Leslie v. Comm’r</i> , T.C. Memo. 2016-171, <i>appeal docketed</i> , No. 17-70450 (9th Cir. Feb. 15, 2017)	6651(a)(1) - Mental illness did not establish reasonable cause	No	IRS
<i>Mallory v. Comm’r</i> , T.C. Memo. 2016-110	6651(a)(1) - Taxpayer offered no reasonable cause	No	IRS
<i>Muncy v. Comm’r</i> , T.C. Memo. 2017-83, <i>on remand from</i> F. App’x 276 (8th Cir. 2016), <i>vacating and remanding</i> T.C. Memo. 2014-251, <i>appeal docketed</i> , No. 17-2576 (8th Cir. July 19, 2017)	6651(a)(2) - No reasonable cause 6654 - IRS did not meet its burden of production with respect to first year of substitute for return (SFR); burden met regarding subsequent years	Yes	Split

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

Case Citations	Issue(s)	Pro se	Decision
<i>Murray v. Comm'r</i> , T.C. Memo. 2017-67	6651(a)(1), (2) - Taxpayer offered no reasonable cause argument 6654 - No exceptions apply	Yes	IRS
<i>Niski v. Comm'r</i> , T.C. Summ. Op. 2017-33	6651(a)(1), (2) - Taxpayer offered no reasonable cause 6654 - No exceptions apply	No	IRS
<i>Ozimkoski v. Comm'r</i> , T.C. Memo. 2016-228	6651(a)(1) - No reasonable cause	Yes	IRS
<i>Qunell v. Comm'r</i> , T.C. Summ. Op. 2016-86	6651(a)(1) - Taxpayer offered no reasonable cause argument 6651(a)(2) - IRS did not meet burden of production	Yes	Split
<i>Rogers v. Comm'r</i> , T.C. Memo. 2016-152	6651(a)(1), (2) - Loss of home in fire established reasonable cause; Taxpayer exercised ordinary business care and prudence	No	TP
<i>Specht v. U.S.</i> , 661 F. App'x 357 (6th Cir. 2016), <i>aff'g</i> 115 A.F.T.R.2d (RIA) 357 (S.D. Ohio 2015)	6651(a)(1), (2) - Reliance on tax professionals did not establish reasonable cause	No	IRS
<i>Sullivan v. Comm'r</i> , T.C. Memo. 2017-2	6651(a)(1) - Taxpayer's failure to sign return did not establish reasonable cause	Yes	IRS
<i>Tishkoff v. Comm'r</i> , T.C. Summ. Op. 2016-65	6651(a)(1), (2) - No reasonable cause 6654 - IRS did not meet burden of production; No tax liability in preceeding year	Yes	Split
<i>West v. Comm'r</i> , T.C. Memo. 2016-134	6651(a)(1), (2) - No reasonable cause	Yes	IRS
<b>Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships - Schedules C, E, F)</b>			
<i>American Metallurgical Coal Co. v. Comm'r</i> , T.C. Memo. 2016-139	6651(a)(1), (2) - Taxpayer offered no reasonable cause argument 6651(a)(2) - IRS conceded	No	Split
<i>Ballard v. Comm'r</i> , T.C. Memo. 2016-205	6651(a)(1) - Taxpayer offered no reasonable cause argument	Yes	IRS
<i>Ballard v. Comm'r</i> , T.C. Memo. 2017-57	6651(a)(1) - Taxpayer offered no reasonable cause argument	Yes	IRS
<i>Brodmerkle v. Comm'r</i> , T.C. Memo. 2017-8	6651(a)(1) - Medical condition did not establish reasonable cause	Yes	IRS
<i>Brown v. Comm'r</i> , T.C. Summ. Op. 2017-29	6651(a)(1) - Taxpayer offered no reasonable cause	Yes	IRS
<i>C1 Design Group v. U.S.</i> , 118 A.F.T.R.2d (RIA) 6974 (D. Idaho 2016), <i>judgment entered by</i> No. 15-00146 (D. Idaho Feb. 17, 2017)	6651(a)(1) - Taxpayer exercised ordinary business care and prudence	No	TP
<i>Chaganti v. Comm'r</i> , T.C. Memo. 2016-222, <i>appeal docketed</i> , No. 17-71874 (9th Cir. June 27, 2017)	6651(a)(1) - No reasonable cause	Yes	IRS
<i>Curet v. Comm'r</i> , T.C. Memo. 2016-138, <i>appeal docketed</i> , No. 16-2326 (1st Cir. Nov. 2, 2016)	6651(a)(1), (2) - Taxpayer failed to exercise ordinary business care and prudence	Yes	IRS
<i>Deaton Oil Co. v. U.S.</i> , 119 A.F.T.R.2d (RIA) 1945 (W.D. Ark. 2017), <i>appeal docketed</i> , No. 17-2326 (8th Cir. June 15, 2017)	6651(a)(1) - Reliance on agent did not establish reasonable cause	No	IRS
<i>Durda v. Comm'r</i> , T.C. Memo. 2017-89	6651(a)(1), (2) - Taxpayer offered no reasonable cause	Yes	IRS
<i>Franklin v. Comm'r</i> , T.C. Memo. 2016-207	6651(a)(1) - Taxpayer offered no reasonable cause argument 6651(a)(2) - IRS did not meet its burden of production 6654 - No exceptions apply	Yes	Split



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

Case Citations	Issue(s)	Pro se	Decision
<i>Goldsmith v. Comm’r</i> , T.C. Memo. 2017-20	6651(a)(1), (2) - Taxpayer offered no reasonable cause argument	Yes	IRS
<i>Hailstock v. Comm’r</i> , T.C. Memo. 2016-146	6651(a)(1) - Taxpayer offered no reasonable cause argument	No	IRS
<i>Home Team Transition Mgmt. v. Comm’r</i> , T.C. Memo. 2017-51	6651(a)(1) - Taxpayer offered no reasonable cause argument	No	IRS
<i>Hylton v. Comm’r</i> , T.C. Memo. 2016-234, <i>appeal docketed</i> , Nos. 17-1776 & 17-1777 (4th Cir. June 28, 2017)	6651(a)(1) - Taxpayer offered no reasonable cause argument; IRS did not meet burden of production with regard to all the years at issue	No	Split
<i>Hynes v. Comm’r</i> , 118 A.F.T.R.2d (RIA) 6821 (1st Cir. 2016), <i>aff’g</i> 2015 Tax Ct. LEXIS 55	6651(a)(1) - Reliance on tax professional did not establish reasonable cause	No	IRS
<i>Kimdun Inc. v. U.S.</i> , 202 F. Supp. 3d 1136 (C.D. Cal. 2016)	6651(a)(1), (2) - No reasonable cause	No	IRS
<i>Larkin v. Comm’r</i> , T.C. Memo. 2017-54	6651(a)(1) - No reasonable cause	Yes	IRS
<i>Levi v. Comm’r</i> , T.C. Memo. 2016-108	6651(a)(1) - Taxpayer offered no reasonable cause argument	Yes	IRS
<i>Lyerly v. U.S.</i> , 218 F. Supp. 3d 1309 (N.D. Ala. 2016), <i>joint stipulation of dismissal entered by order</i> , No. 15-00745 (N.D. Ala. June 15, 2017)	6651(a)(1) - Valid extension to file was granted 6654(a)(2) - No evidence extension to pay was granted 6654 - No evidence extension to pay was granted	No	Split
<i>Main v. Comm’r</i> , T.C. Memo. 2016-127, <i>appeal docketed</i> , No. 17-71070 (9th Cir. Apr. 13, 2017)	6651(a)(1) - No reasonable cause	Yes	IRS
<i>Namen v. Comm’r</i> , T.C. Memo. 2017-24	6651(a)(1) - Taxpayer offered no reasonable cause argument	No	IRS
<i>Paynter v. Comm’r</i> , T.C. Summ. Op. 2017-12	6651(a)(2) - No reasonable cause 6654 - No exceptions apply	Yes	IRS
<i>Peake v. Comm’r</i> , T.C. Memo. 2016-231	6651(a)(2) - No reasonable cause 6654 - No exceptions apply	Yes	IRS
<i>Pizza Pro Equip. Leasing, Inc. v. Comm’r</i> , 147 T.C. No. 14 (2016), <i>appeal docketed</i> , No. 17-1297 (8th Cir. Feb. 9, 2017)	6651(a)(1), (2) - Reliance on tax professional did not establish reasonable cause; Taxpayer failed to show ordinary business care and prudence; No reasonable cause	No	IRS
<i>Probandt v. Comm’r</i> , T.C. Memo. 2016-135	6651(a)(1) - No reasonable cause	No	IRS
<i>Reynoso v. Comm’r</i> , T.C. Memo. 2016-185	6651(a)(2) - No reasonable cause 6654 - No exceptions apply	Yes	IRS
<i>Rivas v. Comm’r</i> , T.C. Memo. 2016-158, <i>appeal dismissed</i> , No. 16-16365 (11th Cir. Aug. 15, 2017)	6651(a)(1) - Taxpayer offered no reasonable cause argument	Yes	IRS
<i>Safakish v. Comm’r</i> , 119 A.F.T.R.2d (RIA) 1589 (9th Cir. 2017), <i>aff’g</i> T.C. Memo. 2014-242	6651(a)(1) - No reasonable cause	Yes	IRS
<i>Szanto v. Comm’r</i> , T.C. Memo. 2016-145	6651(a)(1) - No reasonable cause	Yes	IRS
<i>Walker v. Comm’r</i> , T.C. Memo. 2016-159	6651(a)(1) - Reliance on tax professional did not establish reasonable cause	No	IRS
<i>Zolghadr v. Comm’r</i> , T.C. Memo. 2017-49	6651(a)(1) - Taxpayer offered no reasonable cause argument	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
<b>Individual Taxpayers (But Not Sole Proprietorships)</b>			
<i>Aikens, U.S. v.</i> , 118 A.F.T.R.2d (RIA) 6369 (E.D. Mich. 2016)	Default judgment against TP; federal tax liens valid and may be enforced against TP's real property; federal tax liens are not extinguished by prior sale	Yes	IRS
<i>Aldrich, U.S. v.</i> , 118 A.F.T.R.2d (RIA) 6034 (D. Minn. 2016)	Default judgment against TP (estate) and surviving spouse in her individual capacity; federal tax liens valid and may be enforced against TP's real property	Yes	IRS
<i>Atkins, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 1787 (D. Ariz. 2017)	Default judgment against TP and third parties; federal tax lien superior to third parties' claims except for one; federal tax lien valid and foreclosed against TP's real property	Yes	IRS
<i>Austin, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 1491 (D.S.C. 2017)	Default judgment against TP and third parties; federal tax liens valid and foreclosed against TP's real property	Yes	IRS
<i>Bedford, U.S. v.</i> , 118 A.F.T.R.2d (RIA) 6596 (M.D. Fla. 2016)	Federal tax liens valid and foreclosed against marital property; federal tax lien subordinate to bank lien; post-divorce transfer does not extinguish TP's (H) liens	Yes	IRS
<i>Bell, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 1789 (D. Ariz. 2017)	Default judgment against TP and third parties; federal tax liens valid and foreclosed against TP's real properties; TP controlled entities are nominees	Yes	IRS
<i>Bigley, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 1792 (D. Ariz. 2017), <i>appeal docketed</i> , No. 17-16966 (9th Cir. Sept. 28, 2017)	Default judgment against third party; federal tax liens valid and foreclosed against TP's real property; TP controlled entity and TP's brother-in-law are nominees and fraudulent transferees	Yes	IRS
<i>Boldin, U.S. v.</i> , 118 A.F.T.R.2d (RIA) 5676 (E.D. Wis. 2016), <i>appeal docketed</i> , No. 17-2812 (7th Cir. Sept. 1, 2017)	Federal tax liens valid and may be enforced against marital real property; the innocent spouse is also listed as a defendant to extinguish any potential claims of interest she may still hold to the marital property	No	IRS
<i>Boyce, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 1206 (9th Cir. 2017), <i>aff'g</i> 38 F. Supp. 3d 1135 (C.D. Cal. 2014)	Affirmed lower court; federal tax liens valid and foreclosed against marital real property; TPs' controlled entity is nominee and fraudulent transferee	Yes	IRS
<i>Braithwaite, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 1963 (N.D. Ill. 2017)	Federal tax liens valid and may be enforced against marital real property	No	IRS
<i>Cardaci, U.S. v.</i> , 856 F.3d 267 (3d Cir. 2017), <i>aff'g in part, vacating in part, and remanding</i> 114 A.F.T.R.2d (RIA) 6744 (D.N.J. 2014)	District Court's authority to determine a forced sale is affirmed, but decision vacated and remanded to recalculate the interests in the marital property and to reconsider the balance of equities; 10-year statute of limitations also tolled as suit filed days before expiration	No	Split
<i>Defazio, U.S. v.</i> , 118 A.F.T.R.2d (RIA) 5893 (E.D. Cal. 2016), <i>appeal dismissed</i> , No. 16-16922 (9th Cir. Apr. 18, 2017)	Federal tax liens valid and foreclosed against TP's real property	No	IRS
<i>Derparseghian, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 1484 (C.D. Cal. 2017)	Federal tax liens valid and foreclosed against TP's real property; family trust is nominee; federal tax liens superior to third parties' claims	No	IRS
<i>Dew, U.S. v.</i> , 670 F. App'x 170 (4th Cir. 2016), <i>aff'g</i> 116 A.F.T.R.2d (RIA) 5861 (D.S.C. 2015)	Affirmed lower court; federal tax liens valid and foreclosed against marital real property	Yes	IRS
<i>Dougherty, U.S. v.</i> , 118 A.F.T.R.2d (RIA) 5733 (E.D.N.Y. 2016), <i>adopting</i> 118 A.F.T.R.2d (RIA) 5727 (E.D.N.Y. 2016)	Default judgment against various third parties; federal tax liens superior to third parties' claims; liens may be enforced against TP's real property	No	IRS
<i>Draper, U.S. v.</i> , 2016 U.S. Dist. LEXIS 172957 (D. Col. 2016)	Federal tax liens valid and foreclosed against TP's real property	No	IRS

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

Case Citation	Issue(s)	Pro se	Decision
<i>Eure, U.S. v.</i> , 118 A.F.T.R.2d (RIA) 5916 (C.D. Cal. 2016)	Default judgment against TP and third party; federal tax liens valid and foreclosed against TP's real properties; TP's friend is nominee in regard to the condo property	Yes	IRS
<i>Gray, U.S. v.</i> , 118 A.F.T.R.2d (RIA) 6611 (E.D. Tex. 2016), <i>adopting</i> 115 A.F.T.R.2d (RIA) 1267 (E.D. Tex. 2014)	Default judgment against TP and third parties; federal tax liens valid and foreclosed against TP's real property	Yes	IRS
<i>Gutierrez, U.S. v.</i> , 2016 U.S. Dist. LEXIS 158812 (W.D. Tex. 2016)	Foreclosure was denied pursuant to Rodgers analysis	No	TP
<i>Halverson, U.S. v.</i> , 118 A.F.T.R.2d (RIA) 5438 (W.D. Wis. 2016)	Federal tax liens valid and foreclosed against TP's real property	No	IRS
<i>Hamilton, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 470 (N.D. Ill. 2017)	Federal tax liens valid and foreclosed against marital real property; non-labile spouse will receive one half of sales proceeds	No	IRS
<i>Herrington, U.S. v.</i> , 118 A.F.T.R.2d (RIA) 5734 (E.D. Mich. 2016), <i>aff'd</i> , No. 16-2339 (6th Cir. Sept. 8, 2017)	Federal tax liens valid and foreclosed against marital real property	Yes	IRS
<i>Ireland, U.S. v.</i> , 118 A.F.T.R.2d (RIA) 5930 (E.D.N.Y. 2016), <i>adopting</i> 2016 U.S. Dist. LEXIS 105232 (E.D.N.Y. 2016)	Default judgment against various third parties; federal tax lien superior to third parties' claims; federal tax lien valid and foreclosed against TP's real property	No	IRS
<i>Jennings, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 1523 (W.D. Wash. 2017)	Federal tax liens valid and foreclosed against TP's real property	Yes	IRS
<i>Joling, U.S. v.</i> , 118 A.F.T.R.2d (RIA) 6438 (D. Or. 2016), <i>appeal dismissed</i> , No. 17-35217 (9th Cir. June 15, 2017)	Default judgment against TPs (MFJ) and various third parties; federal tax liens valid and foreclosed against TPs' marital real properties; various entities are nominees and fraudulent transferees	Yes	IRS
<i>Jones, U.S. v.</i> , 670 F. App'x 907 (8th Cir. 2016), <i>aff'g</i> 116 A.F.T.R.2d (RIA) 6737 (D. Minn. 2015)	Affirmed lower court's decision to foreclose against TP's real property	Yes	IRS
<i>Kain, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 545 (N.D. Ind. 2017)	Default judgment against TP, nonliable spouse and third party; federal tax liens superior to third parties' claims; liens may be enforced against TP's real property; TP's non-registered entity is nominee and fraudulent transferee	Yes	IRS
<i>Klimek, U.S. v.</i> , 2016 U.S. Dist. LEXIS 180948 (S.D. Iowa 2016)	Liens may be enforced against TP's real property; no innocent third party ownership claims presented; failure of nonliable spouse to assert her financial interest precludes either the Rodgers or Jensen analysis; failure to establish nonliable spouse suffers a serious health condition	No	IRS
<i>McGrew, U.S. v.</i> , 669 F. App'x 831 (9th Cir. 2016), <i>aff'g</i> 114 A.F.T.R. 2d (RIA) 7031 (C.D. Cal. 2014)	Affirmed lower court's decision to foreclose against TP's real property; federal tax liens are valid despite transfer to non-labile spouse in divorce settlement	No	IRS
<i>Murphy, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 374 (E.D. Wisc. 2016)	Amended default judgment against TP; federal tax liens valid and foreclosed against TP's real property	Yes	IRS
<i>Ritland, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 307 (E.D. Wis. 2017), <i>appeal dismissed</i> , No. 17-1099 (7th Cir. Mar. 22, 2017)	Federal tax liens valid and foreclosed against TP's real property	No	IRS
<i>Robinson, U.S. v.</i> , 2016 U.S. Dist. LEXIS 187806 (C.D. Cal. 2016)	IRS properly filed the tax lien; federal tax lien foreclosed against the real property	Yes	IRS
<i>Saccullo, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 542 (M.D. Fla. 2017)	Default judgment against TP (estate) and surviving heir in his individual capacity; federal tax liens superior to third parties' claims; liens may be enforced against TP's real properties	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>Sanders, U.S. v.</i> , 118 A.F.T.R.2d (RIA) 6219 (S.D. Ill. 2016), <i>aff'd</i> , 676 F. App'x 599 (7th Cir. 2017)	Federal tax liens foreclosed against TP's real properties; family trusts are nominees	Yes	IRS
<i>Sanders, U.S. v.</i> , 676 F. App'x 599 (7th Cir. 2017), <i>aff'g</i> 118 A.F.T.R.2d (RIA) 6219 (S.D. Ill. 2016)	Affirmed lower court's decision to foreclose against TP's real properties; family trusts are nominees; appeal is frivolous	Yes	IRS
<i>Schmidt, U.S. v.</i> , 118 A.F.T.R.2d (RIA) 6407 (E.D. Wash. 2016), <i>appeal dismissed</i> , No. 17-35024 (9th Cir. June 28, 2017)	Federal tax liens valid and foreclosed against marital real property	Yes	IRS
<i>Silverman, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 933 (E.D.N.Y. 2017), <i>adopting</i> 119 A.F.T.R.2d (RIA) 928 (E.D.N.Y. 2017)	Default judgment against TP; federal tax liens valid and foreclosed against TP's real property	Yes	IRS
<i>Sygitowicz, U.S. v.</i> , 117 A.F.T.R.2d (RIA) 2225 (W.D. Wash. 2016)	Federal tax liens valid and foreclosed against TPs' marital real property; TPs' friends are nominees and fraudulent transferees; federal tax lien subordinate to county property tax lien	No	IRS
<i>Tannenbaum, U.S. v.</i> , 118 A.F.T.R.2d (RIA) 5466 (E.D.N.Y. 2016)	Federal tax liens valid and foreclosed against TP's marital real property; non-liable spouse to receive one half of sales proceeds	No	IRS
<i>Thornton, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 1878 (S.D. Ga. 2017)	Default judgment against TP and various third parties; federal tax liens valid and foreclosed against TP's real property	Yes	IRS
<i>Watters, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 1361 (S.D. Fla. 2016)	Default judgment against fictitious John or Jane Doe with vested interest in subject property denied; federal tax lien valid and foreclosed against TP's real property	Yes	IRS
<b>Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships - Schedule C, E, F)</b>			
<i>Acacia Corp. Mgmt., U.S. v.</i> , 119 A.F.T.R.2d (RIA) 1931 (9th Cir. 2017), <i>aff'g U.S. v. Booth</i> , 113 A.F.T.R.2d (RIA) 526 (E.D. Cal. 2014)	Affirmed lower court's decision to foreclose; federal tax liens valid; nominee six-factor test properly applied and determined	No	IRS
<i>Cazzell, U.S. v.</i> , 118 A.F.T.R.2d (RIA) 6371 (W.D. Mo. 2016)	Federal tax lien valid and foreclosed against marital real properties	No	IRS
<i>Davis, U.S. v.</i> , 681 F. App'x 338 (5th Cir. 2017), <i>aff'g</i> 116 A.F.T.R.2d (RIA) 6228 (W.D. La. 2015)	Affirmed lower court; federal tax liens attached to community property and remained subject to seizure and sale after the death of TP's non-liable spouse; federal tax lien superior to children's inherited interests in the real property; lien foreclosed against the TP's real property	No	IRS
<i>Davis, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 314, (W.D. La. 2017), <i>appeal docketed</i> , No. 17-30015 (5th Cir. Jan. 10, 2017)	Federal tax liens superior to third party's claims; federal tax liens valid and foreclosed against TP's real property with 1/3 of proceeds distributed to the Gov't	No	IRS
<i>Dorf, U.S. v.</i> , 118 A.F.T.R.2d (RIA) 6833 (S.D. Ohio 2016), <i>adopting</i> 118 A.F.T.R.2d (RIA) 6252 (S.D. Ohio 2016)	Default judgment against TP and various third parties; federal tax liens superior to third parties' claims; federal tax liens valid and may be enforced against TP's real property	No	IRS
<i>Drennen, U.S. v.</i> , 118 A.F.T.R.2d (RIA) 6398 (E.D. Ky. 2016)	Federal tax liens valid and foreclosed against TP's one-half interest in marital real properties	No	IRS
<i>Giaimo, U.S. v.</i> , 854 F.3d 483 (8th Cir. 2017), <i>aff'g</i> 117 A.F.T.R.2d (RIA) 1058 (E.D. Mo. 2016)	Affirmed lower court; federal tax lien valid and foreclosed against TP's real property; ten-year collections statute of limitations period was tolled due to TP's appeal to the Tax Court	No	IRS
<i>Griffith, U.S. v.</i> , 118 A.F.T.R.2d (RIA) 5774 (E.D. Mich. 2016)	Default judgment against TP; federal tax lien valid and foreclosed against TP's real property	No	IRS

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

Case Citation	Issue(s)	Pro se	Decision
<i>Hodges, U.S. v.</i> , 117 A.F.T.R.2d (RIA) 1939 (W.D. Okla. 2016), <i>aff'd</i> , 119 A.F.T.R.2d (RIA) 1474 (10th Cir. 2017)	Federal tax lien valid and foreclosed against TP's real property	Yes	IRS
<i>Hodges, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 1474 (10th Cir. 2017), <i>aff'g</i> 117 A.F.T.R.2d (RIA) 1939 (W.D. Okla. 2016)	Affirmed lower court; TP did not dispute the validity of federal tax liens asserted prior to quitclaim deed transfer to his nonliable spouse; whether nonliable spouse had notice of the pre-transfer federal tax liens does not affect foreclosure; TP's arguments rebutting post-transfer liens are moot; pre-transfer federal tax liens valid and foreclosed against TP's real property	Yes	IRS
<i>Lehmann, U.S. v.</i> , 118 A.F.T.R.2d (RIA) 6719 (D. Ore. 2016)	Federal tax liens valid and foreclosed against TP's real property; family trust is nominee and fraudulent transferee; non-labile spouse and third party have no legitimate interests in the real property	Yes	IRS
<i>Nassar Family Irrevocable Trust v. U.S.</i> , 118 A.F.T.R.2d (RIA) 6007 (S.D.N.Y. 2016), <i>aff'd</i> 2017 WL 4708170 (2d Cir. 2017)	Family trust is nominee; federal tax liens valid and foreclosed on TP's real property; TP's bank account levies were proper since accounts were also held by nominees	No	IRS
<i>Peeler, U.S. v.</i> , 120 A.F.T.R.2d (RIA) 5101 (M.D. Fla. 2016)	Federal tax liens valid and foreclosed against the real property; TPs' controlled entity is alter ego and fraudulent transferee; federal tax liens superior to third parties' claims	No	IRS
<i>Pivaroff, U.S. v.</i> , 118 A.F.T.R.2d (RIA) 5160 (D. Nev. 2016)	Federal tax liens valid and foreclosed against marital real property; mortgage lien claim invalid and is a sham transaction	No	IRS
<i>Stone, U.S. v.</i> , 117 A.F.T.R.2d (RIA) 1987 (W.D. Tex. 2016)	Default judgment against TP and non-labile spouse with potential claim of interest in real property; federal tax liens foreclosed	Yes (attorneys withdrew)	IRS
<i>Urioste, U.S. v.</i> , 119 A.F.T.R.2d (RIA) 458 (N.D. Ala. 2017)	Federal tax liens valid and foreclosed against TP's (estate) real properties; third parties' equitable defenses against foreclosure of Forest Ave parcel denied	No	IRS
<i>Watson, U.S. v.</i> , 2017 U.S. Dist. LEXIS 11446 (W.D. Va. 2017)	Federal tax liens valid and foreclosed against TP's real properties; non-labile spouse to receive one half of sales proceeds	No	IRS
<i>Weinberg, U.S. v.</i> , 118 A.F.T.R.2d (RIA) 6495 (E.D. Penn. 2016)	Default judgment against TP and third parties; federal tax liens valid and foreclosed against TP's real property; third party co-defendant, who the property was originally conveyed to along with TP, disclaimed her interest in the real property	Yes	IRS
<i>Wilson, U.S. v.</i> , 117 A.F.T.R.2d (RIA) 2002 (E.D. Mich. 2016)	Federal tax liens valid and foreclosed against one of TP's real properties, but not against the other subject property; family partnership is nominee in regard to one property but unclear as to the second property where genuine issue of material fact remains; innocent third-party claim denied in regard to the foreclosed property	No	IRS

TABLE 8: Charitable Deductions Under IRC § 170

Case Citations	Issue(s)	Pro se	Decision
<b>Individual Taxpayers (But Not Sole Proprietorships)</b>			
<i>Barnes v. Comm'r</i> , T.C. Memo. 2016-212	TP failed to present any written substantiation for certain contributions	Yes	IRS
<i>Brown v. Comm'r</i> , T.C. Summ. Op. 2016-89	Non-cash contributions substantiated in part, unsubstantiated in part	Yes	Split
<i>Brown v. Comm'r</i> , T.C. Summ. Op. 2017-29	Non-cash contributions substantiated in part, unsubstantiated in part	Yes	Split
<i>Carmody v. Comm'r</i> , T.C. Memo. 2016-225	Cash and non-cash contributions unsubstantiated	No	IRS
<i>Gaines v. Comm'r</i> , T.C. Summ. Op. 2017-15	TP failed to present any written substantiation for contributions; Non-cash contributions unsubstantiated	No	IRS
<i>Gaston v. Comm'r</i> , T.C. Summ. Op. 2016-41	Non-cash contributions unsubstantiated	Yes	IRS
<i>Haag v. Comm'r</i> , T.C. Summ. Op. 2016-29	Cash and non-cash contributions unsubstantiated	No	IRS
<i>Izen v. Comm'r</i> , 148 T.C. No. 5 (2017)	Non-cash contributions unsubstantiated	Yes	IRS
<i>Kaplan v. Comm'r</i> , T.C. Memo. 2016-149	Non-cash contributions substantiated in part, unsubstantiated in part	Yes	Split
<i>Larkin v. Comm'r</i> , T.C. Memo. 2017-54	TP offered no substantiation to contributions	Yes	IRS
<i>Levi v. Comm'r</i> , T.C. Memo. 2016-108	TP offered no substantiation to contributions	Yes	IRS
<i>McGrady v. Comm'r</i> , T.C. Memo. 2016-233	TP had donative intent to convey conservation easement; court reduced the value of property contributed by TPs	No	Split
<i>McNally v. Comm'r</i> , T.C. Memo. 2017-93	Cash and non-cash contributions unsubstantiated	Yes	IRS
<i>Mountanos v. Comm'r</i> , 651 F. App'x 592 (9th Cir. 2016), <i>aff'g</i> T.C. Memo. 2013-138	TP failed to substantiate valuation of conservation easement	No	IRS
<i>Oatman v. Comm'r</i> , T.C. Memo. 2017-17	Cash contributions unsubstantiated	Yes	IRS
<i>Okiyi v. Comm'r</i> , T.C. Summ. Op. 2017-28	TP failed to present any written substantiation for non-cash contributions	Yes	IRS
<i>Payne v. Comm'r</i> , T.C. Summ. Op. 2016-30	Non-cash contributions unsubstantiated	Yes	IRS
<i>Spencer v. Comm'r</i> , T.C. Summ. Op. 2016-62	Non-cash contributions unsubstantiated	Yes	IRS
<i>Wainwright v. Comm'r</i> , T.C. Memo. 2017-70	Non-cash contributions unsubstantiated	No	IRS
<b>Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships - Schedules C, E, F)</b>			
<i>15 West 17th Street LLC v. Comm'r</i> , 147 T.C. No. 19 (2016)	Non-cash contributions unsubstantiated	No	IRS
<i>Cave Buttes, L.L.C. v. Comm'r</i> , 147 T.C. No. 10 (2016)	TP substantiated valuation of conservation easement	No	TP
<i>Embroidery Express, LLC v. Comm'r</i> , T.C. Memo. 2016-136	Cash and non-cash contributions substantiated in part, unsubstantiated in part	No	Split
<i>Hailstock v. Comm'r</i> , T.C. Memo. 2016-146	Contribution unsubstantiated	No	IRS
<i>Hubbell v. Comm'r</i> , T.C. Summ. Op. 2016-67	Contribution not made pursuant to will that was trust's governing instrument	No	IRS
<i>Ibidunni v. Comm'r</i> , T.C. Memo. 2016-218	Non-cash contributions unsubstantiated	Yes	IRS
<i>Luczaj &amp; Assocs. v. Comm'r</i> , T.C. Memo. 2017-42	Cash and non-cash contributions mostly unsubstantiated	No	Split
<i>Palmer Ranch Holdings Ltd. v. Comm'r</i> , T.C. Memo. 2016-190	TP substantiated valuation of conservation easement	No	TP
<i>Partita Partners LLC v. U.S.</i> , 216 F. Supp. 3d 337 (S.D. N.Y. 2016)	TP lacked donative intent to convey conservation easement	No	IRS

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

Case Citations	Issue(s)	Pro se	Decision
<b>Individual Taxpayers (But Not Sole Proprietorships)</b>			
<i>Alexander v. Comm'r</i> , T.C. Memo. 2016-214	Dependency Exemption	Yes	IRS
<i>Berry v. Comm'r</i> , T.C. Summ. Op. 2016-81	EITC	Yes	IRS
<i>Besong v. Comm'r</i> , T.C. Summ. Op. 2016-71	Dependency Exemption	Yes	IRS
<i>Binns v. Comm'r</i> , T.C. Summ. Op. 2016-90	CTC, Dependency Exemption, EITC, Filing Status	Yes	Split
<i>Brown v. Comm'r</i> , T.C. Summ. Op. 2017-24	Filing Status	Yes	IRS
<i>Cappel v. Comm'r</i> , T.C. Memo. 2016-150	CTC, Dependency Exemption, Filing Status	Yes	IRS
<i>Conti v. Comm'r</i> , T.C. Memo. 2016-162	Dependency Exemption, Filing Status	Yes	IRS
<i>Cook v. Comm'r</i> , T.C. Summ. Op. 2016-36	Dependency Exemption	No	IRS
<i>Gomez v. Comm'r</i> , T.C. Memo. 2016-173	CTC, Dependency Exemption, EITC, Filing Status	Yes	IRS
<i>Jenkins v. Comm'r</i> , T.C. Summ. Op. 2017-22	CTC, Dependency Exemption, EITC, Filing Status	Yes	IRS
<i>Kennedy v. Comm'r</i> , T.C. Summ. Op. 2016-61	CTC, Dependency Exemption	Yes	IRS
<i>Levi v. Comm'r</i> , T.C. Memo. 2016-108	Dependency Exemption	Yes	IRS
<i>Lopez v. Comm'r</i> , T.C. Summ. Op. 2017-16	CTC, EITC	No	TP
<i>Lowe v. Comm'r</i> , T.C. Memo. 2016-206	CTC, Dependency Exemption	Yes	IRS
<i>McCutcheon-Cox v. Comm'r</i> , T.C. Summ. Op. 2017-20	CTC, Dependency Exemption	Yes	TP
<i>McSweeney v. Comm'r</i> , T.C. Summ. Op. 2016-51	CTC, Dependency Exemption, EITC, Filing Status	No	IRS
<i>Moss v. Comm'r</i> , T.C. Memo. 2017-30	Filing Status, Personal Exemption	Yes	IRS
<i>Polsky v. U.S.</i> , 844 F.3d 170 (3d Cir. 2016)	CTC	Yes	IRS
<i>Rivas v. Comm'r</i> , T.C. Memo. 2016-158, <i>appeal dismissed</i> , No. 16-16365 (11th Cir. Aug. 15, 2017)	Dependency Exemption, Filing Status	Yes	IRS
<i>Roach v. Comm'r</i> , T.C. Summ. Op. 2017-27	CTC, Dependency Exemption	No	IRS
<i>Skaggs v. Comm'r</i> , 148 T.C. No. 15 (2017)	EITC	Yes	IRS
<i>Smyth v. Comm'r</i> , T.C. Memo. 2017-29	CTC, Dependency Exemption, EITC, Filing Status	No	IRS
<i>Tsehay v. Comm'r</i> , T.C. Memo. 2016-200	CTC, Dependency Exemption, EITC, Filing Status	Yes	Split
<i>Walker v. Comm'r</i> , T.C. Summ. Op. 2017-8	CTC, Dependency Exemption, EITC, Filing Status	Yes	Split

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

Case Citations	Issue(s)	Pro se	Intervenor	Decision
Individual Taxpayers (But Not Sole Proprietorships)				
<i>Asad v. Comm'r</i> , T.C. Memo. 2017-80	6015(b), (c) (understatement)	Yes	No	IRS
<i>Armour v. Comm'r</i> , T.C. Memo. 2016-129	6015(b), (c), (f) (understatement)	Yes	Yes	IRS
<i>Bullock v. Comm'r</i> , T.C. Summ. Op. 2016-44	6015(b), (c), (f) (understatement)	Yes	Yes	IRS
<i>Calvo v. Comm'r</i> , 653 F. App'x 767 (D.C. Cir. 2016) <i>aff'g</i> No. 19746-14 (T.C. Mar. 2, 2015)	6015(b), (c), (f) (underpayment); statutory time for claiming a refund had expired	Yes	No	IRS
<i>Canty v. Comm'r</i> , T.C. Memo. 2016-169	6015(b), (f) (understatement)	No	No	IRS
<i>Durland v. Comm'r</i> , T.C. Memo. 2016-133	6015(b), (c), (f) (understatement)	No	Yes	IRS
<i>Hardin v. Comm'r</i> , T.C. Memo. 2016-141	6015(f) (understatement)	No	Yes	IRS
<i>Harris v. Comm'r</i> , T.C. Summ. Op. 2017-21	6015(b), (c) (understatement); IRS failed to establish TP had actual knowledge of facts giving rise to understatement	No	No	TP
<i>Hudson v. Comm'r</i> , T.C. Summ. Op. 2017-7	6015(f) (underpayment)	Yes	No	TP
<i>Hunter v. Comm'r</i> , T.C. Memo. 2016-164	6015(b), (c), (f) (understatement)	Yes	No	IRS
<i>Lock v. Comm'r</i> , T.C. Summ. Op. 2017-10	6015(c) (understatement)	Yes	Yes	TP
<i>McDonald v. Comm'r</i> , T.C. Summ. Op. 2016-79	6015(c) (understatement)	Yes	Yes	TP
<i>Okorogu v. Comm'r</i> , T.C. Memo. 2017-53	6015(b), (c), (f) (understatement)	No	Yes	TP
<i>Pendergraft, In re</i> , 119 A.F.T.R.2d (RIA) 1229 (S.D. Tex. 2017)	6015(f); (underpayment); TP must follow § 6015(f) procedures before petitioning Bankruptcy Court for a remedy under 505(a)(1)	No	Yes	IRS
<i>Rubel v. Comm'r</i> , 856 F.3d 301 (3d Cir. 2017), <i>aff'g</i> No. 16-9183 (T.C. July 11, 2016)	6015(c), (f) (underpayment)	No	No	IRS
<i>Simonetta v. Comm'r</i> , T.C. Summ. Op. 2016-43	6015(f) (underpayment)	Yes	No	TP
<i>Smaaland v. Comm'r</i> , T.C. Memo. 2017-31	6015(b), (c), (f) (understatement)	No	No	IRS
<i>Taft v. Comm'r</i> , T.C. Memo. 2017-66	6015(b), (c), (f) (understatement)	No	No	TP
<i>Vu v. Comm'r</i> , T.C. Summ. Op. 2016-75	6015(e) (understatement); TP's petition for innocent spouse relief was not timely filed and court lacked jurisdiction	Yes	No	IRS
<i>White v. Comm'r</i> , T.C. Summ. Op. 2016-48	6015(c) (understatement)	Yes	No	TP
<i>Williams v. Comm'r</i> , T.C. Memo. 2017-10	6015(f); § 6511 Statute of limitations barred reimbursement	Yes	No	IRS
<i>Wilson v. Comm'r</i> , T.C. Memo. 2017-63	6015(b), (c), (f) (understatement)	Yes	No	IRS
<i>Yancey v. Comm'r</i> , T.C. Memo. 2017-59	6015(b), (c), (f) (understatement)	Yes	No	IRS
<i>Zhang v. Comm'r</i> , T.C. Summ. Op. 2016-76	6015(b), (c), (f) (underpayment)	Yes	Yes	IRS



**TABLE 11: Unpublished Tax Court Summary Judgment Orders**

Case Name	Docket No.	Order Entered Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Amnesty National v. Comm'r</i>	13961-15 L	1/4/17	Challenge to the underlying tax liability; § 6673(a) frivolous penalty	Yes	IRS	CDP (levy)
<i>Ballard v. Comm'r</i>	1240-16 L	1/30/17	Challenge to the underlying tax liability	Yes	IRS	CDP (levy)
<i>Barie v. Comm'r</i>	10426-16	2/13/17	Default summary judgment; IRA contributions	Yes	IRS	Gross Income
<i>Baxter v. Comm'r</i>	14153-15 L	8/8/16	Partial summary judgment on the challenge to the underlying tax liability and application of the 2011 overpayment; however, abuse of discretion inquiry will continue to trial	No	Split	CDP (levy)
<i>Berglund v. Comm'r</i>	20782-15 L	9/1/16	Default summary judgment; challenge to the underlying tax liability and abuse of discretion inquiry as to proposed collection action; § 6673(a) frivolous penalty	Yes	IRS	CDP (lien/levy)
<i>Bhambra v. Comm'r</i>	1395-16 L	12/23/16	Partial summary judgment for collection of court-ordered restitution from prior criminal conviction for preparing false tax returns; separate issue pertaining to the collection of the civil fraud penalty will proceed to trial to determine whether notice of deficiency was received by the taxpayer	Yes	Split	CDP (lien)
<i>Borg v. Comm'r</i>	20476-10	12/29/16	Default judgment; business deductions and itemized deductions; unreported income; failure to file § 6651(a)(1) penalty, failure to pay § 6651(a)(2) penalty, and failure to pay estimated tax § 6654 penalties	Yes	IRS	Gross Income, Trade or Business Issues and Failure to File, Failure to Pay and Failure to Pay Estimated Tax Penalties
<i>Boulware v. Comm'r</i>	5885-16	5/31/17	Partial summary judgment for business deduction and itemized deductions; failure to file § 6651(a)(1) penalty and § 6663 civil fraud penalty for filing false tax returns and tax evasion; issue of unreported income remains disputed and petitioner allowed to submit further evidence	No	Split	Gross Income, Trade or Business Issues and Failure to File Penalty
<i>Brown v. Comm'r</i>	20006-13 L	1/24/17	Challenge to the underlying tax liability; abuse of discretion inquiry as to whether petitioner's account should have been placed in "currently-not-collectible" status and collection action sustained	No	TP	CDP (levy)

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Case Name	Docket No.	Order Entered Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Buehler v. Comm'r</i>	10491-13	6/2/16	Default summary judgment; unreported income; failure to file § 6651(a)(1) penalty, failure to pay § 6651(a)(2) penalty, and failure to pay estimated tax § 6654 penalties	No	IRS	Gross Income and Failure to Pay, Failure to File and Failure to Pay Estimated Tax Penalties
<i>Caplan v. Comm'r</i>	1347-16 L	2/14/17	Challenge to the underlying tax liability; abuse of discretion inquiry as to whether petitioner's account should have been placed in "currently-not-collectible" status and collection action sustained	Yes	IRS	CDP (levy)
<i>Caracappa v. Comm'r</i>	728-16 SL	1/31/17	Challenge to the underlying tax liability; abuse of discretion inquiry as to whether proposed collection action should be sustained when requested financial information was not provided and petitioner was not filing compliant	Yes	IRS	CDP (levy)
<i>Carlson v. Comm'r</i>	1363-12 SL	12/29/16	Abuse of discretion inquiry as to whether proposed collection action should be sustained when requested financial information was not provided and petitioner was not filing compliant; whether rejection of offer-in-compromise was proper	Yes	IRS	CDP (levy)
<i>Caudle v. Comm'r</i>	17558-15 L	6/2/16	Challenge to the underlying tax liability; challenge to receipt of notice of deficiency; abuse of discretion inquiry as to whether proposed collection action should be sustained	Yes	IRS	CDP (lien/levy)
<i>Caudle v. Comm'r</i>	17543-15 L	6/2/16	Challenge to the underlying tax liability; challenge to receipt of notice of deficiency; abuse of discretion inquiry as to whether proposed collection action should be sustained	Yes	IRS	CDP (lien/levy)
<i>Counts v. Comm'r</i>	17630-16 SL	3/6/17	Abuse of discretion inquiry as to whether proposed collection action should be sustained when petitioner was not filing compliant at the time of Appeal; whether rejection of installment agreement was proper	No	IRS	CDP (levy)
<i>CTREC Hilton IT Academy, Inc. v. Comm'r</i>	29852-14 L	7/28/16	Abuse of discretion inquiry as to whether proposed collection action should be sustained when requested financial information was not provided and petitioner was not filing compliant; whether rejection of installment agreement was proper	No	IRS	CDP (levy)

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Case Name	Docket No.	Order Entered Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>De Beck v. Comm'r</i>	26744-15 L	4/13/17	Challenge to the underlying tax liability; abuse of discretion inquiry as to whether proposed collection action should be sustained when requested financial information was not provided; whether rejection of installment agreement was proper	No	IRS	CDP (levy)
<i>Delgado v. Comm'r</i>	31946-15 L	11/22/16	Default summary judgment; abuse of discretion inquiry as to whether proposed collection action should be sustained when requested financial information was not provided; whether denial of offer-in-compromise request was proper	No	IRS	CDP (lien)
<i>DeLon v. Comm'r</i>	7097-13 L	1/6/17	Challenge to the underlying tax liability; challenge to receipt of notice of deficiency for multiple tax years; IRS concedes 2009 tax year in its motion for summary judgment	Yes	Split	CDP (lien/levy)
<i>DeMersseman v. Comm'r</i>	31050-14 L	6/1/16	Default summary judgment; abuse of discretion inquiry as to whether proposed collection action should be sustained when requested financial information was not provided and no collection alternative proposed	Yes	IRS	CDP (levy)
<i>Dencklau v. Comm'r</i>	28103-15 SL	3/27/17	Default summary judgment; challenge to the underlying tax liability; abuse of discretion inquiry as to whether proposed collection action should be sustained when requested financial information was not provided, petitioner was not filing compliant, and collection alternative was not properly requested	Yes	IRS	CDP (levy)
<i>Doty v. Comm'r</i>	24790-09	6/13/16	Default summary judgment; alimony deduction	No	IRS	Gross Income
<i>Durden v. Comm'r</i>	15096-14 L	1/24/17	Abuse of discretion inquiry as to whether proposed collection action should be sustained when requested financial information was not provided and no collection alternative proposed	Yes	IRS	CDP (levy)
<i>Emanuel v. Comm'r</i>	17782-15 L	2/8/17	Challenge to the underlying tax liability; abuse of discretion inquiry as to whether proposed collection action should be sustained when requested financial information was not provided	Yes	IRS	CDP (lien/levy)
<i>Farrell v. Comm'r</i>	18927-15 L	9/7/16	Challenge to the underlying tax liability	Yes	IRS	CDP (levy)

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Case Name	Docket No.	Order Entered Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Fleming v. Comm'r</i>	4925-12 L	8/10/16	Challenge to the underlying tax liability; challenge to receipt of notice of deficiency; § 6702(a) frivolous return penalty	Yes	IRS	CDP (levy)
<i>Fonder v. Comm'r</i>	20498-15 L	9/7/16	Default summary judgment; abuse of discretion inquiry as to whether proposed collection action should be sustained	No	IRS	CDP (lien)
<i>Franks v. Comm'r</i>	25359-15 L	8/26/16	Default summary judgment; abuse of discretion inquiry as to whether proposed collection action should be sustained; whether rejection of installment agreement was proper when petitioner was not filing compliant	Yes	IRS	CDP (levy)
<i>Fujita v. Comm'r</i>	10100-15 L	10/7/16	Challenge to the underlying tax liability; § 6673(a) frivolous penalty	Yes	SPLIT	CDP (lien)
<i>Gardner v. Comm'r</i>	17830-15 L	11/16/16	Challenge to the underlying tax liability; abuse of discretion inquiry as to whether proposed collection action should be sustained when requested financial information was not provided, petitioner was not filing compliant, and no collection alternative was proposed; § 6673(a) frivolous penalty	Yes	IRS	CDP (lien/levy)
<i>Geoghegan v. Comm'r</i>	18055-14 L	8/23/16	Abuse of discretion inquiry as to whether rejection of lien withdrawal request was proper when collection alternatives were not proposed	Yes	IRS	CDP (lien)
<i>Giller v. Comm'r</i>	16755-14 L	1/3/17	Challenge to the underlying tax liability; abuse of discretion inquiry as to whether collection action should be sustained when petitioner was not filing compliant	Yes	IRS	CDP (levy)
<i>Gillespie v. Comm'r</i>	729-09 L	12/30/16	Challenge to the underlying tax liability; abuse of discretion inquiry as to whether collection action should be sustained and whether rejection of offer-in-compromise was proper	Yes	IRS	CDP (lien)
<i>Goselin v. Comm'r</i>	6293-14 L	3/10/17	Whether the verification procedures in § 6330(c)(1) were followed; challenge to receipt of notice of deficiency	Yes	IRS	CDP (levy)
<i>Hanger v. Comm'r</i>	19571-15 SL	10/13/16	Default summary judgment; challenge to the underlying tax liability; abuse of discretion inquiry as to whether proposed collection action should be sustained when requested financial information was not provided and petitioner was not filing compliant; whether rejection of installment agreement was proper	Yes	IRS	CDP (lien)

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Case Name	Docket No.	Order Entered Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Hans v. Comm'r</i>	8472-16 L	3/23/17	Default summary judgment; abuse of discretion inquiry as to whether rejection of collection alternatives were proper; whether settlement officer's calculations of petitioner's monthly ability to pay were incorrectly overestimated	Yes	IRS	CDP (lien)
<i>Harvey v. Comm'r</i>	19022-15 L	10/5/16	Challenge to the underlying tax liability and application of the 2014 overpayment; challenge to receipt of notice of deficiency; abuse of discretion inquiry as to whether proposed collection action should be sustained when requested financial information was not provided; whether declining to further consider collection alternatives was proper	Yes	IRS	CDP (levy)
<i>Hassan v. Comm'r</i>	7310-15 L	7/5/16	Default summary judgment; challenge to the underlying tax liability; abuse of discretion inquiry as to whether proposed collection action should be sustained	Yes	IRS	CDP (levy)
<i>Herbst v. Comm'r</i>	9643-14 SL	9/8/16	Default summary judgment; abuse of discretion inquiry as to whether proposed collection action should be sustained when requested financial information was not provided	Yes	IRS	CDP (levy)
<i>Heyl v. Comm'r</i>	5280-15 L	9/13/16	Default summary judgment; abuse of discretion inquiry as to whether proposed collection action should be sustained; whether rejection of installment agreement was proper; whether utilizing equity in property would impose an economic hardship on petitioner	Yes	IRS	CDP (lien/levy)
<i>Hoare v. Comm'r</i>	17161-14 SL	9/29/16	Challenge to the underlying tax liability; abuse of discretion inquiry as to whether proposed collection action should be sustained when requested financial information was not provided; whether declining request for an installment agreement was proper	Yes	IRS	CDP (levy)
<i>Hogan v. Comm'r</i>	11229-15	3/16/17	Partial summary judgment for denial of interest abatement	Yes	IRS	N/A

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Case Name	Docket No.	Order Entered Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Houk v. Comm'r</i>	22140-15 L	4/5/17	Default summary judgment; challenge to the underlying tax liability will proceed to trial; innocent spouse issue deemed conceded; abuse of discretion inquiry as to whether denial of collection alternative was proper when requested financial information was not provided and petitioner was not filing compliant	Yes	Split	CDP (levy)
<i>Houston v. Comm'r</i>	1445-06 L	4/17/17	Whether petitioners were collaterally estopped from challenging the applicability of § 6621(c) interest during the CDP hearing	No	IRS	CDP (lien)
<i>Hughes v. Comm'r</i>	21103-15 SL	9/29/16	Challenge to the underlying tax liability; challenge to receipt of notice of deficiency; abuse of discretion inquiry as to whether collection alternatives were properly denied when no specific collection proposal was presented	Yes	IRS	CDP (lien)
<i>Hunter v. Comm'r</i>	15319-14 L and 15362-14 L	1/31/17	Abuse of discretion inquiry as to whether petitioners had enough equity in assets to full pay; whether rejection of installment agreement was proper	No	IRS	CDP (levy)
<i>Hurford Investments No. 2, Ltd. v. Comm'r</i>	23017-11	4/17/17	Whether the phantom stock in petitioner's possession was a capital asset; what the basis of that capital asset might be	No	TP	N/A
<i>Kelker v. Comm'r</i>	15061-14 L	10/24/16	Challenge to the underlying tax liability; challenge to receipt of notice of deficiency; abuse of discretion inquiry as to whether collection alternatives were properly denied	Yes	IRS	CDP (levy)
<i>Kelton v. Comm'r</i>	4776-16 SL	3/24/17	Default summary judgment; abuse of discretion inquiry as to whether collection alternatives were properly denied when no specific collection proposal was presented, petitioner was not in filing compliance, and requested financial information was not provided	Yes	IRS	CDP (levy)
<i>Kim v. Comm'r</i>	31154-15 L	2/21/17	Default summary judgment; abuse of discretion as to whether taxpayer was afforded sufficient time to provide requested financial information and abuse of discretion inquiry as to whether settlement officer concluded CDP hearing prematurely; whether declining to consider collection alternatives was proper	No	IRS	CDP (levy)

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Case Name	Docket No.	Order Entered Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Laad v. Comm'r</i>	14555-16 L	4/18/17	Abuse of discretion inquiry as to whether rejection of installment agreement was proper when requested financial information was not provided	No	IRS	CDP (lien)
<i>Lanier v. Comm'r</i>	24027-15 L	8/23/16	Abuse of discretion inquiry as to whether collection action should be sustained when petitioner's only argument is that an unpaid informant reward should offset his tax liability	No	IRS	CDP (levy)
<i>Laub v. Comm'r</i>	17168-13 SL	1/30/17	Default summary judgment; challenge to the underlying tax liability; abuse of discretion inquiry as to whether collection action should be sustained when requested financial information was not provided and no collection alternative was proposed	Yes	IRS	CDP (levy)
<i>Lingo v. Comm'r</i>	17356-12, 17679-12, 17771-12, 17844-12	12/28/16	IRA contributions	No	TP	Gross Income
<i>Linton v. Comm'r</i>	15904-15	2/2/17	Partial summary judgment on the challenge to the underlying tax liability and application of the 2008 overpayment	Yes	IRS	CDP (levy)
<i>Manning v. Comm'r</i>	10408-16 L	3/20/17	Default summary judgment; challenge to the underlying tax liability; abuse of discretion inquiry as to whether collection action should be sustained when requested financial information was not provided and petitioner was not in filing compliance; whether offer-in-compromise request was properly denied when no proposal was presented	Yes	IRS	CDP (levy)
<i>Martinez v. Comm'r</i>	29472-12	8/18/16	Business deductions and itemized deductions and dependency exemption	Yes	Split	Trade or Business Issues and Family Status Issues
<i>McCarthy v. Comm'r</i>	19274-16 S	3/28/17	Default summary judgment; underreported wages	Yes	IRS	Gross Income
<i>McCluer v. Comm'r</i>	21896-15 L	8/29/16	Abuse of discretion inquiry as to whether rejection of offer-in-compromise was proper	No	IRS	CDP (lien/levy)
<i>McGloster v. Comm'r</i>	29919-15 SL	1/3/17	Default summary judgment; challenge to the underlying tax liability; abuse of discretion inquiry as to rejection of lien withdrawal request when requested financial information was not provided and petitioner was not in filing compliance	Yes	IRS	CDP (lien)

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Case Name	Docket No.	Order Entered Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>McMahon v. Comm'r</i>	26626-15 L	6/17/16	Default summary judgment; abuse of discretion inquiry as to whether rejection of currently-not-collectible status was proper; whether officer's calculations of petitioner's monthly ability to pay were incorrectly overestimated	No	IRS	CDP (levy)
<i>Methvin v. Comm'r</i>	26765-14	1/4/17	Self-employment tax	Yes	IRS	N/A
<i>Miller v. Comm'r</i>	8031-14 L	9/19/16	Default summary judgment; challenge to the underlying tax liability; abuse of discretion inquiry as to whether collection action should be sustained when requested financial information was not provided and petitioner was not filing compliant and failed to participate in CDP hearing	Yes	IRS	CDP (lien/levy)
<i>Miller v. Comm'r</i>	4094-16 L	10/7/16	Challenge to the underlying tax liability	No	IRS	CDP (lien)
<i>Mize v. Comm'r</i>	17723-15 L	6/10/16	Default summary judgment, challenge to the underlying tax liability; abuse of discretion inquiry as to whether rejection of installment agreement was proper when requested financial information was not provided and petitioner was not filing compliant	Yes	IRS	CDP (levy)
<i>Morales, Jr. v. Comm'r</i>	6207-16 L	8/24/16	Abuse of discretion inquiry as to whether denial of lien withdrawal request and rejection of collection alternatives were proper when petitioner was not filing compliant; whether settlement officer's calculations of petitioner's monthly ability to pay were incorrectly overestimated	Yes	IRS	CDP (lien)
<i>Morales, Jr. v. Comm'r</i>	30203-15 L	8/24/16	Abuse of discretion inquiry as to whether denial of lien withdrawal request and rejection of collection alternatives were proper when petitioner was not filing compliant; whether settlement officer's calculations of petitioner's monthly ability to pay were incorrectly overestimated	Yes	IRS	CDP (lien/levy)
<i>Morris v. Comm'r</i>	1204-16 L	2/23/17	Default summary judgment; abuse of discretion inquiry as to whether collection actions should be sustained and whether rejection of installment agreement was proper when requested financial information was not provided	Yes	IRS	CDP (lien/levy)



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Case Name	Docket No.	Order Entered Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Nones v. Comm'r</i>	24833-15 SL	10/6/16	Challenge to the underlying tax liability; whether petitioner's payments were all properly accounted for in the IRS's payment history; abuse of discretion inquiry as to whether the collection action should be sustained when no specific collection alternative was presented	Yes	IRS	CDP (levy)
<i>O'Brien v. Comm'r</i>	10060-16 L	2/9/17	Challenge to the underlying tax liability; abuse of discretion inquiry as to whether proposed collection action should be sustained and whether request for an offer-in-compromise was properly denied when requested financial information was not provided and petitioner was not filing compliant	Yes	IRS	CDP (levy)
<i>O'Connor v. Comm'r</i>	2472-11	1/18/17	Whether there was a qualified appraisal to support a charitable deduction carryforward; whether the doctrine of substantial-compliance was applicable	No	IRS	Charitable Contribution
<i>Odums v. Comm'r</i>	19274-15	11/9/16	Unreported income, failure to file § 6651(a)(1) penalty, failure to pay § 6651(a)(2) penalty, failure to pay estimated tax § 6654 penalty and § 6673(a) frivolous penalty (warning)	Yes	IRS	Gross Income, Failure to File, Failure to Pay and Failure to Pay Estimated Tax Penalties
<i>Ortega v. Comm'r</i>	18715-15 L	12/2/16	Default summary judgment; challenge to the underlying tax liability; abuse of discretion inquiry as to whether rejection of collection alternatives was proper when requested financial information was not provided, estimated tax payments were unpaid and no specific offer was presented	Yes	IRS	CDP (levy)
<i>Patrick v. Comm'r</i>	5259-16 L	2/9/17	Default summary judgment; challenge to the underlying tax liability; abuse of discretion inquiry as to whether collection action should be sustained when collection alternatives were not presented	No	IRS	CDP (levy)
<i>Percy Squire Co., LLC v. Comm'r</i>	4812-16 L	8/10/16	Abuse of discretion inquiry as to whether rejection of an offer-in-compromise and an installment agreement was proper when requested financial information was not provided, employment taxes were unpaid, and no proposed installment agreement terms presented; whether IRS has shown good cause why the levy should no longer be suspended; and § 6673(a) frivolous penalty (warning)	No	IRS	CDP (levy/ lien)

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Case Name	Docket No.	Order Entered Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Perez v. Comm'r</i>	16742-16 L	4/3/17	Challenge to the underlying tax liability; abuse of discretion inquiry as to whether rejection of collection alternatives was proper when requested financial information was not provided	Yes	IRS	CDP (levy)
<i>Piel v. Comm'r</i>	12175-16 SL	3/30/17	Default summary judgment; abuse of discretion inquiry as to whether rejection of installment agreement and "currently-not-collectible" status were proper when requested financial information was not provided	Yes	IRS	CDP (levy)
<i>Raimondo v. Comm'r</i>	31544-15 L	4/7/17	Abuse of discretion inquiry as to whether rejection of installment agreement was proper when requested financial information was not provided and petitioner was not filing compliant	Yes	IRS	CDP (levy)
<i>Rice v. Comm'r</i>	9631-16 SL	2/3/17	Default summary judgment; challenge to the underlying tax liability; abuse of discretion inquiry as to whether collection action should be sustained when requested financial information was not provided and no collection alternative was proposed	Yes	IRS	CDP (levy)
<i>Roe v. Comm'r</i>	30661-15 SL	3/15/17	Default summary judgment; challenge to the underlying tax liability; challenge to receipt of notice of deficiency	Yes	IRS	CDP (levy)
<i>Rogers v. Comm'r</i>	15207-15 L	9/12/16	Challenge to the underlying tax liability; abuse of discretion inquiry as to whether collection action should be sustained when petitioner did not propose collection alternatives and rejected the settlement officer's proposal to enter into an installment agreement	Yes	IRS	CDP (levy)
<i>Rogers v. Comm'r</i>	17023-15 L	6/15/16	Default summary judgment; abuse of discretion inquiry as to whether rejection of offer-in-compromise was proper when requested financial information was not provided; whether settlement officer's calculation of petitioner's monthly allowable living expenses was incorrectly underestimated	Yes	IRS	CDP (lien)
<i>Rogers v. Comm'r</i>	27208-15 L	1/6/17	Challenge to the underlying tax liability; abuse of discretion inquiry as to whether declining to withdraw lien was proper	No	IRS	CDP (lien)
<i>Rutledge v. Comm'r</i>	17241-14 L	8/31/16	Default summary judgment; challenge to the underlying tax liability	Yes	IRS	CDP (levy)

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Case Name	Docket No.	Order Entered Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Ryan v. Comm'r</i>	29621-11 SL	8/25/16	Default summary judgment; abuse of discretion inquiry as to whether denial of offer-in-compromise request was proper when requested financial information was not provided	Yes	IRS	CDP (levy)
<i>Salari v. Comm'r</i>	17209-15 L	11/14/16	Default summary judgment; abuse of discretion inquiry as to whether rejection of installment agreement was proper when petitioner was not filing compliant and did not provide the financial information requested	Yes	IRS	CDP (levy)
<i>Schlegel v. Comm'r</i>	5878-15 L	9/15/16	Default summary judgment; challenge to the underlying tax liability; challenge to receipt of notice of deficiency; abuse of discretion inquiry as to whether denial of collection alternatives was proper when requested financial information was not provided and petitioner was not filing compliant	Yes	IRS	CDP (lien/levy)
<i>Schneider v. Comm'r</i>	29122-14	9/1/16	Unreported income, failure to file § 6651(a)(1) penalty, failure to pay § 6651(a)(2) penalty, failure to pay estimated tax § 6654 penalty and § 6673(a) frivolous penalty	Yes	IRS	Gross Income, Failure to File, Failure to Pay and Failure to Pay Estimated Tax Penalties
<i>Shah v. Comm'r</i>	12928-16 L	9/7/16	Default summary judgment; challenge to the underlying tax liability; abuse of discretion as to whether rejection of installment agreement was proper when requested financial information was not provided and petitioner did not provide proof that estimated tax payments were paid in full for the year to date	Yes	IRS	CDP (lien/levy)
<i>Sherwood v. Comm'r</i>	18946-15 L	10/26/16	Challenge to the underlying tax liability; abuse of discretion inquiry as to whether rejection of installment agreement or other collection alternatives was proper after petitioners stated they did not wish to enter one and did not propose other collection alternatives	No	IRS	CDP (levy)
<i>Smith v. Comm'r</i>	14338-16 SL	10/18/16	Default summary judgment; challenge to the underlying tax liability; abuse of discretion inquiry as to whether rejection of "currently-not-collectible" status was proper when requested financial information was not provided and petitioner was not in filing compliance	Yes	IRS	CDP (levy)

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Case Name	Docket No.	Order Entered Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Smith v. Comm'r</i>	21436-14 L	10/3/16	Challenge to the frivolous return penalty which constitutes the underlying tax liability in this case; abuse of discretion inquiry as to whether collection action should be sustained when requested financial information was not provided and petitioner was not in filing compliance for multiple tax years	Yes	IRS	CDP (levy)
<i>Smith v. Comm'r</i>	28529-14 L	7/19/16	Whether petitioner's automatic bankruptcy stay remained in effect; abuse of discretion inquiry as to whether collection action should be sustained	Yes	IRS	CDP (levy)
<i>Smith v. Comm'r</i>	13691-15	6/3/16	Default summary judgment; unreported income, failure to file § 6651(a)(1) penalty, failure to pay § 6651(a)(2) penalty, and failure to pay estimated tax § 6654 penalty	Yes	IRS	Gross Income, Failure to File, Failure to Pay, and Failure to Pay Estimated Tax Penalties
<i>Smith v. Comm'r</i>	15232-16	4/5/17	Redetermination of deficiency; whether petitioner, an inmate during the tax year at issue, qualified for the Earned Income Tax Credit	Yes	IRS	Family Status Issues
<i>Squire v. Comm'r</i>	9586-15 L	8/30/16	Default summary judgment; challenge to the underlying tax liability; abuse of discretion inquiry as to whether denial to consider collection alternatives was proper when requested financial information was not provided and petitioner was not in filing compliance; § 6673(a) frivolous penalty (warning)	Yes	IRS	CDP (lien)
<i>St. Clair v. Comm'r</i>	28196-15 SL	10/6/16	Default summary judgment; abuse of discretion inquiry as to whether rejections of installment agreement and lien withdrawal were proper when prior installment agreement was defaulted, requested financial information was not provided, and petitioners failed to remit adequate estimated tax payments for multiple tax years	Yes	IRS	CDP (lien)
<i>Stafford v. Comm'r</i>	7909-16 L	4/18/17	Challenge to the underlying tax liability; abuse of discretion inquiry as to whether rejection of installment agreement was proper when requested financial information was not provided	No	IRS	CDP (levy)

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Case Name	Docket No.	Order Entered Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Stark v. Comm'r</i>	14842-12 L	6/30/16	Abuse of discretion inquiry as to whether settlement officer's calculation of petitioner's monthly allowable living expenses was incorrectly underestimated; whether rejection of "currently-not-collectible" status was proper	No	TP	CDP (levy)
<i>Stevens v. Comm'r</i>	29815-13, 9539-15	7/20/16	Whether and when the petitioners filed specific returns for years 2005 through 2012 and whether the statute of limitations for assessment has expired for any of these tax years	Yes	Split	N/A
<i>Thomas Conglomerate, Inc. v. Comm'r</i>	6127-15 SL	6/1/16	Challenge to the underlying tax liability; abuse of discretion inquiry as to whether collection action should be sustained when collection alternatives were not proposed and requested financial information was not provided	Yes	IRS	CDP (levy)
<i>Thompson v. Comm'r</i>	16947-15 L	6/9/16	Abuse of discretion inquiry as to whether rejection of installment agreement and other collection alternatives was proper when requested information was not provided and no specific proposal was offered	No	IRS	CDP (lien)
<i>Thomson v. Comm'r</i>	14171-16 SL	2/1/17	Challenge to the underlying tax liability; abuse of discretion inquiry as to whether rejection of petitioner's challenge to his underlying liability was proper at the CDP hearing when petitioner agreed during his CDP hearing to pay his balance due within 60 days	Yes	IRS	CDP (levy)
<i>Wollschlager v. Comm'r</i>	28428-13 SL	7/7/16	Default summary judgment; whether petitioner's allegedly planned bankruptcy filing would serve as an automatic stay of any collection actions; abuse of discretion inquiry as to whether collection action should be sustained	Yes	IRS	CDP (lien)
<i>Yates v. Comm'r</i>	16473-15 L	8/15/16	Abuse of discretion inquiry as to whether the rejection of offer-in-compromise was proper when petitioners did not submit the application fee or the required initial payment; 2011 tax liability was moot because liability had been paid at time of court's consideration of summary judgment motion	Yes	IRS	CDP (lien)

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Case Name	Docket No.	Order Entered Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Zapata v. Comm'r</i>	28931-09 L	8/5/16	Default summary judgment; whether the Appeals officer considered the issues properly raised by the petitioner; whether, per 6511(h), the petitioner qualifies for tolling of the refund statute as “financially disabled” and is entitled to apply the 2004 overpayment to the 2002 liability	Yes	IRS	CDP (levy)
<i>Schwartz v. Comm'r</i>	4354-16 L	5/9/17	Default summary judgment; challenge to the underlying tax liability; abuse of discretion inquiry as to whether collection alternatives were properly considered when requested financial information was not provided	Yes	IRS	CDP (levy)
<i>Schuering v. Comm'r</i>	14256-16 L	5/2/17	Default summary judgment; abuse of discretion inquiry as to whether collection alternatives were properly considered when no specific collection proposal was presented, petitioner was not filing compliant, estimated tax payments were not shown to be current, and requested financial information was not provided	Yes	IRS	CDP (lien)

TABLE 12: Unpublished Tax Court Bench Opinions

Case Name	Docket No.	Order Entered Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Amato v. Comm'r</i>	13599-14	7/13/16	Schedule C income and expenses	Yes	TP	Trade or Business Issues
<i>Balekian v. Comm'r</i>	27817-15	12/16/16	Passive activity losses under § 469; § 6662 accuracy-related penalty	Yes	IRS	Accuracy Penalty
<i>Bishop v. Comm'r</i>	8716-13	12/9/16	Gross income from the sale of personal items; § 6662 accuracy-related penalty; § 6673(a) frivolous penalty (warning)	Yes	IRS	Gross Income and Accuracy Penalty
<i>Bowers v. Comm'r</i>	340-15 L	6/29/16	Abuse of discretion inquiry as to whether collection action should be sustained; § 6673(a) frivolous penalty (warning)	Yes	IRS	CDP (Levy/Lien)
<i>Bridges v. Comm'r</i>	228-15	11/10/16	Cancellation of debt income	Yes	TP	Gross Income
<i>Brownstein v. Comm'r</i>	11862-15 S	12/12/16	Retirement distributions subject to § 72(t); schedule C business deductions; § 6662 accuracy-related penalty	Yes	IRS	Gross Income, Trade or Business Issues and Accuracy Penalty
<i>Buczko v. Comm'r</i>	25917-15 S	3/16/17	Dependency exemptions; filing status; CTC; and EITC	Yes	IRS	Family Status Issues
<i>Burgess v. Comm'r</i>	1711-15	1/13/17	Innocent spouse relief	Yes	TP	Innocent Spouse
<i>Burke v. Comm'r</i>	27301-15 S	12/27/16	Unreported lawsuit settlement proceeds and the deduction for legal fees related to suit	Yes	Split	Gross Income
<i>Cannon v. Comm'r</i>	12900-15	5/25/16	Dependency exemptions; filing status; CTC; EITC; and § 6662 accuracy-related penalty	Yes	IRS	Family Status Issues and Accuracy Penalty
<i>Caroll v. Comm'r</i>	5859-15 S	11/9/16	Schedule C business expense deductions	Yes	TP	Trade or Business Issues
<i>Christen v. Comm'r</i>	16147-14	5/26/16	Schedule C business expense deductions; Costs-of-Goods Sold adjustment; bad debt deduction; failure to file § 6651(a)(1) penalty; and § 6662 accuracy-related penalty	Yes	IRS	Trade or Business Issues, Gross Income, Failure to File Penalty and Accuracy Penalty
<i>Coleman v. Comm'r</i>	11752-16	5/11/17	Unreported gross income from settlement proceeds	Yes	IRS	Gross Income
<i>Cook v. Comm'r</i>	18196-15	6/20/16	Unreported retirement distributions; and failure to file § 6651(a)(1), failure to pay § 6651(a)(2) and failure to pay estimated tax § 6654 penalties	Yes	IRS	Gross Income, Failure to File, Failure to Pay and Failure to Pay Estimated Tax Penalties
<i>Danzey v. Comm'r</i>	25314-15	2/10/17	Filing status; dependency exemption	Yes	IRS	Family Status Issues
<i>Dieffenbach v. Comm'r</i>	26706-15S L	12/6/16	Abuse of discretion inquiry as to whether collection action should be sustained	Yes	IRS	CDP (levy)

TABLE 12: Unpublished Tax Court Bench Opinions

Case Name	Docket No.	Order Entered Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Dingess v. Comm'r</i>	17989-15 and 17999-15	11/14/16	Tax return preparer fraud	No	IRS	N/A
<i>Dirks v. Comm'r</i>	26567-15 S	11/28/16	Innocent spouse relief	Yes	IRS	Innocent Spouse
<i>Domingo v. Comm'r</i>	11310-14 S	5/24/17	Schedule A deductions, including unreimbursed employee business expenses; charitable contributions; and failure to file § 6651(a)(1) penalty	No	Split	Trade or Business Issues, Charitable Contributions and Failure to File Penalty
<i>Elaine v. Comm'r</i>	26078-14 S	10/21/16	Retirement distributions subject to § 72(t); § 6662 accuracy-related penalty	Yes	Split	Gross Income and Accuracy Penalty
<i>Emerho v. Comm'r</i>	15809-14	12/8/16	Taxable state income tax refunds; rental income & expenses; schedule A deductions, including unreimbursed employee business expenses; § 6662 accuracy-related penalty	Yes	IRS	Gross Income, Trade or Business Issues and Accuracy Penalty
<i>Fitzmaurice v. Comm'r</i>	1252-16S L	12/1/16	Abuse of discretion inquiry as to whether collection action should be sustained	Yes	IRS	CDP (levy)
<i>Flow-Eze Co. v. Comm'r</i>	5511-16S L	2/23/17	Abuse of discretion inquiry as to whether collection action should be sustained; whether settlement officer's rejection of proposed collection alternative was proper when requested financial information was not provided and TP was not compliant with federal tax obligations	Yes	IRS	CDP (levy)
<i>Fulton v. Comm'r</i>	6840-16	4/13/17	Charitable contributions; and failure to file § 6651(a)(1), failure to pay § 6651(a)(2) and failure to pay estimated tax § 6654 penalties	Yes	Split	Charitable Contributions and Failure to File, Failure to Pay and Failure to Pay Estimated Tax Penalties
<i>Gattie v. Comm'r</i>	7077-15	11/3/16	Unreported gross income; failure to file § 6651(a)(1) and failure to pay § 6651(a)(2) penalties; § 6673(a) frivolous penalty	Yes	IRS	Gross Income, Failure to File and Failure to Pay Penalties
<i>Genovese v. Comm'r</i>	6730-16S L	12/29/16	Challenge to the underlying tax liability; abuse of discretion inquiry as to whether collection action should be sustained	Yes	IRS	CDP (lien)
<i>Gioeli v. Comm'r</i>	12002-15 S	6/13/16	Failure to file § 6651(a)(1) penalty	Yes	IRS	Failure to File Penalty



TABLE 12: Unpublished Tax Court Bench Opinions

Case Name	Docket No.	Order Entered Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Golden State Cooperative, Inc. v. Comm'r</i>	2502-15	9/20/16	Unreported income; Costs-of-Goods Sold adjustment; business deductions under § 280E; § 6662 accuracy-related penalty	No	Split	Trade or Business Issues, Gross Income and Accuracy Penalty
<i>Goldman v. Comm'r</i>	9596-16	3/28/17	TP claimed the notice of deficiency was invalid	No	IRS	N/A
<i>Gordon v. Comm'r</i>	9657-16	4/17/17	Unreported retirement distributions	Yes	IRS	Gross Income
<i>Grewal v. Comm'r</i>	17880-13	7/5/16	Schedule C expenses and § 6662 accuracy-related penalty	No	Split	Trade or Business Issues and Accuracy Penalty
<i>Griffin v. Comm'r</i>	8010-16 S	4/3/17	Schedule C expenses; gross income; dependency exemptions; filing status; CTC; EITC; and § 6662 accuracy-related penalty	Yes	Split	Trade or Business Issues, Gross Income, Family Status Issues and Accuracy Penalty
<i>Guerrero v. Comm'r</i>	14274-15 S	11/10/16	Charitable contributions; unreimbursed employee business expenses	Yes	Split	Charitable Contributions and Trade or Business Issues
<i>Haddix v. Comm'r</i>	7385-16 L	2/10/17	Abuse of discretion inquiry as to whether collection action should be sustained	Yes	IRS	CDP (levy)
<i>Hannah v. Comm'r</i>	29480-15S L	3/21/17	Abuse of discretion inquiry as to whether collection action should be sustained; § 6673(a) frivolous penalty (warning)	Yes	IRS	CDP (levy)
<i>Harper v. Comm'r</i>	15740-14 S	1/9/17	Unreported gross income; schedule C expenses; filing status; failure to file § 6651(a)(1) penalty; failure to pay § 6651(a)(2) penalty; § 6662 accuracy-related penalty	Yes	IRS	Gross Income, Trade or Business Issues, Family Status Issues, Failure to File Penalty, Failure to Pay Penalty and Accuracy Penalty
<i>Herrera v. Comm'r</i>	12662-16 S	5/1/17	Schedule A unreimbursed employee business expenses	Yes	IRS	Trade or Business Issues
<i>Hexum v. Comm'r</i>	13994-16	4/17/17	Alimony deduction and § 6662 accuracy-related penalty	Yes	IRS	Gross Income and Accuracy Penalty
<i>Holladay v. Comm'r</i>	31397-15	11/21/16	Unreported retirement distributions	Yes	IRS	Gross Income

TABLE 12: Unpublished Tax Court Bench Opinions

Case Name	Docket No.	Order Entered Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Iverson v. Comm'r</i>	31012-14	7/5/16	Unreported gross income; failure to file § 6651(a)(1), failure to pay § 6651(a)(2) and failure to pay estimated tax § 6654 penalties; § 6673(a) frivolous penalty (warning)	Yes	IRS	Gross Income, Failure to File, Failure to Pay and Failure to Pay Estimated Tax Penalties
<i>Jones v. Comm'r</i>	19407-15	2/13/17	Dependency exemption; filing status; EITC	Yes	IRS	Family Status Issues
<i>Kanofsky v. Comm'r</i>	18162-15, 18163-15, 18182-15	11/17/16	Unreported gross income; failure to file § 6651(a)(1), failure to pay § 6651(a)(2), failure to pay estimated tax § 6654 penalties; § 6673(a) frivolous penalty	Yes	IRS	Gross Income, Failure to Pay, Failure to File, and Failure to Pay Estimated Tax Penalties
<i>Kayakpah v. Comm'r</i>	24359-15	11/8/16	Dependency exemption; EITC; CTC; filing status	Yes	TP	Family Status Issues
<i>Keith v. Comm'r</i>	1836-15 L	6/20/16	Challenge to the underlying tax liabilities and § 6702(a) penalty liabilities; abuse of discretion inquiry as to whether IRS properly verified the other penalty liabilities	Yes	Split	CDP (Levy/Lien)
<i>Kelly v. Comm'r</i>	26111-15 S	12/7/16	Cancellation of debt income	Yes	IRS	Gross Income
<i>Khan v. Comm'r</i>	30255-15	2/10/17	Dependency exemptions; filing status; EITC	Yes	IRS	Family Status Issues
<i>Kirby v. Comm'r</i>	8560-15	11/14/16	Schedule A medical deductions; § 6662 accuracy-related penalty	Yes	IRS	Accuracy Penalty
<i>Landow v. Comm'r</i>	4361-15	7/12/16	Innocent spouse relief	No	TP	Innocent Spouse
<i>Lim v. Comm'r</i>	15130-15	12/19/16	Loss on the sale of real estate; failure to file § 6651(a)(1) penalty; § 6662 accuracy-related penalty	No	IRS	Failure to File Penalty and Accuracy Related Penalty
<i>Lipe v. Comm'r</i>	4103-15	6/2/16	Unreported gross income, including a retirement distribution subject to § 72(t); failure to pay § 6651(a)(2) penalty	Yes	IRS	Gross Income and Failure to Pay Penalty
<i>Liu v. Comm'r</i>	29121-14 S	6/17/16	Schedule C expenses; and § 6662 accuracy-related penalty	Yes	IRS	Trade or Business Issues and Accuracy Penalty
<i>Luu v. Comm'r</i>	3437-15	8/2/16	Innocent spouse relief	No	TP	Innocent Spouse
<i>Magnuson v. Comm'r</i>	24305-15	11/3/16	Unreported gross income; charitable contributions; filing status; failure to file § 6651(a)(1), failure to pay § 6651(a)(2) and failure to pay estimated tax § 6654 penalties	Yes	IRS	Gross Income, Charitable Contributions, Family Status Issues and Failure to File, Failure to Pay and Failure to Pay Estimated Tax Penalties

TABLE 12: Unpublished Tax Court Bench Opinions

Case Name	Docket No.	Order Entered Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Majcher v. Comm'r</i>	1903-16 S	2/24/17	Schedule A unreimbursed employee business expenses; failure to file § 6651(a)(1) penalty; § 6662 accuracy-related penalty	Yes	IRS	Trade or Business Issues, Failure to File Penalty and Accuracy Penalty
<i>Malev v. Comm'r</i>	1282-16 S	3/1/17	Schedule A medical deduction	No	TP	N/A
<i>Marks v. Comm'r</i>	4864-16 L	2/10/17	Abuse of discretion inquiry as to whether refusal to consider collection alternatives was proper when requested financial information was provided; and whether the collection action should be sustained	Yes	TP	CDP (levy)
<i>Martin v. Comm'r</i>	29808-15	10/24/16	Adjustments to Schedule C gross income and expenses; § 6662 accuracy-related penalty	Yes	IRS	Trade or Business Issues, Gross Income and Accuracy Penalty
<i>Mathews v. Comm'r</i>	16217-15	10/18/16	Dependency exemption; CTC; filing status	Yes	IRS	Family Status Issues
<i>McClain v. Comm'r</i>	22393-14	8/11/16	Filing status; American Opportunity Credit; EITC	Yes	Split	Family Status Issues
<i>Melvin v. Comm'r</i>	12540-15	11/8/16	Unreimbursed employee business expenses	No	IRS	Trade or Business Issues
<i>Miller v. Comm'r</i>	12565-16S L	4/24/17	Challenge to the underlying tax liability; failure to pay § 6651(a)(1) penalty and failure to pay estimated tax § 6654 penalty; abuse of discretion inquiry as to whether collection action should be sustained	Yes	IRS	CDP (levy), Failure to Pay Penalty, Failure to Pay Estimated Tax Penalty
<i>Miller v. Comm'r</i>	6203-16 S	3/28/17	Schedule A unreimbursed employee business expenses	Yes	IRS	Trade or Business Issues
<i>Mull v. Comm'r</i>	30635-14 S	7/8/16	Schedule A medical expense deductions	Yes	TP	N/A
<i>Murray v. Comm'r</i>	22426-15 S	11/17/16	Unreported gross income from wages and taxable interest; failure to pay § 6651(a)(1), fraudulent failure to file § 6651(f) and failure to pay estimated tax § 6654 penalties	Yes	IRS	Gross Income, Failure to Pay and Failure to Pay Estimated Tax Penalties
<i>Murry v. Comm'r</i>	8556-16 S	2/21/17	Schedule C expenses; § 6662 accuracy-related penalty	No	Split	Trade or Business Issues and Accuracy Penalty
<i>Muse v. Comm'r</i>	3078-16 S	12/27/16	Dependency exemption; filing status; EITC; CTC	Yes	IRS	Family Status Issues
<i>Nelson v. Comm'r</i>	12491-16 S	4/19/17	Premium tax credit	Yes	IRS	N/A

TABLE 12: Unpublished Tax Court Bench Opinions

Case Name	Docket No.	Order Entered Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Olsen v. Comm'r</i>	2807-15 S	11/21/16	Retirement distributions subject to § 72(t); § 6662 accuracy-related penalty	Yes	IRS	Gross Income and Accuracy Penalty
<i>Olsen v. Comm'r</i>	16459-15	3/31/17	Schedule A unreimbursed employee business expenses	Yes	IRS	Trade or Business Issues
<i>Otuonye v. Comm'r</i>	16196-15 S	7/8/16	Schedule C expenses; and § 6662 accuracy-related penalty	Yes	Split	Trade or Business Issues and Accuracy Penalty
<i>PBBM-Rose Hill, LTD v. Comm'r</i>	26096-14	10/7/16	Charitable contributions; § 6662(h) increase in penalty in case of gross valuation misstatements; and § 6662 accuracy-related penalty	No	Split	Charitable Contribution and Accuracy Penalty
<i>Pearce v. Comm'r</i>	13287-15 S	11/14/16	Schedule A deductions, including unreimbursed employee business expenses	Yes	IRS	Trade or Business Issues
<i>Peterson v. Comm'r</i>	19899-15 L	12/22/16	Challenge to the underlying tax liability (due process and statute of limitations arguments); and abuse of discretion inquiry as to whether collection action should be sustained	Yes	IRS	CDP (lien)
<i>Polanco v. Comm'r</i>	23632-15	1/3/17	Unreported gross income; § 6662 accuracy-related penalty	Yes	IRS	Gross Income and Accuracy Penalty
<i>Rodriguez v. Comm'r</i>	6261-16 S	11/10/16	Schedule C gross income; dependency exemptions; EITC; CTC; filing status	Yes	IRS	Gross Income and Family Status Issues
<i>Romero v. Comm'r</i>	28845-15 S	11/15/16	Schedule A deductions, including unreimbursed employee business expenses; charitable contributions	Yes	Split	Trade or Business Issues and Charitable Contributions
<i>Rose v. Comm'r</i>	11790-16 S	4/26/17	American Opportunity Credit	Yes	IRS	Family Status Issues
<i>Salter v. Comm'r</i>	21045-15 L	11/3/16	Challenge to the underlying tax liability; abuse of discretion inquiry as to whether rejection of "currently-not-collectible" status was proper	Yes	IRS	CDP (lien)
<i>Sarcone v. Comm'r</i>	17008-15 S	10/24/16	Failure to file § 6651(a)(1) penalty	Yes	IRS	Failure to File Penalty
<i>Sims v. Comm'r</i>	3684-16 SL	3/21/17	Abuse of discretion inquiry as to whether denial of interest abatement request was proper	Yes	IRS	CDP (levy)
<i>Smith v. Comm'r</i>	23442-14	10/18/16	§ 163(h) student loan interest deductions	Yes	IRS	N/A
<i>Spottswood v. Comm'r</i>	6428-15	6/21/16	Innocent spouse relief	Yes	TP	Innocent Spouse
<i>Stevens v. Comm'r</i>	13366-15 S	1/5/17	Dependency exemption; filing status; EITC; CTC	Yes	IRS	Family Status Issues

TABLE 12: Unpublished Tax Court Bench Opinions

Case Name	Docket No.	Order Entered Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Thompson v. Comm'r</i>	13012-15S L	6/24/16	Abuse of discretion inquiry as to Appeals' denial of the application of 2008 overpayment to 2010 tax liability	Yes	IRS	CDP (levy)
<i>Tremont v. Comm'r</i>	4475-16	5/17/17	Unreported gross income and § 6673(a) frivolous penalty (warning)	Yes	IRS	Gross Income
<i>Wang v. Comm'r</i>	30280-15	10/13/16	Adjustments to rental property basis; § 6662 accuracy-related penalty	Yes	Split	Accuracy Penalty
<i>Wang v. Comm'r</i>	8763-16	4/13/17	Retirement distributions subject to § 72(t)	Yes	TP	Gross Income
<i>Williams v. Comm'r</i>	32187-15	11/17/16	Unreported gross income; retirement distributions subject to § 72(t); charitable deductions; schedule C business expenses; § 6662 accuracy-related penalty	Yes	IRS	Gross Income, Charitable Contributions, Trade or Business Issues and Accuracy Penalty
<i>Williams v. Comm'r</i>	27137-12	4/11/17	Gross Income; schedule C expenses; dependency exemption; filing status; failure to file § 6651(a)(1) penalty; and § 6662 accuracy-related penalty	Yes	Split	Gross Income, Trade or Business Issues, Family Status Issues, Failure to File Penalty and Accuracy Penalty
<i>Wolf v. Comm'r</i>	23980-13 L	10/6/16	Challenge to the underlying tax liability; failure to pay estimated tax § 6654 penalty; and abuse of discretion inquiry as to whether rejection of installment agreement was proper	No	IRS	CDP (levy) and Failure to Pay Estimated Tax Penalty
<i>Wright v. Comm'r</i>	18508-14	6/21/16	Unreported gross income; failure to file § 6651(a)(1) penalty and failure to pay § 6651(a)(2) penalty; § 6673(a) frivolous penalty	Yes	IRS	Gross Income, Failure to File and Failure to Pay Penalties
<i>Yates v. Comm'r</i>	4387-15 S	6/30/16	Schedule C expenses	Yes	IRS	Trade or Business Issues
<i>Zadeh v. Comm'r</i>	16045-15	1/3/17	Unreported gross income; EITC	Yes	IRS	Gross Income and Family Status Issues

## Appendix 4: Taxpayer Advocate Service Directory

### HEADQUARTERS

#### National Taxpayer Advocate

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Room 3031, TA  
Washington, DC 20224  
Phone: 202-317-6100  
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Fax: 855-810-2129

#### Congressional Affairs Liaison

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#### Director, Proactive Advocacy

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#### Director, Technical Advocacy

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Washington, DC 20224  
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Fax: 855-813-7413

#### Director, Advocacy Efforts

1111 Constitution Avenue NW  
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Washington, DC 20224  
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Fax: 855-813-7413

#### Director, Advocacy Implementation and Evaluation

1111 Constitution Avenue NW  
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Washington, DC 20224  
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### AREA OFFICES

#### Albuquerque

5338 Montgomery Blvd. NE  
MS 1005-ALB  
Albuquerque, NM 87109  
Phone: 505-415-7843  
FAX: 855-833-6442

#### Atlanta

401 W. Peachtree Street, NE  
Room 1970, Stop 101-R  
Atlanta, GA 30308  
Phone: 404-338-8710  
FAX: 855-822-1231

#### Cincinnati

201 West Rivercenter Blvd.  
Stop 5703A  
Covington, KY 41011  
Phone: 859-488-3862  
FAX: 855-824-6406

#### Dallas

4050 Alpha Road  
Room 924, MS 3000 NDAL  
Dallas, TX 75244  
Phone: 469-801-0830  
FAX: 855-829-1824

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135 High Street  
Hartford, CT 06103  
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FAX: 855-816-9809

#### Kansas City

333 West Pershing Road  
MS #P-L 3300  
Kansas City, MO 64108  
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400 North Eighth Street, Room 328  
Richmond, VA 23219  
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FAX: 855-821-0237

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915 Second Avenue MS W-404  
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Phone: 206-946-3712  
FAX: 855-829-5331

**CAMPUS OFFICES****Andover**

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

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4800 Buford Highway, Stop 29-A  
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FAX: 855-822-3420

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FAX: 855-818-5701

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201 West Rivercenter Boulevard  
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5045 East Butler Avenue, Stop 1394  
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333 West Pershing  
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FAX: 855-828-2727

**Ogden**

1973 N. Rulon White Boulevard  
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## LOCAL OFFICES BY STATE AND LOCATION

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949 East 36th Avenue, Stop A-405  
Anchorage, AK 99508  
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FAX: 855-819-5022

### ARIZONA

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Phoenix, AZ 85012  
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FAX: 855-829-5330

### ARKANSAS

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Little Rock, AR 72201  
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#### *Laguna Niguel*

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FAX: 855-820-5137

#### *Sacramento*

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#### *San Diego*

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### COLORADO

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