

TAXPAYER ADVOCATE SERVICE
TOP 25 CASE ADVOCACY ISSUES

TOP 25 CASE ADVOCACY ISSUES FOR FY 2006 IDENTIFIED BY TAMIS RECEIPTS

Core Issue Code	Description	Total
95x	Criminal Investigation	21,395
71x	Levies	18,800
330	Processing amended returns	17,140
63x-640	Earned Income Tax Credit (EITC)	12,769
340	Injured spouse claim	11,599
310	Processing original returns	10,398
020	Expedite refund requests	10,070
620	Recons/SFR/6020b/audit	10,005
670	Closed automated underreporter	7,706
310	Open audit	6,934
72x	Liens	6,065
150	Copies of returns/transcripts/reports/FOIA	5,753
390	Other document processing issues	5,619
760	TDI - SFR/6020b	5,083
660	Open automated underreporter	4,718
090	Other refund inquiries/issues	4,493
210	Missing/incorrect payments	4,287
675	CAWR/FUTA	4,223
520	FTF/FTP penalties	4,190
75x	Installment agreements	3,980
060	IRS offset	3,791
010	Lost or stolen refunds	3,626
790	Other collection issues	3,079
110	Account/notice inquiries	3,075
320	Math error	2,906
	Total: Top 25 Cases	191,704
	<i>Total: All FY 2006 TAS Cases</i>	242,173

**TAXPAYER ADVOCATE SERVICE
ADVOCACY PORTFOLIOS**

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ADVOCACY PORTFOLIOS

Portfolio	LTA Name	State / Office	Phone Number
Abusive Schemes	Zelle, J	MO	314-612-4610
Appeals: Nondocketed Inventory	Logan, A	WY	307-633-0800
Appeals: Nondocketed Inventory (Campus)	Safrey, E	BSC	631-654-6686
Audit Reconsiderations	Keleman, L	CA LA	213-576-3140
Audit Reconsiderations (Audit Recon/ ASFR/ 6020B (620))	Carey, W	ATC	770-936-4500
AUR Exam	Boucher, D	ME	207-622-8528
Backup Withholding	Adams, M	KS	316-352-7506
Bankruptcy Processing Issues	Mettlen, A	PA PITT	412-395-5987
Campus Consistency	Wess, D	MSC	901-395-1900
Carryback/Carryforward Claims	Sherwood, T	CO	303-446-1012
CAWR/FUTA	Blair, C	OSC	801-620-7168
Centralized Lien Filing and Releases	Diehl, M	CSC	859-669-5405
CLG Coordinator	Scott, C	OKL	405-297-4055
Collection Contract Support	Kleckley, F	SC	803-253-3029
Criminal Investigation (CI)/CI Freezes	Sawyer, M	FSC	559-442-6400
CSEDs	Sherwood, T	CO	303-446-1012
EITC: Certification/Precertification	Mings, L	KCC	816-291-9000
EITC: Notice Redesign	Taylor, S	IL CHI	312-566-3800
EITC: Outreach and Education, Financial Literacy	Mapp, T	PA PHIL	215-861-1304
EITC: Recertification	Lewis, C	LA	504-558-3001
EO Applications, Penalties, Education and Outreach	Finnesand, M	SD	605-377-1600
ETA/Electronic Filing	Martin, B	TN	615-250-5000
ETA/Electronic Return Originators	Martin, B	TN	615-250-5000
Examination Strategy	Revel-Addis, B	FL JACK	904-665-1000
Excise Tax	Diehl, M	CSC	859-669-5405
Federal Payment Levy Program (FPLP)	Morris, R	WI	414-231-2390
Filing Season Readiness/SPEC	Douts, K	AK	907-271-6877
FPLP Communication	O'Shaughnessy, M	NH	603-433-0571
Frontline Leader Readiness Program (FLRP)	Kitson, A	NY BKLN	718-488-2080
Government Entities: Tribal Government Issues	Wirth, B	NY BUF	716-686-4850
Health Care Tax Credit (HCTC)	Cummings, L	TX DAL	214-413-6500
Identity Theft	Safrey, E	BSC	631-654-6686
Injured Spouse	Post, T	WV	304-420-8695
Innocent Spouse Relief: IRC § 6015	Adams, C	CA LAGN	949-389-4804
Installment Agreements: Allowable Expenses (Low Cost)	Washington, J	MS	601-292-4800
Installment Agreements: Processing	Tam, J	CA OAK	510-637-2703
Interest Computations: Abatement of Interest	Romano, F	CT	860-756-4555
International Taxpayers	Puig, JC	PR	787-622-8930
IRS Training on Taxpayers Rights	Hickey, M	NE	402-221-4181
ITIN Outreach	Blount, P	MI	313-628-3670
ITIN Processing	Lombardo, L	PSC	215-516-2499
Levy (710) [Hardship determination linked to release of levy]	Polson, R	IA	515-564-6888

APPENDIX

APPENDICES

SECTION
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ADVOCACY PORTFOLIOS

ADVOCACY PORTFOLIOS (CONT.)

Portfolio	LTA Name	State / Office	Phone Number
Lien Release, Lien Withdrawal, Lien Subordination, Lien Discharge (721, 722,723, 724)	Lauterbach, L	NJ	973-921-4043
LITC	Lewis, C	LA	504-558-3001
Mentoring	Kobayashi, R	WA	206-220-4356
Mixed and Scrambled TINs (Multiple/Mixed TINs (410))	Murphy, M	AZ	602-207-8240
Nonfiler Strategy	Warren, J	MN	651-312-7999
Notice Clarity (Account/Notice Inquiry Transfer Criteria (110))	Egan, C	RI	401-525-4200
OIC (Field, COIC)	Burns, L	KY	502-582-6030
OIC (Field, ETA, COIC)	Sonnack, B	TX HO	713-209-3660
Outreach and Marketing to Low income TPs	Grant, D	NV	702-868-5179
Outreach to ESL Taxpayers (including ITINs)	Puig, JC	PR	787-622-8930
Penalties: e.g. failure to pay, abatements, adjustments, estimated tax, failure to file; CSED	Keating-Jones, J	OR	503-326-2333
Position Management	Wirth, B	NY BUF	716-686-4850
Practitioner Priority Services	Beck, J	WA	206-220-6037
Preparer Penalties	Votta, P	MD	410-962-2082
Returned/Stopped Refunds (40)	Gilchrist, M	AL	205-912-5631
Schedule K-1 Matching	Sheely, K	IN	317-685-7840
Seizure and Sale (730)	Fallacaro, B	MA	617-316-2690
TACs - Rural	Foard, L	ND	701-239-5141
TACs - Urban and Communications	VanHorn, C	OH CIN	513-263-3260
TAS Confidentiality/ IRC 6103	Warren J.	MN	651-312-7999
Tax Exempt Entities: EP Penalties	Blair, C	OSC	801-620-7168
Tax Exempt Entities: EP returns (Forms 5500)	Blair, C	OSC	801-620-7168
Tax Forums	Washington, J	MS	601-292-4800
TIGTA/GAO	Thompson, T	MT	406-441-1022
Tip Reporting	Grant, D	NV	702-868-5179
Transcript Delivery System (Copies of returns, transcripts, reports, FOI (150))	Cooper-Aquilar, S	UT	801-799-6958
Transition of SB Work	Keleman, L	CA LA	213-576-3140
Trust Fund Recovery Penalty	Campbell, M	VA	804-916-3501
US Territories and Possessions	James, G	HI	808-539-2870

TAXPAYER ADVOCATE SERVICE

MOST LITIGATED TAX ISSUES: CASE TABLES

TABLE 1

APPEALS FROM COLLECTION DUE PROCESS HEARINGS UNDER IRC §§ 6320 AND 6330

Case Citation	Issue(s)	Pro Se	Decision
Individual Taxpayers (Issues Other Than Business)			
<i>Aaron v. Comm'r</i> , T.C. Summ. Op. 2006-63	Offers in compromise	Yes	IRS
<i>Bailey v. Comm'r</i> , T.C. Memo 2005-241	Inability to challenge underlying liabilities; offer in compromise	Yes	IRS
<i>Balice v. Comm'r</i> , T.C. Memo 2005-161	Frivolous arguments	Yes	IRS
<i>Banks v. Comm'r</i> , T.C. Summ. Op. 2006-38	Inability to challenge underlying liability.	Yes	IRS
<i>Bankson v. Comm'r</i> , T.C. Summ. Op. 2006-83	Offer in compromise	Yes	IRS
<i>Barrett v. Comm'r</i> , T.C. Summ. Op. 2006-42	Underlying liability challenged	Yes	IRS
<i>Bean v. Comm'r</i> , T.C. Memo. 2006-88	Face to face hearing; frivolous arguments; section 6673 penalty	Yes	IRS
<i>Bell v. Comm'r</i> , 126 T.C. 126 (2006)	Inability to challenge underlying liability	Yes	IRS
<i>Bennett v. Comm'r</i> , T.C. Summ. Op. 2005-84	Underlying liability; relief under section 66(c)(3)	Yes	Split
<i>Blocker v. Comm'r</i> , T.C. Memo. 2005-279	Underlying liability; last known address	No	IRS
<i>Boyd v. Comm'r</i> , 124 T.C. 296 (2005)	Tax Court lacks jurisdiction when no CDP hearing requested/determination issued; installment agreement	No	IRS
<i>Brandenburg v. Comm'r</i> , T.C. Memo. 2005-149	Underlying liability; face to face hearing; frivolous arguments	Yes	IRS
<i>Broderick v. U.S.</i> , 96 A.F.T.R.2d (RIA) 5383 (D. Ariz. 2005)	District court lacked of jurisdiction over income tax liability; face to face hearing; frivolous arguments	Yes	IRS
<i>Broomfield v. Comm'r</i> , T.C. Memo. 2005-148	Lack of jurisdiction; last known address	Yes	IRS
<i>Brousseau v. U.S.</i> , 96 A.F.T.R.2d (RIA) 6279 (M.D.Tenn. 2005)	Frivolous income tax return penalties; frivolous arguments	Yes	IRS
<i>Bullock v. Comm'r</i> , T.C. Memo. 2006-6	Moot - liability satisfied	Yes	IRS
<i>Butti v. Comm'r</i> , T.C. Memo. 2006-66	underlying liability; opportunity to reschedule hearing	Yes	TP
<i>Cabill v. U.S.</i> , 96 A.F.T.R.2d (RIA) 7356 (9th Cir. 2005)	Lack of Jurisdiction over income tax liability in district court	Yes	IRS
<i>Call v. Comm'r</i> , T.C. Memo. 2005-289	Inability to challenge underlying liability; right to record hearing; frivolous arguments; section 6673 penalty	Yes	IRS
<i>Carifée v. Comm'r</i> , T.C. Memo. 2005-224	Offer in compromise	Yes	IRS
<i>Carlson v. U.S.</i> , 96 A.F.T.R.2d (RIA) 6395 (D. Mass. 2005)	Offer in compromise	No	IRS
<i>Carrillo v. Comm'r</i> , T.C. Memo. 2005-290	Inability to challenge underlying liability; recorded hearing; frivolous arguments; section 6673 penalty	Yes	IRS
<i>Carter v. Comm'r</i> , T.C. Summ. Op. 2006-76	Inability to challenge underlying liability	Yes	IRS
<i>Celestin v. Comm'r</i> , T. C. Summ. Op. 2006-59	Liability not discharged in bankruptcy.	Yes	IRS
<i>Cena v. Kenisky</i> , 95 A.F.T.R.2d (RIA) 2927 (W.D. Tex.)	Lack of jurisdiction; frivolous arguments; face to face hearing	Yes	IRS
<i>Chryson v. Estoll</i> , 97 A.F.T.R.2d (RIA) 2529 (9th Cir. 2006)	District court lack of jurisdiction over income tax liability	Yes	IRS
<i>Clark v. Comm'r</i> , 125 T.C. 108 (2005)	Tax court has jurisdiction to review CDP determination regarding levy on state tax refund	No	TP
<i>Clark v. Comm'r</i> , T. C. Summ. Op. 2005-95	Section 6015(f) claim timely filed; remanded for reconsideration on merits	Yes	TP
<i>Cobin v. U.S.</i> , 97 A.F.T.R.2d (RIA) 826 (4th Cir. 2006)	Inability to challenge underlying liability; frivolous arguments; face to face hearing	Yes	IRS
<i>Cooksey v. Comm'r</i> , T.C. Summ. Op. 2006-84	Penalty	Yes	IRS
<i>Cox v. Comm'r</i> , 126 T.C. 237 (2006)	Administrative record; impartiality of appeals officer; offer in compromise; currently not collectible status	No	IRS
<i>Crandall v. Comm'r</i> , T.C. Memo. 2005-286	Face to face hearing; right to record hearing; frivolous arguments; section 6673 penalty	Yes	IRS

TABLE 1: APPEALS FROM COLLECTION DUE PROCESS HEARINGS UNDER IRC §§ 6320 AND 6330 (CONT.)

Case Citation	Issue(s)	Pro Se	Decision
<i>Crawford v. U.S.</i> , 422 F.Supp.2d 1209 (D. Nev. 2006)	Appeals officer's failure to consider Taxpayer's collection alternative was an abuse of discretion; list of collection alternatives listed in section 6330 is not exclusive (trust fund recovery penalty)	No	T/P
<i>Creel v. Comm'r</i> , 419 F.3d 1135 (11th Cir. 2005)	U.S. Attorney's issuance of satisfaction of judgment & release of lien settled civil tax liability.	No	TP
<i>Deaton v. Comm'r</i> , 440 F.3d 223 (5th Cir. 2006)	Refund limitation period under section 6511.	No	IRS
<i>Delgado v. Comm'r</i> , T.C. Memo. 2005-186	Frivolous arguments; right to record hearing	Yes	IRS
<i>DelVecchio v. Comm'r</i> , 97 A.F.T.R.2d (RIA) 976 (11th Cir. 2006)	Period of limitations on assessment.	Yes	IRS
<i>Demos v. Comm'r</i> , T.C. Summ. Op. 2006-15	Moot - liabilities satisfied	Yes	IRS
<i>Deutsch v. Comm'r</i> , T.C. Memo. 2006-27	Inability to challenge underlying liability	No	IRS
<i>Dostal v. Comm'r</i> , T.C. Memo. 2005-264	Offer in compromise	No	IRS
<i>Dowlain v. U.S.</i> , 96 A.F.T.R.2d (RIA) 6529 (N.D. N.Y. 2005)	District court lacked jurisdiction over income tax liability and petition not timely filed; frivolous arguments	Yes	IRS
<i>Dowdy v. U.S.</i> , 96 A.F.T.R.2d (RIA) 5517 (E.D. Tex. 2005)	Trust fund recovery penalty	No	IRS
<i>Drake v. Comm'r</i> , 125 T.C. 201	Ex parte communications	No	TP
<i>Eash v. U.S.</i> , 97 A.F.T.R.2d (RIA) 913 (D. Neb. 2006)	Frivolous return penalties; frivolous arguments	Yes	IRS
<i>Eby v. IRS</i> , 97 A.F.T.R.2d (RIA) 1747 (S.D. Ohio 2006)	Inability to challenge underlying liability when not challenged at CDP hearing; dischargeability in bankruptcy; period of limitations on collection	Yes	IRS
<i>Erkin v. Comm'r</i> , T.C. Memo. 2005-245	Installment agreement; relief under section 6015	Yes	IRS
<i>Evan V. Comm'r</i> , T.C. Summ. Op. 2005-163	Inability to challenge underlying liability; offer in compromise; face to face hearing	Yes	IRS
<i>Fargo v. Comm'r</i> , 447 F.3d 706 (9th Cir. 2006)	Offer in compromise	No	IRS
<i>Felder v. Comm'r</i> , T.C. Summ. Op. 2006-89	Inability to challenge underlying liability; frivolous arguments	Yes	IRS
<i>Figler v. Comm'r</i> , T.C. Memo. 2005-230	Inability to challenge underlying liability	Yes	IRS
<i>Florance v. Comm'r</i> , 97 A.F.T.R.2d (RIA) 1742 (5th Cir. 2006)	Frivolous arguments; section 6673 penalty	Yes	IRS
<i>Forbes v. Comm'r</i> , T.C. Memo. 2006-10	Frivolous arguments; section 6673 penalty	Yes	IRS
<i>Ford v. Comm'r</i> , T.C. Memo. 2006-102	Installment agreement	Yes	IRS
<i>Forrest v. Comm'r</i> , T.C. Memo. 2005-228	Frivolous arguments; section 6673 penalty	Yes	IRS
<i>Frazier v. Comm'r</i> , T.C. Memo 2005-229	Inability to challenge underlying liability; installment agreement	Yes	IRS
<i>Freije v. Comm'r</i> , 125 T.C. 14 (2005)	Application of payments; jurisdiction over years at issue allows for consideration of facts from years not at issue, but affecting years at issue; portion of assessed under math error procedures invalid	Yes	TP
<i>Frese v. U.S.</i> , 97 A.F.T.R.2d (RIA) 1123 (D. N.J. 2006)	Inability to challenge underlying liability; lack of jurisdiction over underlying liability; frivolous return penalty; frivolous arguments; face to face hearing	Yes	IRS
<i>Garage v. U.S.</i> , 96 A.F.T.R.2d (RIA) 7201 (D. N.J. 2005)	Face to face hearing (trust fund recovery penalty)	No	TP
<i>Giragosian v. Comm'r</i> , T.C. Summ. Op. 2005-104	Abatement of interest; inability to raise issue in litigation when issue not raised at hearing	Yes	IRS
<i>Gittinger v. Comm'r</i> , 96 A.F.T.R.2d (RIA) 5006 (5th Cir. 2005)	Frivolous arguments; section 6673 penalty	Yes	IRS
<i>Golden v. Comm'r</i> , T.C. Memo. 2005-170	Periods of limitation on assessment and collection; res judicata	Yes	IRS
<i>Goldman v. Comm'r</i> , T.C. Summ. Op. 2005-165	Penalties	Yes	IRS
<i>Goodin v. Comm'r</i> , T.C. Memo. 2005-158	Frivolous arguments; section 6673 penalty	Yes	IRS
<i>Gori v. Comm'r</i> , T.C. Summ. Op. 2005-79	Face-to-face hearing; frivolous arguments	Yes	IRS
<i>Gorospa v. Comm'r</i> , 451 F.3d 966 (9th Cir. 2006)	Inability to challenge underlying liability	No	IRS

TABLE 1: APPEALS FROM COLLECTION DUE PROCESS HEARINGS UNDER IRC §§ 6320 AND 6330 (CONT.)

Case Citation	Issue(s)	Pro Se	Decision
<i>Granger v. U.S.</i> , 95 A.F.T.R.2d (RIA) 2849 (E.D. Va. 2005)	Lack of jurisdiction; frivolous arguments; face to face hearing	Yes	IRS
<i>Greene-Thapedi v. Comm’r</i> , 126 T.C. 1	Moot - liability satisfied	Yes	IRS
<i>Griffen v. Comm’r</i> , T.C. Summ. Op. 2005-74	Inability to challenge underlying liability; liability not discharged in bankruptcy	Yes	IRS
<i>Hajiyani v. Comm’r</i> , T.C. Memo. 2005-198	Inability to challenge underlying liability; offer in compromise not reviewed when not submitted in CDP hearing; application of payments and offsets	Yes	IRS
<i>Haley v. IRS</i> , 97 A.F.T.R.2d (RIA) 968 (D. Md. 2006)	Period for assessment (trust fund recovery penalty)	Yes	IRS
<i>Hansen v. Comm’r</i> , T.C. Summ. Op. 2005-75	Underlying liability; penalties; interest abatement	Yes	IRS
<i>Higginbotham v. Comm’r</i> , T.C. Memo. 2005-270	Failure to prosecute	Yes	IRS
<i>Hiner v. IRS</i> , 96 A.F.T.R.2d (RIA) 6246 (D. Ariz. 2005)	Payment plan paying trust fund recovery penalty in full, but not including interest, rejected; interest abatement	Yes	IRS
<i>Ho v. Comm’r</i> , T.C. Memo. 2006-41	Face to face; frivolous arguments; interest	Yes	IRS
<i>Holliday v. Comm’r</i> , T.C.Memo. 2005-132	Frivolous arguments; recording hearing; section 6673 penalty	Yes	IRS
<i>Holliday v. Comm’r</i> , T.C.Memo. 2005-240	Frivolous arguments; recording hearing; section 6673 penalty	Yes	IRS
<i>Homza v. U.S.</i> , 97 A.F.T.R.2d (RIA) 2463 (S.D. Ohio 2006)	District court lacks jurisdiction over income tax liability	Yes	IRS
<i>Hoover v. Comm’r</i> , T.C. Memo. 2006-82	Assessment period of limitations; fraud penalties; jeopardy assessment	Yes	IRS
<i>Hudspath v. Comm’r</i> , 97 A.F.T.R.2d (RIA) 2200 (4th Cir. 2006)	Inability to challenge underlying liability	Yes	IRS
<i>Johnston v. Comm’r</i> , 96 A.F.T.R.2d (RIA) 7021 (9th Cir. 2005)	Frivolous arguments	Yes	IRS
<i>Joseph v. Comm’r</i> , T.C. Memo. 2006-20	Installment agreement	Yes	IRS
<i>Kandi v. U.S.</i> , 97 A.F.T.R.2d (RIA) 721 (W. D. Wash. 2006)	Retroactive application of regulations; collection of employment tax from sole member of single-member LLC	No	IRS
<i>Kanter, Estate of, v. Comm’r</i> , T.C. Memo. 2006-46	Assessments; stay of proceedings pending determination of liability	No	IRS
<i>Kozack v. Comm’r</i> , T.C. Memo. 2005-246	Face to face hearing; frivolous arguments	Yes	IRS
<i>Kun v. Comm’r</i> , 96 A.F.T.R.2d (RIA) 7109 (9th Cir. 2005)	Underlying liability; offer in compromise	Yes	IRS
<i>Laing v. Comm’r</i> , 96 A.F.T.R.2d (RIA) 5484 (5th Cir. 2005)	Receipt of notice of assessment for trust fund recovery penalty	No	IRS
<i>Lance v. Comm’r</i> , T.C. Summ. Op. 2005-180	Tax Court lacked jurisdiction over preparer penalties	Yes	IRS
<i>Lane v. Comm’r</i> , T.C.Memo. 2005-182	Underlying liability	Yes	IRS
<i>Larson v. U.S.</i> , 96 A.F.T.R.2d (RIA) 5480 (W.D. Pa. 2005)	Lack of jurisdiction - petition not timely filed (trust fund recovery penalty)	Yes	IRS
<i>Lemann v. Comm’r</i> , T.C. Memo. 2006-37	Installment agreement; offer in compromise; balancing test	Yes	IRS
<i>Lingwall v. Comm’r</i> , T.C. Summ. Op. 2005-69	Inability to raise relief under section 6015 in CDP hearing when raised previously	Yes	IRS
<i>Lites v. Comm’r</i> , T.C. Memo. 2005-206	Penalties; installment agreement	No	Split
<i>Little v. U.S.</i> , 97 A.F.T.R.2d (RIA) 2227 (4th Cir. 2006), <i>aff’g</i> 96 A.F.T.R.2d (RIA) 7086 (M.D. N.C. 2005)	Frivolous return penalties; face to face hearing	Yes	IRS
<i>Lobb v. U.S.</i> , 96 A.F.T.R.2d (RIA) 7000 (D. Or. 2005), <i>adopting</i> 96 A.F.T.R.2d (RIA) 6882 (D. Or. 2005)	District court lacked jurisdiction over income tax liability	Yes	IRS
<i>Lofthus v. Comm’r</i> , T.C. Summ. Op. 2005-164	Dischargeability in bankruptcy; abatement of interest, penalties	Yes	IRS
<i>Lorenzen v. U.S.</i> , 97 A.F.T.R.2d (RIA) 1366 (D. Wyo. 2006)	District court lacked jurisdiction - petition not timely filed	Yes	IRS
<i>Magee v. Comm’r</i> , T.C. Memo. 2005-263	Validity of joint election; relief under section 6015	Yes	IRS

TABLE 1: APPEALS FROM COLLECTION DUE PROCESS HEARINGS UNDER IRC §§ 6320 AND 6330 (CONT.)

Case Citation	Issue(s)	Pro Se	Decision
<i>Maicon v. IRS</i> , 96 A.F.T.R.2d (RIA) 5673 (N.D. Ga. 2005)	Frivolous tax return penalties; frivolous arguments	Yes	IRS
<i>Mandody v. Comm'r</i> , T.C. Memo. 2005-142	Summary judgment not appropriate due to facts in dispute	Yes	TP
<i>Manjourides v. Comm'r</i> , T.C.Memo. 2005-242	Installment agreement; CDP hearing did not close prematurely	No	IRS
<i>Manko v. Comm'r</i> , 126 T.C. 195 (2006)	Specific issue closing agreement did not obviate requirement to issue deficiency notice prior to assessment	No	TP
<i>Mann v. IRS</i> , 97 A.F.T.R.2d (RIA) 1590 (W.D. Okla. 2006)	Frivolous tax return penalty; frivolous arguments	Yes	IRS
<i>Martin v. Comm'r</i> , 436 F.3d 1216 (10th Cir. 2006)	Period of limitations on assessment.	No	IRS
<i>Martin v. Michalski</i> , 97 A.F.T.R.2d (RIA) 2313 (W.D. N.Y. 2006)	District court lacked jurisdiction over income tax liability	Yes	IRS
<i>Mathews v. Comm'r</i> , 97 A.F.T.R.2d (RIA) 2170 (D. Md. 2006)	District court lacked jurisdiction over income tax liability	Yes	IRS
<i>McCurdy v. U.S.</i> , 95 A.F.T.R.2d (RIA) 2776 (D. Mass. 2005)	Face to face hearing; Fair Debt Collection Act; frivolous return penalties; frivolous arguments	Yes	IRS
<i>McDermott v. Comm'r</i> , T.C. Summ. Op. 2005-162	Frivolous arguments	Yes	IRS
<i>Meeker v. Comm'r</i> , T.C. Memo. 2005-146	Tax Court lacked jurisdiction over frivolous return penalties; frivolous arguments	Yes	IRS
<i>Morlino v. Comm'r</i> , T.C. Memo. 2005-203	CDP hearing did not close prematurely	No	IRS
<i>Muller v. Comm'r</i> , 97 A.F.T.R.2d (RIA) 2239 (D. Vt. 2006)	District court lacked of jurisdiction over income tax liability; frivolous arguments	Yes	IRS
<i>Murphy v. Comm'r</i> , 125 T.C. 301 (2005)	Offer in compromise; CDP hearing did not close prematurely	No	IRS
<i>Negoescu v. Comm'r</i> , T.C. Summ. Op. 2005-161	Relief under section 6015	Yes	IRS
<i>Newell v. Comm'r</i> , T.C. Summ. Op. 2006-7	Installment agreement	Yes	IRS
<i>Newstat v. Comm'r</i> , T.C. Memo. 2005-262	underlying liability; installment agreement	Yes	IRS
<i>Nicklaus v. Comm'r</i> , T.C. Memo. 2005-156	Substitute for returns; collateral estoppel; inability to challenge underlying liability	Yes	IRS
<i>Norris v. Comm'r</i> , T.C. Memo. 2005-237	Interest and penalties	Yes	TP
<i>Olsen v. U.S.</i> , 414 F.3d 144 (1st Cir. 2005)	Offer in compromise	No	IRS
<i>Orum v. Comm'r</i> , 412 F.3d 819 (7th Cir. 2005), <i>aff'g</i> 123 T.C. 1 (2004)	Installment agreement; lack of jurisdiction - no timely request for CDP hearing	Yes	IRS
<i>Parker II v. Comm'r</i> , T.C. Memo. 2005-231	Lack of Jurisdiction - no timely request for CDP hearing; frivolous arguments; section 6673 penalty	Yes	IRS
<i>Parker v. Comm'r</i> , T.C. Memo. 2005-294	Lack of jurisdiction to review filing of liens prior to effective date of section 6320; validity of lien	No	IRS
<i>Parker v. Comm'r</i> , T.C. Memo. 2006-43	Validity of assessments; bankruptcy; period of limitations on assessment; penalties; abatement of interest; offer in compromise	Yes	IRS
<i>Patrick v. Comm'r</i> , T.C. Summ. Op. 2005-92	Offer in compromise	Yes	IRS
<i>Patridge v. IRS</i> , 97 A.F.T.R.2d (RIA) 434 (C.D. Ill. 2005)	District court lacked jurisdiction over income tax liability	No	IRS
<i>Pineda v. Comm'r</i> , T.C. Summ. Op. 2006-35	Abatement of interest; penalties; installment agreement	Yes	Split
<i>Pirnat v. Comm'r</i> , 96 A.F.T.R.2d (RIA) 6858 (M.D. Fla. 2005)	District court lacked jurisdiction over income tax liability	Yes	IRS
<i>Plumb v. Comm'r</i> , 96 A.F.T.R.2d (RIA) 5872 (S.D. Fla. 2005); 97 A.F.T.R.2d (RIA) 1373 (S.D. Fla. 2006)	Timeliness of petition; inability to challenge underlying liability	No	Split
<i>Poindexter v. Comm'r</i> , 95 A.F.T.R.2d (RIA) 2724 (2nd Cir. 2005)	Underlying liability; inability to raise new issues on appeal	Yes	IRS
<i>Pomerantz v. Comm'r</i> , T.C. Memo. 2005-295	Inability to challenge underlying liability	No	IRS
<i>Pomeranz v. U.S.</i> , 96 A.F.T.R.2d (RIA) 6767 (S.D. Fla. 2005)	Frivolous return penalties; frivolous arguments	Yes	IRS
<i>Pragasam v. Comm'r</i> , T. C. Memo. 2006-86	Lack of jurisdiction - inability to petition from an equivalent hearing; last known address	No	IRS

TABLE 1: APPEALS FROM COLLECTION DUE PROCESS HEARINGS UNDER IRC §§ 6320 AND 6330 (CONT.)

Case Citation	Issue(s)	Pro Se	Decision
<i>Prakasam v. Comm’r</i> , T.C. Memo. 2006-53	Lack of jurisdiction - inability to petition from an equivalent hearing; last known address	No	IRS
<i>Prusick v. Comm’r</i> , 97 A.F.T.R.2d (RIA) 1196 (9th Cir. 2006)	Underlying liability; face to face hearing	Yes	IRS
<i>Raft v. Comm’r</i> , 95 A.F.T.R.2d (RIA) 2652 (6th Cir. 2005)	Lack of jurisdiction - tp did not timely request CDP hearing; section 6673 penalty	Yes	IRS
<i>Ralidis v. U.S.</i> , 97 A.F.T.R.2d (RIA) 1315 (5th Cir. 2006)	Frivolous arguments; section 6673 penalty	Yes	IRS
<i>Ramirez v. Comm’r</i> , T.C. Memo. 2005-179	Penalties	Yes	IRS
<i>Razo v. Comm’r</i> , 95 A.F.T.R.2d (RIA) 2828 (5th Cir. 2005), <i>aff’g</i> T.C. Memo. 2004-1.	Offer in compromise	No	IRS
<i>Reese v. Comm’r</i> , T.C.Memo. 2006-21	Penalties	Yes	IRS
<i>Render v. IRS</i> , 96 A.F.T.R.2d (RIA) 6492 (E.D. Mich. 2005)	Inability to challenge underlying liability; installment agreement; offer in compromise	Yes	IRS
<i>Richard v. Comm’r</i> , T.C. Summ. Op. 2005-151	Application of payments; invalid assessment	Yes	TP
<i>Richmond, Jr. v. Comm’r</i> , T.C. Memo. 2005-238	Application of payments; math error; setoff; dischargeability in bankruptcy	Yes	IRS
<i>Robinette v. Comm’r</i> , 439 F.3d 455 (8th Cir. 2006)	Offer in compromise; administrative record	No	IRS
<i>Romano v. Comm’r</i> , T.C. Memo. 2005-193	Inability to challenge underlying liability;	Yes	IRS
<i>Ross v. IRS</i> , 97 A.F.T.R.2d (RIA) 2199 (D. Minn. 2006)	District court lacked jurisdiction over income tax liability; Taxpayer may not petition from equivalent hearing	Yes	IRS
<i>Royal v. Comm’r</i> , T.C.Memo. 2006-71	Inability to pay	Yes	IRS
<i>Sabath v. Comm’r</i> , T.C. Memo. 2005-222	Inability to challenge underlying liability	No	IRS
<i>Salazar v. Comm’r</i> , T.C. Memo. 2006-7	Tax Court lacked jurisdiction over employment tax liability	No	IRS
<i>Sampson v. Comm’r</i> , T.C. Summ. Op. 2006-75	Offer in compromise	Yes	TP
<i>Sampson-Gray v. Comm’r</i> , T. C. Summ. Op. 2006-19	Moot - liability satisfied	Yes	IRS
<i>Sapp v. Comm’r</i> , T.C. Memo. 2006-104	Ex parte communications; dischargeability in bankruptcy; tax protester designation	Yes	IRS
<i>Schneller v. Comm’r</i> , T.C. Memo. 2006-100	Frivolous arguments; inability to challenge underlying liability	Yes	IRS
<i>Schneller v. Comm’r</i> , T.C. Memo. 2006-99	Frivolous arguments; inability to challenge underlying liability	Yes	IRS
<i>Sherer v. Comm’r</i> , T.C. Memo. 2006-29	Underlying liability	Yes	TP
<i>Sherwood v. Comm’r</i> , T.C. Memo. 2005-268	Tax Court lacked jurisdiction to review frivolous tax return penalty and false withholding information penalty; inability to challenge underlying liability; face to face hearing; frivolous arguments	Yes	IRS
<i>Simmons v. Comm’r</i> , 97 A.F.T.R.2d (RIA) 509 (E.D. Pa. 2005)	Application of payments (trust fund recovery penalty)	No	IRS
<i>Singer V. Comm’r</i> , T.C. Memo. 2005-175	Offer in compromise	Yes	IRS
<i>Stearns v. IRS</i> , 97 A.F.T.R.2d (RIA) 889 (D. Conn. 2006)	Inability to challenge underlying liability (trust fund recovery penalty)	Yes	IRS
<i>Stephens v. Comm’r</i> , T.C. Memo. 2005-183	Frivolous arguments	Yes	IRS
<i>Stone v. Comm’r</i> , T.C. Summ. Op. 2005-186	Abatement of interest; penalties	Yes	IRS
<i>Streiffert v. IRS</i> , 96 A.F.T.R.2d (RIA) 5229 (5th Cir. 2005)	Lack of jurisdiction - untimely petition; frivolous arguments; sanctions	Yes	IRS
<i>Sutton v. Comm’r</i> , 97 A.F.T.R.2d (RIA) 2411 (N.D. N.Y. 2006)	Installment agreement (trust fund recovery penalty)	No	IRS
<i>Swartz v. Comm’r</i> , 96 A.F.T.R.2d (RIA) 6981 (E.D. Mich. 2005)	District court lacked jurisdiction over income tax liability; face to face hearing	No	IRS
<i>Tassielli v. Comm’r</i> , T.C. Summ. Op. 2006-68	Inability to challenge underlying liability;	Yes	IRS
<i>Tinnerman v. IRS</i> , 96 A.F.T.R.2d (RIA) 6885 (11th Cir. 2005)	Frivolous arguments; face to face hearing	Yes	IRS
<i>Torres v. Comm’r</i> , T.C. Summ. Op. 2006-21	Inability to challenge underlying liability	Yes	IRS
<i>Turner-Simmons v. Comm’r</i> , T.C. Memo. 2005-135	Application of payments	Yes	IRS

MOST LITIGATED TAX ISSUES: TABLES OF LITIGATED CASES

TABLE 1: APPEALS FROM COLLECTION DUE PROCESS HEARINGS UNDER IRC §§ 6320 AND 6330 (CONT.)

Case Citation	Issue(s)	Pro Se	Decision
<i>Ulloa v. U.S.</i> , 96 A.F.T.R.2d (RIA) 6784 (N.D. N.Y. 2005)	Lack of jurisdiction - petition not timely filed	Yes	IRS
<i>Van Syoc v. U.S.</i> , 96 A.F.T.R.2d (RIA) 6857 (M.D. Fla. 2005)	District court lacked jurisdiction over income tax liability	Yes	IRS
<i>Vierow v. Comm'r.</i> , 96 A.F.T.R.2d (RIA) 7435 (9th Cir. 2005)	Administrative record.	Yes	IRS
<i>Wagenknecht v. U.S.</i> , 97 A.F.T.R.2d (RIA) 3000 (N.D. Ohio 2006)	Frivolous return penalty; district court lacked jurisdiction over income tax liability	Yes	IRS
<i>Wetzel v. Comm'r.</i> , T.C. Memo. 2005-211	Inability to challenge underlying liability; frivolous arguments; 6673 penalty	Yes	IRS
<i>Whitfield v. Comm'r.</i> , T.C. Summ. Op. 2005-141	Application of payments; equitable estoppel	Yes	IRS
<i>Wilcox v. Comm'r.</i> , T.C. Memo. 2005-257	Inability to pay	Yes	IRS
<i>Winans v. Comm'r.</i> , T.C. Memo. 2005-271	Inability to challenge underlying liability; frivolous arguments; ability to pay; ability to raise issues in litigation not raised at hearing	Yes	IRS
<i>Winterroth v. U.S.</i> , 97 A.F.T.R.2d (RIA) 1746 (9th Cir. 2006)	District court lack of jurisdiction over income tax liability; frivolous arguments; section 6673 penalty	Yes	IRS
<i>Woods v. Comm'r.</i> , T.C. Memo. 2006-38	ability to raise issues in litigation not raised at hearing; dischargeability in bankruptcy; frivolous arguments; section 6673 penalties	Yes	IRS
<i>Wright v. Comm'r.</i> , T.C. Memo. 2005-291	Face to face hearing; frivolous arguments; section 6673 penalty	Yes	IRS
<i>Wrubleski v. Comm'r.</i> , 96 A.F.T.R.2d (RIA) 6620 (11th Cir. 2005)	Frivolous arguments	Yes	IRS
<i>Yazzie v. Comm'r.</i> , 96 A.F.T.R.2d (RIA) 7020 (9th Cir. 2005)	Inability to challenge underlying liability; frivolous arguments; section 6673 penalty	Yes	IRS
<i>Zapara v. Comm'r.</i> , 126 T.C. 215 (2006)	Inability to challenge underlying liability; value of seized stock	Yes	TP
Business Taxpayers			
<i>Action Employment Resources, Inc. v. U.S.</i> , 96 A.F.T.R.2d (RIA) 7376 (9th Cir. 2005)	Installment agreement; release of lien	No	IRS
<i>B&E Wholesale Meats, Inc. v. Comm'r.</i> , 96 A.F.T.R.2d (RIA) 5226 (N.D. Ill. 2005)	Under state law, corporation could not challenge lien filing that occurred after corporation dissolved; no settlement agreement when not reduced to writing	No	IRS
<i>Cohen Enterprises v. U.S.</i> , 97 A.F.T.R.2d (RIA) 2465 (W.D. Pa. 2006)	Installment agreement	Yes	IRS
<i>Collectors Training Institute Inc. v. U.S.</i> , 96 A.F.T.R.2d (RIA) 6522 (N.D. Ill. 2005)	Business lacked standing to challenge trust fund recovery penalties asserted against corporate officers; district court lacked jurisdiction over trust fund recovery penalties asserted against corporate officers; installment agreement	No	IRS
<i>Comfort Plus Health Care, Inc. v. Comm'r.</i> , 96 A.F.T.R.2d (RIA) 5277 (D. Minn. 2005)	Lack of jurisdiction - petition not timely filed; impartiality of appeals officer; administrative record; payments properly applied, penalties; offer in compromise; installment agreement; new evidence as to employee embezzlement not allowed	No	IRS
<i>Heartland Automotive Enterprises, Inc. v. U.S.</i> , 96 A.F.T.R.2d (RIA) 5351 (M.D. Ga. 2005)	Inability to challenge underlying liability or penalty	No	IRS
<i>Investment Research Associates, Inc. v. Comm'r.</i> , 126 T.C. 183 (2006)	Tax Court lacked jurisdiction because Taxpayer did not timely file request for CDP hearing request	No	IRS
<i>Johnson Home Care Services, Inc. v. U.S.</i> , 96 A.F.T.R.2d (RIA) 6085 (E.D. N.Y. 2005)	Balancing test met; installment agreement rejected	No	IRS
<i>Living Care Alternatives of Kirkersville, Inc. v. U.S.</i> , 96 A.F.T.R.2d (RIA) 6155 (S.D. Ohio 2005)	Balancing test; collateral estoppel	No	IRS
<i>Living Care Alternatives of Utica, Inc. v. U.S.</i> , 411 F.3d 621 (6th Cir. 2005)	Offer in compromise	No	IRS
<i>Mars's Contractors, Inc. v. Comm'r.</i> , T.C. Memo. 2006-94	Tax Court lacked jurisdiction over employment tax liability	No	IRS
<i>Pediatric Affiliates, P.A. v. U.S.</i> , 97 A.F.T.R.2d (RIA) 1329 (D. N.J. 2006)	Underlying liability; judicial estoppel; equitable estoppel	No	IRS

TABLE 1: APPEALS FROM COLLECTION DUE PROCESS HEARINGS UNDER IRC §§ 6320 AND 6330 (CONT.)

Case Citation	Issue(s)	Pro Se	Decision
<i>Rupert v. U.S.</i> , 97 A.F.T.R.2d (RIA) 976 (D. Idaho 2006)	Automatic stay; installment agreement; issues not raised in hearing may not be raised in litigation	Yes	IRS
<i>Service Employees International Union v. Comm’r</i> , 125 T.C. 63 (2005)	Lack of jurisdiction over IRC 6652(c)(1) penalty - failure to file exempt organization annual return	No	IRS
<i>Taramark Title Co., Inc. v. U.S.</i> , 402 F.Supp.2d 323 (D. Mass. 2005)	Offer in compromise; installment agreement; penalties and fees	No	IRS
<i>Walter Transport, Inc. v. U.S.</i> , 97 A.F.T.R.2d (RIA) 2104 (D. Mo. 2006)	Installment agreement	No	IRS

TABLE 2
GROSS INCOME UNDER IRC § 61 AND RELATED SECTIONS

Case Citation	Issue(s)	Pro Se	Decision
Individual Taxpayers (But not Sole Proprietorships)			
<i>Ackerman v. Comm'r</i> , T.C. Memo. 2006-3	Distribution from nonqualified deferred compensation plan	Yes	IRS
<i>Adams v. Comm'r</i> , T.C. Summ. Op. 2005-120	Unreported wage income	Yes	IRS
<i>Alegria v. Comm'r</i> , T.C. Summ. Op. 2005-147	Discharge of indebtedness income	Yes	IRS
<i>Allen v. Comm'r</i> , T.C. Memo. 2006-11	Unreported compensation from American Indian tribe	Yes	IRS
<i>Allum v. Comm'r</i> , T.C. Memo. 2005-177	Settlement proceeds excludable under IRC § 104(a)(2) or nontaxable return on capital; portion of settlement proceeds paid to attorney as contingent fee excludable	Yes	IRS
<i>Andrew v. Comm'r</i> , T.C. Summ. Op. 2005-158	Social security disability benefits versus IRC § 104(a)(2) benefits	Yes	IRS
<i>Arias v. Comm'r</i> , T.C. Summ. Op. 2006-20	Alimony or separate maintenance payment versus gift	Yes	IRS
<i>Arnett v. Comm'r</i> , 126 T.C. 89 (2006)	Unreported wage income earned in Antarctica excludable under IRC § 911	No	IRS
<i>Askew v. Comm'r</i> , T.C. Summ. Op. 2005-108	Distributions from tax sheltered annuity policies	Yes	IRS
<i>Barrett v. Comm'r</i> , T.C. Summ. Op. 2006-42.	Annuity payments from defined benefit plan	Yes	IRS
<i>Benavides v. U.S.</i> , 97 A.F.T.R.2d (RIA) 1512 (S.D. Tex. 2006)	Jury award of punitive damages in wrongful death action excludable under IRC § 104(a)(2)	No	IRS
<i>Biyo v. Comm'r</i> , T.C. Summ. Op. 2005-106	Social security disability benefits	Yes	IRS
<i>Bonaccorso v. Comm'r</i> , T.C. Memo. 2005-278	Unreported income	Yes	IRS
<i>Bond v. Comm'r</i> , T.C. Memo. 2005-251	Settlement proceeds excludible under IRC § 104(a)(2)	Yes	IRS
<i>Bothe v. Comm'r</i> , T.C. Summ. Op. 2006-51	Settlement proceeds excludible under IRC § 104(a)(2)	No	IRS
<i>Braden v. Comm'r</i> , T.C. Summ. Op. 2006-78	Settlement proceeds excludible under IRC § 104(a)(2) -- motion for partial summary judgment filed by Government	Yes	TP
<i>Bradley v. Comm'r</i> , T.C. Memo. 2005-223	Settlement proceeds excludible under IRC § 104(a)(2)	Yes	IRS
<i>Bradley v. Comm'r</i> , T.C. Summ. Op. 2006-11	Distributions from retirement plans	Yes	IRS
<i>Burke v. Comm'r</i> , T.C. Memo. 2005-297	Distributive share of partnership income held in escrow	Yes	IRS
<i>Burnham v. Comm'r</i> , T.C. Summ. Op. 2006-8	Disability pension payments under IRC § 105; insurance annuity payments under IRC § 72	Yes	IRS
<i>Carlisle v. U.S.</i> , 66 Fed. Cl. 627 (2005)	Back pay for member of Armed Forces excludable under IRC § 112	Yes	IRS
<i>Clark v. Comm'r</i> , T.C. Memo. 2005-292	Unreported income	Yes	IRS
<i>Clemons v. Comm'r</i> , T.C. Summ. Op. 2005-109	Gambling winnings.	Yes	IRS
<i>Coburn v. Comm'r</i> , T.C. Memo. 2005-283	Discharge of indebtedness income for a loan on which TP defaulted	No	TP
<i>Cole v. Comm'r</i> , T.C. Memo. 2006-44	Unreported interest income.	Yes	IRS
<i>Coppertino v. Comm'r</i> , T.C. Summ. Op. 2006-87	Discharge of indebtedness income -- whether TP was insolvent at time of cancellation	No	TP
<i>Cronk v. Comm'r</i> , T.C. Summ. Op. 2005-174	Interest income from redemption of savings bonds	Yes	IRS
<i>Crow v. Comm'r</i> , T.C. Summ. Op. 2005-124	Unreported wage income	Yes	IRS
<i>De Shon v. Comm'r</i> , T.C. Summ. Op. 2005-117	Discharge of indebtedness income	Yes	Split
<i>Doby v. Comm'r</i> , T.C. Summ. Op. 2006-90	Annuity payments from pension plan; IRA distributions	Yes	IRS
<i>Doll v. Comm'r</i> , T.C. Memo. 2005-269	Proceeds from sale of partnership interests	Yes	IRS
<i>Dorsey v. Comm'r</i> , T.C. Memo. 2006-50	Unreported compensation for services rendered	Yes	IRS
<i>Earnshaw v. Comm'r</i> , 96 A.F.T.R.2d (RIA) 6226 (10th Cir. 2005)	Discharge of indebtedness income.	Yes	IRS
<i>Ellis v. Comm'r</i> , T.C. Summ. Op. 2005-177	Discharge of indebtedness income	Yes	IRS
<i>Everhart v. Comm'r</i> , T.C. Summ. Op. 2005-81	Unreported wage income	Yes	IRS

TABLE 2: GROSS INCOME UNDER IRC § 61 AND RELATED SECTIONS (CONT.)

Case Citation	Issue(s)	Pro Se	Decision
<i>Garza v. Comm’r</i> , T.C. Summ. Op. 2005-96	Commissions on life insurance policies	Yes	IRS
<i>George, v. U.S.</i> , 420 F.3d 991 (9th Cir. 2005)	Constructive receipt of receivership fees under IRC § 451.	No	IRS
<i>Goode v. Comm’r</i> , T.C. Memo. 2006-48	Settlement proceeds excludable under IRC § 104(a)(2); portion of settlement proceeds designated as attorneys fees excludable.	No	IRS
<i>Green v. Comm’r</i> , T.C. Memo. 2006-39	Social security benefits excludable under IRC § 104(a)(2)	Yes	IRS
<i>Green v. Comm’r</i> , T.C. Memo. 2005-250	Settlement proceeds excludable under IRC § 104(a)(2)	No	IRS
<i>Guthrie v. Comm’r</i> , T.C. Memo. 2005-196	Unreported wage income, interest income, and dividend income.	Yes	IRS
<i>Hajek v. Comm’r</i> , T.C. Summ. Op. 2005179	Compensation for services versus a gift	Yes	IRS
<i>Hawkins v. Comm’r</i> , T.C. Memo. 2005-149	Court award excludable under IRC § 104(a)(2)	No	IRS
<i>Hilen v. Comm’r</i> , T.C. Memo. 2005-226	Exercise of nonstatutory stock options.	No	IRS
<i>Hoang v. Comm’r</i> , T.C. Memo. 2006-47	Unreported interest income; IRA distributions	No	IRS
<i>Hodges v. Comm’r</i> , T.C. Memo. 2005-168	Proceeds from sale of securities.	Yes	IRS
<i>Holmes v. Comm’r</i> , T.C. Memo. 2006-80	Unreported wage income, interest income, savings bond incomes, and IRC § 401(k) distribution	Yes	IRS
<i>Huisenfeldt v. Comm’r</i> , T.C. Summ. Op. 2006-5	Unreported tip income.	Yes	IRS
<i>Hurley v. Comm’r</i> , T.C. Summ. Op. 2005-125	Whether 30% disability entitles TP to exclude 30% of wages from gross income	Yes	IRS
<i>Jerose v. Comm’r</i> , T.C. Summ. Op. 2005-132	Disability benefits excludable under IRC § 105	Yes	IRS
<i>Johanson v. Comm’r</i> , T.C. Memo. 2006-105	Alimony or separate maintenance payment versus property settlement or part of guaranteed stream of payments for fixed term	No	IRS
<i>Joseph v. Comm’r</i> , T.C. Memo. 2005-169	IRA distribution	Yes	IRS
<i>Karns Prime and Fancy Food, Ltd. v. Comm’r</i> , T.C. Memo. 2005-233	Payment from supplier as a loan	No	IRS
<i>Kikalos v. Comm’r</i> , 434 F.3d 977 (7th Cir. 2006)	Unreported coupon and buy-down income, promotional income, vendor refunds and reimbursement income, bulk sales income, and insurance reimbursements	No	IRS
<i>Knox v. Comm’r</i> , T.C. Summ. Op. 2006-72	Lump sum payment from deferred compensation plan under IRC § 457	Yes	IRS
<i>Lange v. Comm’r</i> , T.C. Memo. 2005-176	Gambling winnings; pension distributions; social security benefits.	Yes	IRS
<i>Lewis v. Comm’r</i> , T.C. Summ. Op. 2006-12	Unreported wage income.	Yes	IRS
<i>Lewis v. Comm’r</i> , T.C. Summ. Op. 2006-6	Unreported interest income.	Yes	IRS
<i>Lindsey v. Comm’r</i> , 422 F.3d 684 (8th Cir. 2005)	Settlement proceeds excludable under IRC § 104(a)(2)	No	IRS
<i>Major v. Comm’r</i> , T.C. Memo. 2005-141	Unreported compensation, dividends, and interest income	Yes	IRS
<i>Mansel v. Comm’r</i> , T.C. Summ. Op. 2005-157	Commission payments from auto dealership	Yes	IRS
<i>Marretta v. Comm’r</i> , 97 A.F.T.R.2d (RIA) 1206 (3rd Cir. 2006)	Unreported income from Ponzi scheme	No	IRS
<i>Martinez v. Comm’r</i> , T.C. Memo. 2005-213	Unreported wage income.	Yes	IRS
<i>Martins v. Comm’r</i> , T.C. Summ. Op. 2006-43	Discharge of indebtedness income	Yes	IRS
<i>McManus v. Comm’r</i> , T.C. Memo. 2006-68	Unreported commissions from selling life insurance policies	No	IRS
<i>McQuarrie v. Comm’r</i> , T.C. Memo. 2006-93	Gambling winnings; social security benefits	Yes	IRS
<i>Messina v. Comm’r</i> , T.C. Memo. 2006-107	Unreported settlement proceeds on claim for wrongful discharge and back wages; unreported wage income; unreported interest income	Yes	IRS
<i>Millard v. Comm’r</i> , T.C. Memo. 2005-192	Constructive receipt of income when check received even though not cashed for nearly 2 years	Yes	IRS

TABLE 2: GROSS INCOME UNDER IRC § 61 AND RELATED SECTIONS (CONT.)

Case Citation	Issue(s)	Pro Se	Decision
<i>Moloney v. Comm'r</i> , T.C. Summ. Op. 2006-53	Discharge of student loan indebtedness excludable under IRC § 108(f) versus discharge of indebtedness includable under IRC § 61(a)(12)	Yes	IRS
<i>Montgomery v. Comm'r</i> , T.C. Summ. Op. 2006-18	Social security benefits	Yes	IRS
<i>Mostafa v. Comm'r</i> , T.C. Memo. 2006-106	Unreported wage income and IRA distributions	Yes	IRS
<i>Mullen v. Comm'r</i> , T.C. Summ. Op. 2006-41	Disability annuity payments from Railroad Retirement Board subject to return of capital provisions of IRC § 72(b) or (d)	Yes	IRS
<i>Mumy v. Comm'r</i> , T.C. Summ. Op. 2005-129	Settlement proceeds excludable under IRC § 104(a)(2).	No	IRS
<i>Namyst v. Comm'r</i> , 435 F.3d 910 (8th Cir. 2006)	Reimbursement by TP's employer for expenses as part of an accountable plan versus ordinary income	No	IRS
<i>Nash-Milton v. Comm'r</i> , T.C. Summ. Op. 2005-156	Unemployment compensation	Yes	IRS
<i>Pates v. Comm'r</i> , T.C. Summ. Op. 2005-182	Settlement proceeds excludable under IRC § 104(a)(2)	Yes	IRS
<i>Peck v. Comm'r</i> , T.C. Summ. Op. 2006-86	Settlement proceeds excludable under IRC § 104(a)(2)	Yes	IRS
<i>Peebles v. Comm'r</i> , T.C. Summ. Op. 2006-61	Payment made to avoid lawsuit and embarrassment regarding marital affair as income versus gift	Yes	IRS
<i>Randich v. Comm'r</i> , T.C. Summ. Op. 2005-119	Payments to former spouse as child support versus alimony	Yes	IRS
<i>Reichner v. Comm'r</i> , T.C. Summ. Op. 2006-50	Distribution from retirement plan taxable to distribute under IRC § 72	Yes	IRS
<i>Reimels v. Comm'r</i> , 436 F.3d 344 (2d Cir. 2006)	Social security disability benefits excludable under IRC § 104(a)(4)	No	IRS
<i>Remos v. Comm'r</i> , T.C. Summ. Op. 2005-98	Gambling winnings	Yes	IRS
<i>Rhodes v. Comm'r</i> , 96 A.F.T.R.2d (RIA) 6421 (5th Cir. 2005)	Unreported wage income and investment income	Yes	IRS
<i>Rivera v. Baker West, Inc.</i> , 430 F.3d 1253 (9th Cir. 2005)	Settlement proceeds excludable under IRC § 104(a)(2)	No	IRS
<i>Roulac v. U.S.</i> , 96 A.F.T.R.2d (RIA) 6348 (N.D. Cal. 2005)	Settlement proceeds excludable under IRC § 104(a)(2)—motion for partial summary judgment filed by Government	No	TP
<i>Royal v. Comm'r</i> , T.C. Memo. 2006-72	Distribution from retirement plan that discharged outstanding loan balance	Yes	IRS
<i>Sam Kong Fashions, Inc. v. Comm'r</i> , T.C. Memo. 2005-157	Constructive dividends	No	IRS
<i>Scott v. Comm'r</i> , T.C. Summ. Op. 2006-16	Discharge of indebtedness income	Yes	IRS
<i>Siron v. Comm'r</i> , T.C. Memo. 2006-64	Unreported wage income.	Yes	IRS
<i>Smith v. Comm'r</i> , 96 A.F.T.R.2d (RIA) 7022 (9th Cir. 2005)	Unreported income	Yes	IRS
<i>Speltz v. Comm'r</i> , T.C. Summ. Op. 2006-25	Medical benefits paid by employer-spouse to employee-spouse as "reimbursements" excludable under IRC § 105(b)	No	TP
<i>Stang v. Comm'r</i> , T.C. Memo. 2005-154	Unreported wage income and nonemployee compensation	Yes	IRS
<i>Tabrezi v. Comm'r</i> , T.C. Memo. 2006-61	Discharge of indebtedness income - whether TP was insolvent at time of cancellation	No	TP
<i>Tamberella v. Comm'r</i> , 96 A.F.T.R.2d (RIA) 5311 (2d Cir. 2005)	Settlement proceeds excludable under IRC § 104(a)(2)	No	IRS
<i>Teymourian v. Comm'r</i> , T.C. Memo. 2005- 232	Unreported rental income; loans versus constructive dividends	No	TP
<i>Veras v. Comm'r</i> , T.C. Summ. Op. 2006-1	Unreported interest income	Yes	IRS
<i>Vogt v. Comm'r</i> , T.C. Summ. Op. 2005-107	Assistance payments paid to TPs (H&W) by State of California, Department of Social Services, to care for TPs' disabled son	Yes	IRS
<i>Watson v. Comm'r</i> , T.C. Summ. Op. 2005-123	Prejudgment interest received in a personal injury lawsuit excludable under IRC § 104(a)(2)	Yes	IRS

TABLE 2: GROSS INCOME UNDER IRC § 61 AND RELATED SECTIONS (CONT.)

Case Citation	Issue(s)	Pro Se	Decision
<i>Wheeler v. U.S.</i> , 96 A.F.T.R.2d (RIA) 6917 (D.Mass. 2005)	Retroactive payment of occupational disability benefits to retired firefighter excludable under IRC § 104(a)(1)	No	IRS
<i>Wolf v. Comm’r</i> , T.C. Summ. Op. 2005-150	Separate maintenance payment includable under IRC § 71	Yes	IRS
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedules C, E, F)			
<i>Ho Ching Cheng v. Comm’r</i> , T.C. Memo. 2006-74	Unreported income	No	IRS
<i>Hoover v. Comm’r</i> , T.C. Memo. 2006-82	Unreported farm and interest income	Yes	Split
<i>Leggett v. Comm’r</i> , T.C. Memo. 2005-185	Unreported income	Yes	IRS
<i>Martella v. Comm’r</i> , T.C. Memo. 2005-216	Unreported income	Yes	IRS
<i>Taylor v. Comm’r</i> , T.C. Memo. 2006-67	Unreported income	Yes	IRS
<i>Young v. Comm’r</i> , T.C. Summ. Op. 2005-76	Earnings from ministry, including parsonage allowance, includable when computing net earnings from self employment	Yes	IRS

TABLE 3
SUMMONS ENFORCEMENT UNDER IRC §§ 7602(A), 7604(A), AND 7609(A)

Case Citation	Issue(s)	Pro Se	Decision
Individual TPs (Issues Other Than Business)			
<i>Abell v. Sothen</i> , 97 A.F.T.R.2d (RIA) 1804 (D. Colo. 2006)	Lack of jurisdiction over two banks not located in the district; Powell requirements satisfied	Yes	IRS
<i>Anderson v. U.S.</i> , 98 A.F.T.R.2d (RIA) 5150 (N.D. Ga. 2006), <i>adopting</i> 98 A.F.T.R.2d (RIA) 5147 (N.D. Ga. 2006)	TP not permitted to amend motion to quash to assert new theories; TP presented frivolous arguments	Yes	IRS
<i>Aposhian v. U.S.</i> , 98 A.F.T.R.2d (RIA) 5145 (D. Utah 2006), <i>adopting</i> 98 A.F.T.R.2d (RIA) 5146 (D. Utah 2006)	TP failed to show cause for noncompliance with summons	Yes	IRS
<i>Benoit v. U.S.</i> , 97 A.F.T.R.2d (RIA) 2931 (S.D. Cal. 2006)	Powell requirements satisfied	Yes	IRS
<i>Bharose v. U.S.</i> , 96 A.F.T.R.2d (RIA) 6779 (E.D. Cal. 2005)	Petition to quash summons dismissed; TP failed to timely serve government	Yes	IRS
<i>Bishop v. Bahr</i> , 96 A.F.T.R.2d (RIA) 5835 (D. S.C. 2005) <i>adopting</i> 96 A.F.T.R.2d (RIA) 5507 (D. S.C. 2005)	Court dismissed IRS, IRS agent, and IRS manager as defendants, substituted U.S.; dismissed for lack of jurisdiction	Yes	IRS
<i>Boelter v. U.S.</i> , 96 A.F.T.R.2d (RIA) 5968 (W.D. Wash. 2005)	Powell requirements satisfied; Attorney-client privilege not applicable	No	IRS
<i>Booth v. U.S.</i> , 2005 U.S. Dist. LEXIS 27307 (E.D. Cal. 2005)	TP failed to provide valid reason for stay; Fifth Amendment cannot be raised prior to appearing before IRS, but must be raised with respect to questions asked or documents sought	Yes	IRS
<i>Buckler v. U.S.</i> , 97 A.F.T.R.2d (RIA) 1350 (W.D. Ky. 2006)	Court did not have jurisdiction to quash third-party summonses where TP offered no proof that summoned parties are registered and conducting business within the district	No	IRS
<i>Capstick v. U.S.</i> , 96 A.F.T.R.2d (RIA) 5657 (W.D. Wash. 2005)	Court did not allow equitable tolling to extend date to timely file petition	No	IRS
<i>Chapman v. U.S.</i> , 96 A.F.T.R.2d (RIA) 7410 (5th Cir. 2005), <i>aff'g</i> 98 A.F.T.R.2d 5312 (S.D. Tex. 2004)	Fifth Amendment defense not applicable	Yes	IRS
<i>Christensen v. U.S.</i> , 98 A.F.T.R.2d (RIA) 5084 (W.D. Mich. 2006), <i>adopting</i> 98 A.F.T.R.2d (RIA) 5053 (W.D. Mich. 2006)	TP failed to meet burden of proving abuse of process	Yes	IRS
<i>Congdon v. U.S.</i> , 98 A.F.T.R.2d (RIA) 5279 (N.D. Tex. 2006)	Powell requirements satisfied	No	IRS
<i>Connor v. U.S.</i> , 434 F.3d 676 (4th Cir. 2006) <i>aff'g</i> 94 A.F.T.R.2d (RIA) 7287 (W.D. Va. 2004)	Powell requirements satisfied.	No	IRS
<i>Cox v. U.S.</i> , 2006 U.S. Dist. LEXIS 7582 (E.D. Cal. 2006), <i>adopting</i> 97 A.F.T.R.2d (RIA) 1121 (E.D. Cal. 2006)	Powell requirements satisfied.	Yes	IRS
<i>Cromar v. U.S.</i> , 98 A.F.T.R.2d (RIA) 6027 (D.Utah 2006), <i>adopting</i> 98 A.F.T.R.2d (RIA) 5860 (D. Utah 2006)	TP failed to show cause why TP should not be compelled to comply with the summons	Yes	IRS
<i>Dillingham v. U.S.</i> , 96 A.F.T.R.2d (RIA) 5293 (E.D. Cal. 2005)	Court lacked subject matter jurisdiction	Yes	IRS
<i>Dirr v. U.S.</i> , 97 A.F.T.R.2d (RIA) 1784 (E.D. Tenn. 2006)	Summons issued to TP's employer in connection with a criminal investigation not subject to notice requirements	Yes	IRS
<i>Edwards v. U.S.</i> , 97 A.F.T.R.2d (RIA) 1646 (10th Cir. 2006), <i>aff'g</i> 96 A.F.T.R.2d 6906 (RIA) (D. Wyo. 2005)	Powell requirements satisfied; TP's appeal frivolous; sanctions imposed	Yes	IRS
<i>Elliott v. U.S.</i> , 96 A.F.T.R.2d (RIA) 5503 (W.D. N.C. 2005)	Contents and act of producing records not protected by Fifth Amendment	No	IRS
<i>Falgione v. U.S.</i> , 395 F.Supp.2d 241 (W.D. Pa. 2005)	Powell requirements satisfied	No	IRS
<i>Garnache v. U.S.</i> , 95 A.F.T.R.2d (RIA) 2966 (D. Wash. 2005)	Summons meets three prong Endicott Johnson test	Yes	IRS
<i>Geary v. U.S.</i> , 96 A.F.T.R.2d (RIA) 5839 (D. Haw. 2005)	Powell requirements satisfied	No	IRS

TABLE 3: SUMMONS ENFORCEMENT UNDER IRC §§ 7602(A), 7604(A), AND 7609(A) (CONT.)

Case Citation	Issue(s)	Pro Se	Decision
<i>Gippetti v. U.S.</i> , 96 A.F.T.R.2d (RIA) 6978 (3rd Cir. 2005), <i>vacating and remanding</i> 94 A.F.T.R.2d (RIA) 6093 (D. N.J. 2004)	Remanded to determine whether TP had possession or control over the documents; Fifth Amendment defense not applicable	No	Split
<i>Gould v. U.S.</i> , 98 A.F.T.R.2d (Ria) 5338 (W.D. Wash. 2006), <i>adopting</i> 98 A.F.T.R.2d (RIA) 5336 (W.D. Wash. 2006)	Powell requirements satisfied; Fifth Amendment claims are premature	Yes	IRS
<i>Hargis v. U.S.</i> , 97 A.F.T.R.2d (RIA) 320 (9th Cir. 2005), <i>aff'g</i> 93 A.F.T.R.2d (RIA) 2739 (C.D. Cal. 2003)	Powell requirements satisfied	No	IRS
<i>Holland v. U.S.</i> , 96 A.F.T.R.2d (RIA) 5667 (N.D. Okla. 2005)	Court lacked jurisdiction and TP not entitled to notice of third-party summons because summons issued in aid of collection.	Yes	IRS
<i>Holmes v. U.S.</i> , 98 A.F.T.R.2d (RIA) 5559 (D. Ariz. 2006)	Privilege claims unsubstantiated	Yes	IRS
<i>Holoubek v. U.S.</i> , 97 A.F.T.R.2d (RIA) 2635 (D. Ariz. 2006)	Powell requirements satisfied and IRS has the authority to issue the summons	Yes	IRS
<i>Hopper v. U.S.</i> , 96 A.F.T.R.2d (RIA) 6899 (E.D. N.Y. 2005)	Fourth and Fifth Amendments not violated	Yes	IRS
<i>Huston v. U.S. Penobscot County Federal Credit Union</i> , 97 A.F.T.R.2d (RIA) 503 (D. Me. 2005)	Powell requirements satisfied	Yes	IRS
<i>Huston v. U.S.</i> , 96 A.F.T.R.2d (RIA) 6228 (D. Del. 2005)	Powell requirements satisfied	Yes	IRS
<i>Ivie v. U.S.</i> , 95 A.F.T.R.2d (RIA) 2992 (W.D. Tenn. 2005)	Powell requirements satisfied	Yes	IRS
<i>Jaeger v. U.S.</i> , 97 A.F.T.R.2d (RIA) 2158 (D. Conn. 2006)	TP's objections overruled. Judge was not biased or prejudiced and the TP failed to introduce any evidence to counter in personam jurisdiction	Yes	IRS
<i>Jerry v. U.S.</i> , 96 A.F.T.R.2d (RIA) 5539 (D. Md. 2005)	TP in contempt of court	Yes	IRS
<i>Johnson v. U.S.</i> , 2006 WL 505844 (W.D. Tex. 2006)	Powell requirements satisfied; summons is not overbroad; Title 12 and IRC § 6065 not applicable	Yes	IRS
<i>Johnson v. U.S.</i> , 96 A.F.T.R.2d (RIA) 7314 (W.D. Pa. 2005)	Fourth and Fifth Amendments offer no protections; absence of IRS employee signature does not render document defective; Right to Financial Privacy Act does not prohibit disclosure of financial records under Title 26	Yes	IRS
<i>Jordan v. U.S.</i> , 97 A.F.T.R.2d (RIA) 2919 (M.D. Ala. 2006)	Powell requirements satisfied; TP failed to prove overbreadth, attorney-client privilege, or second inspection	No	IRS
<i>Justin v. U.S.</i> , 2006 U.S. Dist. LEXIS 35773 (W.D. N.C. 2006), <i>adopting</i> 97 A.F.T.R.2d (RIA) 966 (W.D. N.C. 2006)	Court did not have jurisdiction to quash third-party summonses where TP failed to timely serve the government and the summoned third parties do not reside within the district	Yes	IRS
<i>Kabre v. U.S.</i> , 96 A.F.T.R.2d (RIA) 7434 (9th Cir. 2005)	Motion to quash dismissed as moot	Yes	IRS
<i>Katoa v. U.S.</i> , 98 A.F.T.R.2d (RIA) 5857 (D. Utah 2006)	TP failed to show cause for noncompliance with summons	Yes	IRS
<i>Katz v. U.S.</i> , 97 A.F.T.R.2d (RIA) 2818 (D. Vt. 2006)	Powell requirements satisfied	Yes	IRS
<i>Kernan v. IRS</i> , 97 A.F.T.R.2d (RIA) 1636 (D. Ariz. 2006)	IRS has authority to seek information about third parties to the investigation; Right to Financial Privacy Act does not prohibit disclosure of financial records under Title 26; investigation not subject to the notice requirements of APA; IRS employee did not act in bad faith	Yes	IRS
<i>Koehler v. U.S.</i> , 96 A.F.T.R.2d (RIA) 6528 (M.D. Fla. 2005), <i>adopting</i> U.S. v., 96 A.F.T.R.2d (RIA) 6129 (M.D. Fla. 2005); <i>U.S. v. Koehler</i> , 97 A.F.T.R.2d (RIA) 2916 (M.D. Fla. 2006)	Powell requirements satisfied; TP in contempt of court; TP fined	No	IRS
<i>Lain v. U.S.</i> , 97 A.F.T.R.2d (RIA) 1616 (10th Cir. 2006), <i>aff'g</i> 96 A.F.T.R.2d (RIA) 6995 (D. Wyo. 2005)	Powell requirements satisfied; TP's arguments were frivolous	Yes	IRS
<i>Langer v. U.S.</i> , 98 A.F.T.R.2d (RIA) 5433 (8th Cir. 2005)	Powell standards satisfied; TP failed to refute prima facie case	Yes	IRS

TABLE 3: SUMMONS ENFORCEMENT UNDER IRC §§ 7602(A), 7604(A), AND 7609(A) (CONT.)

Case Citation	Issue(s)	Pro Se	Decision
<i>Leahy v. U.S.</i> , 98 A.F.T.R.2d (RIA) 5858 (D. Utah 2006) <i>adopting U.S. v. Leahy</i> , 98 A.F.T.R.2d (RIA) 5859 (D. Utah 2006)	TP failed to show cause for noncompliance with summons	Yes	IRS
<i>Linstruth v. U.S.</i> , 97 A.F.T.R.2d (RIA) 2332 (S.D. Ohio 2005), <i>adopting</i> 97 A.F.T.R.2d (RIA) 2231 (S.D. Ohio 2005)	Petition to quash summons dismissed due to untimeliness	Yes	IRS
<i>Loude v. U.S.</i> , 2006 U.S. Dist. LEXIS 19006 (E.D. Mich. 2006)	Emergency motion to stay proceedings denied	Yes	IRS
<i>MacAlpine v. U.S.</i> , 97 A.L.F.R.2d (RIA) 2014 (W.D. N.C. 2006)	Lack of jurisdiction to quash third-party summons because TP failed to attach copy of summons and submit proof of mailing copy of petition to summoned third-party; Filing of petition is frivolous	Yes	IRS
<i>Mackey v. U.S.</i> , 2005 U.S. Dist. LEXIS 25380 (W.D. Mo. 2005)	TP failed to file objections	Yes	IRS
<i>Markham v. U.S.</i> , 2006 U.S. Dist. LEXIS 1011 (W.D. Mo. 2006)	TP failed to file objections	Yes	IRS
<i>Marks v. U.S.</i> , 97 A.F.T.R.2d (RIA) 433 (S.D. N.Y. 2006)	Court lacked jurisdiction due to untimely filing of petition and failure to serve notice on the government	Yes	IRS
<i>Marra v. U.S.</i> , 96 A.F.T.R.2d (RIA) 6471 (D. N.J. 2005)	No Fifth Amendment privilege when Fifth Amendment not raised with respect to each question posed and each document sought	No	IRS
<i>Martini v. U.S.</i> , 97 A.F.T.R.2d (RIA) 2592 (D. Nev. 2006), <i>clarifying Martini v. U.S.</i> , 2006 WL 240803 (D. Nev. 2006)	IRS has authority to issue a third-party summons to state agency - no violation of Tenth Amendment; IRS produced requisite proof of service of summons; Powell requirements satisfied	Yes	IRS
<i>Maxwell v. U.S.</i> , 96 A.F.T.R.2d (RIA) 6591 (M.D. Tenn. 2005)	Dismissed untimely filed petition	Yes	IRS
<i>Mayer v. U.S.</i> , 2005 U.S. Dist. LEXIS 27544 (M.D. Fla. 2005), <i>adopting U.S. v. Mayer</i> , 96 A.F.T.R.2d (RIA) 6096 (M.D. Fla. 2005)	Powell requirements satisfied	Yes	IRS
<i>McGugan v. Katzmar</i> , 96 A.F.T.R.2d (RIA) 7182 (D. N.J. 2005)	Untimely petition; frivolous arguments; Powell requirements satisfied	Yes	IRS
<i>McMillian v. U.S.</i> , 97 A.F.T.R.2d (RIA) 642 (M.D. Fla. 2006) <i>adopting</i> 97 A.F.T.R.2d (RIA) 631 (M.D. Fla. 2005)	Powell requirements satisfied	Yes	IRS
<i>Murphy v. Murphy</i> , 97 A.F.T.R.2d (RIA) 2209 (D. Utah 2006), <i>adopting</i> 97 A.F.T.R.2d (RIA) 2210 (D. Utah 2006)	Powell requirements satisfied	Yes	IRS
<i>Nelson v. U.S.</i> , 96 A.F.T.R.2d (RIA) 5633 (W.D. Wash. 2005)	TP did not provide sufficient facts for the court to consider whether equitable tolling could extend the time to file a petition to quash	No	IRS
<i>Norwood v. U.S.</i> , 420 F.3d 888 (8th Cir. 2005), <i>aff'g</i> 343 F. Supp.2d 860 (D. N.D. 2004)	TP failed to refute prima facie case; Fourth and Fifth Amendment rights not violated	No	IRS
<i>O'Doherty v. U.S.</i> , 97 A.F.T.R.2d (RIA) 322 (N.D. Ill. 2005)	TP not entitled to notice of third-party summons because summoned party is not a third-party recordkeeper	No	IRS
<i>Plemons v. U.S.</i> , 97 A.F.T.R.2d (RIA) 899 (E.D. Tenn. 2005)	Court denied TPs' frivolous motion to dismiss summons enforcement action	Yes	IRS
<i>Pless v. U.S.</i> , 2005 U.S. App. LEXIS 23574 (4th Cir. 2006), <i>aff'g</i> 2005 U.S. Dist. LEXIS 43578 (D. S.C. 2005)	Powell requirements met	Yes	IRS
<i>Plum v. U.S.</i> , 2006 U.S. Dist. LEXIS 12379 (N.D. Tex. 2006)	Powell requirements satisfied	Yes	IRS
<i>Polinder v. U.S.</i> , A69 98 A.F.T.R.2d (RIA) 5319 (W.D. Wash. 2006)	Powell requirements satisfied; Fifth Amendment claim immature at summons enforcement stage	Yes	IRS
<i>Rae v. U.S.</i> , 96 A.F.T.R.2d (RIA) 6294 (E.D. Mich. 2005) <i>adopting</i> 96 A.F.T.R.2d (RIA) 6294 (E.D. Mich. 2005)	TP failed to show Court's jurisdiction or his entitlement to the relief requested	Yes	IRS
<i>Ramshaw v. U.S.</i> , 96 A.F.T.R.2d (RIA) 6275 (E.D. Mo. 2005)	TP failed to send notice of proceeding to summoned party	Yes	IRS

TABLE 3: SUMMONS ENFORCEMENT UNDER IRC §§ 7602(A), 7604(A), AND 7609(A) (CONT.)

Case Citation	Issue(s)	Pro Se	Decision
<i>Remedios v. Wells Fargo Bank</i> , 2006 U.S. Dist. LEXIS 35442 (E.D. Cal. 2006), <i>adopting</i> 97 A.F.T.R.2d (RIA) 2468 (E.D. Cal. 2006)	TP need not receive notice of a third-party summons issued to collect tax owed by the TP	Yes	IRS
<i>Sarnowski v. U.S.</i> , 2005 U.S. Dist. LEXIS 43120 (D. N.J. 2005); <i>Sarnowski v. U.S.</i> , 96 A.F.T.R.2d (RIA) 6321 (E.D. Va. 2005)	Court lacked subject matter jurisdiction, Powell requirements met; petition to quash summons dismissed due to untimeliness	Yes	IRS
<i>Schulz v. IRS</i> , 413 F.3d 297 (2d Cir. 2005), <i>clarifying</i> <i>Schultz v. IRS</i> , 395 F.3d 463; <i>Schulz v. U.S.</i> , 97 A.F.T.R.2d (RIA) 859 (E.D.N.Y. 2005)	Judicial review of summons and intervening opportunity to comply with the court order of enforcement is required prior to the imposition of coercive or punitive damages on TP; TP filed petition to quash in an untimely manner	Yes	IRS
<i>Schulz v. U.S.</i> , 97 A.F.T.R.2d (RIA) 815 (N.D. Cal. 2005), <i>aff'g</i> <i>Schulz v. U.S.</i> , 96 A.F.T.R.2d (RIA) 6554 (N.D. Cal. 2005)	No First Amendment violation; Powell requirements satisfied	Yes	IRS
<i>Stark v. U.S.</i> , 97 A.F.T.R.2d (RIA) 2764 (E.D. Cal. 2006)	Powell standards satisfied	Yes	IRS
<i>Stewart v. U.S.</i> , 96 A.F.T.R.2d (RIA) 6881 (D. Or. 2005), <i>adopting</i> 96 A.F.T.R.2d (RIA) 6877 (D. Or. 2005)	No jurisdiction over petition to quash summons which is filed by a party not identified in the summons; Error on three summonses resulted in quashed summonses as to the party inadvertently named on the summonses; Powell requirements satisfied on remaining summons	Yes	Split
<i>Storaasli v. IRS</i> , 95 A.F.T.R.2d (RIA) 2939 (9th Cir. 2005)	TP not entitled to quash summons	Yes	IRS
<i>Tilley v. U.S.</i> , 97 A.F.T.R.2d (RIA) 2016 (E.D.N.C. 2006)	Powell requirements satisfied	Yes	IRS
<i>Travis v. Miki</i> , 394 F.Supp.2d 1277 (D. Haw. 2005)	Powell requirements satisfied; Fifth Amendment privilege does not apply to the records of entities	No	IRS
<i>Trenholm v. U.S.</i> , 96 A.F.T.R.2d (RIA) 5856 (D. Haw. 2005) <i>adopting</i> 2005 WL 3200080 (D. Haw. 2005)	Powell requirements satisfied	No	IRS
<i>Turner v. U.S.</i> , 98 A.F.T.R.2d (RIA) 6071 (E.D. Cal. 2006) <i>adopting</i> 98 A.F.T.R.2d (RIA) 5995 (E.D. Cal. 2006)	Powell requirements satisfied	Yes	IRS
<i>Veith v. Stegemueller</i> , 97 A.F.T.R.2d (RIA) 835 (5th Cir. 2006)	TP arguments are frivolous; sanctions imposed	Yes	IRS
<i>Wessel v. U.S.</i> , 96 A.F.T.R.2d (RIA) 6481 (N.D. Cal. 2005) <i>adopting</i> <i>U.S. v. Wessel</i> , 96 A.F.T.R.2d (RIA) 6481 (N.D. Cal. 2005)	Powell requirements satisfied	Yes	IRS
<i>Wilde v. U.S.</i> , 385 F.Supp.2d 966 (D. Ariz. 2005)	TP does not have standing to challenge service of summons on the third-party recordkeeper	Yes	IRS
<i>Williams v. U.S.</i> , 2005 U.S. Dist. LEXIS 25674 (E.D. Tenn. 2005), <i>adopting</i> <i>Williams v. U.S.</i> , 96 A.F.T.R.2d (RIA) 6747 (E.D. Tenn. 2005)	Lack of subject matter jurisdiction as to summonses issued to banks without branches in the district; summonses are still enforceable absent attestations	Yes	Split
<i>Wozab v. U.S.</i> , 97 A.F.T.R.2d (RIA) 2201 (D. Utah 2006), <i>adopting</i> <i>U.S. v. Wozab</i> 97 A.F.T.R.2d (RIA) 2202 (D. Utah 2006)	TP failed to show cause for noncompliance with summons	Yes	IRS
<i>Zarska v. U.S.</i> , 142 Fed. Appx. 174 (4th Cir. 2005), <i>aff'g</i> 2004 WL 3740906 (N.D. W.Va. 2004).	Order denying motion to quash affirmed due to no reversible error	Yes	IRS
Business TPs (Sole Proprietorships including Schedule C and/or F, Schedule E, Corporations, Partnerships, Estates and Trusts)			
<i>Back to Heath Chiropractic v. U.S.</i> , 96 A.F.T.R.2d (RIA) 7071, <i>adopting</i> 96 A.F.T.R.2d (RIA) 7061 (E.D. Tenn. 2005)	Fifth Amendment a legally sufficient defense to enforcement of one summons relating to individual TP, but not to the business TP; Fourth Amendment not violated	Yes	Split
<i>Beaumont Key Services, L.L.C. v. U.S.</i> , 96 A.F.T.R.2d (RIA) 5828 (N.D. Tex. 2005)	Powell requirements satisfied; TP cannot challenge amount of tax deficiency in petition to quash summons; TP did not show abuse of court process	No	IRS
<i>Benistar 419 Plan Services, Inc. v. U.S.</i> , 96 A.F.T.R.2d (RIA) 5794 (2d Cir. 2005)	Powell requirements satisfied	No	IRS
<i>Environmental Sound Solutions v. Chynoweth</i> , 2006 U.S. Dist. LEXIS 32431 (E.D. Cal. 2006)	TP failed to serve petition within 20 days after notice of the summons; Powell requirements satisfied	No	IRS
<i>Holu v. U.S.</i> , 96 A.F.T.R.2d (RIA) 5843 (D. Haw. 2005)	Failure to prove abuse of process or lack of institutional good faith	No	IRS

MOST LITIGATED TAX ISSUES: TABLES OF LITIGATED CASES

TABLE 3: SUMMONS ENFORCEMENT UNDER IRC §§ 7602(A), 7604(A), AND 7609(A) (CONT.)

Case Citation	Issue(s)	Pro Se	Decision
<i>Investor Communications Int'l, Inc. v. U.S.</i> , 97 A.F.T.R.2d (RIA) 1293 (W.D. Wash. 2006)	TP met its obligation to properly serve notice of its petition to quash third-party summons	No	TP
<i>Mississippi Gulf Coast Men's Christian Ass'n, Inc.</i> , 97 A.F.T.R.2d (RIA) 2934 (S.D. Miss. 2006)	Summoned third party not entitled to notice of petition to quash; court lacks jurisdiction	No	IRS
<i>Mollison v. U.S.</i> , 97 A.F.T.R.2d (RIA) 1677 (S.D.N.Y. 2006)	collateral proceedings (deficiency) do not deprive IRS authority to issue summons; summons permitted by agreement between U. S. and Virgin Islands	No	IRS
<i>Montgomery Global Advisors V LLC, et al. v. U.S.</i> , 97 A.F.T.R.2d (RIA) 1528 (N.D. Cal. 2006); <i>U.S. v. Montgomery Global Advisors V LLC</i> , 97 A.F.T.R.2d (RIA) 838 (N.D. Cal. 2006); <i>U.S. v. Montgomery Global Advisors V LLC</i> , 96 A.F.T.R.2d (RIA) 5849 (N.D. Cal. 2005)	Court denied motion to incarcerate TP who began attempting to comply with summons; Court ordered compliance with summons and threatened incarceration; TP in contempt for failure to comply with summons and fined	No	IRS
<i>Monumental Life Ins. Co. v. U.S.</i> , 440 F.3d 729 (6th Cir. 2006), <i>rev'g</i> 345 F. Supp. 2d 712 (W. D. Ky. 2004)	Summons was overbroad, precluding enforcement in full	No	TP
<i>Reiserer v. U.S.</i> , 96 A.F.T.R.2d (RIA) 5437 (W.D. Wash. 2005)	Motion to stay enforcement of summons granted pending appeal of another relevant case	No	TP
<i>Rose v. U.S.</i> , 437 F.Supp.2d 1166 (S.D. Cal. 2006)	TP failed to comply with summons and sanctioned with civil contempt of court charges	No	IRS
<i>The Frost National Bank v. U.S.</i> , 97 A.F.T.R.2d (RIA) 2769 (W.D. Tex. 2006), <i>adopting</i> 97 A.F.T.R.2d (RIA) 2771 (W.D. Tex. 2005)	Noncompliance with administrative steps results in granting motion to quash some of the summons	No	Split
<i>Unocal Corp. v. U.S.</i> , 97 A.F.T.R.2d (RIA) 522 (N.D. Cal. 2006)	TP waived the work product doctrine and attorney-client privilege when it shared the documents with an adverse third party	No	IRS
<i>Wallace v. U.S.</i> , 2006 WL 1320117 (4th Cir. 2006)	Order denying motion to quash affirmed due to no reversible error	Yes	IRS

TABLE 4
ACCURACY-RELATED PENALTY UNDER IRC § 6662(B)(1) AND (2)

Case Citation	Issue(s)	Pro Se	Decision
Individual Taxpayers (Issues Other Than Business)			
<i>Alegria v. Comm’r</i> , T.C. Summ. Op. 2005-147	6662(b)(2) - TP’s belief that COD income was not taxable as reasonable cause	Yes	TP
<i>Allemeier v. Comm’r</i> , T.C. Memo. 2005-207	6662(b)(1) - Oral testimony rather than books/records to substantiate deductions	Yes	TP
<i>Allen v. Comm’r</i> , T.C. Memo. 2006-11	6662(b)(2) - No evidence of reasonable cause presented	Yes	IRS
<i>Estate of Amlie v. Comm’r</i> , T.C. Memo. 2006-76	6662(b)(1) - Whether undervaluation of stock gave rise to understatement of tax	No	TP
<i>Askev v. Comm’r</i> , T.C. Summ. Op. 2005-108	6662(b)(2) - No evidence of reasonable cause presented	Yes	IRS
<i>Ayittey v. Comm’r</i> , T.C. Summ. Op. 2006-65	6662(b)(2) - Lack of basis information as reasonable cause when records destroyed by fire	Yes	IRS
<i>Brown v. Comm’r</i> , T.C. Summ. Op. 2005-155	6662(b)(1) - No evidence of reasonable cause presented	Yes	IRS
<i>Coburn v. Comm’r</i> , T.C. Memo. 2005-283	6662(b) - Whether TP’s default on a loan gave rise to underpayment of tax	No	TP
<i>Cronk v. Comm’r</i> , T.C. Summ. Op. 2005-174	6662(b)(2) - TP’s belief in stepped-up basis theory or reliance on letter from Appeal’s officer as reasonable cause	Yes	IRS
<i>De Shon v. Comm’r</i> , T.C. Summ. Op. 2005-117	6662(b)(2) – IRS burden of production	Yes	TP
<i>Ercolino v. Comm’r</i> , T.C. Summ. Op. 2006-92	6662(b)(1) - Whether deduction of child support as alimony was negligent	No	TP
<i>Everhart v. Comm’r</i> , T.C. Summ. Op. 2005-81	6662(b)(1) - No adequate books/records and failure to substantiate	Yes	IRS
<i>Facq v. Comm’r</i> , T.C. Memo. 2006-111	6662(b)(1) – Reliance on tax professionals when excluding gain from stock acquired with third party margin debt as reasonable cause	No	TP
<i>Ferguson v. Comm’r</i> , T.C. Memo. 2006-32	6662(b)(2) – No evidence of reasonable cause presented	Yes	IRS
<i>Garza v. Comm’r</i> , T.C. Summ. Op. 2005-96	6662(b)(2) – No evidence of reasonable cause presented	Yes	IRS
<i>Glenn v. Comm’r</i> , T.C. Summ. Op. 2005-127	6662(b)(2) – Reliance on tax professional to prepare accurate return as reasonable cause when TP unsophisticated as to tax matters	Yes	TP
<i>Goode v. Comm’r</i> , T.C. Memo. 2006-48	6662(b)(2) - Reliance on settlement agreement and lack of receipt of Form 1099 as reasonable cause for excluding proceeds from income	No	IRS
<i>Gran v. U.S.</i> , 96 A.F.T.R.2d (RIA) 7468 (N.D. Cal. 2005)	6662(b) - Whether TP filed Form 8275 disclosing position to the IRS	No	IRS
<i>Haas v. Comm’r</i> , T.C. Summ. Op. 2006-9	6662(b)(1) – No evidence of reasonable cause presented	Yes	IRS
<i>Hang v. Comm’r</i> , T.C. Summ. Op. 2006-64	6662(b)(2) – Reliance on tax professional as reasonable cause when TP doesn’t provide sufficient information	Yes	IRS
<i>Hanna v. Comm’r</i> , T.C. Summ. Op. 2006-57	6662(b)(2) - Failure to comply with IRC 469 rules due to complexity as reasonable cause	Yes	TP
<i>Hess v. Comm’r</i> , T.C. Summ. Op. 2006-66	6662(b)(2) - Reliance on tax professional as reasonable cause when TP did not review return	Yes	IRS
<i>Horwarth v. Comm’r</i> , 96 A.F.T.R.2d (RIA) 5448 (4th Cir. 2005)	6662(b)(1) - No evidence of reasonable cause presented	Yes	IRS
<i>Huisenfeldt v. Comm’r</i> , T.C. Summ. Op. 2006-5	6662(b)(1) – No evidence of reasonable cause presented	Yes	IRS

TABLE 4: ACCURACY-RELATED PENALTY UNDER IRC § 6662(B)(1) AND (2) (CONT.)

Case Citation	Issue(s)	Pro Se	Decision
<i>Hunter v. Comm'r</i> , T.C. Memo. 2005-219	6662(b) - TPs' (H&W) petition failed to state legally sufficient grounds for relief	Yes	IRS
<i>Hurley v. Comm'r</i> , T.C. Summ. Op. 2005-125	6662(b)(1) and (b)(2) - Reliance on tax professional as reasonable cause and full-disclosure of tax position	Yes	TP
<i>Joseph v. Comm'r</i> , T.C. Memo. 2005-169	6662(b)(1) - No adequate books/records and failure to substantiate	Yes	IRS
<i>Kaplan v. Comm'r</i> , T.C. Memo. 2006-16	6662(b)(2) - Reliance on tax professional's advice for charitable contribution deduction as reasonable cause	No	IRS
<i>Kendrix v. Comm'r</i> , T.C. Memo. 2006-9	6662(b)(1) and (b)(2) - No evidence of reasonable cause presented; failure to substantiate	Yes	IRS
<i>Leonard v. Comm'r</i> , T.C. Summ. Op. 2005-114	6662(b)(2) - Oral testimony to demonstrate reliance on tax professional	Yes	IRS
<i>Lindsey v. Comm'r</i> , 422 F.3d 684 (8th Cir. 2005)	6662(b)(2) - Whether exclusion of settlement proceeds gave rise to substantial understatement of tax	No	IRS
<i>Major v. Comm'r</i> , T.C. Memo. 2005-194	6662(b)(1) - No adequate books/records and failure to substantiate	Yes	IRS
<i>Mansel v. Comm'r</i> , T.C. Summ. Op. 2005-157	6662(b)(1) - TP's belief that payments from employer were advances subject to adjustment rather than taxable commissions as reasonable cause	Yes	IRS
<i>Melnik v. Comm'r</i> , T.C. Memo. 2006-25	6662(b)(1) and (b)(2) - Reliance on advice of tax professionals to use foreign trusts to avoid taxes as reasonable cause	No	TP
<i>Monte v. Comm'r</i> , T.C. Summ. Op. 2005-77	6662(b)(2) - Extent of TP's efforts to determine correct tax	Yes	TP
<i>Mullins v. Comm'r</i> , T.C. Summ. Op. 2005-72	6662(b)(1) - Whether failure to report capital gains and pro rata share of S corporation income/deductions was negligent	Yes	IRS
<i>Sadberry v. Comm'r</i> , 96 A.F.T.R.2d (RIA) 7119 (5th Cir. 2005)	6662(b)(2) - Whether TP with significant education, knowledge and experience has reasonable cause	Yes	IRS
<i>Sanders v. Comm'r</i> , T.C. Memo. 2005-163	6662(b)(1) - Whether TP should have known partnership deductions were too good to be true	No	IRS
<i>Sklar v. Comm'r</i> , 125 T.C. 281 (2005), <i>appeal docketed</i> , No. 06-72961 (9th Cir. June 8, 2006)	6662(b)(1) - IRS sustained same type of deductions in previous years as reasonable cause	No	TP
<i>Smith v. Comm'r</i> , T.C. Memo. 2006-51	6662(b)(1) - Reliance on Treasury Regulation that conflicts with statute as reasonable cause regarding Johnston Island exemption status	No	IRS
<i>Snyder v. Comm'r</i> , T.C. Memo. 2006-92	6662(b)(2) - Reliance on opinions of friends as to taxable nature of annuity contracts and absence of Form 1099-Rs as reasonable cause	No	IRS
<i>Sylve v. Comm'r</i> , T.C. Summ. Op. 2005-137	6662(b)(2) - Reliance on tax professional as reasonable cause	No	TP
<i>Tabrezi v. Comm'r</i> , T.C. Memo. 2006-61	6662(b) - IRS burden of proof	No	TP
<i>Tamberella v. Comm'r</i> , 96 A.F.T.R.2d (RIA) 5311 (2d Cir. 2005)	6662(b)(1) - Mental illness as reasonable cause for omitting settlement proceeds from income	No	IRS
<i>Teymourian v. Comm'r</i> , T.C. Memo. 2005-232	6662(b)(1) - Reliance on tax professional as to tax treatment of constructive dividends and rental income as reasonable cause	No	TP
<i>Triplett v. Comm'r</i> , T.C. Summ. Op. 2005-148	6662(b)(1) - No evidence of reasonable cause presented	Yes	IRS
<i>Tulay v. Comm'r</i> , T.C. Summ. Op. 2006-70	6662(b)(2) - Reasonableness of payment made to ex-spouse as deductible alimony	Yes	TP

TABLE 4: ACCURACY-RELATED PENALTY UNDER IRC § 6662(B)(1) AND (2) (CONT.)

Case Citation	Issue(s)	Pro Se	Decision
<i>Turner v. Comm’r</i> , 126 T.C. 299 (2006)	6662(b)(1) and (b)(2) – Reliance on valuation report as reasonable cause	No	IRS
<i>Westbrook v. Comm’r</i> , T.C. Summ. Op. 2006-3	6662 (b)(1) - IRS burden of production	Yes	TP
Business Taxpayers (Sole Proprietorships including Schedule C and/or F, Schedule E, Corporations, Partnerships, and Trust(s)).			
<i>168 Garment, Inc. v. Comm’r</i> , T.C. Memo. 2006-23	6662(b)(2) as an alternative to 6663	Yes	TP
<i>Abdullah v. Comm’r</i> , T.C. Summ. Op. 2006-32	6662(b)(2) – Failure to substantiate	Yes	IRS
<i>Ablosa v. Comm’r</i> , T.C. Summ. Op. 2006-60	6662(b)(1) – Reliance on advice from tax promoter as reasonable cause where TPs (H&W) fail to substantiate	Yes	IRS
<i>Arnold v. Comm’r</i> , T.C. Memo. 2005-256	6662(b)(1) – No evidence of reasonable cause presented	Yes	IRS
<i>Bangs v. Comm’r</i> , T.C. Memo. 2006-83	6662(b)(1) – IRS failure to challenge deductions in earlier audit as reasonable cause	No	Split
<i>Booker v. Comm’r</i> , T.C. Summ. Op. 2005-90	6662(b)(1) – Evidence presented of substantiation irrelevant or fabricated	Yes	IRS
<i>Christensen v. Comm’r</i> , T.C. Memo. 2006-62	6662(b)(2) – No evidence of reasonable cause presented	Yes	IRS
<i>Clark v. Comm’r</i> , T.C. Memo. 2005-292	6662(b)(1) - No evidence of reasonable cause presented	Yes	IRS
<i>Coppertino v. Comm’r</i> , T.C. Summ. Op. 2006-87	6662(b)(2) - Whether COD income gave rise to underpayment of tax	No	TP
<i>Cox v. Comm’r</i> , T.C. Memo. 2005-288	6662(b)(1) - Reliance on tax professional as reasonable cause	No	TP
<i>D’Avilar v. Comm’r</i> , T.C. Summ. Op. 2006-52	6662(b)(1) - Whether failure to substantiate deductions on amended return that the IRS never processed constitutes negligence	Yes	TP
<i>Deibl v. Comm’r</i> , T.C. Memo. 2005-287	6662(b)(1) - Reliance on tax professional as reasonable cause	No	IRS
<i>Egan v. Comm’r</i> , T.C. Memo. 2005-234	6662(b)(2) – Reliance on tax professionals as reasonable cause when TP fails to show professionals were competent	No	IRS
<i>Field v. Comm’r</i> , T.C. Summ. Op. 2005-184	6662(b)(2) - No evidence of reasonable cause presented	Yes	IRS
<i>Giles v. Comm’r</i> , T.C. Memo. 2006-15	6662(b)(2) – Reliance on tax professional as reasonable cause	No	TP
<i>Green v. Comm’r</i> , T.C. Memo. 2005-250	6662(b)(1) and (b)(2) - TP’s belief that settlement amount was excludable from gross income as reasonable cause	No	IRS
<i>Hawks v. Comm’r</i> , T.C. Memo. 2005-155	6662(b)(1) - No evidence of reasonable cause presented	Yes	IRS
<i>Hudack v. Comm’r</i> , T.C. Summ. Op. 2005-159	6662(b)(2) - Reliance on tax professional as reasonable cause	Yes	TP
<i>Indmar Products Co. v. Comm’r</i> , 444 F.3d 771 (6th Cir. 2006)	6662(b)(2) - Whether corporate payments are equity rather than deductible debt that give rise to an underpayment of tax	No	TP
<i>Jackson v. Comm’r</i> , T.C. Memo. 2005-159	6662(b)(1) - Whether failure to maintain and produce documentation constitutes negligence	Yes	IRS
<i>Kanofsky v. Comm’r</i> , T.C. Memo. 2006-79	6662(b)(1) - Failure to substantiate	Yes	Split
<i>Kenton v. Comm’r</i> , T.C. Memo. 2006-13	6662(b)(2) – Reliance on recent Supreme Court decision resolving divided issue as reasonable cause	No	Split
<i>Kikalos v. Comm’r</i> , 434 F.3d 977 (7th Cir. 2006)	6662(b)(1) - Whether failure to keep records after repeatedly being warned by the IRS to do so constitutes negligence	No	IRS

TABLE 4: ACCURACY-RELATED PENALTY UNDER IRC § 6662(B)(1) AND (2) (CONT.)

Case Citation	Issue(s)	Pro Se	Decision
<i>King v. Comm'r</i> , T.C. Memo. 2006-112	6662(b)(1) - Reliance on tax professional as reasonable cause when TPs (H&W) did not provide all necessary information; record-keeping practices that the IRS approved in prior audit as reasonable cause	No	IRS
<i>Kolbeck v. Comm'r</i> , T.C. Memo. 2005-253	6662(b)(1) – Lack of access to substantiating records as reasonable cause	Yes	IRS
<i>Kovacevich v. Comm'r</i> , 97 A.F.T.R.2d (RIA) 1952 (9th Cir. 2006)	6662(b)(1) - Reliance on tax professional as reasonable cause when TPs (H&W) did not provide all relevant information; proper disclosure of relevant information on Form 8275	Yes	IRS
<i>Lee v. Comm'r</i> , T.C. Memo. 2006-70	6662(b)(2) - Reliance on tax professional as reasonable cause	Yes	IRS
<i>Long-Term Capital Holdings, LP v. U.S.</i> , 96 A.F.T.R.2d (RIA) 6344 (2d Cir. 2005)	6662(b)(2) and (b)(3) - Reliance on tax professional as reasonable cause when advice not based on all relevant facts; inclusion of misstatement of basis in the definition of “valuation misstatement”	No	IRS
<i>Lowry v. Comm'r</i> , 97 A.F.T.R.2d (RIA) 1198 (9th Cir. 2006)	6662(b)(2) – No evidence of reasonable cause presented	No	IRS
<i>Maxfield v. Comm'r</i> , T.C. Summ. Op. 2006-27	6662(b)(1) - Whether improper deductions and lack of substantiation prevents finding of reasonable cause or IRC 6662(b)(1) penalty;	Yes	IRS
<i>Megibow v. Comm'r</i> , 96 A.F.T.R.2d (RIA) 7536 (2d Cir. 2005)	6662(b)(1) - No argument on reasonable cause presented to the court	No	IRS
<i>Mortensen v. Comm'r</i> , 440 F.3d 375 (6th Cir. 2006)	6662(b)(1) - Reliance on Tax Court opinion and advice from promoter of investment as reasonable cause	No	IRS
<i>NT, Inc. v. Comm'r</i> , 126 T.C. 191 (2006)	6662(b) - IRS burden of production	No	IRS
<i>NHUSS Trust v. Comm'r</i> , T.C. Memo. 2005-236	6662(b)(1) - Reliance on trust's promoter as reasonable cause	No	IRS
<i>Pchan v. Comm'r</i> , T.C. Summ. Op. 2006-88	6662(b)(2) - Reliance on tax professional as reasonable cause when TP doesn't provide all necessary information	Yes	IRS
<i>PK Ventures, Inc. v. Comm'r</i> , T.C. Memo. 2006-36	6662(b)(2) – Reliance on information returns or advice of tax professionals as reasonable cause	No	IRS
<i>Remler v. Comm'r</i> , T.C. Memo. 2005-265	6662(b)(1) - No evidence of reasonable cause presented	Yes	IRS
<i>Richardson v. Comm'r</i> , T.C. Memo. 2006-69	6662(b)(1) – No evidence of reasonable cause presented	No	IRS
<i>Rogers v. Comm'r</i> , T.C. Memo. 2005-248	6662(b)(1) – Reliance on tax professional as reasonable cause	No	IRS
<i>Sparkman v. Comm'r</i> , T.C. Memo. 2005-136	6662(b)(1) - Whether failing to report income from sham trusts and failing to substantiate deductions constitutes negligence	No	IRS
<i>Taylor v. Comm'r</i> , T.C. Memo. 2006-67	6662(b)(2) - No evidence of reasonable cause or substantial authority presented	Yes	IRS
<i>Van Scoten v. Comm'r</i> , 439 F.3d 1243 (10th Cir. 2006)	6662(b)(1) - Reliance on tax professional as reasonable cause when professional is shelter promoter	No	IRS
<i>Xilinx, Inc. v. Comm'r</i> , 125 T.C. 37 (2005)	6662(b)(1) - Whether failure of corporate TP and foreign subsidiary to share in allocation of costs of stock options gives rise to an underpayment of tax	No	TP

**TABLE 5
FAILURE TO FILE PENALTY UNDER IRC § 6651(A)(1) AND FAILURE TO PAY ESTIMATED TAX PENALTY UNDER IRC § 6654**

Case Citation	Issue(s)	Pro Se	Decision
Individual Taxpayers (But not Sole Proprietorships)			
<i>Adams v. Comm’r</i> , T.C. Summ. Op. 2005-120	Return containing zeroes as a “return”; 6654	Yes	IRS
<i>Andrew v. Comm’r</i> , T.C. Summ. Op. 2005-158	Uncertainty as to tax treatment of social security benefits as reasonable cause	Yes	IRS
<i>Barrett v. Comm’r</i> , T.C. Summ. Op. 2006-42	No evidence of reasonable cause presented; 6654	Yes	IRS
<i>Bennett v. Comm’r</i> , T.C. Summ. Op. 2005-84	Reliance on spouse to file as reasonable cause	Yes	IRS
<i>Berrey v. Comm’r</i> , T.C. Summ. Op. 2005-80	No evidence of reasonable cause presented; 6654	Yes	IRS
<i>Bonaccorso v. Comm’r</i> , T. C. Memo. 2005-278	Return containing zeroes as a “return” and frivolous arguments; 6654	Yes	IRS
<i>Bruce v. Comm’r</i> , T.C. Memo. 2005-139	Nonfiler – claim of no taxable income as willful neglect; 6654	Yes	IRS
<i>Burnham v. Comm’r</i> , T.C. Summ. Op. 2006-8	No evidence of reasonable cause presented	Yes	IRS
<i>Carlo v. Comm’r</i> , T.C. Memo. 2005-165	Nonfiler; case dismissed for lack of prosecution.	Yes	IRS
<i>Clark v. Comm’r</i> , T.C. Memo. 2005-292	No evidence of reasonable cause presented	Yes	IRS
<i>Christensen v. Comm’r</i> , T.C. Memo. 2006-62	No evidence of reasonable cause presented	Yes	IRS
<i>Cooksey v. Comm’r</i> , T.C. Summ. Op. 2006-84	6654	Yes	IRS
<i>Coulton v. Comm’r</i> , T.C. Memo. 2005-199	Return containing zeroes as a “return”; no evidence of reasonable cause presented	Yes	IRS
<i>Cronk v. Comm’r</i> , T.C. Summ. Op. 2005-174	No evidence of reasonable cause presented	Yes	IRS
<i>Crow v. Comm’r</i> , T.C. Summ. Op. 2005-124	Return containing zeroes as a “return”; no evidence of reasonable cause presented; 6654	Yes	IRS
<i>Davis v. Comm’r</i> , T.C. Memo. 2005-160	Nonfiler; no evidence of reasonable cause presented; 6654	Yes	IRS
<i>Ferguson v. Comm’r</i> , T.C. Memo. 2006-32	Bank and tax records unavailable due to a subpoena as reasonable cause	Yes	IRS
<i>Geddis v. Comm’r</i> , T.C. Memo. 2005-191	No evidence of reasonable cause presented	No	IRS
<i>Gillings v. Comm’r</i> , T.C. Memo. 2006-65	TP’s belief that her parents would disown her for filing as reasonable cause; 6654	Yes	IRS
<i>Green v. Comm’r</i> , T.C. Memo. 2005-250	No evidence of reasonable cause presented	No	IRS
<i>Gropper v U.S.</i> , 96 A.F.T.R.2d (RIA) 7133 (E.D. Pa. 2005)	Inability to perform tax obligations due to medical problems as reasonable cause even though still performing normal business operations	No	IRS
<i>Guthrie v. Comm’r</i> , T.C. Memo. 2006-81	Nonfiler; no evidence of reasonable cause presented; 6654	Yes	IRS
<i>Guthrie v. Comm’r</i> , T.C. Memo. 2006-89	Nonfiler; no evidence of reasonable cause presented; 6654	Yes	IRS
<i>Guthrie v. Comm’r</i> , T.C. Memo. 2005-196	Nonfiler; no evidence of reasonable cause presented; 6654	Yes	IRS
<i>Hansen v. Comm’r</i> , T.C. Summ. Op. 2006-85	Nonfiler; no evidence of reasonable cause presented	Yes	IRS
<i>Hattman v. Comm’r</i> , 96 A.F.T.R.2d (RIA) 6223 (3d Cir. 2005)	Nonfiler with frivolous arguments; 6654.	Yes	IRS
<i>Hennard v. Comm’r</i> , T.C. Memo. 2005-275	Nonfiler with frivolous arguments; 6654.	Yes	IRS
<i>Hess v. Comm’r</i> , T.C. Summ. Op. 2006-66	No evidence of reasonable cause presented	Yes	IRS

MOST LITIGATED TAX ISSUES: TABLES OF LITIGATED CASES

TABLE 5: FAILURE TO FILE PENALTY UNDER IRC § 6651(A)(1) AND FAILURE TO PAY ESTIMATED TAX PENALTY UNDER IRC § 6654 (CONT.)

Case Citation	Issue(s)	Pro Se	Decision
<i>Hodges v. Comm’r</i> , T.C. Memo. 2005-168	Nonfiler with conscious/intentional failure to file; 6654	Yes	IRS
<i>Holmes v. Comm’r</i> , T.C. Memo. 2006-80	Nonfiler; no evidence of reasonable cause presented; 6654	Yes	IRS
<i>Howard v. Comm’r</i> , T.C. Memo. 2005-144	Nonfiler; no evidence of reasonable cause presented; 6654	Yes	IRS
<i>Jordan v. Comm’r</i> , T.C. Memo. 2005-266	Medical problems, memory loss, and rehabilitation for drug addiction as reasonable cause	No	IRS
<i>Keenan v. Comm’r</i> , T.C. Memo. 2006-45	Nonfiler— belief that 5th Amendment’s self-incrimination provisions protects TP from filing as reasonable cause; 6654	Yes	IRS
<i>Krohn v. Comm’r</i> , T.C. Memo. 2005-145	Nonfiler; no evidence of reasonable cause presented; 6654	Yes	IRS
<i>Lange v. Comm’r</i> , T.C. Memo. 2005-200	Return filed under protest, disclaiming liability; 6654	Yes	IRS
<i>Lange v. Comm’r</i> , T.C. Memo. 2005-176	Return filed under protest, disclaiming liability; 6654	Yes	IRS
<i>Leggett v. Comm’r</i> , T.C. Memo. 2005-185	Nonfiler; no evidence of reasonable cause presented; IRS burden of production for 6654	Yes	Split (6651 IRS, 6654 TP)
<i>Lewis v. Comm’r</i> , T.C. Memo. 2006-73	Nonfiler; no evidence of reasonable cause presented; 6654	Yes	IRS
<i>Lewis v. Comm’r</i> , T.C. Summ. Op. 2006-12	No evidence of reasonable cause presented; 6654	Yes	IRS
<i>Lindsey v. Comm’r</i> , 422 F.3d 684 (8th Cir. 2005)	No evidence of reasonable cause presented	No	IRS
<i>Lites v. Comm’r</i> , T.C. Memo. 2005-206	Health issues of one spouse as reasonable cause for late filing of a joint return	No	IRS
<i>Major v. Comm’r</i> , T.C. Memo. 2005-141	No evidence of reasonable cause presented	Yes	IRS
<i>Martella v. Comm’r</i> , T.C. Memo. 2005-216	Nonfiler; reliance on advice of unofficial non-governmental third parties provided on the Internet as reasonable cause; 6654	Yes	IRS
<i>McManus v. Comm’r</i> , T.C. Memo. 2006-68	Nonfiler; no evidence of reasonable cause presented; 6654	No	IRS
<i>McManus v. Comm’r</i> , T.C. Memo. 2006-57	Nonfiler; IRS burden of production for 6651 and 6654	No	TP
<i>Messina v. Comm’r</i> , T.C. Memo. 2006-107	Nonfiler; no evidence of reasonable cause presented; 6654	Yes	IRS
<i>Mostafa v. Comm’r</i> , T.C. Memo. 2006-106	Nonfiler; mistake as to filing requirement as reasonable cause	Yes	IRS
<i>Mullins v. Comm’r</i> , T.C. Summ. Op. 2005-72	No evidence of reasonable cause	Yes	IRS
<i>Paikowski v. Comm’r</i> , T.C. Summ. Op. 2006-48	Return containing zeroes as a “return”; 6654	Yes	IRS
<i>Pond v. Comm’r</i> , T.C. Memo. 2005-255	Nonfiler; no evidence of reasonable cause; 6654	Yes	IRS
<i>Ramirez V. Comm’r</i> , T.C. Memo. 2005-179	Inability to perform tax obligations due to surgery as reasonable cause even though still performing normal business operations	Yes	IRS
<i>Rappaport v. Comm’r</i> , T.C. Memo. 2006-87	Medical problems as reasonable cause	No	IRS
<i>Rhodes v. Comm’r</i> , T.C. Memo. 2005-184	Return containing zeroes as a “return”; 6654	Yes	IRS
<i>Rhodes v. Comm’r</i> , 96 A.F.T.R.2d (RIA) 6421 (5th Cir. 2005)	Nonfiler; no evidence of reasonable cause presented; 6654	Yes	IRS

TABLE 5: FAILURE TO FILE PENALTY UNDER IRC § 6651(A)(1) AND FAILURE TO PAY ESTIMATED TAX PENALTY UNDER IRC § 6654 (CONT.)

Case Citation	Issue(s)	Pro Se	Decision
<i>Richardson v. Comm’r</i> , T.C. Memo. 2005-143	Nonfiler; no evidence of reasonable cause presented; 6654	Yes	IRS
<i>Saxon v. Comm’r</i> , T.C. Memo. 2006-52	Nonfiler with frivolous arguments; 6654	Yes	IRS
<i>Scholet v. Comm’r</i> , T.C. Memo. 2005-140	Nonfiler with frivolous arguments; 6654	No	IRS
<i>Siron v. Comm’r</i> , T.C. Memo. 2006-64.	Nonfiler; no evidence of reasonable cause presented; 6654	Yes	IRS
<i>Stang v. Comm’r</i> , T.C. Memo. 2005-154	Nonfiler; no evidence of reasonable cause presented; 6654	Yes	IRS
<i>Stewart v. Comm’r</i> , T.C. Memo. 2005-212	Nonfiler; no evidence of reasonable cause presented; 6654	Yes	IRS
<i>Suri v. Comm’r</i> , 96 A.F.T.R.2d 6526 (2d Cir. 2005)	No evidence of reasonable cause	Yes	IRS
<i>Sylve v. Comm’r</i> , T.C. Summ. Op. 2005-137	Divorce attorney misplacing return in divorce proceeding as reasonable cause	No	IRS
<i>Tamberella v. Comm’r</i> , 96 A.F.T.R.2d (RIA) 5311 (2d Cir. 2005)	Mental illness as reasonable cause	No	IRS
<i>Thomas v. Comm’r</i> , T.C. Memo. 2005-258	Nonfiler; inability to perform tax obligations due to medical problems as reasonable cause even though still performing normal business operations; 6654	Yes	IRS
<i>Triplett v. Comm’r</i> , T.C. Summ. Op. 2005-148	No evidence of reasonable cause presented	Yes	IRS
<i>Vax v. Comm’r</i> , T.C. Memo. 2005-134	No evidence of reasonable cause presented	Yes	IRS
<i>Welch v. U.S.</i> , 97 A.F.T.R.2d (RIA) 2453 (D.N.J. 2006)	Reliance on advice of IRS employee regarding extended due date as reasonable cause	No	IRS
<i>Wheeler v. Comm’r</i> , T.C. Memo. 2006-109	Nonfiler; no evidence of reasonable cause presented; 6654	Yes	IRS
<i>Zakbhem v. Comm’r</i> , T.C. Summ. Op. 2005-171	Nonfiler; no evidence of reasonable cause presented; 6654	Yes	IRS
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedules C, E, F)			
<i>Booker v. Comm’r</i> , T.C. Summ. Op. 2005-90	Late filing based on extension when TP has no proof of requesting extension	Yes	IRS
<i>Braun v. Comm’r</i> , T.C. Memo. 2006-110	No evidence of reasonable cause presented	No	IRS
<i>Brown v. Comm’r</i> , T.C. Summ. Op. 2005-85	Medical problems as reasonable cause	No	IRS
<i>Cooper v. Comm’r</i> , T.C. Summ. Op. 2005-97	No evidence of reasonable cause presented; 6654	Yes	IRS
<i>Doudney v. Comm’r</i> , T.C. Memo. 2005-267	IRS burden of production for 6651	Yes	TP
<i>Hansen v. Comm’r</i> , T.C. Summ. Op. 2005-75	No evidence of reasonable cause presented; 6654	Yes	IRS
<i>Paradiso v. Comm’r</i> , T.C. Memo. 2005-187	Nonfiler; inability to perform tax obligations due to medical problems as reasonable cause even though still performing normal business operations; reliance on someone who is not a tax professional as reasonable cause; 6654	Yes	IRS
<i>Sparkman v. Comm’r</i> , T.C. Memo. 2005-136	Difficulty obtaining bookkeeping and accounting advice as reasonable cause	No	IRS
<i>Thibodeaux v. Comm’r</i> , T.C. Summ. Op. 2005-105	Reliance on accountant to file return as reasonable cause	Yes	IRS

TABLE 6
FRIVOLOUS ISSUES PENALTY UNDER IRC § 6673 AND RELATED APPELLATE-LEVEL SANCTIONS

Case Citation	Issue(s)	Pro Se	Decision	Amount
Individual Taxpayers (But not Sole Proprietorships)				
<i>Bean v. Comm’r</i> , T.C. Memo. 2006-88	TP sought review of adverse CDP determination and argued that no law authorizes imposition of income tax	Yes	IRS	1,500
<i>Bonaccorso v. Comm’r</i> , T.C. Memo. 2005-278	TP argued that no law authorizes imposition of income tax	Yes	IRS	10,000
<i>Bruce v. Comm’r</i> , T.C. Memo 2005-139	TP argued income tax is unlawful and refused to answer questions posed by IRS and the court	Yes	IRS	10,000
<i>Call v. Comm’r</i> , T.C. Memo. 2005-289, appeal docketed, No. 06-70431 (9th Cir. Jan. 24, 2006)	TP sought review of adverse CDP determination; court found proceeding was instituted primarily to delay collection action	Yes	IRS	5,000
<i>Carrillo v. Comm’r</i> , T.C. Memo. 2005-290	TPs (H&W) sought review of adverse CDP determination; court found proceeding was instituted primarily to delay collection action	Yes	IRS	5,000
<i>Crow v. Comm’r</i> , T.C. Summ. Op. 2005-124	TP argued that payment of income tax is voluntary	Yes	IRS	2,000
<i>Guthrie v. Comm’r</i> , T.C. Memo. 2005-196	TP argued that his wages, interest, and dividends did not constitute income	Yes	IRS	15,000
<i>Hodges v. Comm’r</i> , T.C. Memo. 2005-168	TP argued income tax is unconstitutional despite repeated warnings about likelihood of sanctions	Yes	IRS	15,000
<i>Holmes v. Comm’r</i> , T.C. Memo. 2006-80	TP asserted multiple frivolous arguments, including that the payment of income tax is voluntary	Yes	IRS	2,000
<i>Horowitz v. Comm’r</i> , T.C. Memo. 2006-91	TP argued that no law authorizes the imposition of income tax	Yes	IRS	10,000
<i>Howard v. Comm’r</i> , T.C. Memo. 2005-144	TP asserted frivolous constitutional arguments and had previously been sanctioned by the Tax Court	Yes	IRS	12,500
<i>Lane v. Comm’r</i> , T.C. Memo. 2005-182	TP sought review of adverse CDP determination and refused to obtain SSNs for claimed dependents or comply with other tax requirements on moral or religious grounds	Yes	TP	
<i>Lange v. Comm’r</i> , T.C. Memo. 2005-200, appeal docketed, No. 06-1116 (6th Cir. Jan. 25, 2006)	TP asserted frivolous arguments and had been warned repeatedly about likelihood of sanctions	Yes	IRS	5,000
<i>Lewis v. Comm’r</i> , T.C. Memo. 2006-73	TP asserted frivolous arguments but had not been warned previously about possible imposition of sanctions	Yes	TP	
<i>Lewis v. Comm’r</i> , T.C. Summ. Op. 2006-12	TP asserted that wage income is not subject to tax	Yes	IRS	1,000
<i>Quigley v. Comm’r</i> , T.C. Memo 2005-153	TP sought review of adverse CDP determination; court found proceeding was instituted primarily to delay collection action	Yes	IRS	1,000
<i>Rhodes v. Comm’r</i> , T.C. Memo. 2005-184	TP argued that his wages, pension distribution, interest, and dividends did not constitute income	Yes	IRS	5,000
<i>Schneller v. Comm’r</i> , T.C. Memo. 2006-99	TP sought review of adverse CDP determination and asserted frivolous arguments but cooperated in the stipulation process	Yes	TP	
<i>Schneller v. Comm’r</i> , T.C. Memo. 2006-100	TP sought review of adverse CDP determination and asserted frivolous arguments but cooperated in the stipulation process	Yes	TP	
<i>Silver v. Comm’r</i> , T.C. Memo. 2005-281	TP argued his income was not taxable and had been sanctioned in previous proceedings	Yes	IRS	25,000
<i>Siron v. Comm’r</i> , T.C. Memo. 2006-64, appeal docketed, No. 06-1605 (4th Cir. May 24, 2006)	TP argued that no law authorizes imposition of income tax	Yes	IRS	1,500
<i>Woods v. Comm’r</i> , T.C. Memo. 2006-38	TP sought review of adverse CDP determination and asserted multiple frivolous arguments, including that he did not have gross income from sources within the United States for purposes of Section 861	Yes	IRS	10,000

TABLE 6: FRIVOLOUS ISSUES PENALTY UNDER IRC § 6673 AND RELATED APPELLATE-LEVEL SANCTIONS (CONT.)

Case Citation	Issue(s)	Pro Se	Decision	Amount
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships - Schedules C, E, F)				
<i>Guthrie v. Comm’r</i> , T.C. Memo. 2006-89, appeal docketed, No. 06-73680 (9th Cir. July 24, 2006)	TP presented frivolous arguments but also raised legitimate concerns about additions to tax determined by IRS	Yes	TP	
<i>Hansen v. Comm’r</i> , T.C. Summ. Op. 2006-85	TP argued tax requirements violated her religious beliefs	Yes	TP	
<i>Hawks v. Comm’r</i> , T.C. Memo. 2005-155	TPs (H&W) asserted frivolous arguments	Yes	TP	
<i>Leggett v. Comm’r</i> , T.C. Memo. 2005-185	TP argued his income was not taxable and had made same argument in a previous proceeding	Yes	IRS	5,000
<i>Stang v. Comm’r</i> , T.C. Memo. 2005-154	TP argued that filing requirement violates 5th Amdt protection against self-incrimination	Yes	IRS	5,000
<i>Stewart v. Comm’r</i> , T.C. Memo. 2005-212	TP asserted combination of frivolous and valid arguments and IRS sought penalty for first time on brief	Yes	TP	
<i>Taylor v. Comm’r</i> , T.C. Memo. 2006-67	TP argued that filing requirement violates 5th Amdt protection against self-incrimination; court deemed argument frivolous but declined to impose penalty	Yes	TP	
<i>Wetzel v. Comm’r</i> , T.C. Memo. 2005-211	TP was a professional tax return preparer who failed to file return and then denied any liability for income tax	Yes	IRS	15,000
Individual vs. Business Status Unclear from Court Opinion				
<i>Crandall v. Comm’r</i> , T.C. Memo. 2005-286	TP sought review of adverse CDP determination; court found proceeding was instituted primarily to delay collection action	Yes	IRS	3,000
<i>Dixon v. Comm’r</i> , T.C. Memo. 2006-97, appeal docketed, No. 06-74649 (9th Cir. Sept. 26, 2006)	TPs sought sanctions against IRS for its conduct at appellate level after a finding by a court of appeals that IRS attorneys had perpetrated a fraud on the court; Tax Court found fees were appropriate under Section 7430 but not under Section 6673	No	Split	
<i>Forbes v. Comm’r</i> , T.C. Memo. 2006-10	TP sought review of adverse CDP determination and asserted frivolous arguments, had history of filing retaliatory liens against IRS employees, and TP had been previously warned by the court	Yes	IRS	20,000
<i>Forrest v. Comm’r</i> , T.C. Memo. 2005-228	TP sought review of adverse CDP determination and argued income tax is unconstitutional	Yes	IRS	2,500
<i>Goodin v. Comm’r</i> , T.C. Memo. 2005-158	TP sought review of adverse CDP determination and argued that no law authorizes imposition of income tax	Yes	IRS	7,000
<i>Holliday v. Comm’r</i> , T.C. Memo. 2005-240	TP sought review of adverse CDP determination and argued notice of deficiency invalid because it doesn't contain OMB control number and TP had been sanctioned in previous proceedings	Yes	IRS	2,500
<i>Parker v. Comm’r</i> , T.C. Memo. 2005-231	TP argued that no law authorizes imposition of income tax	Yes	IRS	1,000
<i>Sapp v. Comm’r</i> , T.C. Memo. 2006-104	TP sought review of adverse CDP determination and asserted frivolous arguments but IRS acknowledged errors in its handling of the case	Yes	TP	
<i>Saxon v. Comm’r</i> , T.C. Memo. 2006-52	TP argued he isn't required to file returns because IRS forms don't carry valid OMB control number and TP had been sanctioned in previous proceedings	Yes	IRS	5,000
<i>Stallard v. Comm’r</i> , T.C. Memo. 2006-42, appeal docketed, No. 06-1190 (D.C. Cir. June 1, 2006)	TP argued income tax is unconstitutional taking of property without due process of law and had been sanctioned in previous proceedings	Yes	IRS	25,000
<i>Wheeler v. Comm’r</i> , T.C. Memo. 2006-109	TP argued that no law required him to file a return or pay tax	Yes	IRS	3,000
<i>Wright v. Comm’r</i> , T.C. Memo. 2005-291	TP sought review of adverse CDP determination; court found proceeding was instituted primarily to delay collection action	Yes	IRS	2,500

TABLE 6: FRIVOLOUS ISSUES PENALTY UNDER IRC § 6673 AND RELATED APPELLATE-LEVEL SANCTIONS (CONT.)

Case Citation	Issue(s)	Pro Se	Decision	Amount
Section 6673 Penalty Not Requested or Imposed but Taxpayer Warned To Stop Asserting Frivolous Arguments				
<i>Balice v. Comm'r</i> , T.C. Memo. 2005-161	TP sought review of adverse CDP determination and asserted frivolous arguments	Yes		
<i>Coulton v. Comm'r</i> , T.C. Memo. 2005-199	TP argued that no law authorizes imposition of income tax	Yes		
<i>Delgado v. Comm'r</i> , T.C. Memo. 2005-186	TP sought review of adverse CDP determination and argued that no law authorizes the imposition of income tax	Yes		
<i>Gori v. Comm'r</i> , T.C. Summ. Op. 2005-79	TP asserted frivolous arguments	Yes		
<i>Hennard v. Comm'r</i> , T.C. Memo. 2005-275	TP asserted various frivolous arguments, including that the IRS is not authorized to practice law in Texas	Yes		
<i>Keenan v. Comm'r</i> , T.C. Memo. 2006-45, appeal docketed, No. 06-73970 (9th Cir. Aug. 15, 2006)	TP argued payment of income tax is voluntary and filing requirement violates 5th Amdt protection against self-incrimination	Yes		
<i>Little v. U.S.</i> , 96 A.F.T.R.2d (RIA) 7086 (M.D.N.C. 2005)	TP sought review of adverse CDP determination; TP asserted frivolous constitutional arguments, including that 16th Amdt doesn't authorize income tax	Yes		
<i>Major v. Comm'r</i> , T.C. Memo. 2005-141, appeal docketed, No. 06-72196 (9th Cir. April 27, 2006)	TPs (H&W) asserted frivolous arguments	Yes		
<i>Martella v. Comm'r</i> , T.C. Memo. 2005-216	TP argued that no law authorizes imposition of income tax	Yes		
<i>Meecker v. Comm'r</i> , T.C. Memo. 2005-146	TP sought review of adverse CDP determination and asserted frivolous arguments, including that he is not subject to jurisdiction of the IRS	Yes		
<i>Nino v. Comm'r</i> , T.C. Memo. 2006-59	TP asserted frivolous arguments	Yes		
<i>Paikowski v. Comm'r</i> , T.C. Summ. Op. 2006-48	TP asserted frivolous arguments	Yes		
<i>Pond v. Comm'r</i> , T.C. Memo. 2005-255, appeal docketed, No. 06-9002 (10th Cir. June 6, 2006)	TP raised several groundless contentions	Yes		
<i>Stephens v. Comm'r</i> , T.C. Memo. 2005-183	TP sought review of adverse CDP determination and raised frivolous arguments to delay collection proceedings	Yes		
U.S. Courts of Appeals' Decisions on Appeal of Section 6673 Penalties Imposed by U.S. Tax Court				
<i>Barzeski v. Comm'r</i> , 97 A.F.T.R.2d (RIA) 1703 (3d Cir. 2006)	Penalty affirmed	Yes	IRS	500
<i>Barzeski v. Comm'r</i> , 97 A.F.T.R.2d (RIA) 1738 (3d Cir. 2006)	Penalty affirmed	Yes	IRS	500
<i>Brenner v. Comm'r</i> , 97 A.F.T.R.2d (RIA) 517 (11th Cir. 2006)	Penalty affirmed	Yes	IRS	15,000
<i>Brunner v. Comm'r</i> , 96 A.F.T.R.2d (RIA) 5328 (3d Cir. 2005)	Penalty affirmed	Yes	IRS	1,000
<i>Dexter v. Comm'r</i> , 409 F.3d 877 (7th Cir. 2005)	Tax Court "S" case decisions are not appealable, so Tax Court penalty stands	Yes	IRS	2,500
<i>Florance v. Comm'r</i> , 174 Fed. Appx. 200 (5th Cir. 2006)	Penalty affirmed	Yes	IRS	22,500
<i>Gittinger v. Comm'r</i> , 448 F.3d 831 (5th Cir. 2006)	Penalty affirmed	Yes	IRS	Not Specified
<i>Graves v. Comm'r</i> , 97 A.F.T.R.2d (RIA) 734 (9th Cir. 2006)	Penalty affirmed	Yes	IRS	Not Specified
<i>Malfatti v. Comm'r</i> , 97 A.F.T.R.2d (RIA) 1197 (9th Cir. 2006)	Penalty affirmed	Yes	IRS	15,000
<i>Rhodes v. Comm'r</i> , 96 A.F.T.R.2d (RIA) 6421 (5th Cir. 2005)	Penalty affirmed	Yes	IRS	2,000
<i>Smith v. Comm'r</i> , 96 A.F.T.R.2d (RIA) 7022 (9th Cir. 2005)	Penalty affirmed	Yes	IRS	Not Specified
<i>Stearman v. Comm'r</i> , 436 F.3d 533 (5th Cir. 2006)	Penalty affirmed	Yes	IRS	25,000

TABLE 6: FRIVOLOUS ISSUES PENALTY UNDER IRC § 6673 AND RELATED APPELLATE-LEVEL SANCTIONS (CONT.)

Case Citation	Issue(s)	Pro Se	Decision	Amount
<i>Streiffert v. IRS</i> , 96 A.F.T.R.2d (RIA) 5229 (5th Cir. 2005)	Penalty affirmed	Yes	IRS	5,000
<i>Suri v. Comm’r</i> , 96 A.F.T.R.2d (RIA) 6526 (2d Cir. 2005)	Penalty affirmed	Yes	IRS	1,000
<i>Tello v. Comm’r</i> , 96 A.F.T.R.2d (RIA) 5284 (5th Cir. 2005)	Penalty affirmed	Yes	IRS	500
<i>Wroblewski v. Comm’r</i> , 96 A.F.T.R.2d (RIA) 6479 (2d Cir. 2005)	Penalty affirmed	Yes	IRS	Not Specified
<i>Yazzie v. Comm’r</i> , 96 A.F.T.R.2d (RIA) 7020 (9th Cir. 2005)	Penalty affirmed	Yes	IRS	2,000
U.S. Courts of Appeals’ Decisions on Sanctions Under Section 7402(c)(4), FRAP Rule 38, or Other Authority				
<i>Barzeski v. Comm’r</i> , 97 A.F.T.R.2d (RIA) 1703 (3d Cir. 2006)	TP (W) argued she isn’t required to file returns because IRS forms don’t carry valid OMB control number	Yes	IRS	1,000
<i>Barzeski v. Comm’r</i> , 97 A.F.T.R.2d (RIA) 1738 (3d Cir. 2006)	TP (H) argued he isn’t required to file returns because IRS forms don’t carry valid OMB control number	Yes	IRS	1,000
<i>Brenner v. Comm’r</i> , 97 A.F.T.R.2d (RIA) 517 (11th Cir. 2006)	TP asserted deficiency notice is invalid absent a tax return, abused discovery process, and challenged constitutionality of income tax	Yes	IRS	6,000
<i>Chapman v. U.S.</i> , 96 A.F.T.R.2d (RIA) 7410 (5th Cir. 2005)	TP argued she is not subject to IRS jurisdiction as a resident of “sovereign state” of Texas	Yes	IRS	3,000
<i>Edwards v. U.S.</i> , 97 A.F.T.R.2d (RIA) 1646 (10th Cir. 2006)	TP sought review of adverse CDP determination; court found proceeding was instituted primarily to delay collection action	Yes	IRS	6,000
<i>Florance v. Comm’r</i> , 174 Fed. Appx. 200 (5th Cir. 2006)	TP asserted frivolous arguments, but court denied IRS request for sanctions due to Tax Court penalty and fact that TP appeared pro se	Yes	TP	
<i>Gittinger v. Comm’r</i> , 448 F.3d 831 (5th Cir. 2006)	TP, an attorney, asserted frivolous arguments and had previously been sanctioned	Yes	IRS	6,000
<i>Gittinger v. Comm’r</i> , 96 A.F.T.R.2d (RIA) 5006 (5th Cir. 2005)	TP asserted that wage income is not taxable income	Yes	IRS	6,000
<i>Graves v. Comm’r</i> , 97 A.F.T.R.2d (RIA) 734 (9th Cir. 2006)	TP pursued a frivolous appeal	Yes	IRS	6,000
<i>Jay v. Comm’r</i> , 97 A.F.T.R.2d (RIA) 1201 (9th Cir. 2006)	TP did not assert frivolous arguments, the court found, rejecting IRS claim to the contrary	Yes	TP	
<i>Kyler v. Everson</i> , 442 F.3d 1251 (10th Cir. 2006)	TP argued that IRS Comm’r lacked authority to file federal tax liens and repeatedly accused prosecutors and judges of criminal misconduct	Yes	IRS	8,000
<i>Meyer v. Comm’r</i> , 97 A.F.T.R.2d (RIA) 1200 (9th Cir. 2006)	TP asserted frivolous arguments	Yes	IRS	6,000
<i>Morrison v. Comm’r</i> , 97 A.F.T.R.2d (RIA) 1198 (9th Cir. 2006)	TP asserted arguments that court found were “wholly without merit”	Yes	IRS	2,500
<i>O’Connor v. Comm’r</i> , 97 A.F.T.R.2d (RIA) 539 (9th Cir. 2006)	TP asserted arguments that court found were “wholly without merit”	Yes	IRS	3,000
<i>Poole v. IRS</i> , 97 A.F.T.R.2d (RIA) 2528 (9th Cir. 2006)	TP argued that compensation for labor is not income and payment of tax is voluntary	Yes	IRS	6,000
<i>Raft v. Comm’r</i> , 95 A.F.T.R.2d (RIA) 2652 (6th Cir. 2005)	TP sought review of adverse CDP determination; court found arguments frivolous and held him jointly and severally liable for the penalty with his former attorney	Yes	IRS	2,000
<i>Ralidis v. U.S.</i> , 97 A.F.T.R.2d (RIA) 1315 (5th Cir. 2006)	TP, a physician, argued that his income was not taxable	Yes	IRS	6,000
<i>Rhodes v. Comm’r</i> , 96 A.F.T.R.2d (RIA) 6421 (5th Cir. 2005)	TP asserted that wages are not taxable	Yes	IRS	6,000
<i>Schrader v. Comm’r</i> , 96 A.F.T.R.2d (RIA) 7100 (9th Cir. 2005)	TP argued that compensation is not taxable	Yes	IRS	Not Specified
<i>Smith v. Comm’r</i> , 96 A.F.T.R.2d (RIA) 7326 (10th Cir. 2005)	TP asserted frivolous arguments	No	IRS	6,000

MOST LITIGATED TAX ISSUES: TABLES OF LITIGATED CASES

TABLE 6: FRIVOLOUS ISSUES PENALTY UNDER IRC § 6673 AND RELATED APPELLATE-LEVEL SANCTIONS (CONT.)

Case Citation	Issue(s)	Pro Se	Decision	Amount
<i>Stearman v. Comm’r</i> , 436 F.3d 533 (5th Cir. 2006)	TP argued Comm’r is not authorized to provide accounting services or practice law in Texas and TP has no “fiduciary obligation” to pay tax; court found TP abused judicial process and doubled penalty requested by IRS	Yes	IRS	12,000
<i>Streiffert v. IRS</i> , 96 A.F.T.R.2d (RIA) 5229 (5th Cir. 2005)	TPs (H&W) argued that IRS has no authority to impose or collect tax	Yes	IRS	3,500
<i>Tello v. Comm’r</i> , 96 A.F.T.R.2d (RIA) 5284 (5th Cir. 2005)	TP argued Comm’r is not authorized to provide accounting services or practice law in Texas and TP has no “fiduciary obligation” to pay tax	Yes	IRS	2,500
<i>Veith v. Stegemueller</i> , 97 A.F.T.R.2d (RIA) 835 (5th Cir. 2006)	TP disputed authority of U.S. district court to enforce an IRS summons and made other frivolous arguments	Yes	IRS	6,000
<i>Wroblewski v. Comm’r</i> , 96 A.F.T.R.2d (RIA) 6479 (2d Cir. 2005)	TP argued income tax is an excise tax, and court found language in other cases could mislead a pro se litigant on that point	Yes	TP	

TABLE 7
TRADE OR BUSINESS EXPENSES UNDER IRC § 162 AND RELATED SECTIONS

Case Citation	Issue(s)	Pro Se	Decision
<i>Abdullah v. Comm’r</i> , T.C. Summ. Op. 2006-32	Deductions denied for expenses not substantiated; deductions allowed for other expenses because the IRS did not meet burden of proof	Yes	Split
<i>Allemeier v. Comm’r</i> , T.C. Memo. 2005-207	Deductions allowed for education expenses but denied for unsubstantiated expenses	Yes	Split
<i>Balino v. Comm’r</i> , T.C. Summ. Op. 2005-134	Deductions denied for expenses not substantiated; deductions allowed for some unreimbursed employee expenses	Yes	Split
<i>Booker v. Comm’r</i> , T.C. Summ. Op. 2005-90	Expenses not substantiated; expenses personal in nature	Yes	IRS
<i>Brown v. Comm’r</i> , T.C. Summ. Op. 2005-155	Expenses not substantiated	Yes	IRS
<i>Finch v. Comm’r</i> , T.C. Summ. Op. 2006-54	Expenses not substantiated and not incurred away from home	Yes	IRS
<i>Galyen v. Comm’r</i> , T.C. Memo. 2006-30	Expenses not ordinary and necessary	No	IRS
<i>Giles v. Comm’r</i> , T.C. Memo. 2006-15	Taxpayer not engaged in a trade or business when not done for profit	No	IRS
<i>Green v. Comm’r</i> , T.C. Memo. 2005-250	Taxpayer not engaged in a trade or business	No	IRS
<i>Hauge v. Comm’r</i> , T.C. Memo. 2005-276	Partnership could deduct portion of legal expenses related to partnership’s business, but neither partnership nor partners can deduct legal fees attributable to partner’s personal expenses	No	Split
<i>Holladay v. United States</i> , 96 A.F.T.R.2d (RIA) 5804 (Bankr. N.D. Ga. 2005)	IRS Motion for Summ. J. denied; taxpayer allowed to produce records to substantiate expenses	No	TP
<i>Joseph v. Comm’r</i> , T.C. Memo. 2005-169	Expenses not substantiated	Yes	IRS
<i>Rappaport v. Comm’r</i> , T.C. Memo. 2006-87	No deduction for shareholder’s personal expenses paid by corporation	No	IRS
<i>Ritchie v. Comm’r</i> , T.C. Summ. Op. 2005-181	No deduction for unreimbursed employee expenses when employee has right to reimbursement; expenses not substantiated	Yes	IRS
<i>Robinette v. Comm’r</i> , T.C. Summ. Op. 2006-69	No employee expense deductions because taxpayer was not away from home	Yes	IRS
<i>Target v. United States</i> , 96 A.F.T.R.2d (RIA) 5649 (W.D. Tenn. 2005), <i>vacated and amended in part</i> , 96 A.F.T.R.2d (RIA) 6341 (W.D. Tenn. 2005)	No business deduction for indemnification to employer because expense was not ordinary; deduction allowed for legal fees	No	Split
<i>Westbrook v. Comm’r</i> , T.C. Summ. Op. 2006-3	Deductions disallowed for voluntary payment of corporate expenses and nonqualified employee education expenses	Yes	IRS
<i>Abloso v. Comm’r</i> , T.C. Summ. Op. 2006-60	Taxpayer not engaged in a trade or business	Yes	IRS
<i>Alley v. Comm’r</i> , T.C. Summ. Op. 2006-4	No Schedule C deductions for unreimbursed employee expense	Yes	IRS
<i>Arnold v. Comm’r</i> , T.C. Memo. 2005-256	Deductions denied for expenses taxpayer did not pay; expenses not substantiated	Yes	IRS
<i>Berge v. Comm’r</i> , T.C. Summ. Op. 2006-29	Deductions allowed for travel expenses when business was the primary reason for travel; deductions denied for personal legal fees	Yes	Split
<i>Boyd v. Comm’r</i> , T.C. Summ. Op. 2006-36	No travel expense deductions because taxpayers had no “tax home”	Yes	IRS
<i>Braun v. Comm’r</i> , T.C. Memo. 2006-110	Expenses not substantiated	No	IRS
<i>Brown v. Comm’r</i> , T.C. Summ. Op. 2005-85	Expenses not substantiated	No	IRS

TABLE 7: TRADE OR BUSINESS EXPENSES UNDER IRC § 162 AND RELATED SECTIONS (CONT.)

Case Citation	Issue(s)	Pro Se	Decision
<i>Butler v. Comm'r</i> , T.C. Summ. Op. 2006-39	Deductions allowed to extent expenses were substantiated	Yes	Split
<i>Castagnetta v. Comm'r</i> , T.C. Summ. Op. 2006-24	Deductions allowed for gambling expenses because taxpayer's gambling activities constituted a trade or business	Yes	TP
<i>Cavanagh v. Comm'r</i> , T.C. Summ. Op. 2005-113	No Schedule C deductions for unreimbursed employee expenses	Yes	IRS
<i>Chickie's and Pete's, Inc. v. Comm'r</i> , T.C. Memo. 2005-243	No trade or business deductions for expenses that were royalty payments rather than compensation	No	IRS
<i>Christensen v. Comm'r</i> , T.C. Memo. 2006-62	Expenses not substantiated	Yes	IRS
<i>Chrysler Corp. v. Comm'r</i> , 436 F.3d 644 (6th Cir. 2005)	No deduction for warranty claims not submitted during taxable year; no deduction for ESOP liquidation because stock redemptions were not compensatory	No	IRS
<i>Cooper v. Comm'r</i> , T.C. Summ. Op. 2005-97	Taxpayer not engaged in a trade or business when not done for profit	Yes	IRS
<i>Craft v. Comm'r</i> , T.C. Memo. 2005-197	Deductions allowed for unreimbursed employee expenses, office supplies, dues, & subscriptions; deductions denied for legal expenses not related to taxpayer's trade or business	No	Split
<i>D'Avilar v. Comm'r</i> , T.C. Summ. Op. 2006-52	Expenses not substantiated	Yes	IRS
<i>Deibl v. Comm'r</i> , T.C. Memo. 2005-287	Deductions denied for various personal and unsubstantiated expenses. Deductions allowed for substantiated business expenses	No	Split
<i>Doudney v. Comm'r</i> , T.C. Memo. 2005-267	Expenses not substantiated	Yes	IRS
<i>E.J. Harrison & Sons, Inc. v. Comm'r</i> , 96 A.F.T.R.2d (RIA) 5182 (9th Cir. 2005)	Shareholder compensation was excessive, but Tax Court calculations were reversed and remanded	No	Split
<i>Everbart v. Comm'r</i> , T.C. Summ. Op. 2005-81	Court estimated gross income and allowed deductions to extent expenses were substantiated	Yes	Split
<i>Field v. Comm'r</i> , T.C. Summ. Op. 2005-184	Taxpayer not engaged in a trade or business; expenses personal in nature	Yes	IRS
<i>Her v. Comm'r</i> , T.C. Summ. Op. 2005-187	Taxpayer not engaged in a trade or business; expenses not substantiated; expenses personal in nature	Yes	IRS
<i>Hoover v. Comm'r</i> , T.C. Memo. 2006-82	Expenses not substantiated	Yes	IRS
<i>Hough v. Comm'r</i> , T.C. Memo. 2006-58	Deductions allowed for expenses that taxpayer substantiated through evidence and testimony; deductions not allowed for unsubstantiated expenses	Yes	Split
<i>Kanofsky v. Comm'r</i> , T.C. Memo. 2006-79	Taxpayer not engaged in a trade or business	Yes	IRS
<i>Kashama v. Comm'r</i> , T.C. Summ. Op. 2005-144	Expenses not substantiated	Yes	IRS
<i>Kolbeck v. Comm'r</i> , T.C. Memo. 2005-253	Expenses not substantiated	Yes	IRS
<i>Lamb v. Comm'r</i> , T.C. Summ. Op. 2006-13	Expenses personal in nature; no profit objective	Yes	IRS
<i>Lewis v. Comm'r</i> , T.C. Summ. Op. 2006-6	Deductions allowed to extent expenses were substantiated	Yes	Split
<i>Lofstrom v. Comm'r</i> , 125 T.C. 271 (2005)	No deductions for bed and breakfast expenses because bread and breakfast was also taxpayers' residence; other business expenses not substantiated; writing activity not engaged in for profit	No	IRS
<i>Maxfield v. Comm'r</i> , T.C. Summ. Op. 2006-27	Expenses were personal and not substantiated	Yes	IRS
<i>Nash-Milton v. Comm'r</i> , T.C. Summ. Op. 2005-156	Expenses not substantiated	Yes	IRS
<i>Obot v. Comm'r</i> , T.C. Memo. 2005-195	Expenses not substantiated	Yes	IRS

TABLE 7: TRADE OR BUSINESS EXPENSES UNDER IRC § 162 AND RELATED SECTIONS (CONT.)

Case Citation	Issue(s)	Pro Se	Decision
<i>Pohan v. Comm’r</i> , T.C. Summ. Op. 2006-88	Expenses not substantiated	Yes	IRS
<i>PK Ventures, Inc. v. Comm’r</i> , T.C. Memo. 2006-36	No deduction for unreasonable compensation	No	IRS
<i>Remler v. Comm’r</i> , T.C. Memo. 2005-265	Taxpayers not engaged in a trade or business when not done for profit	Yes	IRS
<i>Rhodes v. Comm’r</i> , T.C. Summ. Op. 2006-49	Expenses not substantiated	No	IRS
<i>Richardson v. Comm’r</i> , T.C. Memo. 2006-69	Expenses not substantiated	No	IRS
<i>Ryan v. Comm’r</i> , T.C. Summ. Op. 2005-118	Taxpayer not engaged in a trade or business when not done for profit	Yes	IRS
<i>Sam Kong Fashions, Inc. v. Comm’r</i> , T.C. Memo. 2005-157	Expenses not substantiated	No	IRS
<i>Satlin v. Comm’r</i> , T.C. Summ. Op. 2005-143	Shareholder cannot deduct expenses incurred for corporation	Yes	IRS
<i>Sears v. Comm’r</i> , T.C. Summ. Op. 2006-47	Taxpayer not engaged in a trade or business when not done for profit	Yes	IRS
<i>Speltz v. Comm’r</i> , T.C. Summ. Op. 2006-25	Medical benefit expenses paid by employer-spouse to employee-spouse deductible	No	TP
<i>Stewart v. Comm’r</i> , T.C. Memo. 2005-212	Expenses not substantiated	Yes	IRS
<i>Stewart v. Comm’r</i> , T.C. Summ. Op. 2006-37	No deductions for expenses not ordinary and necessary; expenses not substantiated	Yes	IRS
<i>Taye-Channell v. Comm’r</i> , T.C. Memo. 2006-8	Taxpayers not engaged in a trade or business	No	IRS
<i>Taylor v. Comm’r</i> , T.C. Memo. 2006-67	Expenses not substantiated	Yes	IRS
<i>Thibodeaux v. Comm’r</i> , T.C. Summ. Op. 2005-105	Expenses not substantiated and not incurred during year at issue	Yes	IRS
<i>Veras v. Comm’r</i> , T.C. Summ. Op. 2006-1	Deductions allowed for substantiated business expenses and disallowed for expenses not substantiated	Yes	Split
<i>Verity v. Comm’r</i> , T.C. Summ. Op. 2005-70	Deductions for business travel expenses denied because taxpayer had no “tax home”	Yes	IRS
<i>Wood v. Comm’r</i> , 95 A.F.T.R.2d (RIA) 2778 (11th Cir. 2005)	Taxpayer not engaged in a trade or business	Yes	IRS

TABLE 8
RELIEF FROM JOINT AND SEVERAL LIABILITY UNDER IRC § 6015

Case Citation	Issue(s)	Pro Se	Intervenor	Decision
<i>Aranda v. Comm'r</i> , 432 F.3d 1140 (10th Cir. 2005), <i>aff'g</i> T.C. Memo. 2003-306	6015(b), (f) (understatement); when IRS miscited the type of relief granted in the notice of determination, IRS intent, rather than typo on notice of determination, governed amount and type of relief granted	No	No	IRS
<i>Baranowicz v. Comm'r</i> , T.C. Memo. 2003-274, <i>appeal dismissed</i> , 432 F.3d 972 (9th Cir. 2005)	6015(e); Absent showing of concrete harm, court rejected intervenor's argument that the grant of participation rights in the Tax Court under 6015(e)(4) confers standing on intervenor to appeal. Petitioner was not a party to the appeal	No	Yes	IRS
<i>Bartak v. Comm'r</i> , 96 A.F.T.R.2d (RIA) 7356 (9th Cir. 2005), <i>aff'g</i> T.C. Memo. 2004-83	6015(b), (f) (understatement)	No	No	IRS
<i>Bartman v. Comm'r</i> , 446 F.3d 785 (8th Cir. 2006), <i>aff'g in part and rev'g in part</i> , T.C. Memo. 2004-93	6015(e)	No	No	IRS
<i>Battersby v. United States</i> , 398 F.Supp.2d 865 (N.D. Ohio 2005)	Treas. Reg. 1.6015-7(c)(1); Spouse entitled to stay of foreclosure against jointly owned residence while IRS processed request for relief	No	No	TP
<i>Bright v. Comm'r</i> , T.C. Summ. Op. 2005-145	6015(f) (underpayment)	Yes	No	TP
<i>Campbell v. Comm'r</i> , T.C. Memo. 2006-24	6015(b), (f) (understatement)	No	No	TP
<i>Estate of Capehart v. Comm'r</i> , 125 T.C. 211 (2005), <i>aff'd</i> , No. 05-71306, 2006 WL 3222717 (9th Cir. Nov. 7, 2006)	6015(d) (allocation of deficiency)	No	No	Split
<i>Chadwick v. Comm'r</i> , T.C. Summ. Op. 2005-154	6015(f) (underpayment)	No	No	IRS
<i>Christensen v. Comm'r</i> , T.C. Memo. 2005-299	6015(e)	No	No	IRS
<i>Clark v. Comm'r</i> , T.C. Summ. Op. 2005-95	Treas. Reg. § 1.6015-5(b); Period for requesting relief	Yes	No	TP
<i>Clark v. Comm'r</i> , T.C. Summ. Op. 2006-34	6015(b), (c), (f) (understatement)	Yes	No	IRS
<i>Cummings v. United States</i> , 2005 Bankr. Lexis 2040 (S.D. Fla. 2005)	Bankruptcy court had no jurisdiction to review 6015(f) determination, but IRS was equitably estopped from collecting	Yes	No	IRS
<i>Denard v. Comm'r</i> , T.C. Summ. Op. 2005-115	6015(g) (period for making a claim for refund)	Yes	No	IRS
<i>In re Drake</i> , 336 B.R. 155 (Bankr. D. Mass. 2006), <i>motion to amend denied</i> , 97 A.F.T.R.2d (RIA) 2491 (Bankr. D. Mass. 2006)	IRS violated the bankruptcy stay by issuing a notice of determination denying relief under 6015; Prior decision not a manifest error of law	No	No	TP
<i>Elias v. Comm'r</i> , T.C. Summ. Op. 2005-67	6015(b), (c), (f) (understatement)	Yes	No	IRS
<i>Etkin v. Comm'r</i> , T.C. Memo. 2005-245	6015(f) (underpayment); Disqualified asset transfer	Yes	No	IRS
<i>Ewing v. Comm'r</i> , 439 F.3d 1009 (9th Cir. 2006), <i>rev'g in part and vacating in part</i> , 118 T.C. 494 (2002) and 122 T.C. 32	6015(e); (g)	No	No	IRS
<i>Feda v. United States</i> , 97 A.F.T.R.2d (RIA) 1985 (N.D. Ill. 2006)	District court was not the proper forum to apply for relief under 6015(f) for the first time	Yes	No	IRS
<i>Feldman v. Comm'r</i> , 96 A.F.T.R.2d (RIA) 6786 (9th Cir. 2005), <i>aff'g</i> T.C. Memo. 2003-201	6015(f) (underpayment)	No	No	IRS
<i>Ferris v. Comm'r</i> , T.C. Summ. Op. 2005-131	Treas. Reg. § 1.6015-5(b); Period for requesting relief	Yes	No	TP

TABLE 8: RELIEF FROM JOINT AND SEVERAL LIABILITY UNDER IRC § 6015 (CONT.)

Case Citation	Issue(s)	Pro Se	Intervenor	Decision
<i>Fox v. Comm’r</i> , T.C. Memo. 2006-22	6015(f) (underpayment)	Yes	No	IRS
<i>Glenn v. Comm’r</i> , T.C. Summ. Op. 2005-126	6015(f) (understatement)	No	No	IRS
<i>Glenn v. Comm’r</i> , T.C. Summ. Op. 2005-127	6015(b), (c), (f) (understatement)	Yes	No	IRS
<i>Haltom v. Comm’r</i> , T.C. Memo. 2005-209	6015(b), (f) (understatement)	No	No	Split
<i>Krasner v. Comm’r</i> , T.C. Memo. 2006-31	6015(f) (underpayment)	No	Yes	IRS
<i>Lingwall v. Comm’r</i> , T.C. Summ. Op. 2005-69	6015(e); 6330(c)(4); After relief under 6015 denied and not appealed, TP not entitled to raise 6015 issues for a second time in a CDP proceeding	Yes	No	IRS
<i>Madden v. Comm’r</i> , T.C. Memo. 2006-4	6015(f) (underpayment)	No	No	IRS
<i>Magee v. Comm’r</i> , T.C. Memo. 2005-263	6015(f) (underpayment)	Yes	No	IRS
<i>Martin v. Comm’r</i> , T.C. Summ. Op. 2005-128	6015(f) (underpayment)	Yes	No	IRS
<i>Merendino v. Comm’r</i> , T.C. Memo. 2006-2	6015(f) (underpayment)	No	No	IRS
<i>Motsko v. Comm’r</i> , T.C. Memo. 2006-17	6015(f) (underpayment)	No	Yes	IRS
<i>MPM Fin. Group, Inc. v. United States</i> , 97 A.F.T.R.2d (RIA) 1640 (E.D. Ky. 2006)	TP’s request for relief was not a reason to revisit a judgment against her spouse’s property	No	No	IRS
<i>Neal v. Comm’r</i> , T.C. Memo. 2005-201	6015(f) (underpayment)	No	No	TP
<i>Negoescu v. Comm’r</i> , T.C. Summ. Op. 2005-161	6015(f) (underpayment)	Yes	No	IRS
<i>Ohrman v. Comm’r</i> , 96 A.F.T.R.2d (RIA) 7331 (9th Cir. 2005), <i>aff’g</i> T.C. Memo. 2003-301	6015(c); Disqualified asset transfer	No	No	IRS
<i>Ordlock v. Comm’r</i> , 126 T.C. 47 (2006)	6015(a), (g); TP residing in community property jurisdiction granted relief, but not entitled to refund of community property	No	No	IRS
<i>Packer v. Comm’r</i> , T.C. Summ. Op. 2006-22	6015(b), (c), (f) (understatement)	Yes	No	IRS
<i>Parlin v. Comm’r</i> , T.C. Memo. 2006-18	6015(e) (time for filing petition)	No	No	IRS
<i>Puckett v. Comm’r</i> , T.C. Summ. Op. 2006-28	6015(f) (underpayment)	Yes	No	IRS
<i>Richardson v. Comm’r</i> , T.C. Memo. 2006-69	6015(b)	No	No	IRS
<i>Rodriguez v. Comm’r</i> , T.C. Summ. Op. 2006-10	6015(f) (understatement)	Yes	No	IRS
<i>Siddons v. Comm’r</i> , T.C. Summ. Op. 2005-160	6015(f) (underpayment)	Yes	Yes	TP
<i>Simon v. Comm’r</i> , T.C. Memo. 2005-220	6015(f) (underpayment)	No	No	IRS
<i>Sjodin v. Comm’r</i> , 97 A.F.T.R.2d (RIA) 2622 (8th Cir. 2006), <i>vacating and remanding</i> T.C. Memo. 2004-205	6015(e)	Yes	No	IRS
<i>Stringham v. Comm’r</i> , T.C. Summ. Op. 2006-44	6015(b), (c), (f) (understatement)	Yes	Yes	IRS
<i>Sylve v. Comm’r</i> , T.C. Summ. Op. 2005-137	6015(b), (c), (f) (understatement); Duress	Yes	Yes	IRS
<i>Thomas v. Comm’r</i> , T.C. Summ. Op. 2005-100	6015(b), (c), (f) (understatement)	Yes	No	IRS
<i>Thomas v. Comm’r</i> , T.C. Summ. Op. 2005-102	6015(g) (res judicata)	Yes	No	TP
<i>Vasquez v. Comm’r</i> , T.C. Summ. Op. 2005-133	6015(c); Intervenor did not prove TP’s knowledge	Yes	Yes	TP*

MOST LITIGATED TAX ISSUES: TABLES OF LITIGATED CASES

TABLE 8: RELIEF FROM JOINT AND SEVERAL LIABILITY UNDER IRC § 6015 (CONT.)

Case Citation	Issue(s)	<i>Pro Se</i>	Intervenor	Decision
<i>Young v. Comm'r</i> , T.C. Summ. Op. 2005-135	6015(b), (c), (f) (understatement)	Yes	No	IRS

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

TABLE 9
FAMILY STATUS ISSUES UNDER IRC §§ 2, 21, 24, 32, AND 151

Case Citation	Issue(s)	Pro Se	Decision
<i>Aruai v. Comm’r</i> , T.C. Memo. 2006-98	Child Tax Credit, EITC, Dependency Exemption	Yes	IRS
<i>Baker v. Comm’r</i> , T.C. Memo. 2006-60	Filing Status, Child Tax Credit, EITC, Dependency Exemption	Yes	IRS
<i>Beckford v. Comm’r</i> , T.C. Summ. Op. 2006-80	Child Tax Credit, EITC, Dependency Exemption	Yes	Split
<i>Berry v. Comm’r</i> , T.C. Summ. Op. 2005-153	Child Tax Credit, Dependency Exemption	Yes	IRS
<i>Bland v. Comm’r</i> , T.C. Summ. Op. 2006-17	EITC, Dependency Exemption	Yes	IRS
<i>Bodiford v. Comm’r</i> , T.C. Summ. Op. 2005-149	Filing Status, EITC, Dependency Exemption	Yes	IRS
<i>Booker v. Comm’r</i> , T.C. Summ. Op. 2005-90	Dependency Exemption	Yes	IRS
<i>Burnham v. Comm’r</i> , T.C. Summ. Op. 2006-8	Dependency Exemption	Yes	IRS
<i>Chizer v. Comm’r</i> , T.C. Summ. Op. 2006-73	Filing Status, Child Tax Credit, EITC, Dependency Exemption	Yes	IRS
<i>D’Amours v. Comm’r</i> , T.C. Summ. Op. 2006-26	Dependency Exemption	Yes	IRS
<i>Darton v. Comm’r</i> , T.C. Summ. Op. 2005-188	Dependency Exemption	Yes	IRS
<i>Doudney v. Comm’r</i> , T.C. Memo 2005-267	Dependency Exemption	Yes	IRS
<i>Griffin v. Comm’r</i> , T.C. Summ. Op. 2005-94	EITC	Yes	IRS
<i>Harris v. Comm’r</i> , T.C. Summ. Op. 2005-166	Filing Status, Child Tax Credit, EITC, Dependency Exemption	Yes	IRS
<i>Hartfield v. Comm’r</i> , T.C. Summ. Op. 2006-77	Filing Status, EITC, Dependency Exemption	Yes	Split
<i>Her v. Comm’r</i> , T.C. Summ. Op. 2005-130	Filing Status, Child & Dependent Care Credit, Child Tax Credit, EITC, Dependency Exemption	Yes	IRS
<i>Jordan v. Comm’r</i> , T.C. Memo. 2006-95	Filing Status, Dependency Exemption	Yes	IRS
<i>Lane v. Comm’r</i> , T.C. Memo. 2005-182	Child Tax Credit, Dependency Exemption	Yes	IRS
<i>Lewis v. Comm’r</i> , T.C. Summ. Op. 2006-2	Child Tax Credit, Dependency Exemption	Yes	IRS
<i>Lewis v. Comm’r</i> , T.C. Summ. Op. 2006-6	Child Tax Credit, Dependency Exemption	Yes	IRS
<i>Litton v. Comm’r</i> , T.C. Summ. Op. 2006-56	Child Tax Credit, Dependency Exemption	Yes	TP
<i>Lozoya v. Comm’r</i> , T.C. Summ. Op. 2005-73	Filing Status, EITC, Dependency Exemption	Yes	TP
<i>Mace v. Comm’r</i> , T.C. Summ. Op. 2005-89	Child Tax Credit, Dependency Exemption	Yes	IRS
<i>Major v. Comm’r</i> , T.C. Memo. 2005-194	EITC	Yes	IRS
<i>Manzueta v. Comm’r</i> , T.C. Summ. Op. 2005-185	Filing Status, Child Tax Credit, EITC, Dependency Exemption	Yes	Split
<i>McCullough v. Comm’r</i> , T.C. Summ. Op. 2006-31	Filing Status, EITC	Yes	IRS
<i>Melton v. Comm’r</i> , T.C. Summ. Op. 2005-152	Child Tax Credit, Dependency Exemption	No	IRS
<i>Moore v. Comm’r</i> , T.C. Summ. Op. 2006-79	Filing Status, EITC, Dependency Exemption	Yes	IRS
<i>O’Brien v. Comm’r</i> , T.C. Summ. Op. 2005-111	Dependency Exemption	Yes	IRS
<i>Omans v. Comm’r</i> , T.C. Summ. Op. 2005-110	Child Tax Credit, Dependency Exemption	No	TP
<i>Onorati v. Comm’r</i> , T.C. Summ. Op. 2005-101	Filing Status, Child Tax Credit, Dependency Exemption	Yes	IRS
<i>Pen v. Comm’r</i> , T.C. Summ. Op. 2006-33	Filing Status, EITC, Dependency Exemption	Yes	IRS
<i>Powers v. Comm’r</i> , T.C. Memo. 2005-152	Child Tax Credit, Dependency Exemption	Yes	IRS
<i>Reyes v. Comm’r</i> , T.C. Summ. Op. 2005-142	Filing Status, Child Tax Credit, EITC, Dependency Exemption	Yes	IRS

MOST LITIGATED TAX ISSUES: TABLES OF LITIGATED CASES

TABLE 9: FAMILY STATUS ISSUES UNDER IRC §§ 2, 21, 24, 32, AND 151 (CONT.)

Case Citation	Issue(s)	Pro Se	Decision
<i>Royal v. Comm'r</i> , T.C. Memo 2006-72	EITC	Yes	IRS
<i>Sarni v. Comm'r</i> , T.C. Summ. Op. 2005-189	Child Tax Credit, Dependency Exemption	Yes	IRS
<i>Schultheiss v. Comm'r</i> , T.C. Summ. Op. 2005-169	Dependency Exemption	Yes	IRS
<i>Sbrader v. Comm'r</i> , T.C. Summ. Op. 2005-88	Dependency Exemption	Yes	IRS
<i>Smith v. Comm'r</i> , T.C. Summ. Op. 2005-167	Filing Status, Child Tax Credit, EITC, Dependency Exemption	Yes	IRS
<i>Symonds v. Comm'r</i> , T.C. Summ. Op. 2006-30	Filing Status, Dependency Exemption	Yes	IRS
<i>Vogt v. Comm'r</i> , T.C. Summ. Op. 2005-107	EITC	Yes	TP
<i>Washington v. Comm'r</i> , T.C. Summ. Op. 2006-81	Filing Status, EITC	Yes	Split
<i>White v. Comm'r</i> , T.C. Summ. Op. 2005-140	EITC	Yes	IRS
<i>Wilson v. Comm'r</i> , T.C. Summ. Op. 2005-168	Filing Status, Child Tax Credit, EITC, Dependency Exemption	Yes	IRS
<i>Wilson v. Comm'r</i> , T.C. Summ. Op. 2005-82	Filing Status, EITC	Yes	IRS
<i>Wood v. Comm'r</i> , T.C. Summ. Op. 2006-46	Dependency Exemption	Yes	IRS

TABLE 10
CHARITABLE DEDUCTIONS UNDER IRC § 170

Case Citation	Issue(s)	Pro Se	Decision
Individual Taxpayers (Issues Other Than Business)			
<i>Bischel v. U.S.</i> , 415 F.Supp.2d 1211 (D. Nev. 2006).	Waiver of grazing permit as charitable contribution	No	IRS
<i>Booker v. Comm’r</i> , T.C. Summ. Op. 2005-90.	Substantiation	Yes	IRS
<i>Brown v. Comm’r</i> , T.C. Summ. Op. 2005-85.	Substantiation	Yes	Split
<i>D’Avanzo v. U.S.</i> , 67 Fed. Cl. 39 (2005), <i>appeal docketed</i> , No. 05-5174 (Sept. 29, 2005), <i>appeal dismissed</i> , 172 Fed. Appx. 319 (Fed. Cir. Feb. 14, 2006), <i>dismissal order vacated</i> , 172 Fed. Appx. 324 (Fed. Cir. March 16, 2006).	Substantiation	Yes	IRS
<i>Doudney v. Comm’r</i> , T.C. Memo. 2005-267.	Substantiation	Yes	IRS
<i>Field v. Comm’r</i> , T.C. Summ. Op. 2005-184.	Deductibility of travel expenses incurred in connection with providing charitable services	Yes	IRS
<i>Finch v. Comm’r</i> , T.C. Summ. Op. 2006-54.	Substantiation	Yes	Split
<i>Haas v. Comm’r</i> , T.C. Summ. Op. 2006-9.	Substantiation; value of donated property	Yes	Split
<i>Jackson v. Comm’r</i> , T.C. Memo. 2005-159.	Substantiation	Yes	IRS
<i>Kendrix v. Comm’r</i> , T.C. Memo. 2006-9, <i>appeal docketed</i> , No. 06-72814 (9th Cir. June 1, 2006), <i>appeal dismissed</i> (July 21, 2006), <i>motion to reconsider filed</i> (Aug. 3, 2006).	Substantiation; value of donated property	Yes	Split
<i>Koblick v. Comm’r</i> , T.C. Memo. 2006-63.	Fair market value of corporate stock donated	No	IRS
<i>Lange v. Comm’r</i> , T.C. Memo. 2005-176, <i>appeal docketed</i> , No. 05-2592 (Dec. 6, 2005).	Substantiation	Yes	IRS
<i>Lewis v. Comm’r</i> , T.C. Summ. Op. 2006-6.	Substantiation	Yes	IRS
<i>Paradiso v. Comm’r</i> , T.C. Memo. 2005-187.	Substantiation	Yes	IRS
<i>Ritchie v. Comm’r</i> , T.C. Summ. Op. 2005-181.	Value of donated property	Yes	Split
<i>Robinette v. Comm’r</i> , T.C. Summ. Op. 2006-69.	Substantiation	Yes	Split
<i>Scholet v. Comm’r</i> , T.C. Memo. 2005-140.	Substantiation; evidence presented by TP from which court can estimate contributions	No	IRS
<i>Sklar v. Comm’r</i> , 125 T.C. 281 (2005), <i>appeal docketed</i> , No. 06-72961 (9th Cir. June 8, 2006).	Tuition/fees paid to school providing religious and secular education as charitable contribution	No	IRS
<i>Triplet v. Comm’r</i> , T.C. Summ. Op. 2005-148.	Qualified donee	Yes	IRS
<i>Turner v. Comm’r</i> , 126 T.C. 299 (2006).	Existence of a qualified conservation contribution	No	IRS
<i>Westbrook v. Comm’r</i> , T.C. Summ. Op. 2006-3.	Qualified donee	Yes	IRS
<i>Work v. Comm’r</i> , T.C. Memo. 2005-259.	Substantiation	Yes	IRS
<i>Wortmann v. Comm’r</i> , T.C. Memo. 2005-227.	Value of donated property	No	IRS
Business Taxpayers (sole proprietorships including Schedule C and/or F, Schedule E, Corporations, Partnerships, and Trust(s))			
<i>Deibl v. Comm’r</i> , T.C. Memo. 2005-287.	Substantiation; qualified donee	No	Split
<i>Kaplan v. Comm’r</i> , T.C. Memo. 2006-16.	Presence of elements of bona fide inter vivos gift at time of noncash charitable contribution	No	IRS
<i>NHUSS Trust v. Comm’r</i> , T.C. Memo. 2005-236.	Value of donated property	No	IRS

ACRONYM GLOSSARY – ANNUAL REPORT TO CONGRESS 2006

Acronym	Definition
ACDS	Appeals Centralized Database System
ACH	Automated Clearing House
ACS	Automated Collection System
ACTC	Advance Child Tax Credit
ADA	Americans With Disabilities Act
ADR	Alternative Dispute Resolution or Address Research System
AHT	Average Handle Time
AGI	Adjusted Gross Income
AICPA	American Institute of Certified Public Accountants
AIS	Automated Insolvency System
AJCA	American Jobs Creation Act of 2004
AIMS	Audit Information Management System
ALE	Allowable Living Expenses
ALS	Automated Lien System
AM	Accounts Management
AMC	Alternative Media Center
AMS	Accounts Management Services
AMT	Alternative Minimum Tax
ANMF	Automated Non Master File
AOIC	Automated Offer In Compromise
ARC	Annual Report to Congress
AQMS	Appeals Quality Measurement System
ASA	Average Speed of Answer
ASED	Assessment Statute Expiration Date
ASFR	Automated Substitute for Return
ASL	American Sign Language
ATAO	Application for Taxpayer Assistance Order
AUR	Automated Underreporter
AWSS	Agency Wide Shared Services
BMF	Business Master File
BPR	Business Performance Review
BSV	Billing Support Voucher
CACI	Corporate Approach to Collection Inventory
CADE	Customer Account Data Engine
CARE	Customer Assistance, Relationships & Education
CAS	Customer Account Services
CCISO	Cincinnati Campus Innocent Spouse Operations
CCP-LU	Centralized Case Processing Lien Unit
CCR	Central Contractor Registration
CDA	Consolidated Decision Analytics
CDP	Collection Due Process
CDPTS	Collection Due Process Tracking System

ACRONYM GLOSSARY – ANNUAL REPORT TO CONGRESS 2006 (CONT.)

Acronym	Definition
CEX	Consumer Expenditure Survey
CFf	Collection Field Function
CERCA	Council for Electronic Revenue Communication Advancement
CID	Criminal Investigation Division
CIDS	Centralized Inventory Distribution System
CIP	Compliance Initiative Projects
CIS	Correspondence Imaging System
CLD	Communications, Liaison and Disclosure
CLU	Centralized Lien Unit
CNC	Currently Not Collectible
COD	Cancellation Of Indebtedness
COIC	Centralized Offer In Compromise Program
COTR	Contract Officer Technical Representative
CONOPS	Concept of Operations
CP	Computer Paragraph
CPE	Continuing Professional Education
CQMS	Collection Quality Management System
CRIS	Compliance Research Information System
CSAR	Collection Service Activity Report
CSCO	Compliance Services Campus Operation
CSED	Collection Statute Expiration Date
CSI	Campus Specialization Initiative
CSR	Customer Service Representative
CTC	Child Tax Credit
DA	Disclosure Authorization
DAC	Disability Access Credit
DART	Disaster Assistance Review Team
DATC	Doubt As To Collectibility
DATL	Doubt As To Liability
DDP	Daily Delinquency Penalty
DI	Desktop Integration or Debt Indicator
DIF	Discriminant Inventory Function
DOJ	Department of Justice
DPT	Dynamic Project Team
DRC	Disaster Relief Council
DRG	Desk Reference Guide
DTAPG	Disaster Tax Administration Policy Group
EAR	Electronic Account Resolution
EBT	Electronic Benefits Transfer
ECRU	External Civil Rights Unit
EDS	Exempt Determinations System
EGTRRA	Economic Growth and Tax Relief Reconciliation Act

ACRONYM GLOSSARY

ACRONYM GLOSSARY – ANNUAL REPORT TO CONGRESS 2006 (CONT.)

Acronym	Definition
EFIN	Electronic Filing Identification Number
EFDS	Electronic Fraud Detection System
E-FOIA	Electronic Freedom Of Information Act
EFTPS	Electronic Federal Tax Payment System
EIN	Employer Identification Number
EITC	Earned Income Tax Credit
ELS	Electronic Lodgment Service
EO	Exempt Organization
EP	Employee Plans
EPR	Emergency Preparedness and Response
EPRS	Emergency Preparedness and Response Directorate
EQRS	Embedded Quality Review System
ERCS	Examination Return Control System
ERIS	Enforcement Revenue Information System
ERO	Electronic Return Originator
ERSA	Employee Retirement Savings Account
ES	Estimated Tax Payments
ESA	Educational Savings Account
ESL	English as a Second Language
ETA	Electronic Tax Administration or Effective Tax Administration
ETACC	Electronic Tax Administration Advisory Committee
ETLA	Electronic Tax Law Assistance
FA	Field Assistance
FCMS	Federal Mediation and Conciliation Service
FDC	Fraud Detection Center
FDCPA	Fair Debt Collection Practices Act
FEMA	Federal Emergency Management System
FICA	Federal Insurance Contribution Act
FMS	Financial Management Service
FOIA	Freedom Of Information Act
FPDC	Federal Procurement Data Center
FPDS	Federal Procurement Data System
FMV	Fair Market Value
FOIA	Freedom Of Information Act
FPLP	Federal Payment Levy Program
FTC	Federal Trade Commission
FTD	Federal Tax Deposit or Failure To Deposit
FTE	Full Time Equivalent
FTF	Failure To File
FTI	Federal Tax Information
FTP	Failure To Pay
FTS	Fast Track Settlement

ACRONYM GLOSSARY – ANNUAL REPORT TO CONGRESS 2006 (CONT.)

Acronym	Definition
FY	Fiscal Year
GCM	General Counsel Memorandum
GLD	Governmental Liaison and Disclosure
GAO	Government Accountability Office or General Accounting Office
GO	Government Entities
IA	Installment Agreement
ICM	Intelligent Call Management
ICP	Integrated Case Processing
ICS	Integrated Collection System
IDAP	IDRS Decision Assisting Program
IDFA	Integration Development for Enterprise Automation
IDFP	IRS Directory for Practitioners
IDRS	Integrated Data Retrieval System
IDS	Inventory Delivery System
IMF	Individual Master File
IRC	Internal Revenue Code
IRI	Incomplete Return Item
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
IRSAC	Internal Revenue Service Advisory Council
ISATF	IRS-TAS Innocent Spouse Allocation Task Force
ISP	Industry Specialization Program
ISRP	Integrated Submission and Remittance Processing
ISTS	Innocent Spouse Tracking System
ITIN	Individual Taxpayer Identification Number
JOC	Joint Operations Center
LEP	Limited English Proficient
LITC	Low Income Taxpayer Clinic
LLC	Lifetime Learning Credit
LMSB	Large & Mid-Sized Business Operating Division
LOS	Level of Service
LRF	Last Return Filed
LSA	Lifetime Savings Account
LTA	Local Taxpayer Advocate
MAGI	Modified Adjusted Gross Income
MFT	Master File Transaction Code
MITS	Modernization and Information Technology Services
MLI	Multilingual Initiative or Most Litigated Issue
NCOA	National Change of Address
NFTL	Notice of Federal Tax Lien
NMF	Non-Master File
NQRS	National Quality Review Staff

ACRONYM GLOSSARY – ANNUAL REPORT TO CONGRESS 2006 (CONT.)

Acronym	Definition
NRP	National Research Program
NSG	Notice Support Group
NTA	National Taxpayer Advocate
OAR	Operations Assistance Request
OIC	Offer in Compromise
OMB	Office of Management and Budget
OPERA	Office of Program Evaluation, Research, & Analysis
OPI	Office of Penalty and Interest Administration or Over the Phone Interpreter
OPR	Office of Professional Responsibility
PAC	Program Action Case
PCA	Private Collection Agency
PCI	Potentially Collectible Inventory
PDC	Private Debt Collection
PDF	Portable Document Format
POA	Power Of Attorney
PPIA	Partial Payment Installment Agreement
PTIN	Preparer Tax Identification Number
QRP	Questionable Refund Program
RAC	Refund Anticipation Check
RACS	Revenue Accounting Control System
RAL	Refund Anticipation Loan
RCA	Reasonable Cause Assistant
RCP	Reasonable Collection Potential
RFQ	Request For Quotations
RGS	Report Generating Software
ROFT	Record of Federal Tax Liability
RRA 98	(Internal Revenue Service) Reform and Restructuring Act of 1998
RPC	Return Preparer Coordinator
RPS	Revenue Protection Strategy
RPP	Return Preparer Program
RSED	Refund Statute Expiration Date
SAMS	Systemic Advocacy Management System
SAR	Strategic Assessment Report
SB/SE	Small Business/Self Employed Operating Division
SBJPA	Small Business Job Protection Act
SCOD	Standing Committee on Disasters
SERP	Servicewide Electronic Research Program
SFR	Substitute for Return
SL	Stakeholder Liaison
SNOD	Statutory Notice of Deficiency
SPDER	Office of Servicewide Policy, Directives, and Electronic Research
SPEC	Stakeholder Partnerships, Education & Communication

ACRONYM GLOSSARY – ANNUAL REPORT TO CONGRESS 2006 (CONT.)

Acronym	Definition
SPOC	Single Point of Contact
SSA	Social Security Administration
SSI	Supplemental Security Income
SSN	Social Security Number
STARS	Scheme Tracking and Referral System
SWFT	Standard Workflow Tools
TAB	Taxpayer Assistance Blueprint
TAC	Taxpayer Assistance Center
TAMIS	Taxpayer Advocate Management Information System
TANF	Temporary Assistance to Needy Families
TAP	Taxpayer Advocacy Panel
TAS	Taxpayer Advocate Service
TCE	Tax Counseling for the Elderly
TCMP	Tax Compliance Measurement Program
TCS	Tax Computation Specialist
TDA	Taxpayer Delinquent Account
TDRA	Tip Rate Determination Agreement
TDI	Taxpayer Delinquent Investigation
TDQAS	Training Development Quality Assurance System
TDS	Transcript Delivery System
TE	Tax Examiner or Tax Exempt
TEC	Taxpayer Education and Communication
TE/GE	Tax Exempt & Government Entities Operating Division
TEI	Tax Executives Institute
TFRP	Trust Fund Recovery Penalty
TIGTA	Treasury Inspector General for Tax Administration
TIN	Taxpayer Identification Number
TIPRA	Tax Increase Prevention and Reconciliation Act
TOP	Treasury Offset Program
TPDS	Third Party Data Store
TPNC	Taxpayer Notice Codes
TPI	Total Positive Income
TRA 97	Taxpayer Relief Act of 1997
URF	Unidentified Remittances File
VITA	Volunteer Income Tax Assistance
VTO	Virtual Translation Office
W & I	Wage and Investment Operating Division
WFTRA	Working Families Tax Relief Act
WIC	Women, Infants and Children
XSF	Excess Collections File
XSFTG	Excess Collections File Task Group

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TEXAS (HOUSTON)

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Stop 1005 HOU, Room 1650
Houston, TX 77002
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UTAH

50 South 200 East
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Salt Lake City, UT 84111
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VERMONT

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199 Main Street
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915 2nd Avenue, Stop W-405
Seattle, WA 98174
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