

Top 25 Case Advocacy Issues for FY 2012 by TAMIS* Receipts

Issue Code	Description	FY 2012 Cases
425	Stolen Identity	54,748
045	Pre-Refund Wage Verification Hold	18,012
71X	Levies	11,419
620	Reconsideration / Substitute for Return / IRC § 6020(b) / Audit	9,344
610	Open Audit (Non-Revenue Protection Strategy (RPS), Earned Income Tax Credit (EITC))	8,885
330	Processing Amended Return	8,783
63X-640	EITC Claims / Certification / Reconsideration / Recertification	7,441
310	Processing Original Return	6,250
020	Expedite Refund Request	5,726
060	IRS Offset	5,298
315	Unpostable/Reject	5,286
75X	Installment Agreement	4,449
340	Injured Spouse Claim	4,115
670	Closed Underreporter	3,696
090	Other Refund Inquiries / Issues	3,572
72X	Liens	3,527
540	Civil Penalties Other Than Trust Fund Recovery Penalty	3,498
040	Returned / Stopped Refunds	3,231
790	Other Collection Issues	2,996
520	Failure to File (FTF) / Failure to Pay (FTP) Penalty	2,822
390	Other Document Processing Issues	2,680
675	Combined Annual Wage Reporting / Federal Unemployment Tax Act (CAWR-FUTA)	2,650
660	Open Underreporter	2,629
010	Lost / Stolen Refunds	2,294
91X	Appeals	2,261
320	Math Error	2,083
Total Top 25 Receipts		187,695
Total TAS Receipts		219,666

* Taxpayer Advocate Management Information System.

Advocacy Portfolio Advisor Assignments

Portfolio Assignment	Portfolio Owner	Location	Phone Number
Abusive Schemes / Refund Fraud	Kenyon, M	ND	701-237-8299
Accessing Taxpayers' Files	Todd, J	MO-Kansas City Campus	816-291-9019
Accounts Management Taxpayer Assurance Program Pre-Refund Program	Wess, D	TN-Memphis Campus	901-395-1700
Adoption Credit	Halker, S	FL-Jacksonville	904-665-0523
Amended Returns	Martinez, G	TX-Dallas	214-413-6520
Appeals - Examination Based Issues	Maiuro, D	CA-Sacramento	916-974-5191
Appeals Collection Based Issues	Leith, J	MD	410-962-8120
Audit Reconsiderations	Brunetti, A	UT-Ogden Campus	801-620-3000
Automated Collection System (ACS)	Lombardo, L	PA-Philadelphia	215-861-1237
Bankruptcy	Mettlen, A	PA-Pittsburgh	412-395-6423
BMF Information Reporting and Document Matching (IRDM/BMF) merged (CAWR/FUTA)	Morell, C	NY-Brookhaven Campus	631-654-6935
Collection / Allowable Living Expenses	Spisak, J	NY- Manhattan	212-436-1010
Correspondence Examination	Blinn, F	IN	317-685-7799
Customer Account Data Engine (CADE)	Logan, A	UT-Salt Lake City	801-799-6962
Disaster Response & Recovery	Washington, J	MS	601-292-4810
Domestic Violence Related Tax Issues	Davis, S	OH-Cleveland	216-522-8241
Earned Income Tax Credit (EITC) Outreach	Browne, R	GA-Atlanta	404-338-8085
EITC Compliance	Harrison, M	NJ	973-921-4376
Electronic Tax Administration	Martin, B	TN-Nashville	615-250-6015
Employment Tax Policy	Garvin, W	DE	302-286-1545
e-Services	Todaro, T	CA-Oakland	510-637-3079
Examination Strategy	Curran, D	CA-LA	213-576-3016
Exempt Organization Outreach	Guinn, P	MO-St. Louis	314-612-4371
Exempt Organizations (Application Approval Processing)	Eyman, N	OH-Cincinnati	513-263-3249
Farm Income & Taxation	Gilchrist, L	SD	605-377-1606
Federal Levy Payment Program (FPLP)	Moquin, K	CT	860-756-4550
Federal Tax Liens (Including Centralized Liens)	Pieger, G	District of Columbia	202-874-4280
Financially Distressed Taxpayers	Hensley, D	OK	405-297-4139
First Time Home Buyer's Credit	Lucas, D	TX-Houston	713-209-4781
Fraud/Victim Assistance	Swantz, C	AZ	602-636-9503
Health Care I (Individual)	Frierson, D	KS	316-352-7505
Health Care II (Business)	Taylor, S	IL-Chicago	312-566-3801
Health Care Outreach	DeTimmerman, P	IA	515-564-6880
Identity Protection Specialized Unit-Identity Theft	Benoit, F	MA-Andover Campus	978-247-9020
Identity Theft	Johnson, D	KY-Covington Campus	859-669-4013
Indian Tribal Governments	Wirth, W	NY-Buffalo	716-686-4820
Individual Information Reporting & Document Matching (Automated Underreporter)	McClendon, L	GA-Atlanta Campus	770-936-4543
Individual Taxpayer Identification Number (ITIN) Outreach	Blount, P	MI	313-628-3664
Injured Spouse	Morgan, M	KY-Louisville	502-572-2201

Portfolio Assignment	Portfolio Owner	Location	Phone Number
Innocent Spouse	Knowles, J	ID	208-387-2827
Installment Agreement Processing	Hough, C	WY	307-633-0881
Interest Computation Issues	Thompson, T	MT	406-441-1044
International Taxpayers	Vargas, C	Puerto Rico	787-622-8950
IRS Policy and Procedures on Accepting Electronic Taxpayer Records	Agosto, A	LA	504-558-3003
IRS Training on Taxpayer Rights	Zarella, J	MA-Boston	617-316-2625
ITIN Processing	Farthing, N	TX-Austin Campus	512-460-4652
Levies	Wilde, B	AR	501-396-5820
Low Income Taxpayer Clinics (LITCs)	Leifeld, K	ME	207-622-8577
Math Error	Sonier, G	SC	803-765-5300
Military Taxation Issues	Douts, K	AK	907-271-6297
Multilingual Initiatives	Rolon, J	TX-Austin	512-499-5970
Nonfiler Strategy (Substitute for Return, Automated Substitute for Return)	Warren, J	MN	651-312-7874
Offer in Compromise (OIC)	Tehrani, B	NY-Brooklyn	718-488-3501
Office of Professional Responsibility	Juarez, V	PA-Philadelphia Campus	267-941-2357
Penalty Administration	Bates, P	IL-Springfield	217-862-6348
Powers of Attorney (Forms 2848, 8821)	Hawkins, D	AL	205-912-5634
Practitioner Priority Services	Szargowicz, L	RI	401-528-1916
Processing Payments	Ashurex, S	OR	503-415-7030
Return Preparer Penalties	Greene, S	NY-Albany	518-427-5412
Returned/Stopped Refunds	Johnson, B	WI	414-231-2391
Seizure and Sales	Crook, T	FL-Ft. Lauderdale	954-423-7676
TAS Confidentiality and IRC Section 6103	Champagne, J	NH	603-433-0571
Tax Exempt Entity Issues (Including government entities)	Juncewicz, T	NC	336-574-6213
Tax Forum Case Resolution Room	Sawyer, M	CA-Fresno	559-442-6418
Tax Forum Case Resolution Room	Adams, C	CA-Laguna Niguel	949-389-4790
Taxpayer Account Transcripts & Virtual Service Delivery	Fett, R	VT	802-859-1056
Taxpayer Assistance Center (TAC) Offices and Virtual Service Delivery	Mezger, W	WA	206-220-5704
Taxpayer Compliance Behavior	Halker, S	FL-Jacksonville	904-665-0523
Tip Reporting and Compliance	Alvear, K	NV	702-868-5180
Trust Fund Recovery Penalty (TFRP)	Campbell, M	VA	804-916-3500
U.S. Territories & Possessions	James, G	HI	808-566-2927
Undelivered Mail	Todd, J	MO-Kansas City Campus	816-291-9019

TABLE 1 Summons Enforcement Under IRC §§ 7602, 7604, and 7609

Case Citation	Issues(s)	Pro Se	Decision
Individual Taxpayers (But Not Sole Proprietorships)			
<i>Amabile, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 1753 (E.D. Pa. 2012)	TP ordered to produce nonprivileged documents; TP ordered to produce privileged documents to court for in-camera review; TP's challenges dismissed as frivolous	Yes	IRS
<i>Amabile, U.S. v.</i> , 2011 U.S. Dist. LEXIS 146350 (E.D. Pa. 2011)	TP's motion to quash summons dismissed; generalized Fifth Amendment assertion insufficient to defeat the IRS summons; TP ordered to produce nonprivileged documents; TP ordered to produce privileged documents to court for in-camera review	Yes	IRS
<i>Augusto, U.S. v.</i> , 2011 U.S. Dist. LEXIS 105482 (N.D. Colo. 2011)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>AZIS v. United States</i> , 109 A.F.T.R.2d (RIA) 2530 (S.D. Fla. 2012), <i>appeal dismissed</i> , No. 12-13929 (11th Cir. Sept. 10, 2012)	<i>Powell</i> requirements satisfied; enforcement of summons recommended; TP's motion to quash third-party summons denied	Yes	IRS
<i>Bacon, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 553 (E.D. Cal. 2012), <i>adopting</i> 108 A.F.T.R.2d (RIA) 7304 (E.D. Cal. 2011)	<i>Powell</i> requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Benice, U.S. v.</i> , 2012 U.S. Dist. LEXIS 65327 (C.D. Cal. 2012)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Bennett, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 5161 (W.D. Mo. 2011), <i>adopting</i> 108 A.F.T.R.2d (RIA) 5159 (W.D. Mo. 2011)	<i>Powell</i> requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Berkowitz v. U.S.</i> , 108 A.F.T.R.2d (RIA) 6477 (D.S.C. 2011), <i>adopting</i> 2011 U.S. Dist. LEXIS 116161 (D.S.C. 2011)	<i>Powell</i> requirements satisfied; TP's motion to strike declaration denied; TP's motion to quash third-party summons dismissed; TP's Fifth Amendment objection lacked merit	Yes	IRS
<i>Bilan v. U.S.</i> , 108 A.F.T.R.2d (RIA) 5089 (N.D. Cal. 2011)	<i>Powell</i> requirements satisfied; enforcement of summons ordered; TP's motion to quash some third-party summonses dismissed for lack of subject matter jurisdiction	Yes	IRS
<i>Bohn, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 7459 (E.D. Cal. 2011)	<i>Powell</i> requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Bohn, U.S. v.</i> , 2011 U.S. Dist. LEXIS 123872 (E.D. Cal. 2011)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Brokaw, U.S. v.</i> , 2012 U.S. Dist. LEXIS 42970 (C.D. Cal. 2012)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Brown v. U.S.</i> , 108 A.F.T.R.2d (RIA) 5851 (E.D.N.C. 2011), <i>adopting</i> 107 A.F.T.R.2d (RIA) 2645 (E.D.N.C. 2011)	<i>Powell</i> requirements satisfied; TP's motion to quash third-party summons dismissed	Yes	IRS
<i>Brownfield, U.S. v.</i> , 2011 U.S. Dist. LEXIS 75812 (W.D. Ky. 2011)	Civil contempt ordered	Yes	IRS
<i>Calhoun, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 7258 (E.D. Cal. 2011), <i>adopting</i> 108 A.F.T.R.2d (RIA) 6800 (E.D. Cal. 2011)	<i>Powell</i> requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Canatella v. U.S.</i> , 108 A.F.T.R.2d (RIA) 5256 (N.D. Cal. 2011), <i>appeal docketed</i> , No. 11-16827 (9th Cir. July 29, 2011)	<i>Powell</i> requirements satisfied; TP's motion to quash third-party summons dismissed; TP's First and Fifth Amendment and marital privacy objections lacked merit	No	IRS
<i>Canul, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 5045 (N.D. Cal. 2011), <i>adopted by</i> D.C. No. 5:11-cv-01658-LHK (N.D. Cal. 2011)	<i>Powell</i> requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Capone, U.S. v.</i> , 2011 U.S. Dist. LEXIS 140064 (D.N.H. 2011), <i>adopting</i> 2011 U.S. Dist. LEXIS 139856 (D.N.H. 2011)	<i>Powell</i> requirements satisfied; enforcement of summons ordered; costs awarded to government	Yes	IRS
<i>Catlett v. U.S.</i> , 109 A.F.T.R.2d (RIA) 1410 (E.D. Wis. 2012)	TP's Fourth and Fifth Amendment objections lacked merit	Yes	IRS
<i>Chongris, U.S. v.</i> , 2012 U.S. Dist. LEXIS 68545 (D. Mass. 2012), <i>adopting</i> 2012 U.S. Dist. LEXIS 69067 (D. Mass. 2012)	<i>Powell</i> requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Cobb, U.S. v.</i> , 458 Fed. Appx. 587 (9th Cir. 2011), <i>aff'g</i> 2008 U.S. Dist. LEXIS 123508 (S.D. Cal. 2008)	Enforcement of summons upheld; TP's frivolous arguments lacked merit	Yes	IRS
<i>Cotter, U.S. v.</i> , 2011 U.S. Dist. LEXIS 67633 (D.N.H. 2011), <i>adopting</i> 2011 U.S. Dist. LEXIS 67477 (D.N.H. 2011)	<i>Powell</i> requirements satisfied; enforcement of summons ordered; costs awarded to government	Yes	IRS
<i>Delanerolle, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 1298 (S.D. Ohio 2012)	Enforcement of summons ordered	No	IRS
<i>Devlin v. U.S.</i> , 108 A.F.T.R.2d (RIA) 6009 (D. Nev. 2011)	<i>Powell</i> requirements satisfied; TP's motion to quash third-party summons dismissed for lack of personal jurisdiction and subject matter jurisdiction	Yes	IRS
<i>Ding, U.S. v.</i> , 2011 U.S. Dist. LEXIS 125837 (C.D. Cal. 2011)	<i>Powell</i> requirements satisfied	Yes	IRS

Table 1: Summons Enforcement Under IRC §§ 7602, 7604, and 7609

Case Citation	Issues(s)	Pro Se	Decision
<i>Duhamel, U.S. v.</i> , 2011 U.S. Dist. LEXIS 71951 (D.N.H. 2011), adopting 2011 U.S. Dist. LEXIS 72149 (D.N.H. 2011)	Powell requirements satisfied; enforcement of summons ordered; costs awarded to government	Yes	IRS
<i>Dunich-Kolb v. U.S.</i> , 108 A.F.T.R.2d (RIA) 5165 (D.N.J. 2011)	TP's untimely motion to quash third-party summons dismissed for lack of subject matter jurisdiction	No	IRS
<i>Estavillo, U.S. v.</i> , 2012 U.S. Dist. LEXIS 60138 (N.D. Cal. 2012)	Enforcement of summons ordered; documents ordered are not privileged	No	IRS
<i>Fisette, U.S. v.</i> , 2012 U.S. Dist. LEXIS 27176 (D. Mass. 2012), adopted by D.C. No. 1:11-mc-91311-DPW (D. Mass. 2012)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Garcia, U.S. v.</i> , 2012 U.S. Dist. LEXIS 59295 (C.D. Cal. 2012)	Powell requirements satisfied	Yes	IRS
<i>Gillies, U.S. v.</i> , 2011 U.S. Dist. LEXIS 141982 (N.D. Cal. 2011), adopting 108 A.F.T.R.2d (RIA) 7241 (N.D. Cal. 2011)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Gillies, U.S. v.</i> , 2012 U.S. Dist. LEXIS 50378 (N.D. Cal. 2012), adopting 2012 U.S. Dist. LEXIS 50383 (N.D. Cal. 2012)	Civil contempt ordered	Yes	IRS
<i>Giroud, U.S. v.</i> , 2012 U.S. Dist. LEXIS 63446 (C.D. Cal. 2012)	Powell requirements satisfied	Yes	IRS
<i>Gomez, U.S. v.</i> , 107 A.F.T.R.2d (RIA) 2428 (E.D. Cal. 2011), adopting 107 A.F.T.R.2d (RIA) 2338 (E.D. Cal. 2011)	Powell requirements satisfied; enforcement of summons ordered	No	IRS
<i>Gonzalez v. U.S.</i> , 108 A.F.T.R.2d (RIA) 6652 (N.D. Ill. 2011)	Powell requirements satisfied; TP's motion to quash summons dismissed; TP's bad faith argument rejected; TP failed to demonstrate that case has been referred to DOJ	No	IRS
<i>Gonzalez v. U.S.</i> , 108 A.F.T.R.2d (RIA) 6911 (D.N.J. 2011)	TP's motion to quash summons dismissed; TP's bad faith argument rejected; TP failed to demonstrate that case has been referred to DOJ	No	IRS
<i>Grandstaff, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 6805 (E.D. Cal. 2011)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Gray v. U.S.</i> , 2012 U.S. Dist. LEXIS 499 (D. Conn. 2012)	TP's motion to quash third-party summons dismissed for lack of personal jurisdiction and subject matter jurisdiction	Yes	IRS
<i>Gutierrez, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 5540 (N.D. Cal. 2011)	Powell requirements satisfied; enforcement of summons ordered; TP may not designate an attorney to provide testimony under IRC § 7602	No	IRS
<i>Hill v. IRS</i> , 109 A.F.T.R.2d (RIA) 646 (M.D. Fla. 2012), adopting 109 A.F.T.R.2d (RIA) 644 (M.D. Fla. 2011)	TP's motion to quash third-party summons dismissed for lack of subject matter jurisdiction	Yes	IRS
<i>Howard, U.S. v.</i> , 2011 U.S. Dist. LEXIS 133643 (C.D. Cal. 2011)	Powell requirements satisfied	Yes	IRS
<i>In re Does</i> , 108 A.F.T.R.2d (RIA) 7499 (E.D. Cal. 2011)	Court authorized issuance of "John Doe" summons to State of California to obtain information about inter-family property transfers for little or no consideration	Not applicable*	IRS
<i>Jaha, U.S. v.</i> , 2011 U.S. Dist. LEXIS 118520 (C.D. Cal. 2011)	Powell requirements satisfied	Yes	IRS
<i>Joaquin, U.S. v.</i> , 107 A.F.T.R.2d (RIA) 2716 (N.D. Cal. 2011)	Enforcement of summons ordered	Yes	IRS
<i>Jordan v. U.S.</i> , 108 A.F.T.R.2d (RIA) 6824 (S.D. Ohio 2011), adopting 108 A.F.T.R.2d (RIA) 6821 (S.D. Ohio 2011)	Powell requirements satisfied; TP's motion to quash third-party summons dismissed; TP received adequate notice; TP's failed to demonstrate that case has been referred to DOJ; TP's Fourth Amendment and privacy objections lacked merit	Yes	IRS
<i>Kahler, U.S. v.</i> , 2012 U.S. Dist. LEXIS 64519 (E.D. Cal. 2012)	Powell requirements satisfied	Yes	IRS
<i>Kalter, U.S. v.</i> , 2011 U.S. Dist. LEXIS 142601 (C.D. Cal. 2011)	Powell requirements satisfied	Yes	IRS
<i>Kennedy, U.S. v.</i> , 2012 U.S. Dist. LEXIS 65191 (W.D. Wash. 2012), adopted by D.C. No. 3:12-mc-05013-BHS (W.D. Wash. 2012)	Enforcement of summons ordered	Yes	IRS
<i>Koester, U.S. v.</i> , 2012 U.S. Dist. LEXIS 53102 (C.D. Cal. 2012)	Powell requirements satisfied	Yes	IRS
<i>Kum, U.S. v.</i> , 2011 U.S. Dist. LEXIS 133647 (C.D. Cal. 2011)	Powell requirements satisfied	Yes	IRS
<i>Landworth, U.S. v.</i> , 2011 U.S. Dist. LEXIS 128521 (C.D. Cal. 2011)	Powell requirements satisfied	Yes	IRS
<i>Lavoie, U.S. v.</i> , 2011 U.S. Dist. LEXIS 74202 (D.N.H. 2011), adopting 2011 U.S. Dist. LEXIS 74491 (D.N.H. 2011)	Powell requirements satisfied; enforcement of summons ordered; costs awarded to government	Yes	IRS

* A John Doe Summons must be authorized by the court prior to issuance. It is an *ex parte* proceeding where the only party is the United States.

Table 1: Summons Enforcement Under IRC §§ 7602, 7604, and 7609

Case Citation	Issues(s)	Pro Se	Decision
<i>Lewis v. U.S.</i> , 109 A.F.T.R.2d (RIA) 1756 (E.D. Cal. 2012)	<i>Powell</i> requirements satisfied; TP's motion to quash third-party summons dismissed for lack of standing and subject matter jurisdiction; TP's Fourth Amendment objection lacked merit	Yes	IRS
<i>Lonsdale, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 1601 (E.D. Cal. 2012); adopted by D.C. No. 2:12-mc-00004-KJM-EFB (E.D. Cal. 2012)	<i>Powell</i> requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Lozano, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 5960 (S.D. Cal. 2011)	<i>Powell</i> requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Luna, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 2090 (N.D. Cal. 2012)	Enforcement of summons ordered	Yes	IRS
<i>Lund, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 7513 (D. Or. 2011), reconsideration denied by 109 A.F.T.R.2d (RIA) 913 (D. Or. 2012), appeal docketed, No. 12-35351 (9th Cir. May 4, 2012)	<i>Powell</i> requirements satisfied; TP's motion to dismiss for lack of jurisdiction denied; TP's Fourth and Fifth Amendment objections lacked merit	Yes	IRS
<i>Lyons, U.S. v.</i> , 107 A.F.T.R.2d (RIA) 2733 (E.D. Tex. 2011), adopting 107 A.F.T.R.2d (RIA) 2732 (E.D. Tex. 2011)	Enforcement of summons ordered; summons not overbroad	Yes	IRS
<i>MacAlpine v. U.S.</i> , 109 A.F.T.R.2d (RIA) 1719 (W.D.N.C. 2012), reconsideration denied by 2012 U.S. Dist. LEXIS 74511 (W.D.N.C. 2012)	TP's untimely motion to quash third-party summons dismissed for lack of personal and subject matter jurisdiction	Yes	IRS
<i>Macbeath, U.S. v.</i> , 2011 U.S. Dist. LEXIS 139392 (C.D. Cal. 2011)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Maccaughern, U.S. v.</i> , 2012 U.S. Dist. LEXIS 69477 (D. Utah 2012), adopting 2012 U.S. Dist. LEXIS 69482 (D. Utah 2012)	<i>Powell</i> requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Mahallati, U.S. v.</i> , 107 A.F.T.R.2d (RIA) 2510 (N.D. Cal. 2011)	<i>Powell</i> requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Mayberry v. U.S.</i> , 108 A.F.T.R.2d (RIA) 5497 (E.D.N.C. 2011)	TP's untimely motion to quash third-party summons dismissed for lack of personal jurisdiction and subject matter jurisdiction	Yes	IRS
<i>Mayley v. U.S.</i> , 108 A.F.T.R.2d (RIA) 7000 (D.S.C. 2011), adopting 108 A.F.T.R.2d (RIA) 6995 (D.S.C. 2011)	<i>Powell</i> requirements satisfied; TP's motion to quash third-party summons dismissed; TP's Fourth and Fifth Amendment objections lacked merit	Yes	IRS
<i>McDoneld, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 6895 (E.D. La. 2011), adopting 108 A.F.T.R.2d (RIA) 6893 (E.D. La. 2011)	<i>Powell</i> requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>McDonnell, U.S. v.</i> , 2011 U.S. Dist. LEXIS 120953 (D.N.H. 2011), adopting 2011 U.S. Dist. LEXIS 120954 (D.N.H. 2011)	<i>Powell</i> requirements satisfied; enforcement of summons ordered; costs awarded to government	Yes	IRS
<i>McFarland, U.S. v.</i> , 2012 U.S. Dist. LEXIS 50330 (W.D. Wash. 2012), adopted by D.C. 3:12-mc-05008-BHS (W.D. Wash. 2012)	Enforcement of summons ordered	Yes	IRS
<i>McNorton, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 7507 (D. Haw. 2011), adopting 108 A.F.T.R.2d (RIA) 7506 (D. Haw. 2011)	<i>Powell</i> requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Melick, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 6780 (D.N.H. 2011), appeal docketed, No. 11-2245 (1st Cir. Oct. 25, 2011)	Civil contempt ordered; TP's objections for insufficient service of process rejected	No	IRS
<i>Miller, U.S. v.</i> , 2011 U.S. Dist. LEXIS 104150 (C.D. Cal. 2011)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Montagne, U.S. v.</i> , 2012 U.S. Dist. LEXIS 57627 (D. Minn. 2012), adopting 2012 U.S. Dist. LEXIS 57935 (D. Minn. 2012)	<i>Powell</i> requirements satisfied; enforcement of summons ordered; TP's motion to quash summons dismissed	Yes	IRS
<i>Navarro, U.S. v.</i> , 817 F.Supp.2d 25 (D.P.R. 2011)	<i>Powell</i> requirements satisfied; enforcement of summons ordered	No	IRS
<i>Nguyen v. U.S.</i> , 108 A.F.T.R.2d (RIA) 5311 (M.D. Fla. 2011), further proceedings in unpublished order, District Ct. Docket No. 3:11-cv-536-J-37TEM (M.D. Fla. 2011)	<i>Powell</i> requirements satisfied; TP's motion to quash third-party summons initially held in abeyance because of alleged improper purpose, then denied by court	No	IRS
<i>Nisbett, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 7315 (E.D. Cal. 2011)	<i>Powell</i> requirements satisfied; enforcement of summons recommended	Yes	IRS
<i>O Daly, U.S. v.</i> , 2012 U.S. Dist. LEXIS 65804 (C.D. Cal. 2012)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Olson, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 549 (N.D. Cal. 2012)	<i>Powell</i> requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Olvany, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 790 (M.D. Pa. 2012)	<i>Powell</i> requirements satisfied; enforcement of summons ordered; costs awarded to government; TP's objection to court's personal jurisdiction rejected	Yes	IRS

Table 1: Summons Enforcement Under IRC §§ 7602, 7604, and 7609

Case Citation	Issues(s)	Pro Se	Decision
<i>Orona, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 5477 (N.D. Tex. 2011), adopting 108 A.F.T.R.2d (RIA) 5475 (N.D. Tex. 2011)	<i>Powell</i> requirements satisfied; enforcement of summons ordered; costs awarded to government	Yes	IRS
<i>Otten, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 763 (W.D. Wis. 2012)	Enforcement of summons ordered	Yes	IRS
<i>Papazian, U.S. v.</i> , 2011 U.S. Dist. LEXIS 147544 (C.D. Cal. 2011)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Paul, U.S. v.</i> , 2011 U.S. Dist. LEXIS 155398 (M.D. Fla. 2011), earlier proceeding 2011 U.S. Dist. LEXIS 100999 (M.D. Fla. 2011)	Motion for civil contempt granted; TP fined \$200 per day; If fines exceed \$1,000 prior to compliance with summons arrest warrant will be issued	Yes	IRS
<i>Peterson v. U.S.</i> , 109 A.F.T.R.2d (RIA) 1099 (D. Neb. 2012), appeal dismissed, No. 12-2373 (8th Cir. Sept. 5, 2012)	<i>Powell</i> requirements satisfied; TP's motion to quash third-party summons dismissed; TP received sufficient notice; TP failed to demonstrate that case has been referred to DOJ; TP's bad faith argument rejected; TP's Fourth Amendment and privacy objections lacked merit	Yes	IRS
<i>Peterson v. U.S.</i> , 109 A.F.T.R.2d (RIA) 1287 (E.D. Pa. 2012)	TP's motion to quash third-party summons dismissed; TP received sufficient notice; TP failed to demonstrate that case has been referred to DOJ; TP's bad faith argument rejected; TP's Fourth Amendment, Nebraska Constitution, and privacy objections lacked merit	Yes	IRS
<i>Pettinger, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 6565 (E.D. Tex. 2011), adopting 108 A.F.T.R.2d (RIA) 6565 (E.D. Tex. 2011)	Enforcement of summons ordered; summons not overbroad	Yes	IRS
<i>Phelan, U.S. v.</i> , 2011 U.S. Dist. LEXIS 98702 (C.D. Cal. 2011)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Poole, U.S. v.</i> , 2011 U.S. Dist. LEXIS 96400 (E.D. Mich. 2011), adopting 2011 U.S. Dist. LEXIS 96418 (E.D. Mich. 2011)	<i>Powell</i> requirements satisfied; enforcement of summons ordered; IRS's motion for show cause hearing granted	Yes	IRS
<i>Porter v. U.S. Dept. of Treas.</i> , 2012 U.S. Dist. LEXIS 64911 (M.D. Fla. 2012), adopting 2012 U.S. Dist. LEXIS 64910 (M.D. Fla. 2012)	TP's motion to quash third-party summons dismissed for lack of subject matter jurisdiction	Yes	IRS
<i>Puccio, U.S. v.</i> , 2011 U.S. Dist. LEXIS 69927 (D. Mass. 2011)	<i>Powell</i> requirements satisfied; TP's motion to quash summons dismissed	Yes	IRS
<i>Puccio, U.S. v.</i> , 812 F. Supp. 2d 105 (D. Mass. 2011)	Civil contempt ordered	Yes	IRS
<i>Reid-Bills, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 7245 (E.D. Cal. 2011)	Civil contempt ordered	Yes	IRS
<i>Ring, U.S. v.</i> , 2011 U.S. Dist. LEXIS 116688 (D.N.H. 2011), adopting 2011 U.S. Dist. LEXIS 116642 (D.N.H. 2011)	<i>Powell</i> requirements satisfied; enforcement of summons ordered; costs awarded to government	Yes	IRS
<i>Rubin, U.S. v.</i> , 2011 U.S. Dist. LEXIS 127408 (C.D. Cal. 2011)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Rubin, U.S. v.</i> , 2012 U.S. Dist. LEXIS 70042 (C.D. Cal. 2012)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Rubin, U.S. v.</i> , 2012 U.S. Dist. LEXIS 72658 (C.D. Cal. 2012)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Ruggieri, U.S. v.</i> , 2012 U.S. Dist. LEXIS 22054 (C.D. Cal. 2012)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Ryland, U.S. v.</i> , 2011 U.S. Dist. LEXIS 134735 (C.D. Cal. 2011)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Salmonsens, U.S. v.</i> , 2012 U.S. Dist. LEXIS 46368 (C.D. Cal. 2012)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Sanchez, U.S. v.</i> , 2012 U.S. Dist. LEXIS 60191 (C.D. Cal. 2012)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Sanders, U.S. v.</i> , 2012 U.S. Dist. LEXIS 63008 (D. Colo. 2012), adopting 2012 U.S. Dist. LEXIS 63010 (D. Colo. 2012)	Enforcement of summons ordered	Yes	IRS
<i>Shaw v. U.S.</i> , 109 A.F.T.R.2d (RIA) 1335 (M.D. Fla. 2012), vacating 109 A.F.T.R.2d (RIA) 1331 (M.D. Fla. 2011), appeal docketed, No. 12-13449 (11th Cir. June, 29, 2012)	TP's motion to quash third-party summons dismissed for lack of subject matter jurisdiction	Yes	IRS
<i>Sheehan, U.S. v.</i> , 2012 U.S. Dist. LEXIS 26473 (E.D. Cal. 2012)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Simoneau, U.S. v.</i> , 2011 U.S. Dist. LEXIS 123093 (D.N.H. 2011), adopting 2011 U.S. Dist. LEXIS 123097 (D.N.H. 2011)	<i>Powell</i> requirements satisfied; enforcement of summons ordered; costs awarded to government	Yes	IRS
<i>Smith, U.S. v.</i> , 2011 U.S. Dist. LEXIS 123103 (D.N.H. 2011), adopting 2011 U.S. Dist. LEXIS 123104 (D.N.H. 2011)	<i>Powell</i> requirements satisfied; enforcement of summons ordered; costs awarded to government	No	IRS

Most Litigated Issues — Tables

Appendix #3

Table 1: Summons Enforcement Under IRC §§ 7602, 7604, and 7609

Case Citation	Issues(s)	Pro Se	Decision
<i>Springston, U.S. v.</i> , 2011 U.S. Dist. LEXIS 146330 (C.D. Cal. 2011)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>St. John, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 7371 (M.D. Fla. 2011), adopting 108 A.F.T.R.2d (RIA) 7372 (M.D. Fla. 2011)	<i>Powell</i> requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Stevens, U.S. v.</i> , 2012 U.S. Dist. LEXIS 15092 (D.N.H. 2012), adopting 2012 U.S. Dist. LEXIS 15089 (D.N.H. 2012)	<i>Powell</i> requirements satisfied; enforcement of summons ordered; costs awarded to government	Yes	IRS
<i>Talbot v. U.S.</i> , 108 A.F.T.R.2d (RIA) 5309 (D. Ariz. 2011), appeal dismissed, No. 11-17166 (9th Cir. Nov. 11, 2011)	<i>Powell</i> requirements satisfied; TP's motion to quash third-party summons dismissed; TP's arguments for bad faith and improper service of process rejected; TP failed to demonstrate that case has been referred to DOJ; TP's federal privacy law objection lacked merit	Yes	IRS
<i>Vasquez, U.S. v.</i> , 2011 U.S. Dist. LEXIS 123377 (C.D. Cal. 2011)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Villarreal v. U.S.</i> , 109 A.F.T.R.2d (RIA) 1522 (D. Colo. 2012), adopting 109 A.F.T.R.2d (RIA) 1516 (D. Colo. 2011), appeal docketed, No. 12-1131 (10th Cir. Apr. 9, 2012)	<i>Powell</i> requirements satisfied; enforcement of summons ordered; government's motion for summary judgment with respect to petition to quash summons granted; TP's bad faith argument rejected	No	IRS
<i>Viscarra, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 1095 (E.D. Cal. 2012), adopting 109 A.F.T.R.2d (RIA) 593 (E.D. Cal. 2012)	<i>Powell</i> requirements satisfied; enforcement of summons ordered; TPs received proper notice	Yes	IRS
<i>Wankel, U.S./IRS v.</i> , 109 A.F.T.R.2d (RIA) 1671 (10th Cir. 2012), aff'g 107 A.F.T.R.2d (RIA) 2278 (D.N.M. 2011)	<i>Powell</i> requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Warrior, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 7489 (S.D. Cal. 2011)	<i>Powell</i> requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Wildes, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 1408 (E.D. Cal. 2012)	<i>Powell</i> requirements satisfied; enforcement of summons recommended	Yes	IRS
<i>Williams v. U.S.</i> , 453 Fed. Appx. 532 (5th Cir. 2011) (per curiam), aff'g 107 A.F.T.R.2d (RIA) 1453 (N.D. Tex. 2011)	Dismissal of TPs' motion to quash third-party summons for lack of subject matter jurisdiction upheld	Yes	IRS
<i>Wright, U.S. v.</i> , 2012 U.S. Dist. LEXIS 59009 (S.D. Ohio 2012)	<i>Powell</i> requirements satisfied	Yes	IRS
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships - Schedules C, E, F)			
<i>Action Recycling, Inc. v. U.S.</i> , 109 A.F.T.R.2d (RIA) 1311 (E.D. Wash. 2012), appeal docketed, No. 12-35338 (9th Cir. Apr. 30, 2012)	<i>Powell</i> requirements satisfied; TP's motion to quash summons dismissed	No	IRS
<i>Advanced Chiropractic Health & Wellness Ctr. v. U.S.</i> , 2011 U.S. Dist. LEXIS 123398 (N.D. Ohio 2011)	TP's motion to quash third-party summons denied for lack of standing and subject matter jurisdiction	Yes	IRS
<i>Bishop, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 890 (E.D. Cal. 2012), adopting 109 A.F.T.R.2d (RIA) 667 (E.D. Cal. 2012)	<i>Powell</i> requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Bladow, U.S. v.</i> , 2012 U.S. Dist. LEXIS 56689 (S.D. Cal. 2012)	<i>Powell</i> requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Briggs, U.S. v.</i> , 107 A.F.T.R.2d (RIA) 2420 (E.D. Cal. 2011), adopting 107 A.F.T.R.2d (RIA) 2321 (E.D. Cal. 2011)	<i>Powell</i> requirements satisfied; enforcement of summons ordered	No	IRS
<i>Capps, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 942 (E.D. Cal. 2012), adopting 109 A.F.T.R.2d (RIA) 669 (E.D. Cal. 2012)	<i>Powell</i> requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Carranco, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 7518 (E.D. Cal. 2011), adopting 108 A.F.T.R.2d (RIA) 7313 (E.D. Cal. 2011)	<i>Powell</i> requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Day v. U.S.</i> , 108 A.F.T.R.2d (RIA) 6266 (D. Colo. 2011)	<i>Powell</i> requirements satisfied; enforcement of summons ordered; TP's bad faith argument rejected; TP's relevance objection rejected; statute of limitations not defense to summons	No	IRS
<i>Dougan v. U.S.</i> , 108 A.F.T.R.2d (RIA) 6663 (E.D. Cal. 2011), adopting 108 A.F.T.R.2d (RIA) 5847 (E.D. Cal. 2011)	<i>Powell</i> requirements satisfied; TP's motion to quash summons dismissed; TP's arguments for overbreadth and relevance rejected; attorney-client privilege does not protect bank records from IRS summons	No	IRS
<i>Gangi v. U.S.</i> , 453 Fed. Appx. 255 (3d Cir. 2011), aff'g 107 A.F.T.R.2d (RIA) 1542 (D.N.J. 2011)	Summons enforcement upheld; TP's Fifth Amendment objection lacked merit; TP's bad faith argument rejected; statute of limitations not defense to summons	No	IRS
<i>Gehrish, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 6373 (S.D. Cal. 2011), appeal dismissed, No. 11-56665 (9th Cir. June 25, 2012)	Civil contempt denied without prejudice; TP's motion to dismiss contempt proceeding denied	Yes	Split

Table 1: Summons Enforcement Under IRC §§ 7602, 7604, and 7609

Case Citation	Issues(s)	Pro Se	Decision
<i>Grant v. U.S.</i> , 108 A.F.T.R.2d (RIA) 5872 (N.D. Cal. 2011)	<i>Powell</i> requirements satisfied; TP's motion to quash third-party summons dismissed; TP's bad faith argument rejected; TP failed to demonstrate that case has been referred to DOJ; TP's Fourth and Fifth Amendment objections lacked merit	Yes	IRS
<i>Grant v. U.S.</i> , 2012 U.S. Dist. LEXIS 2972 (C.D. Cal. 2012)	TP's motion to quash third-party summons dismissed for lack of subject matter jurisdiction	Yes	IRS
<i>Hampton v. United States</i> , 110 A.F.T.R.2d (RIA) 5198 (W.D. Mo. 2012), <i>appeal docketed</i> , No. 12-2861 (8th Cir. Aug. 8, 2012)	<i>Powell</i> requirements satisfied; enforcement of summons recommended	Yes	IRS
<i>Hill, U.S. v.</i> , 2012 U.S. Dist. LEXIS 73696 (W.D. Mo. 2012), <i>adopting</i> 2012 U.S. Dist. LEXIS 73699 (W.D. Mo. 2012)	<i>Powell</i> requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Johnson, U.S. v.</i> , 2012 U.S. Dist. LEXIS 22357 (D. Minn. 2012), <i>adopting</i> 109 A.F.T.R.2d (RIA) 942 (D. Minn. 2012)	<i>Powell</i> requirements satisfied; enforcement of summons ordered	No	IRS
<i>Kwolek v. U.S.</i> , 107 A.F.T.R.2d (RIA) 2610 (N.D. Cal. 2011)	<i>Powell</i> requirements satisfied; TP's motion to quash third-party summons dismissed; TP's bad faith argument rejected	No	IRS
<i>Kwolek v. U.S.</i> , 108 A.F.T.R.2d (RIA) 5413 (W.D. Pa. 2011)	TP's motion to quash third-party summons denied because of collateral estoppel	No	IRS
<i>Lano Equip., Inc., U.S. v.</i> , 2012 U.S. Dist. LEXIS 77900 (D. Minn. 2012), <i>adopted by</i> 2012 U.S. Dist. LEXIS 77392 (D. Minn. 2012)	<i>Powell</i> requirements satisfied; enforcement of summons ordered; summons not overbroad	No	IRS
<i>Lara-Davila, U.S. v.</i> , 107 A.F.T.R.2d (RIA) 2519 (E.D. Cal. 2011), <i>adopting</i> 107 A.F.T.R.2d (RIA) 2335 (E.D. Cal. 2011)	<i>Powell</i> requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Looby v. U.S.</i> , 109 A.F.T.R.2d (RIA) 654 (D. Neb. 2012)	<i>Powell</i> requirements satisfied; enforcement of summons ordered; TP's motion to quash third-party summons dismissed	No	IRS
<i>Madewell, U.S. v.</i> , 2012 U.S. Dist. LEXIS 17956 (E.D. Cal. 2012)	<i>Powell</i> requirements satisfied	Yes	IRS
<i>Micosukee Tribe of Indians of Fla. v. U.S.</i> , 108 A.F.T.R.2d (RIA) 5572 (S.D. Fla. 2011), <i>aff'd</i> , No. 11-14825 (11th Cir. Oct. 15, 2012)	<i>Powell</i> requirements satisfied; TP's motion to quash third-party summons dismissed; TP's claim of tribal sovereign immunity inapplicable to case; TP's motion to stay pending appeal denied except for two-week period	No	IRS
<i>Ottovich, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 6092 (N.D. Cal. 2011), <i>aff'd</i> , No. 11-17326 (9th Cir. Oct. 16, 2012)	<i>Powell</i> requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Patel, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 421 (E.D. Cal. 2011), <i>adopting</i> 108 A.F.T.R.2d (RIA) 6749 (E.D. Cal. 2011)	<i>Powell</i> requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>PricewaterhouseCoopers, LLP, U.S. v.</i> , 2012 U.S. Dist. LEXIS 64517 (D. Minn. 2012), <i>adopting</i> 2012 U.S. Dist. LEXIS 63808 (D. Minn. 2012)	<i>Powell</i> requirements satisfied; enforcement of summons ordered; documents not privileged and any claim of privilege is waived by lack of motion to quash or intervene	No	IRS
<i>Princinsky, U.S. v.</i> , 2012 U.S. Dist. LEXIS 64406 (E.D. Mich. 2012), <i>adopting</i> 2011 U.S. Dist. LEXIS 155019 (E.D. Mich. 2011)	<i>Powell</i> requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Rouse, U.S. v.</i> , 2011 U.S. Dist. LEXIS 77028 (M.D. Fla. 2011), <i>adopting</i> 2011 U.S. Dist. LEXIS 77025 (M.D. Fla. 2011)	<i>Powell</i> requirements satisfied; enforcement of summons ordered; electronic data is subject to summons under IRC § 7602	Yes	IRS
<i>Russo, U.S. v.</i> , 107 A.F.T.R.2d (RIA) 2536 (S.D. Cal. 2011)	<i>Powell</i> requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Sakai, U.S. v.</i> , 107 A.F.T.R.2d (RIA) 2765 (D. Haw. 2011), <i>adopting</i> 107 A.F.T.R.2d (RIA) 2757 (D. Haw. 2011)	<i>Powell</i> requirements satisfied; costs awarded to government; enforcement of summons ordered; TP's bad faith and improper purpose arguments rejected; TP's blanket Fifth Amendment objection lacked merit; TP ordered to produce nonprivileged documents; TP ordered to produce privileged documents to court for in-camera review; TP's work-product objection lacked merit	No	IRS
<i>Schleweis, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 5297 (D. Colo. 2011), <i>appeal dismissed</i> , No. 11-1329 (10th Cir. Nov. 23, 2011)	<i>Powell</i> requirements satisfied; enforcement of summons ordered; TP may assert Fifth Amendment privilege against self-incrimination on behalf of himself, but not for corporation	Yes	IRS
<i>Sendatsu v. U.S.</i> , 109 A.F.T.R.2d (RIA) 1188 (D. Haw. 2012), <i>adopting</i> 109 A.F.T.R.2d (RIA) 1184 (D. Haw. 2012)	TP's motion to quash third-party summons dismissed for lack of standing and subject matter jurisdiction	No	IRS
<i>Stiner, U.S. v.</i> , 107 A.F.T.R.2d (RIA) 2421 (E.D. Cal. 2011), <i>adopting</i> 107 A.F.T.R.2d (RIA) 2316 (E.D. Cal. 2011)	<i>Powell</i> requirements satisfied; enforcement of summons ordered	Yes	IRS

Table 1: Summons Enforcement Under IRC §§ 7602, 7604, and 7609

Case Citation	Issue(s)	Pro Se	Decision
<i>Viewtech, Inc. v. U.S.</i> , 653 F.3d 1102 (9th Cir. 2011), <i>aff'g</i> 104 A.F.T.R.2d (RIA) 7101 (S.D. Cal. 2009)	TPs' motion to quash third-party summons dismissed for lack of standing	No	IRS
<i>Watson v. U.S. (IRS)</i> , 2012 U.S. App. LEXIS 4110 (5th Cir. 2012) (per curiam), <i>aff'g</i> 7:10-CV-1200 (W.D. Tex.)	<i>Powell</i> requirements satisfied; government's motion to dismiss petition to quash summons granted	Yes	IRS
<i>White v. U.S.</i> , 108 A.F.T.R.2d (RIA) 6813 (N.D. Fla. 2011), <i>adopting</i> 108 A.F.T.R.2d (RIA) 6812 (N.D. Fla. 2011)	TP's motion to quash third-party summons denied	Yes	IRS
<i>Williams, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 1855 (S.D. Miss. 2012), <i>adopting</i> 109 A.F.T.R.2d (RIA) 1854 (S.D. Miss. 2012)	<i>Powell</i> requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Zerjav, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 6934 (E.D. Mo. 2011), <i>reconsideration denied</i> by D.C. No. 4:11-mc-353 (E.D. Mo. 2011)	<i>Powell</i> requirements satisfied; enforcement of summons ordered	No	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
Individual Taxpayers (But Not Sole Proprietorships)			
<i>Ani v. Comm’r</i> , T.C. Summ. Op. 2011-119	6662(b)(2) - TPs (H&W) failed to maintain contemporaneous books, logs, or records to substantiate deductions relating to rental properties	Yes	IRS
<i>Baker v. Comm’r</i> , T.C. Summ. Op. 2011-95	6662(b)(1) - TPs (H&W) relied on same CPA for years and acted in good faith and with reasonable cause in taking certain deductions	No	TP
<i>Bates v. Comm’r</i> , 436 Fed. Appx. 790 (9th Cir. 2011), <i>aff’g</i> T.C. Memo. 2008-152	6662(b)(1) - TP(H) negligent in failing to include TP(W) social security benefits, and did not maintain adequate books and records	Yes	IRS
<i>Brashear v. Comm’r</i> , T.C. Memo. 2012-136	6662(b)(1) & (2) - TP substantially understated income and did not show reasonable cause because he failed to seek professional tax advice or otherwise determine proper tax treatment	Yes	IRS
<i>Bronstein v. Comm’r</i> , 138 T.C. No. 21 (2012)	6662(b)(2) - TP substantially understated income and failed to provide substantial authority or reasonable basis for the position taken on tax return	No	IRS
<i>Brown v. Comm’r</i> , T.C. Memo. 2012-28	6662(b)(2) - TP substantially understated income and did not argue that reasonable cause applies	Yes	IRS
<i>Butler v. Comm’r</i> , T.C. Memo. 2012-72	6662(b)(1) & (2) - TPs (H&W) showed reasonable cause and acted in good faith by relying upon competent and qualified advisors	No	TP
<i>Campbell v. Comm’r</i> , 658 F.3d 1255 (11th Cir. 2011), <i>aff’g</i> 134 T.C. 20 (2010)	6662(b)(2) - TP substantially understated income and did not show good faith or that there was reasonable cause for omitting a <i>qui tam</i> payment	No	IRS
<i>Crane v. Comm’r</i> , T.C. Memo. 2011-256	6662(b)(1) - TPs (H&W) had concerns about an exclusion but made no effort to determine the proper tax treatment of retirement income	No	IRS
<i>Dennis v. Comm’r</i> , T.C. Summ. Op. 2011-134	6662(b)(2) - TP acted in good faith in not reporting income from a settlement because she was unfamiliar with tax law, sought professional advice, and had reasonable cause for her position; regarding separate unreported wages, she did not act reasonably, so penalty was proper	Yes	Split
<i>Dunlap v. Comm’r</i> , T.C. Memo. 2012-126	6662(b)(2) - TPs (7 consolidated cases) not liable for erroneously deducting façade easement donation because they used a “qualified appraiser” and made a good-faith investigation into the value of the easement	No	TP
<i>Farias v. Comm’r</i> , T.C. Memo. 2011-248	6662(b)(1) - TP negligent for claiming personal expenses as business expenses and for failing to maintain records to substantiate deductions; reliance on tax return preparer unreasonable because she did not provide all necessary documentation to the preparer	Yes	IRS
<i>Gustashaw v. Comm’r</i> , T.C. Memo. 2011-195, <i>appeal docketed</i> , No. 11-15406 (11th Cir. Nov. 18, 2011)	6662(b)(1) - TPs’ (H&W) reliance on tax opinion letter unreasonable because they should have known about law firm’s inherent conflict of interest	No	IRS
<i>Hristov v. Comm’r</i> , T.C. Memo. 2012-147	6662(b)(2) - TPs’ (H&W) reliance on unqualified tax return preparer and advisor with clear conflict of interest was not reasonable	No	IRS
<i>Hyde v. Comm’r</i> , T.C. Memo. 2011-131	6662(b)(1) & (2) - TP not credible in claiming she never received a Form 1099-MISC and did not have to report the nonemployee compensation she received	Yes	IRS
<i>Ioane v. Comm’r</i> , 442 Fed. Appx. 269 (9th Cir. 2011), <i>aff’g</i> T.C. Memo. 2009-68	6662(b)(1) & (2) - TPs (H&W) failed to meet their burden of showing underpayments were not a result of negligence	Yes	IRS
<i>Iverson v. Comm’r</i> , T.C. Memo. 2012-19	6662(b)(2) - TPs (H&W) reasonably and in good faith relied on their accountant in claiming their disallowed losses	No	TP
<i>Juha v. Comm’r</i> , T.C. Memo. 2012-68	6662(b)(1) & (2) - TPs (H&W) did not have reasonable cause to ignore their Form 1099-DIV, reflecting ordinary dividends from Canadian entities, and relied on an advisor who lacked experience and expertise	Yes	IRS
<i>Kim v. Comm’r</i> , 679 F.3d 623 (7th Cir. 2012), <i>aff’g</i> No. 11902-10 (T.C. 2011)	6662(b)(2) - TP substantially understated income, provided no substantial authority for the tax treatment claimed on his return, and did not establish reasonable basis for the tax treatment	No	IRS
<i>LaPoint v. Comm’r</i> , T.C. Memo. 2012-107	6662(b)(2) - TP reasonably relied on professional tax preparer in deducting payments made pursuant to postnuptial agreement; however, TP offered no reasonable cause for failure to report interest income	No	Split
<i>Lyseng v. Comm’r</i> , T.C. Memo. 2011-226	6662(b)(2) - TP provided adequate records to substantiate a portion of his claimed deductions, but failed to provide substantiation for others	No	Split

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

Case Citation	Issue(s)	Pro Se	Decision
<i>McGowan v. Comm’r</i> , T.C. Memo. 2011-186	6662(b)(1) & (2) - TP reasonably believed that a portion of a sexual harassment settlement payment was not taxable and in good faith did not report that portion on her tax return	Yes	TP
<i>Miller v. Comm’r</i> , T.C. Memo. 2011-219	6662(b)(2) - TPs (H&W) acted with reasonable cause and in good faith in claiming rental real estate losses	No	TP
<i>Mitchell v. Comm’r</i> , 138 T.C. No. 16 (2012)	6662(b)(2) - TP acted with reasonable cause and in good faith in attempting to comply with the requirements of making charitable conservation easement contribution	No	TP
<i>Moore v. Comm’r</i> , T.C. Memo. 2011-173	6662(b)(2) - TP lacked substantial authority and reasonable cause for claiming to be a professional gambler; TP made little effort to determine the proper tax treatment of his gambling activity	Yes	IRS
<i>Neri v. Comm’r</i> , T.C. Memo. 2012-71	6662(b)(1) & (2) - TPs (H&W) acted with reasonable cause and in good faith in omitting an arbitration award from gross income	No	TP
<i>Nijps v. Comm’r</i> , T.C. Memo. 2011-267	6662(b)(2) - TP reasonably relied on bank’s lack of withholding of Federal income tax as basis for position that inherited IRA distribution was not taxable	Yes	TP
<i>Nolder v. Comm’r</i> , T.C. Summ. Op. 2012-50	6662(b)(1) - TP reasonably relied upon his tax preparer, providing credible testimony and reasonable cause to claim many of the disallowed deductions	Yes	TP
<i>Olsen v. Comm’r</i> , T.C. Summ. Op. 2011-131	6662(b)(2) - TPs (H&W) acted with reasonable cause and in good faith in making an isolated error in transcribing information from a Schedule K-1 while using tax return preparation software	Yes	TP
<i>Park v. Comm’r</i> , 136 T.C. 569 (2011), <i>appeal docketed</i> , No. 12-1058 (D.C. Cir. Feb. 2, 2012)	6662(b)(1) & (2) - TPs (H&W), non-resident aliens, substantially understated income and were negligent for making little to no effort in determining the proper tax treatment of gambling and interest income	No	IRS
<i>Perry v. Comm’r</i> , T.C. Summ. Op. 2011-76	6662(b)(1) - TP was negligent by overstating and not substantiating disallowed deductions; TP failed to show that his tax preparer was a competent professional with sufficient expertise to justify reliance that he provided all necessary information, or that he relied in good faith on the preparer’s judgment	Yes	IRS
<i>Roberts v. Comm’r</i> , T.C. Memo. 2012-144	6662(b)(1) - TP’s reliance on professional tax advice was reasonable	No	TP
<i>Sewards v. Comm’r</i> , 138 T.C. No. 15 (2012), <i>appeal docketed</i> , No. 12-72985 (9th Cir. Sept. 18, 2012)	6662(b)(2) - TPs (H&W) in good faith, took reasonable efforts to assess their proper tax liability and had reasonable cause for underpayment	No	TP
<i>Shelton v. Comm’r</i> , T.C. Memo. 2011-266	6662(b)(1) - TP did not act with reasonable cause and in good faith in claiming alimony deduction when divorce decree explicitly stated neither party was entitled to alimony	Yes	IRS
<i>Stromme v. Comm’r</i> , 138 T.C. No. 9 (2012)	6662(b)(1) - TPs (H&W) had reasonable cause to take the reporting position they did, given the ambiguity in this area of the law	No	TP
<i>Swanson v. Comm’r</i> , T.C. Memo. 2011-156	6662(b)(1) - TPs (H&W) could not negate the negligence penalty through reliance on a transaction’s promoters or other advisor with a conflict of interest	No	IRS
<i>Van der Lee v. Comm’r</i> , T.C. Memo. 2011-234, <i>appeal docketed</i> , No. 12-226 (2d Cir. Jan. 19, 2012)	6662(b)(1) - TPs (H&W) failed to show reasonable cause or good faith in relying on tax preparer because they did not provide him all necessary and relevant information	No	IRS
<i>Van Wickler v. Comm’r</i> , T.C. Memo. 2011-196	6662(b)(1) & (2) - TPs (H&W) in good faith took reasonable efforts to assess proper tax liability and reasonably relied on CPA’s expertise	Yes	TP
<i>Weinberger v. Comm’r</i> , T.C. Summ. Op. 2012-41	6662(b)(1) - TPs (H&W) failed to maintain adequate records and properly substantiate their income and expenses	No	IRS
<i>Woodsum v. Comm’r</i> , 136 T.C. 585 (2011)	6662(b)(2) - TPs (H&W) failed to include \$3.4 million of income, even though they provided all (160) relevant information returns to tax preparer; TPs failed to show reasonable cause in relying on tax preparer, as the unexplained omission did not constitute “advice” to exclude the item and TPs did not fulfill their duty to review the prepared return for accuracy	No	IRS
<i>Zurn v. Comm’r</i> , T.C. Memo. 2012-132	6662(b)(1) - TP negligent for failing to substantiate purported like-kind exchanges	No	IRS
Business Taxpayers (Corporations, Partnerships, Trusts, & Sole Proprietorships – Schedules (C, E, F))			
<i>Alderman v. Comm’r</i> , T.C. Memo. 2012-130	6662(b)(2) - TP substantially understated income and did not show reasonable cause or substantial authority	Yes	IRS
<i>Alioto v. Comm’r</i> , T.C. Memo. 2011-151, <i>appeal docketed</i> , No. 12-1201 (6th Cir. Feb. 23, 2012)	6662(b)(1) & (2) - TP acted with reasonable cause and made a good faith effort on the basis of his knowledge of the facts and understanding of the law in claiming losses	No	TP

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Bailey v. Comm’r</i> , T.C. Memo. 2012-96	6662(b)(1) - TP failed to show reasonable cause and good faith in failing to report income, and had no substantial authority for deductions claimed to which TP was not entitled	Yes	IRS
<i>Barnes v. Comm’r</i> , T.C. Memo. 2012-80, <i>appeal docketed</i> , No. 12-1284 (D.C.Cir. July 6, 2012)	6662(b)(2) - TPs (H&W) substantially understated tax liability and failed to show reasonable cause and good faith; there was no substantial authority for their position; they did not show a reasonable effort to accurately determine the tax liability; and could not show reliance on professional tax advice was reasonable	No	IRS
<i>Bell v. Comm’r</i> , T.C. Memo. 2011-296	6662(b)(2) - TP substantially understated income and failed to show reasonable cause or good faith; produced no records to substantiate his reported Schedule C expenses; failed to show from where Form 1040 numbers came; and could not show reliance on professional tax advice was reasonable	Yes	IRS
<i>Bemont Invs, LLC v. U.S.</i> , 679 F.3d 339 (5th Cir. 2012), <i>aff’g</i> 106 A.F.T.R.2d (RIA) 5542 (E.D.Tex. 2010)	6662(b)(1) & (2) - TP’s professional advisor “was no more than a ‘puppet’” who “rendered no real independent or objective advice”	No	IRS
<i>Blum v. Comm’r</i> , T.C. Memo. 2012-16, <i>appeal docketed</i> , No. 12-9005 (10th Cir. July 16, 2012)	6662(b)(1) - TPs (H&W) were negligent for providing false misrepresentations to their professional tax preparers and for relying on advisors who were also promoters of the transaction	No	IRS
<i>Bonds v. Comm’r</i> , T.C. Summ. Op. 2011-122	6662(b)(1) - TP lacked substantiating evidence and failed to reasonably reconstruct destroyed essential records through secondary evidence	Yes	IRS
<i>Bronson v. Comm’r</i> , T.C. Memo. 2012-17, <i>appeal docketed</i> , No. 12-72342 (9th Cir. July 24, 2012)	6662(b)(2) - TPs (H&W) provided no evidence that they ever sought or received professional advice concerning the appropriateness of their disallowed deductions	Yes	IRS
<i>Candycy Martin 1999 Irrevocable Trust v. U.S.</i> , 822 F. Supp. 2d 968 (N.D. Cal. 2011), <i>appeal docketed</i> , No. 11-17879 (9th Cir. Dec. 2, 2011)	6662(b)(1) & (2) - TPs’ reliance on tax professional’s advice not reasonable when advice not based on all relevant facts; TPs did not exercise due diligence in determining correctness of return position; TPs should have known that absence of tax liability on a sizeable capital gain did not reflect the economic reality of the transaction; and the underpayment of tax was not the result of an honest misunderstanding of fact or law.	No	IRS
<i>Cantrell v. Comm’r</i> , T.C. Summ. Op. 2012-28	6662(b)(1) & (2) - TP failed to substantiate expenses; reliance on tax return preparer was not reasonable	Yes	IRS
<i>Cohan v. Comm’r</i> , T.C. Memo. 2012-8	6662(b)(2) - TPs (3 H&W couples) reasonably relied on professional advice and were not liable for certain underpayments; but did not act with reasonable cause for failing to seek professional tax advice regarding the proper treatment of a charitable contribution deduction arising from a bargain sale gift	No	Split
<i>D’Errico v. Comm’r</i> , T.C. Memo. 2012-149	6662(b)(1) & (2) - TPs (corporation and sole shareholder) failed to produce adequate records or substantiate deductions, and did not argue reasonable cause	Yes	IRS
<i>Diallo v. Comm’r</i> , T.C. Memo. 2011-300	6662(b)(1) & (2) - TP failed to report gross receipts, keep adequate books and records, and substantiate items properly	Yes	IRS
<i>Doris v. Comm’r</i> , T.C. Summ. Op. 2011-111	6662(b)(1) & (2) - TP failed to substantiate Schedule A itemized deductions; deduction of expenses from a personal activity supports negligence penalty with respect to Schedule C deductions	Yes	IRS
<i>Douglas v. Comm’r</i> , T.C. Memo. 2011-214	6662(b)(2) - TPs (H&W) consulted with a competent tax adviser, provided proper information, and relied on advice in good faith	No	TP
<i>Esgar Corp. v. Comm’r</i> , T.C. Memo. 2012-35, <i>appeal docketed</i> , No. 12-9009 (10th Cir. Sept. 11, 2012)	6662(b)(2) - TPs used a competent tax professional, provided all relevant information, and relied on that advice in good faith	No	TP
<i>Esrig v. Comm’r</i> , T.C. Memo. 2012-38	6662(b)(1) - TPs (H&W) negligent for failing to keep adequate books and records; reliance on tax return preparer not credible	Yes	IRS
<i>Faust v. Comm’r</i> , T.C. Memo. 2011-158	6662(b)(1) - TPs (H&W) negligent for taking substantial disallowed deductions and showed no reasonable cause for their underpayment or that they acted in good faith in preparing their returns	Yes	IRS
<i>Flores v. Comm’r</i> , T.C. Summ. Op. 2011-112	6662(b)(1) - TPs (H&W) did not act in good faith or with reasonable cause in failing to substantiate thousands of dollars of expenses	Yes	IRS
<i>Gaitan v. Comm’r</i> , T.C. Memo. 2012-3	6662(b)(1) - TPs (H&W) negligent for not maintaining adequate records of their clothing-export business	No	IRS
<i>Garavaglia v. Comm’r</i> , T.C. Memo. 2011-228, <i>appeal docketed</i> , No. 12-1444 (6th Cir. Apr. 13, 2012)	6662(b)(2) - TP (H) subject to fraud penalty under § 6663, so imposition of the accuracy-related penalty on TP (W) would constitute improper stacking	No	TP

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Garcia v. Comm’r</i> , T.C. Memo. 2012-155	6662(b)(2) - TP (H) subject to fraud penalty under § 6663, so imposition of the accuracy-related penalty on TP (W) would constitute improper stacking	No	TP
<i>Goyak v. Comm’r</i> , T.C. Memo. 2012-13	6662(b)(1) - TPs (H&W) negligent for not making a reasonable attempt to comply with the Code and for unreasonably relying on unqualified advisors	No	IRS
<i>Greenwald v. Comm’r</i> , T.C. Memo. 2011-239	6662(b)(1) & (2) - TP showed good faith reliance on professional tax advice	No	TP
<i>Hall v. Comm’r</i> , T.C. Summ. Op. 2012-48	6662(b)(1) - TPs (H&W) showed reasonable cause for mortgage interest and certain property-related deductions, but were not entitled to relief for underpayment due to “bad debt” deduction	Yes	Split
<i>Hand v. Comm’r</i> , T.C. Summ. Op. 2012-1	6662(b)(1) - Given TPs’ (H&W) experience, knowledge, and education, testimony that they did not know they needed to keep adequate records or properly substantiate expenses was unconvincing and indicated a lack of reasonable cause and good faith	No	IRS
<i>Healthpoint, Ltd. v. Comm’r</i> , T.C. Memo. 2011-241	6662(b)(1) & (2) - TP did not adequately disclose position taken on settlement allocation; did not show substantial authority for positions; and did not show reasonable reliance on tax counsel	No	IRS
<i>Heritage Org., LLC v. Comm’r</i> , T.C. Memo. 2011-246	6662(b)(1) - TP did not investigate the proper treatment of certain research & development expenses; reliance on tax preparation firm not a defense because firm only prepared return, did not provide any advice	No	IRS
<i>Hielsberg v. Comm’r</i> , T.C. Summ. Op. 2012-36	6662(b)(1) & (2) - TP failed to substantiate claimed deductions and failed to establish that he acted in good faith or with reasonable cause by not providing tax return preparer complete and accurate information	Yes	IRS
<i>Hyche v. Comm’r</i> , T.C. Summ. Op. 2012-23	6662(b)(1) & (2) - TPs (H&W) showed reasonable basis and good faith for some of H’s business-related deductions, but not others	Yes	Split
<i>Kirkpatrick v. Comm’r</i> , T.C. Summ. Op. 2011-123	6662(b)(2) - TPs (H&W) substantially understated income and did not provide any evidence that they acted with reasonable cause or good faith	Yes	IRS
<i>Kirman v. Comm’r</i> , T.C. Memo. 2011-128	6662(b)(1) & (2) - TPs unreasonably relied on unqualified tax preparer; did not provide all necessary information; and failed to review prepared return	No	IRS
<i>LaFlamme v. Comm’r</i> , T.C. Memo. 2012-36	6662(b)(1) - TP acted in good faith and had reasonable cause for the position taken	Yes	TP
<i>Leak v. Comm’r</i> , T.C. Summ. Op. 2012-39	6662(b)(1) & (2) - TP met reasonable cause and good faith exception for Schedule C deductions; but not for unreported income and charitable contributions	Yes	Split
<i>Linzy v. Comm’r</i> , T.C. Memo. 2011-264	6662(b)(1) & (2) - TP, an experienced tax return preparer, failed to keep adequate books and records to substantiate several claimed deductions and improperly deducted the cost of numerous items instead of depreciating them as required by law	Yes	IRS
<i>Manalo v. Comm’r</i> , T.C. Summ. Op. 2012-30	6662(b)(2) - TPs (H&W) failed to establish sufficient documentation to meet “material participation” standard related to rental property activity, so court sustained those disallowed losses; TPs did satisfy “active participation” test, which entitled them to more limited deductions; court sustained § 6662 penalty as to conceded items, but disallowed penalty for underpayment attributable to certain real estate losses to which TPs reasonably believed they were entitled	No	Split
<i>Martignon v. Comm’r</i> , T.C. Summ. Op. 2012-18	6662(b)(2) - TP made several attempts to access partnership’s records and had his return prepared by an accountant in good-faith attempt to properly assess tax liability	Yes	TP
<i>Martin, Estate of v. Comm’r</i> , 438 Fed.Appx. 566 (9th Cir. 2011), <i>aff’g</i> T.C. Memo. 2008-208	6662(b)(1) & (2) - TPs (W & Estate of H) did not act with reasonable cause or in good faith given the education and expertise of W as a retired accounting teacher; TPs failed to maintain receipts for expenses and failed to report arbitration award	No	IRS
<i>McLauchlan v. Comm’r</i> , T.C. Memo. 2011-289, <i>appeal docketed</i> , No. 12-60657 (5th Cir. Aug. 20, 2012)	6662(b)(2) - TP did not act with reasonable cause or in good faith with respect to any portion of underpayment; TP is well-educated attorney who prepared his own returns but failed to seek assistance of tax professional despite admitted difficulty preparing returns	No	IRS
<i>Moore v. Comm’r</i> , T.C. Summ. Op. 2012-16	6662(b)(1) - TPs (H&W) negligent for failing to substantiate many claimed deductions	Yes	IRS
<i>Mulcahy, Pauritsch, Salvador & Co. v. Comm’r</i> , 680 F.3d 867 (7th Cir. 2012), <i>aff’g</i> T.C. Memo. 2011-74	6662(b)(2) - TPs were not reasonable or acting in good faith since the CPA firm was taking tax advice from itself	No	IRS

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Case Citation	Issue(s)	Pro Se	Decision
<i>Murray v. Comm'r</i> , T.C. Summ. Op. 2012-49	6662(b)(1) & (2) - TP reasonably relied upon CPA and had reasonable cause for the underpayment of tax	No	TP
<i>Olmstead v. Comm'r</i> , T.C. Summ. Op. 2011-118	6662(b)(1) & (2) - TPs (H&W) did not act with reasonable cause because they made no attempt to assess their proper tax liability	Yes	IRS
<i>Ong. v. Comm'r</i> , T.C. Memo. 2012-114	6662(b)(2) - TP failed to establish accuracy of information provided to tax return preparer	Yes	IRS
<i>Onyekwena v. Comm'r</i> , T.C. Summ. Op. 2012-37	6662(b)(2) - Despite being a professional tax preparer, TP offered no evidence showing he acted with reasonable cause or in good faith when preparing his own return	Yes	IRS
<i>Oros v. Comm'r</i> , T.C. Memo. 2012-4, <i>appeal docketed</i> , No. 12-71071 (9th Cir. Apr. 9, 2012)	6662(b)(1) & (2) - TP reasonably relied upon experienced return preparer's advice in claiming deductions on Schedule C	Yes	TP
<i>Ortega v. Comm'r</i> , T.C. Memo. 2011-179	6662(b)(1) - TPs' (H&W) underpayment negligent and lacking in good faith or reasonable cause; TPs managed accounting and bookkeeping carelessly; failed to keep contemporaneous records; and failed to substantiate disputed deductions	Yes	IRS
<i>Owen v. Comm'r</i> , T.C. Memo. 2012-21	6662(b)(1) & (2) - TPs (H&W) did not provide tax professionals with accurate information and did not act reasonably or in good faith by relying on the advice	No	IRS
<i>Parsons v. Comm'r</i> , T.C. Memo. 2012-134	6662(b)(1) & (2) - TPs (H&W) failed to show reasonable cause or credible evidence for their erroneous deductions and failed to seek competent tax advice	Yes	IRS
<i>Payan v. Comm'r</i> , T.C. Summ. Op. 2011-80	6662(b)(2) - TPs (H&W) failed to show reasonable cause and good faith for failing to report income on Schedules C & E. Even if accountant had all necessary documentation, they signed return without review	Yes	IRS
<i>Ramiq v. Comm'r</i> , T.C. Memo. 2011-147, <i>aff'd</i> , 2012 WL 5351261 (9th Cir. Oct. 24, 2012)	6662(b)(1) - TPs (H&W) negligent for having unlicensed bookkeeper prepare returns and making no effort to verify returns complied with internal revenue laws	No	IRS
<i>Rinehart v. Comm'r</i> , T.C. Memo. 2012-112	6662(b)(1) & (2) - TP failed to maintain adequate books and records and offered no arguments as to why his positions were reasonable or taken in good faith	Yes	IRS
<i>Roumi v. Comm'r</i> , T.C. Memo. 2012-2	6662(b)(1) & (2) - TP failed to reconstruct tax records that were allegedly destroyed; did not substantiate his claimed deductions or show reasonable cause or good faith for his underpayment	Yes	IRS
<i>Rovakat, LLC v. Comm'r</i> , T.C. Memo. 2011-225, <i>appeal docketed</i> , No. 12-1779 (3d Cir. Mar. 26, 2012)	6662(b)(1) & (2) - TP was not reasonable in relying on tax preparer who was also promoting the transaction and for relying on opinion containing material misinformation	No	IRS
<i>Ryberg v. Comm'r</i> , T.C. Summ. Op. 2012-24	6662(b)(1) - TPs (H&W) did not meet their burden of showing reasonable cause and good faith by merely claiming they consulted a tax return preparer	No	IRS
<i>Samarasomje v. Comm'r</i> , T.C. Memo. 2012-23	6662(b)(1) - TPs (H&W) relied on same CPA for over 20 years and reasonably relied in good faith on his advice and judgment	No	TP
<i>Seven W. Enters. v. Comm'r</i> , 136 T.C. 539 (2011), <i>appeal docketed</i> , No. 12-2099 (7th Cir. May 4, 2012)	6662(b)(2) - With the exception of one return, TPs were not entitled to rely on an accountant who acted on behalf of TPs and was not independent from them	No	Split
<i>Southgate Master Fund, LLC v. U.S.</i> , 659 F.3d 466 (5th Cir. 2011), <i>aff'g</i> 651 F. Supp. 2d 596 (N.D. Tex. 2009)	6662(b)(1) & (2) - TP showed reasonable cause and good faith for relying on advice of tax advisors regarding the tax positions that resulted in the underpayments of tax	No	TP
<i>Sucilla v. Comm'r</i> , T.C. Memo. 2011-197	6662(b)(2) - TP acted with reasonable cause and in good faith in relying on CPA to prepare tax returns	Yes	TP
<i>Sun v. Comm'r</i> , T.C. Summ. Op. 2011-107	6662(b)(1) & (2) - TPs' (H&W) negligent for failing to keep books and records and in failing to substantiate deductions; reliance on tax professional was unreasonable because they sought advice only on establishing a business, not deductibility of expenses	No	IRS
<i>Swanson v. Comm'r</i> , 438 Fed. Appx. 582 (9th Cir. 2011), <i>aff'g</i> T.C. Memo. 2008-265	6662(b)(2) - TPs (H&W) did not carry their burden of proving they acted with due care in setting up a trust and calculating their tax liability	No	IRS
<i>TIFD III-E, Inc. v. U.S.</i> , 666 F.3d 836 (2d Cir. 2012), <i>rev'g</i> 660 F. Supp. 2d 367 (D. Conn. 2009)	6662(b)(2) - TP failed to point to substantial authority supporting its tax position resulting in substantial understatement of income	No	IRS
<i>Todd v. Comm'r</i> , T.C. Memo. 2011-123, <i>aff'd</i> , 2012 WL 3530259 (5th Cir. Aug. 16, 2012)	6662(b)(1) & (2) - TPs' (H&W) reliance on tax advice was unreasonable because tax preparer did not have necessary expertise in employee benefit plans; TPs failed to show they provided preparer with all necessary and accurate information	No	IRS

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Case Citation	Issue(s)	Pro Se	Decision
<i>Vandergrift v. Comm’r</i> , T.C. Memo. 2012-14	6662(b)(1) & (2) - TPs (H&W) reasonably relied on return preparer for underpayment, but errors in reporting overstated basis and expenses in TP’s real estate business were the fault of TP, so those penalties upheld	No	Split
<i>Vincentini v. Comm’r</i> , 429 Fed.Appx. 560 (6th Cir. 2011), <i>aff’g</i> T.C. Memo. 2008-271	6662(b)(2) - TP’s reliance on CPA was unreasonable; TP put his faith in a biased professional, affiliated with the organization promoting the fraudulent investments, and did not question CPA’s professional background	No	IRS
<i>Walker v. Comm’r</i> , T.C. Memo. 2012-5	6662(b)(1) & (2) - TPs (H&W) negligent for failing to report income; claiming unsubstantiated deductions; and failing to make a reasonable attempt to comply with Code provisions	Yes	IRS
<i>Ward v. Comm’r</i> , T.C. Summ. Op. 2011-67	6662(b)(1) & (2) - TPs (H&W) conceded they were not entitled to any portion of rent/lease expense reported on their Schedule C, so accuracy-related penalty applied to that portion of underpayment; because Notice of Deficiency did not list any other adjustments, no penalty could be applied to other underpayments	Yes	Split
<i>West v. Comm’r</i> , T.C. Memo. 2012-148	6662(b)(1) - TP negligent for failing to maintain or produce books and records with respect to business activities	Yes	IRS
<i>White v. Comm’r</i> , T.C. Memo. 2012-104	6662(b)(1) & (2) - TPs (H&W) did not act with reasonable cause and in good faith in deducting contributions to welfare benefit fund by relying primarily upon advice of promoters and other interested parties that stood to benefit financially from the transaction	No	IRS
<i>Wickersham v. Comm’r</i> , T.C. Memo. 2011-178	6662(b)(1) & (2) - TPs (H&W) chose a competent advisor, provided all necessary information and relied in good faith on the advice	No	TP
<i>Williams v. Comm’r</i> , T.C. Memo. 2011-227	6662(b)(1) & (2) - TPs (H&W) negligent for not keeping adequate books or records of Schedule C business and for “guessing” on reported amounts of gross receipts and commission expenses	Yes	IRS
<i>Wuerth v. Comm’r</i> , T.C. Summ. Op. 2011-121	6662(b)(1) & (2) - TPs (H&W) claimed a casualty loss, but did not use a professional appraiser to determine property’s fair market value before and after tornado; TPs’ own estimate was unreasonable; and TPs’ concession that they were not entitled to other deductions showed a lack of a reasonable attempt to comply with the law	Yes	IRS
<i>Zatz v. Comm’r</i> , T.C. Summ. Op. 2011-94	6662(b)(1) & (2) - TPs’ (H&W) reliance on tax professionals was not reasonable because one advisor had a conflict of interest and another tax preparer was not provided complete and accurate information	No	IRS
<i>Zeluck v. Comm’r</i> , T.C. Memo. 2012-98	6662(b)(1) - TP negligent in failing to recognize gain on amount of note obligation when it became non-genuine; no substantial authority for the position taken	No	IRS
<i>Zweifel v. Comm’r</i> , T.C. Memo. 2012-93	6662(b)(1) & (2) - TPs’ failure to timely file demonstrates that they did not act in good faith or with reasonable cause	No	IRS

Table 3 **Appeals From Collection Due Process Hearings Under IRC §§ 6320 and 6330**

Case Citation	Lien or Levy	Issue(s)	Pro Se	Decision
Individual Taxpayers (But Not Sole Proprietorships)				
<i>Ahmad v. Comm’r</i> , T.C. Memo. 2011-269	Lien/Levy	TPs (H&W) precluded from challenging underlying liability; no abuse of discretion	Yes	IRS
<i>Akonji v. Comm’r</i> , T.C. Memo. 2012-56	Lien	No abuse of discretion	Yes	IRS
<i>Alexander v. Comm’r</i> , T.C. Memo. 2012-75	Lien	Challenge to underlying frivolous return penalties; penalties upheld	Yes	IRS
<i>Amesquita v. Comm’r</i> , 430 Fed. Appx. 690 (10th Cir. 2011)	Lien	No abuse of discretion; failure to raise issue in Tax Court bar to further litigation	Yes	IRS
<i>Anderson v. Comm’r</i> , T.C. Memo. 2012-46	Levy	Denied partial summary judgment with respect to underlying frivolous return penalties but found no abuse of discretion with respect to remaining issues	Yes	IRS
<i>Balsamo v. Comm’r</i> , T.C. Memo. 2012-109	Lien	No abuse of discretion in rejecting offer	Yes	IRS
<i>Barnes v. Comm’r</i> , T.C. Memo. 2011-168	Levy	No abuse of discretion	Yes	IRS
<i>Barry v. Comm’r</i> , T.C. Memo. 2011-127	Lien/Levy	No abuse of discretion in denying face-to-face hearing	Yes	IRS
<i>Bell v. Comm’r</i> , T.C. Summ. Op. 2012-45	Levy	TPs (H&W) precluded from challenging underlying tax liability; no abuse of discretion in denying face-to-face hearing or rejecting offer	Yes	IRS
<i>Black v. Comm’r</i> , T.C. Summ. Op. 2011-69	Lien	No abuse of discretion in sustaining lien filing or denying installment agreement	Yes	IRS
<i>Blackburn v. Comm’r</i> , T.C. Summ. Op. 2012-4	Levy	Challenge to underlying liability	Yes	IRS
<i>Blumenthal v. Comm’r</i> , T.C. Summ. Op. 2011-81	Lien	No abuse of discretion; prior refund barred by statute of limitations	Yes	IRS
<i>Busche v. Comm’r</i> , T.C. Memo. 2011-285	Levy	No abuse of discretion in denying face-to-face hearing	Yes	IRS
<i>Byers v. Comm’r</i> , T.C. Memo. 2012-27, <i>appeal docketed</i> , No. 12-1351 (D.C. Cir. Aug. 10, 2012)	Levy	No abuse of discretion	Yes	IRS
<i>Byrd v. Comm’r</i> , T.C. Memo. 2011-146, <i>appeal dismissed</i> , No. 11-2104 (6th Cir. Oct. 4, 2011)	Lien/Levy	No abuse of discretion; TPs (H&W) assessed section 6673 penalty for making frivolous arguments	Yes	IRS
<i>Campbell v. Comm’r</i> , T.C. Memo. 2012-82	Levy	Summary judgment concerning challenge to underlying liability denied; case set for trial	Yes	Not applicable
<i>Carlson v. Comm’r</i> , T.C. Memo. 2012-76, <i>appeal docketed</i> , No. 12-72030 (9th Cir. June 26, 2012)	Lien/Levy	Challenge to underlying liability; liability sustained; no abuse of discretion with respect to remaining issues	Yes	IRS
<i>Churchill v. Comm’r</i> , T.C. Memo. 2011-182	Lien/Levy	No abuse of discretion in rejecting OIC; remand for change of circumstances from original determination	Yes	IRS
<i>Ciafre v. Comm’r</i> , T.C. Summ. Op. 2011-124	Lien	No abuse of discretion in rejecting collection alternatives	Yes	IRS
<i>Coleman v. Comm’r</i> , 420 Fed. Appx. 663 (8th Cir. 2011), <i>aff’g</i> T.C. Memo. 2010-51	Lien/Levy	No abuse of discretion in rejecting collection alternatives for failure to timely provide financial information	Yes	IRS
<i>Coleman v. Comm’r</i> , T.C. Memo. 2012-116, <i>appeal docketed</i> , Nos. 12-72482 and 12-72483 (9th Cir. Aug. 6, 2012)	Levy	No abuse of discretion in rejecting request for interest abatement due to ministerial act	No	IRS
<i>Colvin v. Comm’r</i> , 460 Fed. Appx. 349 (5th Cir. 2012), <i>aff’g</i> T.C. Memo. 2010-235	Levy	Challenge to underlying liability based on bankruptcy discharge	Yes	IRS
<i>Conn v. Comm’r</i> , T.C. Memo. 2011-166	Lien/Levy	No abuse of discretion; prior refund barred by statute of limitations	No	IRS
<i>Conway v. Comm’r</i> , 137 T.C. 209 (2011), <i>appeal docketed</i> , No. 12-70992 (9th Cir. Mar. 30, 2012)	Lien/Levy	No abuse of discretion in levy action; lien filing premature due to failure to provide notice and demand for payment	No	Split
<i>Crain v. Comm’r</i> , T.C. Memo. 2012-97, <i>appeal dismissed</i> , No. 12-9004 (10th Cir. Oct. 25, 2012)	Lien/Levy	TP precluded from challenging underlying tax liability; no abuse of discretion in denying face-to-face hearing	Yes	IRS
<i>D’Arcy v. Comm’r</i> , T.C. Memo. 2011-213	Levy	TP precluded from challenging underlying tax liability; no abuse of discretion	Yes	IRS
<i>Delano v. Comm’r</i> , T.C. Summ. Op. 2011-105	Levy	No abuse of discretion in rejecting OIC	Yes	IRS

Table 3: Appeals From Collection Due Process Hearings Under IRC §§ 6320 and 6330

Case Citation	Lien or Levy	Issue(s)	Pro Se	Decision
<i>Delgado v. Comm’r</i> , T.C. Memo. 2011-240	Lien	No abuse of discretion	No	IRS
<i>DeLon v. Comm’r</i> , T.C. Memo. 2012-33, <i>appeal docketed</i> , No. 12-1792 (4th Cir. June 26, 2012)	Levy	TP precluded from challenging underlying tax liability; no abuse of discretion	Yes	IRS
<i>Devlin v. Comm’r</i> , T.C. Memo. 2012-145	Lien	Challenge to underlying tax liability; no abuse of discretion	Yes	IRS
<i>Diamond v. Comm’r</i> , T.C. Memo. 2012-90, <i>appeal dismissed</i> , No. 12-2493 (8th Cir. Aug. 9, 2012)	Lien/Levy	TP precluded from challenging underlying tax liability; no abuse of discretion in denying face-to-face hearing	Yes	IRS
<i>Diemer v. Comm’r</i> , 448 Fed. Appx. 385 (4th Cir. 2011)	Levy	No abuse of discretion in rejecting frivolous arguments	Yes	IRS
<i>Dingman v. Comm’r</i> , T.C. Memo. 2011-116,	Levy	Penalty assessments untimely; proposed collection action not sustained	Yes	TP
<i>Dominguez v. Comm’r</i> , T.C. Memo. 2011-281	Levy	No abuse of discretion	Yes	IRS
<i>Doose v. Comm’r</i> , 457 Fed. Appx. 632 (9th Cir. 2011), <i>aff’g</i> T.C. Memo. 2010-18	Levy	No abuse of discretion	Yes	IRS
<i>Farhoumand v. Comm’r</i> , T.C. Memo. 2012-131	Levy	Challenge to underlying liability; liability sustained; no abuse of discretion found for all remaining issues	No	IRS
<i>Fatehi v. Comm’r</i> , T.C. Summ. Op. 2012-26	Lien	Abuse of discretion in rejecting offer	Yes	TP
<i>Gillum v. Comm’r</i> , 676 F.3d 633 (8th Cir. 2012), <i>aff’g</i> T.C. Memo. 2010-280	Lien/Levy	No abuse of discretion in rejecting offer; Tax Court lacked jurisdiction to review IRS letters to TP’s alter egos and nominees	No	IRS
<i>Gonzalez v. Comm’r</i> , T.C. Memo. 2012-151	Lien	TP precluded from challenging underlying tax liabilities; no abuse of discretion	Yes	IRS
<i>Gossage v. Comm’r</i> , 444 Fed. Appx. 326 (11th Cir. 2011)	Levy	TP precluded from challenging underlying tax liability	Yes	IRS
<i>Gowen v. Comm’r</i> , T.C. Memo. 2012-40	Lien	TP precluded from challenging underlying tax liability	Yes	IRS
<i>Gravette v. Comm’r</i> , T.C. Memo. 2011-138	Levy	No abuse of discretion in rejecting offer	Yes	IRS
<i>Gray v. Comm’r</i> , 138 T.C. No. 13 (2012), <i>appeal docketed</i> , Nos. 12-2574 and 12-2575 (7th Cir. July 3, 2012)	Lien/Levy	Lack of jurisdiction	Yes	IRS
<i>Hawaii v. Comm’r</i> , T.C. Memo. 2011-134	Levy	No abuse of discretion in denying streamlined installment agreement	No	IRS
<i>Hughes v. Comm’r</i> , T.C. Memo. 2011-294	Lien	No abuse of discretion	Yes	IRS
<i>Hughes v. Comm’r</i> , T.C. Memo. 2012-42	Lien	Lack of jurisdiction because petition untimely	No	IRS
<i>Jackson v. Comm’r</i> , T.C. Memo. 2012-58	Lien/Levy	No abuse of discretion; TP assessed section 6673 penalty for making frivolous arguments	Yes	IRS
<i>Johnson v. Comm’r</i> , T.C. Summ. Op. 2011-100	Levy	TP precluded from challenging underlying tax liabilities; no abuse of discretion	Yes	IRS
<i>Jordan v. Comm’r</i> , T.C. Memo. 2011-243	Lien	TP precluded from challenging underlying tax liability	No	IRS
<i>Joy v. Comm’r</i> , 437 Fed. Appx. 537 (9th Cir. 2011), <i>aff’g</i> T.C. Memo. 2008-197	Levy	Lack of jurisdiction	Yes	IRS
<i>Kamps v. Comm’r</i> , T.C. Memo. 2011-287	Levy	TP precluded from challenging underlying tax liabilities; no abuse of discretion in denying face-to-face hearing	Yes	IRS
<i>Karakaedos v. Comm’r</i> , T.C. Memo. 2012-53	Lien	No abuse of discretion in declining reinstatement or reissuance of installment agreement; installment agreement did not require lien withdrawal; abuse of discretion for failure to abate fees	Yes	Split
<i>Kerpsie v. Comm’r</i> , 457 Fed. Appx. 644 (9th Cir. 2011)	Lien	Appellate court found that because TP’s failed to contest government’s summary judgment motion, he waived right to appeal	Yes	IRS
<i>Klingenberg v. Comm’r</i> , T.C. Memo. 2011-247, <i>appeal docketed</i> , No. 12-70441 (9th Cir. Feb. 13, 2012)	Lien	No abuse of discretion in denying face-to-face hearing and rejecting offer	No	IRS
<i>Kobs v. Comm’r</i> , T.C. Memo. 2012-37	Levy	No abuse of discretion	Yes	IRS
<i>Kurtz v. Comm’r</i> , T.C. Memo. 2011-169	Levy	No abuse of discretion	No	IRS
<i>Kurtz v. Comm’r</i> , T.C. Memo. 2011-170	Levy	No abuse of discretion	No	IRS

Table 3: Appeals From Collection Due Process Hearings Under IRC §§ 6320 and 6330

Case Citation	Lien or Levy	Issue(s)	Pro Se	Decision
<i>Kurtz v. Comm’r</i> , T.C. Memo. 2011-171	Levy	No abuse of discretion	No	IRS
<i>Lampf v. Comm’r</i> , T.C. Memo. 2011-282	Levy	No abuse of discretion in rejecting offer	Yes	IRS
<i>Layton v. Comm’r</i> , T.C. Memo. 2011-194	Levy	No abuse of discretion in rejecting offer	Yes	IRS
<i>Lee v. Comm’r</i> , 463 Fed. Appx. 236 (5th Cir. 2012)	Levy	Appellate court upheld penalties assessed under IRC §§ 6702 and 6673	Yes	IRS
<i>Leshin v. Comm’r</i> , 436 Fed. Appx. 791 (9th Cir. 2011)	Lien	No abuse of discretion in rejecting offer	No	IRS
<i>Lewis v. Comm’r</i> , T.C. Memo. 2012-138	Levy	TP precluded from challenging underlying tax liabilities; abuse of discretion in sustaining levy without face-to-face hearing or review of TP’s financial information	Yes	Split
<i>Litwak v. Comm’r</i> , 109 A.F.T.R.2d (RIA) 2270 (9th Cir. 2012), <i>aff’g</i> T.C. Memo. 2009-292	Levy	No abuse of discretion in rejecting offer	No	IRS
<i>Mangiardi, Estate of v. Comm’r</i> , 442 Fed. Appx. 526 (11th Cir. 2011), <i>aff’g</i> T.C. Memo. 2011-24	Levy	No abuse of discretion in rejecting offer	No	IRS
<i>Marcinek v. Comm’r</i> , 467 Fed. Appx. 153 (3rd Cir. 2012), <i>cert. denied</i> , 2012 WL 2050502 (2012)	Lien	No abuse of discretion in rejecting frivolous arguments	Yes	IRS
<i>Mathia v. Comm’r</i> , 669 F.3d 1080 (10th Cir. 2012), <i>aff’g</i> T.C. Memo. 2009-120	Levy	Appellate court upheld determination that assessments were timely	No	IRS
<i>McLaine v. Comm’r</i> , 138 T.C. No. 10 (2012)	Levy	No abuse of discretion in refusing to consider collection alternatives	No	IRS
<i>McNeil v. Comm’r</i> , 109 A.F.T.R.2d (RIA) 1341 (10th Cir. 2012)	Levy	No abuse of discretion in rejecting frivolous arguments	Yes	IRS
<i>McNeil v. Comm’r</i> , T.C. Memo. 2011-150, <i>aff’d</i> , 451 Fed. Appx. 622 (8th Cir. 2012)	Levy	Challenge to underlying frivolous return penalties; penalties sustained and no abuse of discretion	Yes	IRS
<i>Nasir v. Comm’r</i> , T.C. Memo. 2011-283	Lien	Challenge to underlying additions to tax; no abuse of discretion in rejecting offer	Yes	IRS
<i>Pisetzner v. Comm’r</i> , T.C. Memo. 2012-64	Levy	No abuse of discretion in rejecting collection alternatives	Yes	IRS
<i>Pretschner v. Comm’r</i> , 444 Fed. Appx. 985 (9th Cir. 2011)	Not stated	No abuse of discretion in denying face-to-face hearing	Yes	IRS
<i>Reyes v. Comm’r</i> , 449 Fed. Appx. 478 (6th Cir. 2011)	Levy	No abuse of discretion in rejecting collection alternatives	Yes	IRS
<i>Rivas v. Comm’r</i> , T.C. Memo. 2012-20, <i>appeal docketed</i> , No. 12-1793 (2nd Cir. Apr. 30, 2012)	Levy	TP precluded from challenging underlying liability; no abuse of discretion in denying face-to-face hearing	Yes	IRS
<i>Rosenbloom v. Comm’r</i> , T.C. Memo. 2011-140	Levy	Abuse of discretion to uphold collection after expiration of statute of limitations; TP waiver invalid	No	TP
<i>Salahuddin v. Comm’r</i> , T.C. Memo. 2012-141	Levy	IRS motion for summary judgment denied; rejection of installment agreement was an abuse of discretion	Yes	TP
<i>Sanchez v. Comm’r</i> , T.C. Memo. 2011-149, <i>appeal dismissed</i> , No. 11-60739 (5th Cir. Nov. 29, 2011)	Lien	No abuse of discretion	Yes	IRS
<i>Sandoval v. Comm’r</i> , T.C. Memo. 2012-150	Levy	TP precluded from challenging underlying tax liabilities and net operating loss carryforwards due to prior judicial review	Yes	IRS
<i>Seaver v. Comm’r</i> , T.C. Memo. 2012-55, <i>appeal dismissed</i> , No. 12-1813 (7th Cir. May 17, 2012)	Levy	No abuse of discretion	Yes	IRS
<i>Semen v. Comm’r</i> , T.C. Memo. 2011-120	Levy	Challenge to underlying penalty for failure to pay; TPs (H&W) not liable for penalty due to reasonable cause; no abuse of discretion in putting the account in currently not collectible status	Yes	Split
<i>Shebby v. Comm’r</i> , T.C. Memo. 2011-125	Levy	No abuse of discretion in rejecting offer	No	IRS
<i>Tinnerman v. Comm’r</i> , 448 Fed. Appx. 73 (D.C. Cir. 2012), <i>aff’g</i> T.C. Memo. 2010-150	Levy	Appellate court affirmed the lower court finding of no abuse of discretion; upheld section 6673 penalties and imposed sanctions for pursuing a frivolous appeal	No	IRS
<i>Titsworth v. Comm’r</i> , T.C. Memo. 2012-12	Levy	No abuse of discretion in rejecting offer	Yes	IRS
<i>Tracy v. Comm’r</i> , T.C. Summ. Op. 2011-88	Lien	No abuse of discretion	Yes	IRS

Table 3: Appeals From Collection Due Process Hearings Under IRC §§ 6320 and 6330

Case Citation	Lien or Levy	Issue(s)	Pro Se	Decision
<i>Tucker v. Comm’r</i> , 676 F.3d 1129 (D.C. Cir. 2012), <i>aff’g</i> T.C. Memo. 2011-67, <i>aff’g</i> 135 T.C. 114 (2010), <i>petition for cert. filed</i> , No. 12-49 (July 12, 2012)	Lien	Appeals Officers are not inferior officers who must be appointed in conformity with the Appointments Clause of the U.S. Constitution; no abuse of discretion	No	IRS
<i>Tucker v. Comm’r</i> , T.C. Memo. 2012-30, <i>appeal docketed</i> , No. 12-1368 (3rd Cir. Feb. 13, 2012)	Levy	No abuse of discretion	Yes	IRS
<i>Umoren v. Comm’r</i> , T.C. Memo. 2012-117	Lien	Challenge to underlying frivolous return penalties; penalties upheld; no abuse of discretion	Yes	IRS
<i>Vanmali v. Comm’r</i> , T.C. Memo. 2012-100	Levy	No abuse of discretion in rejecting OIC	No	IRS
<i>Veneziano v. Comm’r</i> , T.C. Memo. 2011-160	Lien/Levy	No abuse of discretion in rejecting OIC	Yes	IRS
<i>Waring v. Comm’r</i> , T.C. Memo. 2011-270	Levy	TP precluded from challenging underlying tax liabilities; no abuse of discretion in rejecting offer	Yes	IRS
<i>Watchman v. Comm’r</i> , T.C. Memo. 2012-113	Levy	Challenge to underlying interest and penalty due to waiver in installment agreement; harmless error rejecting doubt as to liability offer for failure to provide financial information	Yes	IRS
<i>Weber v. Comm’r</i> , 138 T.C. No. 18 (2012)	Levy	No abuse of discretion	No	IRS
<i>Weybrew v. Comm’r</i> , 451 Fed. Appx. 257 (4th Cir. 2011)	Levy	Appellate court affirmed the validity of the frivolous return penalty and the imposition of section 6673 penalties	Yes	IRS
<i>Winters v. Comm’r</i> , T.C. Memo. 2012-85	Lien	No abuse of discretion	Yes	IRS
<i>Wright v. Comm’r</i> , T.C. Memo. 2012-24	Lien	No abuse of discretion	Yes	IRS
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedules C,E,F)				
<i>535 Ramona, Inc. v. Comm’r</i> , 461 Fed. Appx. 567 (9th Cir. 2011), <i>aff’g</i> 135 T.C. 353 (2010)	Lien/Levy	No abuse of discretion	No	IRS
<i>Beeler v. Comm’r</i> , 434 Fed. Appx. 41 (2d Cir. 2011), <i>vacating and remanding</i> T.C. Memo. 2009-266	Levy	Appellate court vacated judgment and remanded case to Tax Court for clarification regarding why TP’s Trust Fund Recovery Penalty was not satisfied	No	TP
<i>Bland v. Comm’r</i> , T.C. Memo. 2012-84, <i>appeal docketed</i> , No. 12-1696 (4th Cir. May 29, 2012)	Lien	TP precluded from challenging underlying tax liability; no abuse of discretion in sustaining lien filing	No	IRS
<i>Child Adult Intervention Servs., Inc. v. Comm’r</i> , T.C. Memo. 2012-94	Levy	Penalties upheld because TP failed to establish reasonable cause; no abuse of discretion	Yes	IRS
<i>City Wide Transit, Inc. v. Comm’r</i> , T.C. Memo. 2011-279, <i>appeal docketed</i> , No. 12-1040 (2nd Cir. Mar. 14, 2012)	Levy	Assessments untimely because statute of limitations not extended by accountant’s fraud; Appeals erred as a matter of law in allowing collection to proceed	No	TP
<i>Concert Staging Servs., Inc. v. Comm’r</i> , T.C. Memo. 2011-231	Levy	No abuse of discretion in holding a telephonic hearing	No	IRS
<i>Custom Stairs & Trim, Ltd, Inc. v. Comm’r</i> , T.C. Memo. 2011-155	Lien/Levy	Challenge to underlying tax penalties; court ordered abatement of penalties based on reasonable cause	Yes	TP
<i>E.J. Harrison & Sons, Inc. v. Comm’r</i> , T.C. Memo. 2011-157	Levy	No abuse of discretion	No	IRS
<i>Everett Assocs., Inc. v. Comm’r</i> , T.C. Memo. 2012-143	Levy	Challenge to underlying interest and penalties; abuse of discretion in failure to address discharge of penalties that accrued during bankruptcy case; collection activity with respect to interest on priority claim or penalties not sustained but collection activity with respect to all liabilities listed on the proof of claim sustained; no jurisdiction over refund claim	Yes	Split
<i>Kreit Mech. Assocs., Inc. v. Comm’r</i> , 137 T.C. 123 (2011)	Levy	No abuse of discretion in rejecting offer	No	IRS
<i>Leaço v. Comm’r</i> , T.C. Memo. 2012-39	Levy	Brain tumor is special circumstance to consider in evaluating an effective tax administration offer based on economic hardship; remanded case because insufficient information to evaluate offer	Yes	TP
<i>Moreira v. Comm’r</i> , T.C. Summ. Op. 2011-93	Levy	Challenge to underlying employment taxes; TP liable for three out of four quarters of employment taxes; no abuse of discretion	No	Split

Table 3: Appeals From Collection Due Process Hearings Under IRC §§ 6320 and 6330

Case Citation	Lien or Levy	Issue(s)	Pro Se	Decision
<i>Morgan v. Comm’r</i> , T.C. Memo. 2011-290	Levy	TP precluded from challenging underlying tax liabilities; no abuse of discretion	Yes	IRS
<i>Pacific West Fin. & Ins. Co. v. Comm’r</i> , T.C. Memo. 2011-143	Lien/Levy	No abuse of discretion; reasonable cause to abate failure to deposit penalties for after-the-fact determined employment tax liabilities	No	Split
<i>Perrin v. Comm’r</i> , T.C. Memo. 2012-22	Levy	TP precluded from challenging underlying tax liabilities; no abuse of discretion	Yes	IRS
<i>Simone’s Butterfly v. Comm’r</i> , T.C. Memo. 2011-187, appeal dismissed, No. 11-1435 (D.C. Cir. Dec. 22, 2011)	Lien/Levy	No abuse of discretion	No	IRS
<i>Specialty Staff, Inc. v. Comm’r</i> , T.C. Memo. 2012-52	Lien/Levy	No abuse of discretion in rejecting collection alternatives	Yes	IRS
<i>Thompson v. Comm’r</i> , T.C. Memo. 2012-87	Levy	TP precluded from challenging underlying liability; no abuse of discretion in rejecting collection alternatives when TP fails to provide requested financial information	No	IRS
<i>Tomasello v. Comm’r</i> , T.C. Summ. Op. 2012-29	Levy	TP precluded from challenging underlying tax liabilities; no abuse of discretion	Yes	IRS
<i>Tree-Tech, Inc. v. Comm’r</i> , T.C. Memo. 2011-162	Levy	TP precluded from challenging underlying tax liabilities because TP had entered into a closing agreement; no abuse of discretion	Yes	IRS

Table 4 Trade or Business Expenses Under IRC § 162 and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
Individual Taxpayers (But Not Sole Proprietorships)			
<i>Anderson v. Comm’r</i> , T.C. Summ. Op. 2011-84	Deduction denied for newspapers during job search because expense was personal; deductions denied for unsubstantiated cell phone and automobile expenses	Yes	IRS
<i>Anyanwu v. Comm’r</i> , T.C. Summ. Op. 2011-74	Deductions denied for failure to substantiate internet, phone and computer expenses; deduction denied for travel for failure to show eligibility for employer reimbursement	Yes	IRS
<i>Baker v. Comm’r</i> , T.C. Summ. Op. 2011-95	Deductions denied for TP’s (H&W) travel to tax homes because expense was personal; deduction allowed for H’s substantiated meals, but denied for incidental expenses in 2005 tax year; deduction denied for W’s meals for failure to substantiate	No	Split
<i>Blackburn v. Comm’r</i> , T.C. Summ. Op. 2012-4	Deduction denied for unsubstantiated § 212 ordinary expenses incurred in production of income	Yes	IRS
<i>Byers v. Comm’r</i> , 420 Fed. Appx. 658 (8th Cir. 2011), <i>rev’g and remanding</i> T.C. Memo. 2007-331	Deduction allowed for truck lease payments and remanded to Tax Court for recomputation of deficiency	Yes	TP
<i>Diaz v. Comm’r</i> , T.C. Summ. Op. 2011-103	Deduction allowed for substantiated mileage expenses; deduction denied for clothing since it was adaptable to general use; deductions denied for unsubstantiated toll, cell phone, computer and other office expenses	Yes	Split
<i>Doris v. Comm’r</i> , T.C. Summ. Op. 2011-111	Deduction denied for uniform expenses because TP received uniform allowance in excess of his substantiated costs; deductions denied for self-defense classes and weapons expenses for failure to substantiate and to show required for employment; deductions denied for kart-racing activity because not engaged in for profit under § 183	Yes	IRS
<i>Farias v. Comm’r</i> , T.C. Memo. 2011-248	Deductions denied for education, travel, computer, clothing and other employee expenses for failure to substantiate and to prove ordinary and necessary in the course of employment	Yes	IRS
<i>Faust v. Comm’r</i> , T.C. Memo. 2011-158	Deductions denied because not engaged in for profit under § 183 and for failure to demonstrate carrying on a business under § 183; deductions denied for spouse’s employee expenses for failure to prove ordinary and necessary in the course of employment	Yes	IRS
<i>Glover v. Comm’r</i> , T.C. Summ. Op. 2011-109	Deductions denied for TP employee travel, meal and lodging expenses from embarking and disembarking vessels in the New York City area tax home because expenses were personal	No	IRS
<i>Gritz v. Comm’r</i> , T.C. Summ. Op. 2012-20	Deduction denied for TP’s mileage expenses from residence to company airfield because it was a personal expense; deduction denied for TP’s other unsubstantiated employee expenses; deductions denied for spouse’s employee expenses for failure to keep adequate records, failure to seek employer reimbursement and failure to prove expenses ordinary and necessary in the course of employment	Yes	IRS
<i>Helguero-Balcells v. Comm’r</i> , T.C. Summ. Op. 2012-31	Deduction allowed for educational travel that did not exceed one week to extent substantiated, but deduction denied for other educational travel because § 274(c) requirement not met; deductions allowed for business travel and some unreimbursed employee expenses; deductions denied for unsubstantiated job search and cell phone expenses; deduction denied for meals because they were personal	Yes	Split
<i>Hielsberg v. Comm’r</i> , T.C. Summ. Op. 2012-36	Deductions denied for unsubstantiated automobile, travel, cell phone and other expenses	Yes	IRS
<i>Lyseng v. Comm’r</i> , T.C. Memo. 2011-226	Deductions allowed for substantiated automobile expenses and some union dues; deductions denied for unsubstantiated employee expenses	No	Split
<i>Nolder v. Comm’r</i> , T.C. Summ. Op. 2012-50	Deductions allowed for substantiated employee expenses such as professional supplies, clothing and truck related expenses; deductions denied for cell phone and other unsubstantiated employee expenses; deduction also denied for misc. personal expenses, including meals and entertainment because they were personal	Yes	Split
<i>Oros v. Comm’r</i> , T.C. Memo. 2012-4, <i>appeal docketed</i> , No. 12-71071 (9th Cir. Apr. 9, 2012)	Deductions denied for travel and meal expenses for TP who took a world trip to write a book but failed to establish that his writing activity qualified as a trade or business within § 162(a)	Yes	IRS
<i>Patel v. Comm’r</i> , T.C. Memo. 2012-9	Deductions denied for unsubstantiated business loss deductions	Yes	IRS
<i>Schramm v. Comm’r</i> , T.C. Memo. 2011-212	TP found to be a common law employee (not a statutory employee) and thus, business expenses deductible on Sch A only to the extent they exceed 2% of TP’s AGI	Yes	IRS

Table 4: Trade or Business Expenses Under IRC § 162 and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
<i>Wright v. Comm'r</i> , T.C. Summ. Op. 2011-125	Deductions denied for travel, lodging, meals, entertainment and misc. expenses for failure to show eligibility for employer reimbursement and TP's uncorroborated testimony rejected	Yes	IRS
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships - Schedule C, E, F)			
<i>Adler v. Comm'r</i> , 443 Fed. Appx. 736 (3d Cir. 2011), <i>aff'g</i> T.C. Memo. 2010-47, <i>cert. denied</i> , 132 S. Ct. 1911 (2012)	Deductions denied for unsubstantiated business losses from H's greenhouse activity and W's stamping activity	Yes	IRS
<i>Alridge v. Comm'r</i> , T.C. Summ. Op. 2011-96	Deductions denied for failure to maintain any books or records of business expenses and TP's uncorroborated testimony rejected	Yes	IRS
<i>Bailey v. Comm'r</i> , T.C. Memo. 2012-96	Deductions denied for yacht rental activity because not engaged in for profit under § 183; deductions allowed for development of prototype and research expenses for aviation business; deductions denied for unsubstantiated business expenses for law practice	Yes	Split
<i>Barker v. Comm'r</i> , T.C. Memo. 2012-77	Deductions denied for failure to prove carrying on a trade or business under § 183	No	IRS
<i>Bell v. Comm'r</i> , T.C. Memo. 2011-296	Deductions denied for most Sch C expenses for failure to substantiate due to loss of records and TP's uncorroborated testimony rejected; deductions allowed under <i>Cohan</i> for some operating expenses such as rental of machinery, equipment repairs and maintenance and gas	Yes	Split
<i>Blake, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 7437 (E.D. Mich. 2011)	Deductions denied for unsubstantiated business expenses and for failure to prove that other expenses were ordinary and necessary to business	No	IRS
<i>Bogue v. Comm'r</i> , T.C. Memo. 2011-164, <i>appeal docketed</i> , No. 12-1508 (3d Cir. Mar. 1, 2012)	Deductions denied for commuting expenses to worksites, because TP's residence not principal place of business under § 280A and temporary/regular work location exceptions do not apply; deductions denied for unsubstantiated transportation expenses, legal fees paid in prior years (cash basis TP) and office expenses because they were personal; deduction allowed for unreimbursed settlement payment related to business	Yes	Split
<i>Bronson v. Comm'r</i> , T.C. Memo. 2012-17, <i>appeal docketed</i> , Nos. 12-72342 and 12-72343 (9th Cir. July 24, 2012)	Deductions denied because not engaged in for profit under § 183	Yes	IRS
<i>Broz v. Comm'r</i> , 137 T.C. 46 (2011), <i>appeal docketed</i> , No. 12-1403 (6th Cir. Apr 6, 2012)	Deductions denied for beginning expenses for failure to establish active trade or business within § 162(a)	No	IRS
<i>Bulas v. Comm'r</i> , T.C. Memo. 2011-201	Deduction partially allowed for home office expense under § 280A(c) where space met exclusive business use requirement; deduction denied for unsubstantiated wages paid to daughters	Yes	Split
<i>Burley v. Comm'r</i> , T.C. Memo. 2011-262, <i>appeal docketed</i> , No. 12-1802 (6th Cir. June 20, 2012)	Deductions denied for automobile and truck expenses for failure to keep adequate records and TP and third-party testimonies rejected	No	IRS
<i>Cibotti v. Comm'r</i> , T.C. Summ. Op. 2012-21	Deductions allowed for gift cards (\$25 per donee) to the extent substantiated; deduction allowed for some mileage expenses incurred due to departures from home office because proved ordinary and necessary in business	Yes	Split
<i>Colvin v. Comm'r</i> , T.C. Memo. 2012-26	Deductions denied for misc. Sch C expenses for failure to substantiate due to lost records and TP and expert testimonies rejected as unhelpful	No	IRS
<i>Davis v. Comm'r</i> , T.C. Memo. 2011-286, <i>appeal docketed</i> , No. 12-10916 (11th Cir. Feb. 23, 2012)	Deduction allowed for reasonable stock compensation paid by closely-held corp. because option was granted to secure consultant/stockholder's participation in management and option was negotiated at arm's length standard despite family relationship	No	TP
<i>D'Errico v. Comm'r</i> , T.C. Memo. 2012-149	Deductions denied for home office expenses for failure to establish that business was conducted at home; deductions denied for airplane leasing activity because not engaged in for profit under § 183; deductions denied for unsubstantiated automobile, meals, entertainment, cell phone, travel and other expenses	Yes	IRS
<i>Diallo v. Comm'r</i> , T.C. Memo. 2011-300	Deduction denied for automobile fuel expense, meals and other misc. personal expenses because they were personal	Yes	IRS
<i>Douglas v. Comm'r</i> , T.C. Memo. 2011-214	Deduction denied under § 179 for airplane expense because airplane was not used to conduct corporate business	No	IRS
<i>Ekwenugo v. Comm'r</i> , T.C. Memo. 2011-232	Deductions denied for Sch C expenses for failure to maintain any books or records of business expenses and TP's uncorroborated testimony rejected; not enough evidence to use <i>Cohan</i>	Yes	IRS

Table 4: Trade or Business Expenses Under IRC § 162 and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
<i>Esrig v. Comm'r</i> , T.C. Memo. 2012-38	Deductions denied for Sch E losses and unsubstantiated office expenses; deductions denied under §179 for home office expenses for failure to prove business use and TP's uncorroborated testimony rejected	Yes	IRS
<i>Fein v. Comm'r</i> , T.C. Memo. 2011-142, <i>appeal docketed</i> , No. 11-3760 (2d Cir. Sept. 20, 2011)	Deductions denied for unsubstantiated expenses and failure to prove business purpose	Yes	IRS
<i>Fernandez v. Comm'r</i> , T.C. Memo. 2011-216	Deductions denied for unsubstantiated automobile, travel, meal, entertainment, depreciation, insurance, legal and professional services; deductions allowed under <i>Cohan</i> for reasonable office expenses, rents and supplies; deductions denied for cell phone and bank charges for failure to prove business purpose	Yes	Split
<i>Flores v. Comm'r</i> , T.C. Summ. Op. 2011-112	Deductions denied for unsubstantiated automobile and truck expenses for failure to prove business use; deductions denied for meals and entertainment for failure to prove business purpose; deductions denied for unsubstantiated advertising and travel expenses	Yes	IRS
<i>Fuhrman v. Comm'r</i> , T.C. Memo. 2011-236	Deductions denied for unsubstantiated management fees for failure to prove ordinary and necessary in business and TP's uncorroborated testimony rejected	No	IRS
<i>F.W. Servs., Inc. & Subs. v. Comm'r</i> , 459 Fed.Appx. 389 (5th Cir. 2012), <i>aff'g</i> T.C. Memo. 2010-128	Deductions denied for payments made into reserve fund because not deductible insurance premiums under § 162(a)	No	IRS
<i>Gaitan v. Comm'r</i> , T.C. Memo. 2012-3	Deduction denied for COG for failure to keep adequate records; deduction denied for automobile and truck expenses for failure to substantiate; deduction denied for travel expenses because expenses were personal	No	IRS
<i>Goyak v. Comm'r</i> , T.C. Memo. 2012-13	Deduction denied for benefit plan expenses because they were personal	No	IRS
<i>Gunn v. Comm'r</i> , T.C. Summ. Op. 2011-133	Deductions allowed for unreimbursed postal expenses on Sch A; deductions denied for mileage on Sch A for failure to show eligibility for employer reimbursement; deduction denied for business loss deduction on Sch C because Sch C was a nullity; deductions allowed under <i>Cohan</i> for some supply and repair expenses on Sch E	Yes	Split
<i>Hall v. Comm'r</i> , T.C. Summ. Op. 2012-48	Deduction allowed for Sch E expenses; deductions denied for bad debt (uncollectible rents due) because corresponding rental income entry not included in the same year or in any prior taxable year	Yes	Split
<i>Hand v. Comm'r</i> , T.C. Summ. Op. 2012-1	Deductions denied for flight lessons for failure to prove ordinary and necessary in business	No	IRS
<i>Henderson v. Comm'r</i> , T.C. Memo. 2012-54	Deductions denied for failure to establish that activity qualified as a trade or business within § 162(a)	No	IRS
<i>The Heritage Org., LLC v. Comm'r</i> , T.C. Memo. 2011-246	Deductions denied for loan repayments for failure to prove business purpose and for failure to prove ordinary and necessary in business	No	IRS
<i>Hyche v. Comm'r</i> , T.C. Summ. Op. 2012-23	Deductions denied for mileage expenses and § 179 property for failure to substantiate and for failure to maintain adequate records	Yes	IRS
<i>Kirkpatrick v. Comm'r</i> , T.C. Summ. Op. 2011-123	Deductions denied for unsubstantiated education expense and for failure to prove business purpose for other expenses; deduction allowed for renewal of license	Yes	Split
<i>Kirman v. Comm'r</i> , T.C. Memo. 2011-128	Deductions denied for unsubstantiated travel expenses because TP's uncorroborated testimony was rejected; deductions denied for unsubstantiated advertising and insurance expenses; deductions allowed under <i>Cohan</i> for commissions and fees and some repair and maintenance expenses	No	Split
<i>LaFlamme v. Comm'r</i> , T.C. Memo. 2012-36	Deduction denied for pension contribution to self on Sch C, but deduction allowed on line 28, Self-employed SEP, SIMPLE, and qualified plans, of <i>Form 1040</i>	Yes	IRS
<i>Langille v. Comm'r</i> , 447 Fed.Appx. 130 (11th Cir. 2011), <i>aff'g</i> T.C. Memo. 2010-49	Deductions denied for failure to substantiate law practice expenses	Yes	IRS
<i>Leak v. Comm'r</i> , T.C. Summ. Op. 2012-39	Deduction denied for unsubstantiated automobile and truck expenses; deductions allowed under <i>Cohan</i> for some repair and maintenance and other expenses	Yes	Split
<i>Linzy v. Comm'r</i> , T.C. Memo. 2011-264	Deduction denied for contract labor for failure to keep adequate records; deductions allowed for mortgage interest, some repairs and maintenance and other expenses	Yes	Split
<i>Loewenhagen v. Comm'r</i> , T.C. Summ. Op. 2011-70	Deductions denied for expenses related to mobile home because they were personal; deductions allowed for qualified nonpersonal automobile expenses	Yes	Split

Table 4: Trade or Business Expenses Under IRC § 162 and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
<i>Lua v. Comm’r</i> , T.C. Memo. 2011-192	Deduction allowed for compensation paid to equipment installers	No	TP
<i>Lubyanskaya v. Comm’r</i> , T.C. Memo. 2012-95	Deductions denied for unsubstantiated expenses	Yes	IRS
<i>Lysford v. Comm’r</i> , T.C. Memo. 2012-41	Deductions denied for airplane expenses for failure to show business use or recaptured §179 expenses	No	IRS
<i>Mali v. Comm’r</i> , T.C. Memo. 2011-121	Deductions allowed for various substantiated graphic design expenses; deductions denied for meals, entertainment, automobile, and cell phone expenses for failure to substantiate and for failure to prove business purpose	Yes	Split
<i>Martin v. Comm’r</i> , 438 Fed. Appx. 566 (9th Cir. 2011), <i>aff’g</i> T.C. Memo. 2008-208	Deductions denied for unsubstantiated business expenses	No	IRS
<i>McLaughlan v. Comm’r</i> , T.C. Memo. 2011-289, <i>appeal docketed</i> , No. 12-60657 (5th Cir. Aug. 20, 2012)	Deductions denied for expenses for failure to seek reimbursement; deductions denied for unsubstantiated automobile expenses	No	IRS
<i>Mobasher v. Comm’r</i> , T.C. Summ. Op. 2012-14	Deductions denied for failure to establish that activity qualified as a trade or business within § 162(a)	Yes	IRS
<i>Mondello v. Comm’r</i> , T.C. Summ. Op. 2011-97	Deductions denied for contract labor expense	Yes	IRS
<i>Moore v. Comm’r</i> , T.C. Memo. 2011-173	Deductions denied for amount in excess of gambling losses for failure to prove professional gambler status	Yes	IRS
<i>Moore v. Comm’r</i> , T.C. Summ. Op. 2012-16	Deduction denied for unsubstantiated automobile and truck expenses for failure to keep adequate records and TPs’ (H&W) uncorroborated testimonies rejected; deductions denied for one of the three Sch Cs for failure to establish activity qualified as a trade or business within § 162(a)	Yes	IRS
<i>Morgan v. Comm’r</i> , T.C. Summ. Op. 2011-92	Deductions allowed for substantiated cell phone and supply expenses; deduction denied for standard business mileage rate	Yes	Split
<i>Mulcahy, Pauritsch, Salvador & Co., LTD. v. Comm’r</i> , 680 F.3d 867 (7th Cir. 2012), <i>aff’g</i> T.C. Memo. 2011-74	Deductions denied for consulting fees because they were not compensation for services, but dividends	No	IRS
<i>Murray v. Comm’r</i> , T.C. Summ. Op. 2012-49	Deductions allowed to the extent substantiated as unreimbursed employee business expenses on Sch A; deductions denied for unsubstantiated automobile expenses and TP’s uncorroborated testimony rejected	No	Split
<i>Nordeen v. Comm’r</i> , T.C. Summ. Op. 2011-104	Deductions denied for unsubstantiated expenses	Yes	IRS
<i>Olagunju v. Comm’r</i> , T.C. Memo. 2012-119	Deductions denied for automobile and truck expenses for failure to prove business purpose; deductions denied for unsubstantiated meals, entertainment, travel, utilities and other expenses; deductions partially allowed for office, advertising and wage expenses	Yes	Split
<i>Ong v. Comm’r</i> , T.C. Memo. 2012-114	Deductions denied for unsubstantiated travel, meals, entertainment, home office, legal and professional services, taxes and licenses, long-term health care insurance and other expenses; deduction allowed for contract labor	Yes	Split
<i>Onyekwena v. Comm’r</i> , T.C. Summ. Op. 2012-37	Deductions denied for unsubstantiated office and travel expenses; deductions denied for legal and professional fees based on TP’s own testimony that business was not a § 162(a) going concern	Yes	IRS
<i>Ortega v. Comm’r</i> , T.C. Memo. 2011-179	Deductions denied for unsubstantiated travel, meal, entertainment, automobile and truck and cell phone expenses; deductions denied for cleaning and laundry expenses on Sch E due to passive loss rules; legal fees should be capitalized	Yes	IRS
<i>Oser v. Comm’r</i> , T.C. Summ. Op. 2012-19	Deductions denied for failure to substantiate and not enough evidence to use <i>Cohan</i> ; deductions denied for unsubstantiated management, conservation and maintenance of property expenses	Yes	IRS
<i>Payan v. Comm’r</i> , T.C. Summ. Op. 2011-80	Deductions denied for unsubstantiated expenses and not enough evidence to use <i>Cohan</i>	Yes	IRS
<i>Peimani v. Comm’r</i> , T.C. Summ. Op. 2011-102	Deductions denied for unsubstantiated legal and professional services, house appraisals, telephone and automobile expenses	Yes	IRS
<i>Plotkin v. Comm’r</i> , T.C. Memo. 2011-260, <i>appeal docketed</i> , No. 12-10620 (11th Cir. Feb. 6, 2012)	Deductions denied for payments made to business associates and partner/ex-wife, legal fees and bank fees for failure to prove business purpose; deductions denied for unsubstantiated automobile repair expenses	No	IRS
<i>Porch v. Comm’r</i> , T.C. Summ. Op. 2012-25	Deductions denied for failure to substantiate	No	IRS

Table 4: Trade or Business Expenses Under IRC § 162 and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
<i>Powerstein v. Comm’r</i> , T.C. Memo. 2011-271	Deductions denied for legal fees for failure to substantiate and for failure to prove ordinary and necessary in business; deductions denied for farming expenses because not engaged in for profit under § 183 and for failure to demonstrate carrying on a business under § 183; deductions denied for home office expenses because TP’s residence not principle place of business under § 280A	No	IRS
<i>Ramig v. Comm’r</i> , T.C. Memo. 2011-147, <i>aff’d</i> , No. 11-73898 (9th Cir. Oct. 24, 2012)	Deductions allowed for legal fees; deductions denied for credit card payments for failure to show genuine creditor-debtor relationship; deductions denied for other payments for failure to prove payments were loans	No	Split
<i>Rios v. Comm’r</i> , T.C. Memo. 2012-128, <i>appeal docketed</i> , No. 12-72440 (9th Cir. July 31, 2012)	Deductions denied for money transfers to third-party for failure to prove ordinary and necessary in business and for failure to substantiate	No	IRS
<i>Roberts v. Comm’r</i> , T.C. Summ. Op. 2011-127	Deductions allowed for travel because TP established home office under § 280A(c) and TP’s testimony accepted as credible	No	TP
<i>Rogers v. Comm’r</i> , T.C. Memo. 2011-277, <i>appeal docketed</i> , No. 12-2652 (7th Cir. July 13, 2012)	Deductions allowed for legal and professional fees	No	TP
<i>Roumi v. Comm’r</i> , T.C. Memo. 2012-2	Deductions denied for unsubstantiated transportation, advertising and COG; deductions denied for one of three Sch Cs for failure to establish activity qualified as a trade or business within § 162(a)	Yes	IRS
<i>Rundlett v. Comm’r</i> , T.C. Memo. 2011-229	Deductions denied for stays at lavish hotels because expenses were personal	No	IRS
<i>Rovakat, LLC v. Comm’r</i> , T.C. Memo. 2011-225, <i>appeal docketed</i> , No. 12-1779 (3d Cir. Mar. 26, 2012)	Deductions denied for unsubstantiated business loss deductions for failure to establish partnership’s basis and for failure to establish economic substance to the underlying transaction	No	IRS
<i>Ryberg v. Comm’r</i> , T.C. Summ. Op. 2012-24	Deductions allowed for horse breeding business losses to the extent substantiated; deductions denied for drag racing activity because not engaged in for profit under § 183	No	Split
<i>Schoppe v. Comm’r</i> , T.C. Memo. 2012-153, <i>appeal docketed</i> , No. 12-9010 (10th Cir. Sept. 12, 2012)	Deduction denied for failure to substantiate; not enough evidence to use <i>Cohan</i>	Yes	IRS
<i>Scott v. Comm’r</i> , T.C. Memo. 2012-65	Deductions denied for security deposit and advance rent because the first is not deductible until year forfeited, the second is apportioned over the lease term; deductions denied for credit card expenses because of duplication; deductions denied for unsubstantiated expenses	No	IRS
<i>Settles v. U.S.</i> , 452 B.R. 637 (Bankr. E.D. Tenn. 2011)	IRS summary judgment motion granted because TP’s promise to produce documentation substantiating deduction not sufficient to show genuine issue of material fact	No	IRS’s Motion for Summary Judgment granted
<i>Sherrer v. Comm’r</i> , T.C. Memo. 2011-198	Deductions denied for failure to substantiate automobile and truck, travel, meals, entertainment, computer and other expenses; deductions allowed for some supply and repair and maintenance expenses	Yes	Split
<i>Stahl v. U.S.</i> , 109 A.F.T.R.2d (RIA) 1507 (E.D. Wash. 2012), <i>appeal dismissed</i> , No. 12-35412 (9th Cir. June 8, 2012)	Deductions allowed for employee meals and medical expenses	No	TP (IRS Motion for Summary Judgment denied)
<i>Strode v. Comm’r</i> , T.C. Memo. 2012-59	Deductions denied for business loss deductions because not engaged in for profit under § 183	No	IRS
<i>Sucilla v. Comm’r</i> , T.C. Memo. 2011-197	Deductions denied for unsubstantiated expenses	Yes	IRS
<i>Sun v. Comm’r</i> , T.C. Summ. Op. 2011-107	Deductions allowed for legal and professional fees; deductions denied for automobile, travel, meals, entertainment and other expenses for failure to substantiate and for failure to prove ordinary and necessary in business; not enough evidence to use <i>Cohan</i>	No	Split
<i>Swanson v. Comm’r</i> , 438 Fed. Appx. 582 (9th Cir. 2011), <i>aff’g</i> T.C. Memo. 2008-265	Tax Court did not err in determining trust was a sham and that some business expenses were personal	No	IRS

Table 4: Trade or Business Expenses Under IRC § 162 and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
<i>Trupp v. Comm’r</i> , T.C. Memo. 2012-108	Deductions allowed for storage and accounting expenses due to TP’s credible testimony and adequate records; deduction denied for cell phone expenses for failure to show eligibility for employer reimbursement and for failure to substantiate; deduction denied for travel expenses for failure to prove business purpose; deductions denied for equestrian activities because not engaged in for profit under § 183	No	Split
<i>Van der Lee v. Comm’r</i> , T.C. Memo. 2011-234, <i>aff’d</i> , 2012 WL 5259141 (2d Cir. Oct. 25, 2012)	Deductions denied for business loss deductions for stock trading activity because TP not a trader; deductions denied for personal expenses and for unsubstantiated travel, meals and entertainment expenses	No	IRS
<i>Van Wickler v. Comm’r</i> , T.C. Memo. 2011-196	Deductions denied for horse breeding activity for failure to establish activity qualified as a trade or business within § 162(a); deductions denied under § 212 for lack of rational basis for amounts deducted	Yes	IRS
<i>Ward v. Comm’r</i> , T.C. Summ. Op. 2011-67	Deductions denied for automobile expense for failure to substantiate and for failure to prove business use	Yes	IRS
<i>Weatherly v. Comm’r</i> , T.C. Memo. 2011-206	Deductions denied for unsubstantiated contract labor expense; not enough evidence to use <i>Cohan</i>	Yes	IRS
<i>Weller v. Comm’r</i> , T.C. Memo. 2011-224	Deductions denied for unsubstantiated and unreimbursed employee business expenses in 2006 tax year	Yes	IRS
<i>West v. Comm’r</i> , T.C. Memo. 2011-272	Deductions denied for automobile depreciation because use was personal; deductions allowed for tractor depreciation; deductions allowed under <i>Cohan</i> for some farming and bricklaying expenses	Yes	Split
<i>West v. Comm’r</i> , T.C. Memo. 2012-148	Deductions denied for failure to substantiate Sch C expenses; not enough evidence to use <i>Cohan</i>	Yes	IRS
<i>Westerman v. Comm’r</i> , T.C. Memo. 2011-204	Deductions denied for unsubstantiated automobile and truck, travel, and other expenses; deductions allowed for repairs, rents paid and some supply expenses	Yes	Split
<i>White v. Comm’r</i> , T.C. Memo. 2012-104	Deductions denied for benefit-plan expenses because they were personal	No	IRS
<i>Wilmot v. Comm’r</i> , T.C. Memo. 2011-293	Deductions denied for photography business loss deductions because not engaged in for profit under § 183	Yes	IRS
<i>Wilson v. Comm’r</i> , T.C. Summ. Op. 2011-85	Deduction denied for automobile and truck expenses for failure to substantiate	Yes	IRS
<i>Wolf v. Comm’r</i> , T.C. Summ. Op. 2012-22	Deductions denied for Sch C travel expenses because they were personal commuting expenses and not eligible for employer reimbursement	Yes	IRS
<i>Zenzen v. Comm’r</i> , T.C. Memo. 2011-167	Deductions denied because not engaged in for profit under § 183	Yes	IRS
<i>Zhang v. Comm’r</i> , T.C. Memo. 2011-118	Deductions denied for website activity because not engaged in for profit under § 183, for failure to demonstrate carrying on a business under § 183 and TP’s uncorroborated testimony rejected	Yes	IRS
<i>Zweifel v. Comm’r</i> , T.C. Memo. 2012-93	Deduction denied for payments into bondsman’s “Build Up Fund” account (similar to a reserve account) because only deductible in year paid out to surety and not in year of deposit	No	IRS

Table 5 Gross Income Under IRC § 61 and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
Individual Taxpayers (But not Sole Proprietorships)			
<i>Ahmed v. Comm’r</i> , T.C. Memo. 2011-295, <i>appeal docketed</i> , No. 12-11337 (11th Cir. Mar. 5, 2012)	Settlement proceeds not excludable under IRC § 104(a)(2)	Yes	IRS
<i>Bailey v. Comm’r</i> , T.C. Memo. 2012-96	Use of misappropriated funds as collateral for loan excluded from income; unreported income from creditor payments made on TP’s behalf	Yes	Split
<i>Brashear v. Comm’r</i> , T.C. Memo. 2012-136	Unreported retirement savings distribution	Yes	IRS
<i>Brooks v. Comm’r</i> , T.C. Memo. 2012-25	Unreported interest from discharge of indebtedness	No	IRS
<i>Brown v. Comm’r</i> , T.C. Memo. 2012-28	Unreported interest income from a settlement	Yes	IRS
<i>Brown v. Comm’r</i> , T.C. Summ. Op. 2012-5	Unreported interest from a state tax refund	Yes	IRS
<i>Browning v. Comm’r</i> , T.C. Memo. 2011-261	Unreported wages from an offshore employee leasing plan	No	IRS
<i>Cahill v. Comm’r</i> , T.C. Memo. 2011-203	Unreported interest and dividend income	No	IRS
<i>Campbell v. Comm’r</i> , 658 F.3d 1255, (11th Cir. 2011), <i>aff’g</i> 134 T.C. 20 (2010)	Unreported <i>qui tam</i> settlement income (<i>i.e.</i> , payment to a whistleblower for helping the government win a settlement)	No	IRS
<i>Caton v. Comm’r</i> , T.C. Memo. 2012-92	Unreported wages	Yes	IRS
<i>Crane v. Comm’r</i> , T.C. Memo. 2011-256	Arbitration award not excludable under IRC § 104(a)(2)	No	IRS
<i>Dennis v. Comm’r</i> , T.C. Summ. Op. 2011-134	Settlement proceeds not excludable under IRC § 104(a)(2); unreported wages	Yes	IRS
<i>Driscoll, Comm’r v.</i> , 669 F.3d 1309 (11th Cir. 2012), <i>rev’g and remanding</i> 135 T.C. 557 (2010)	Parsonage allowance for second home not excludable under IRC § 107(2)	No	IRS
<i>Enright v. Comm’r</i> , 109 A.F.T.R.2d (RIA) 1146 (9th Cir. 2012), <i>aff’g</i> T.C. Docket No. 27955-08 (Jan. 25, 2010)	Settlement proceeds not excludable under IRC § 104(a)(2)	Yes	IRS
<i>Esrig v. Comm’r</i> , T.C. Memo. 2012-38	Unreported rental income	Yes	IRS
<i>Feder v. Comm’r</i> , T.C. Memo. 2012-10	Unreported life insurance proceeds deemed distribution	No	IRS
<i>Felt v. Comm’r</i> , 433 Fed. Appx. 293 (5th Cir. 2011), <i>aff’g</i> T.C. Memo. 2009-245	Unreported cancellation of debt income	No	IRS
<i>Fernandez v. Comm’r</i> , 138 T.C. No. 20 (2012)	Payments from spouse’s disability pension received pursuant to a divorce agreement not excludable under IRC § 104(a)(1)	No	IRS
<i>Garavaglia v. Comm’r</i> , T.C. Memo. 2011-228, <i>appeal docketed</i> , No. 12-1438 (6th Cir. Apr. 13, 2012)	Unreported income from unlawful activities	No	IRS
<i>Gutierrez v. Comm’r</i> , T.C. Memo. 2011-263	Settlement proceeds not excludable under IRC § 104(a)(2)	Yes	IRS
<i>Ham v. Comm’r</i> , T.C. Summ. Op. 2012-3	Unreported mutual fund distributions mischaracterized as return of capital	Yes	IRS
<i>Harrison v. Comm’r</i> , 138 T.C. No. 17 (2012)	Wages not excludable under IRC § 893 or treaty	Yes	IRS
<i>Hatch v. Comm’r</i> , T.C. Memo. 2012-50, <i>appeal docketed</i> , No. 12-14133 (11th Cir. Aug. 4, 2012)	Unreported compensation for services	Yes	IRS
<i>Henk v. Comm’r</i> , T.C. Summ. Op. 2012-2	Unreported severance pay	Yes	IRS
<i>Hudgins v. Comm’r</i> , T.C. Summ. Op. 2012-10	Unreported unemployment compensation; IRS failed to meet burden of showing TP received entire amount reflected on Form 1099-G	Yes	Split
<i>Hyde v. Comm’r</i> , T.C. Memo. 2011-131	Unreported self-employment income	Yes	IRS
<i>Juha v. Comm’r</i> , T.C. Memo. 2012-68	Unreported dividend income	Yes	IRS
<i>Kaider v. Comm’r</i> , T.C. Memo. 2011-174	Bona fide loan proceeds not taxable	No	TP
<i>Kay v. Comm’r</i> , T.C. Memo. 2011-159, <i>appeal dismissed</i> , No. 11-73737 (9th Cir. Mar. 6, 2012)	Unreported state tax refund	Yes	IRS
<i>Kleber v. Comm’r</i> , T.C. Memo. 2011-233	Unreported cancellation of debt income	No	TP
<i>Laue v. Comm’r</i> , T.C. Memo. 2012-105	Unreported wages and nonemployee compensation	Yes	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Lawrence v. Comm'r</i> , 109 A.F.T.R.2d (RIA) 1437 (11th Cir. 2012), <i>aff'g</i> T.C. Docket No. 20370-09 (Jan. 5, 2011)	Unreported pension and social security income	Yes	IRS
<i>Ledger v. Comm'r</i> , T.C. Memo. 2011-183	Unreported life insurance policy dividends	Yes	IRS
<i>LeTourneau v. Comm'r</i> , T.C. Memo. 2012-45	Foreign earned income exclusion under IRC § 911	Yes	IRS
<i>Levy v. Comm'r</i> , T.C. Memo. 2012-133	Unreported dividend and other income	Yes	IRS
<i>Liotti v. Comm'r</i> , T.C. Summ. Op. 2011-73	Unreported cancellation of debt income	Yes	IRS
<i>Martin v. Comm'r</i> , 438 Fed. Appx. 566 (9th Cir. 2011), <i>aff'g</i> T.C. Memo. 2008-208	Unreported arbitration award	Yes	IRS
<i>McGowen v. Comm'r</i> , 438 Fed. Appx. 686 (10th Cir. 2011), <i>aff'g</i> T.C. Memo. 2009-285	Unreported gain on life insurance policy termination	No	IRS
<i>McGowen v. Comm'r</i> , T.C. Memo. 2011-186	Settlement proceeds not excludable under IRC § 104(a)(2)	Yes	IRS
<i>McNeil v. Comm'r</i> , 467 Fed. Appx. 778 (10th Cir. 2012), <i>aff'g</i> T.C. Docket No. 18300-10 (June 14, 2011)	Unreported annuity income	Yes	IRS
<i>McNeil v. Comm'r</i> , 451 Fed. Appx. 622 (8th Cir. 2012), <i>aff'g</i> T.C. Memo. 2011-150	Unreported wages	Yes	IRS
<i>Megibow v. Comm'r</i> , T.C. Memo. 2011-211	Unreported interest income from overpayment (refund) of federal tax	No	IRS
<i>Menefee v. Comm'r</i> , T.C. Summ. Op. 2011-130	Unreported annuity death benefit	Yes	IRS
<i>Neri v. Comm'r</i> , T.C. Memo. 2012-71	Arbitration award not excludable under IRC § 104(a)(2)	No	IRS
<i>Nipps v. Comm'r</i> , T.C. Memo. 2011-267	Unreported social security income and proceeds from inherited retirement savings	Yes	IRS
<i>Park v. Comm'r</i> , 136 T.C. 569 (2011), <i>appeal docketed</i> , Nos. 12-1058 and 12-1059 (D.C. Cir. Jan. 13, 2012)	Interest and gambling income of nonresident alien not excludable under treaty	No	IRS
<i>Parker v. Comm'r</i> , T.C. Memo. 2012-66	Unreported wages and unemployment compensation	Yes	IRS
<i>Perkins v. Comm'r</i> , T.C. Memo. 2011-207	Unreported wages	Yes	IRS
<i>Pierro v. Comm'r</i> , 109 A.F.T.R.2d (RIA) 1299 (9th Cir. 2012), <i>aff'g</i> Tax Ct. Docket No. 18809-07	Payment to IRS on TP's behalf was income	Yes	IRS
<i>Powerstein v. Comm'r</i> , T.C. Memo. 2011-271	Unreported fees for services calculated by the net worth method	No	Split
<i>Randolph v. Comm'r</i> , T.C. Memo. 2012-125	Unreported interest income	Yes	TP
<i>Ready v. Comm'r</i> , T.C. Summ. Op. 2012-12	Foreign earned income exclusion under IRC § 911	Yes	IRS
<i>Reesink v. Comm'r</i> , T.C. Memo. 2012-118	Settlement proceeds not excludable under IRC § 104(a)(2), but unreported gain on sale excludable like-kind exchange under IRC § 1031	No	Split
<i>Richmond v. Comm'r</i> , T.C. Memo. 2011-251, <i>aff'd</i> , 474 Fed. Appx. 754 (10th Cir. 2012)	Unreported wages, interest, and trust income	Yes	IRS
<i>Rios v. Comm'r</i> , T.C. Memo. 2012-128, <i>appeal docketed</i> , No. 12-72440 (9th Cir. July 31, 2012)	Cancellation of debt income not excludable under IRC § 108(a)(1)(E)	No	IRS
<i>Rogers v. Comm'r</i> , T.C. Summ. Op. 2011-99	Unreported retirement annuity income	Yes	IRS
<i>Ruffin v. Comm'r</i> , T.C. Summ. Op. 2011-136	Settlement proceeds not excludable under IRC § 104(a)(2)	Yes	IRS
<i>Sewards v. Comm'r</i> , 138 T.C. No. 15 (2012), <i>appeal docketed</i> , No. 12-72985 (9th Cir. Sept. 18, 2012)	Disability pension payments not excludable under IRC § 104(a)(1)	No	IRS
<i>Slingsby v. Comm'r</i> , T.C. Memo. 2011-130	Unreported wages and dividend income	Yes	IRS
<i>Stewart v. Comm'r</i> , T.C. Summ. Op. 2012-46	Unreported cancellation of credit card debt income	Yes	TP
<i>Todd v. Comm'r</i> , T.C. Memo. 2011-123, <i>aff'd</i> , 2012 WL 3530259 (5th Cir. 2012)	Unreported distribution from an employee benefit fund	No	IRS
<i>Wood v. Comm'r</i> , T.C. Memo. 2011-190	Unreported income from embezzlement	No	IRS
<i>Zurn v. Comm'r</i> , T.C. Memo. 2012-132	No like-kind exchange under IRC § 1031	No	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedules C, E, F)			
<i>Akopian v. Comm’r</i> , T.C. Memo. 2011-237	Unreported business income	No	IRS
<i>Barnes v. Comm’r</i> , T.C. Memo. 2012-80, <i>appeal docketed</i> , No. 12-1284 (D.C. Cir. July 6, 2012)	Allocation of gross receipts between TPs’ (H&W) sole proprietorship and wholly-owned C corporation	No	IRS
<i>Bosamia v. Comm’r</i> , 661 F.3d 250 (5th Cir. 2011), <i>aff’g</i> T.C. Memo. 2010-218	Unreported income from disallowance of related party cost of goods sold under IRC § 267(a)(2)	No	IRS
<i>Burley v. Comm’r</i> , T.C. Memo. 2012-262, <i>appeal docketed</i> , No. 12-1802 (6th Cir. June 20, 2012)	Unreported Schedule C gross receipts determined under bank deposit analysis	No	IRS
<i>Diallo v. Comm’r</i> , T.C. Memo. 2011-300	Unreported business income determined under bank deposit analysis	Yes	IRS
<i>Ekwenugo v. Comm’r</i> , T.C. Memo. 2011-232	Unreported gross receipts under the bank deposits method	Yes	IRS
<i>Gleason v. Comm’r</i> , T.C. Memo. 2011-154	Unreported business income determined under bank deposit analysis	Yes	IRS
<i>Kilker v. Comm’r</i> , T.C. Memo. 2011-250	Unreported gain on sale of stock and fees for services	Yes	IRS
<i>Kinsey v. Comm’r</i> , T.C. Memo. 2011-257	Unreported income from discharge of obligation	No	Split
<i>Lain v. Comm’r</i> , T.C. Memo. 2012-99	Unreported fees for services	Yes	IRS
<i>Lay, Estate of v. Comm’r</i> , T.C. Memo. 2011-208, <i>appeal dismissed</i> , No. 11-60825 (5th Cir. Jan. 27, 2012)	Reported sale of annuity contracts not includable as deferred compensation or part payment/part compensation to an employee	No	TP
<i>Leak v. Comm’r</i> , T.C. Summ. Op. 2012-39	Unreported Schedule C income determined under bank deposit analysis	Yes	Split
<i>Licha v. Comm’r</i> , T.C. Memo. 2011-275, <i>appeal docketed</i> , No. 12-72170 (9th Cir. July 9, 2012)	Unreported business income	Yes	IRS
<i>Lua v. Comm’r</i> , T.C. Memo. 2011-192	Unreported Schedule C income	No	TP
<i>Martignon v. Comm’r</i> , T.C. Summ. Op. 2012-18	Distributive share of partnership income is includable even if partner received no distribution	Yes	IRS
<i>Mwangachuchu v. Comm’r</i> , T.C. Memo. 2012-86	Unreported business income	No	IRS
<i>Olmstead v. Comm’r</i> , T.C. Summ. Op. 2011-118	Unreported <i>pro rata</i> share of income from an S corporation; unreported employee compensation	Yes	IRS
<i>Onyekwena v. Comm’r</i> , T.C. Summ. Op. 2012-37	Unreported Schedule C gross receipts determined under bank deposit analysis	Yes	IRS
<i>Owen v. Comm’r</i> , T.C. Memo. 2012-21	Unreported fees; unreported bonus, commission, and termination payment decided under the assignment of income doctrine; unreported gain from sale of qualified small business stock	No	Split
<i>Payan v. Comm’r</i> , T.C. Summ. Op. 2011-80	Unreported Schedule E rental income	Yes	IRS
<i>Plotkin v. Comm’r</i> , T.C. Memo. 2011-260, <i>appeal docketed</i> , No. 12-10620 (11th Cir. Feb. 6, 2012)	Unreported Schedule C income	No	IRS
<i>Porch v. Comm’r</i> , T.C. Summ. Op. 2012-25	Unreported Schedule C income	No	IRS
<i>Rogers v. Comm’r</i> , T.C. Memo. 2011-277, <i>appeal docketed</i> , No. 12-2652 (7th Cir. July 13, 2012)	Unreported business income	No	IRS
<i>Rovakat, LLC v. Comm’r</i> , T.C. Memo. 2011-225, <i>appeal docketed</i> , No. 12-1779 (3rd Cir. Mar. 26, 2012)	Unreported fees for services	No	Split
<i>Scott v. Comm’r</i> , T.C. Memo. 2012-65	Unreported business income determined under bank deposit analysis	No	IRS
<i>West v. Comm’r</i> , T.C. Memo. 2012-148	Unreported business income determined under bank deposit analysis	Yes	IRS
<i>White v. Comm’r</i> , T.C. Memo. 2012-104	Unreported constructive dividend from insurance plan distribution; unreported proceeds from plan termination	No	Split
<i>Wickersham v. Comm’r</i> , T.C. Memo. 2011-178	Unreported gain on sale of business assets and easement; unreported gain on sale of residence excluded under § 121	No	Split
<i>Willson v. Comm’r</i> , T.C. Summ. Op. 2011-132	Unreported gain from condemnation of business property	Yes	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
Individual Taxpayers (But Not Sole Proprietorships)			
<i>Adler v. Comm’r</i> , 443 Fed.Appx. 736 (3d Cir. 2011), <i>aff’g</i> T.C. Memo. 2010-47, <i>cert. denied</i> , 132 S. Ct. 1911 (2012)	6651(a)(1); 6654; no evidence of reasonable cause or exception presented	Yes	IRS
<i>Anderson v. Comm’r</i> , T.C. Summ. Op. 2011-84	6651(a)(1); TP anticipated federal refund and did not file; no evidence of reasonable cause presented	Yes	IRS
<i>Block, Estate of v. Comm’r</i> , T.C. Memo. 2011-145	6651(a)(1), (a)(2); 6654; no evidence of reasonable cause or exception presented	No	IRS
<i>Cahill v. Comm’r</i> , T.C. Memo. 2011-203	6651(a)(1), (a)(2); 6654; TP failed to substantiate reliance on attorney and stockbroker; TP became disabled several years before the tax year at issue; no evidence of reasonable cause or exception presented	No	IRS
<i>Caton v. Comm’r</i> , T.C. Memo. 2012-92	6651(a)(2); 6654; no evidence of reasonable cause or exception presented	Yes	IRS
<i>Cayabyab v. Comm’r</i> , T.C. Memo. 2012-89	6651(a)(1); unavailability of documents and divorce; no evidence of reasonable cause presented	Yes	IRS
<i>Coaxum, Estate of v. Comm’r</i> , T.C. Memo. 2011-135, <i>appeal docketed</i> , No. 12-2052 (4th Cir. Aug. 28, 2012)	6651(a)(1); no evidence of reasonable cause presented	Yes	IRS
<i>Farhoumand v. Comm’r</i> , T.C. Memo. 2012-131	6654; stock market losses were not an unusual circumstance; no exception presented	No	IRS
<i>Felt v. Comm’r</i> , 433 Fed.Appx. 293 (5th Cir. 2011), <i>aff’g</i> T.C. Memo. 2009-245	6651(a)(1); 6654; TP (W) sought relief claiming she lacked information necessary to file returns, however the court held TP (H) did not conceal sources of business income; no evidence of reasonable cause or exception presented	No	IRS
<i>Fonteneaux v. Comm’r</i> , T.C. Memo. 2012-44, <i>appeal docketed</i> , No. 12-60418 (5th Cir. May 29, 2012)	6651(a)(1); no evidence of reasonable cause presented	Yes	IRS
<i>Freeman v. U.S.</i> , 109 A.F.T.R.2d (RIA) 723 (E.D. Pa. 2012)	6651(a)(1); executor’s late filing of Form 706 was due to estate attorney’s illness; no evidence of reasonable cause presented	No	IRS
<i>Garber v. Comm’r</i> , T.C. Memo. 2012-47, <i>appeal docketed</i> , No. 12-2278 (7th Cir. May 29, 2012)	6651(a)(1), (a)(2); no evidence of reasonable cause presented	Yes	IRS
<i>Greenwald v. Comm’r</i> , T.C. Memo. 2011-239	6651(a)(1); TP relied on accounting firm to file and obtain extension; no evidence of reasonable cause presented	No	IRS
<i>Gutierrez v. Comm’r</i> , T.C. Memo. 2011-263	6651(a)(1); TP was preoccupied with wife’s immigration problems; no evidence of reasonable cause presented	Yes	IRS
<i>Holloway v. Comm’r</i> , T.C. Memo. 2012-137	6651(a)(1), (a)(2); 6654; nonfiler; no evidence of reasonable cause or exception presented	Yes	IRS
<i>Ioane v. Comm’r</i> , 442 Fed.Appx. 269 (9th Cir. 2011), <i>aff’g</i> T.C. Memo. 2009-68	6651(a)(1); no evidence of reasonable cause presented	Yes	IRS
<i>Jackson v. Comm’r</i> , T.C. Memo. 2012-58	6651(a)(1); no evidence of reasonable cause presented	Yes	IRS
<i>Johnson v. Comm’r</i> , T.C. Summ. Op. 2012-13	6651(a)(1); no evidence of reasonable cause presented	No	IRS
<i>In re: Krause</i> , 108 A.F.T.R.2d (RIA) 6098 (Bankr. E.D. Tenn. 2011)	6651(a)(1); nonfiler; failure to file penalties found inapplicable for years with no income because TP was not required to file returns	No	TP
<i>Lain v. Comm’r</i> , T.C. Memo. 2012-99	6651(a)(2); 6654; no evidence of reasonable cause or exception presented	Yes	IRS
<i>Laue v. Comm’r</i> , T.C. Memo. 2012-105	6651(a)(1); 6654; nonfiler; no evidence of reasonable cause or exception presented	Yes	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>McHaney v. Comm’r</i> , T.C. Memo. 2012-120	6651(a)(1), (a)(2); nonfiler; no evidence of reasonable cause presented	Yes	IRS
<i>McLaine v. Comm’r</i> , 138 T.C. No. 10 (2012)	6651(a)(2); 6654; no evidence of reasonable cause or exception presented	No	IRS
<i>McNeil v. Comm’r</i> , T.C. Memo. 2011-150, <i>aff’d</i> , 451 Fed. Appx. 622 (8th Cir. 2012)	6651(a)(1), (a)(2); 6654; TP reported all “zeros” on return; no evidence of reasonable cause or exception presented	Yes	IRS
<i>Moragne, Estate of v. Comm’r</i> , T.C. Memo. 2011-299	6651(a)(1), (a)(2); 6654; unsubstantiated claim that TP was incompetent; no evidence of reasonable cause or exception presented	No	IRS
<i>Nagel v. Comm’r</i> , T.C. Memo. 2011-184	6651(a)(1); unsubstantiated claim of valid extension for filing granted by TAS caseworker; no evidence of reasonable cause presented	Yes	IRS
<i>Nasir v. Comm’r</i> , T.C. Memo. 2011-283	6651(a)(1), (a)(2); 6654; TP suffered financial hardship and wife experienced prolonged illness; no evidence of reasonable cause or exception presented	Yes	IRS
<i>O’Bryant v. Comm’r</i> , T.C. Summ. Op. 2011-101	6651(a)(1); TP satisfied the reasonable cause exception; TP provided constant care for severely injured and incapacitated wife after accident	Yes	TP
<i>Palmer v. Comm’r</i> , T.C. Memo. 2012-34, <i>appeal docketed</i> , No. 12-9002 (10th Cir. May 18, 2012)	6651(a)(1), (a)(2); nonfiler; no evidence of reasonable cause presented	Yes	IRS
<i>Palmer v. Comm’r</i> , 109 A.F.T.R.2d (RIA) 2343 (10th Cir. 2012), <i>aff’g</i> Tax Ct. Docket No. 17755-10	6651(a)(1), (a)(2); 6654; nonfiler; no evidence of reasonable cause or exception presented	Yes	IRS
<i>Parker v. Comm’r</i> , T.C. Memo. 2012-66	6651(a)(1); TP reported all “zeros” on return; no evidence of reasonable cause presented	Yes	IRS
<i>Paschall v. Comm’r</i> , 137 T.C. 8 (2011)	6651(a)(1); nonfiler; TP relied on advice of a tax advisor with a conflict of interest in promoting a transaction; no evidence of reasonable cause presented	No	IRS
<i>Perkins v. Comm’r</i> , T.C. Memo. 2011-207	6654; no exception presented	Yes	IRS
<i>Pierro v. Comm’r</i> , 109 A.F.T.R.2d (RIA) 1299 (9th Cir. 2012), <i>aff’g</i> Tax Ct. Docket No. 18809-07	6651(a)(1), (a)(2); nonfiler; payment to IRS on TP’s behalf was income, so TP was required to file; no evidence of reasonable cause presented	Yes	IRS
<i>Reyes v. Comm’r</i> , T.C. Memo. 2012-129	6651(a)(1), (a)(2); 6654; nonfiler; no evidence of reasonable cause or exception presented	Yes	IRS
<i>Richmond v. Comm’r</i> , T.C. Memo. 2011-251, <i>aff’d</i> , 474 Fed.Appx. 754 (10th Cir. 2012)	6651(a)(1), (a)(2); TP reported all “zeros” on return; no evidence of reasonable cause presented	Yes	IRS
<i>Rossmann v. U.S.</i> , 109 A.F.T.R.2d (RIA) 985 (Fed. Cl. 2012)	6651(a)(2); no evidence of reasonable cause presented	No	IRS
<i>Todd v. Comm’r</i> , T.C. Memo. 2011-123, <i>aff’d</i> , 2012 WL 3530259 (5th Cir. 2012)	6651(a)(1); no evidence of reasonable cause presented	No	IRS
<i>Weinberger v. Comm’r</i> , T.C. Summ. Op. 2012-41	6651(a)(1); TP’s (H&W) work long hours and care for a large family; no evidence of reasonable cause presented	No	IRS
<i>Wheeler v. Comm’r</i> , 446 Fed. Appx. 951 (10th Cir. 2011), <i>aff’g</i> T.C. Memo. 2010-188	6651(a)(1), (a)(2); 6654; nonfiler; no evidence of reasonable cause or exception presented	Yes	IRS
<i>In re Williams</i> , 109 A.F.T.R.2d (RIA) 2365 (Bankr. D. Neb. 2012)	6651(a)(1); 6654; TP suffered from knee injuries; no evidence of reasonable cause or exception presented	No	IRS
<i>Zarra, U.S. v.</i> , 810 F. Supp. 2d 758 (W.D. Pa. 2011), <i>aff’d</i> , 109 A.F.T.R.2d (RIA) 1837 (3d Cir. 2012)	6651(a)(2); no evidence of reasonable cause presented	No	IRS
<i>Zurn v. Comm’r</i> , T.C. Memo. 2012-132	6651(a)(1); no evidence of reasonable cause presented	No	IRS
Business Taxpayers (Corporations, Partnerships, Trust and Sole Proprietorships – Schedules C, E, F)			
<i>Alridge v. Comm’r</i> , T.C. Summ. Op. 2011-96	6651(a)(1); no evidence of reasonable cause presented	Yes	IRS
<i>Bailey v. Comm’r</i> , T.C. Memo. 2012-96	6651(a)(1); TP(H)’s care of TP(W) for chronic illness was reasonable cause for tax year 1998; no evidence of reasonable cause presented for tax year 1999 and 2000	Yes	Split
<i>Bell v. Comm’r</i> , T.C. Memo. 2011-296	6651(a)(1); no evidence of reasonable cause presented	Yes	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Concert Staging Servs. v. Comm’r</i> , T.C. Memo. 2011-231	6651(a)(2); TP made unsubstantiated claim that due to a downturn in business, he was unable to pay the tax without suffering undue hardship despite having exercised ordinary business care and prudence; no evidence of reasonable cause presented	No	IRS
<i>Custom Stairs & Trim, Ltd. v. Comm’r</i> , T.C. Memo. 2011-155	6651(a)(2); TP proved reasonable cause by showing that it exercised ordinary business care and prudence by downsizing, selectively paying expenses, and attempting to sell real property to pay tax, interest and penalties	Yes	TP
<i>D & R Fin. Servs. v. Comm’r</i> , T.C. Memo. 2011-252	6651(a)(1), (a)(2); no evidence of reasonable cause presented	Yes	IRS
<i>DeVries v. Comm’r</i> , T.C. Memo. 2011-185	6651(a)(1), (a)(2); 6654; no evidence of reasonable cause or exception presented	Yes	IRS
<i>Esrig v. Comm’r</i> , T.C. Memo. 2012-38	6651(a)(1); 6654; no evidence of reasonable cause or exception presented	Yes	IRS
<i>Fein v. Comm’r</i> , T.C. Memo. 2011-142, <i>appeal docketed</i> , No. 11-3760 (2d Cir. Sept. 20, 2011)	6651(a)(1); no evidence of reasonable cause presented	Yes	IRS
<i>Fernandez v. Comm’r</i> , T.C. Memo. 2011-216	6651(a)(1), (a)(2); 6654; no evidence of reasonable cause or exception presented	Yes	IRS
<i>Gleason v. Comm’r</i> , T.C. Memo. 2011-154	6651(a)(1), (a)(2); 6654; no evidence of reasonable cause presented; IRS failed to meet burden of production for 6654 in TY 2001 for TP(H)	Yes	Split (IRS 6651(a)(1), (a)(2) TP(H), 6654 TP (H) for 2002 and 2003; TP (W) 6651(a)(2), TP(H) 6654 for 2001, TP(W) 6654 for 2001 and 2003)
<i>Gunn v. Comm’r</i> , T.C. Summ. Op. 2011-133	6651(a)(1); no evidence of reasonable cause presented	Yes	IRS
<i>Keller v. Comm’r</i> , T.C. Memo. 2012-62	6651(a)(1); no evidence of reasonable cause presented	Yes	IRS
<i>Kilker v. Comm’r</i> , T.C. Memo. 2011-250	6651(a)(1), (a)(2); 6654; nonfiler; no evidence of reasonable cause or exception presented; IRS failed to meet burden of production for 6651(a)(2)	Yes	Split (IRS 6651(a)(1), 6654; IRS 6651(a)(2))
<i>Mali v. Comm’r</i> , T.C. Memo. 2011-121	6651(a)(1); TP experienced acute financial difficulties and was unaware of penalty; no evidence of reasonable cause presented	Yes	IRS
<i>Moore v. Comm’r</i> , T.C. Summ. Op. 2012-16	6651(a)(1); no evidence of reasonable cause presented	Yes	IRS
<i>Moredock v. Comm’r</i> , 456 Fed. Appx. 764 (10th Cir. 2012), <i>aff’g</i> Tax Ct. Docket No. 10704-09	6651(a)(1); no evidence of reasonable cause presented	Yes	IRS
<i>Moreira v. Comm’r</i> , T.C. Summ. Op. 2011-93	6651(a)(1), (a)(2); 6654; TP’s reliance on managing partner to file partnership tax returns and pay tax was reasonable cause for not doing so; no exception presented for failure to pay estimated taxes	No	Split (TP 6651(a)(1), (a)(2); IRS 6654)
<i>Nordeen v. Comm’r</i> , T.C. Summ. Op. 2011-104	6651(a)(1); no evidence of reasonable cause presented	Yes	IRS
<i>Penland v. Comm’r</i> , T.C. Memo. 2011-274	6651(a)(1); no evidence of reasonable cause presented	Yes	IRS
<i>Plotkin v. Comm’r</i> , T.C. Memo. 2011-260, <i>appeal docketed</i> , No. 12-10620 (11th Cir. Feb. 6, 2012)	6654; no exception presented	No	IRS
<i>Rinehart v. Comm’r</i> , T.C. Memo. 2012-112	6651(a)(1); no evidence of reasonable cause presented	Yes	IRS
<i>Roumi v. Comm’r</i> , T.C. Memo. 2012-2	6651(a)(1); no evidence of reasonable cause presented	Yes	IRS
<i>Schoppe v. Comm’r</i> , T.C. Memo. 2012-153, <i>appeal docketed</i> , No. 12-9010 (10th Cir. Sept. 12, 2012)	6651(a)(1), (a)(2); 6654; no evidence of reasonable cause or exception presented	Yes	IRS
<i>Schuman Aviation Co. v. U.S.</i> , 816 F. Supp. 2d 941 (D. Haw. 2011)	6651(a)(2); no evidence of reasonable cause presented	No	IRS
<i>Thompson v. Comm’r</i> , T.C. Memo. 2011-291	6651(a)(1), (a)(2); 6654; nonfiler; no evidence of reasonable cause or exception presented	Yes	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>West v. Comm’r</i> , T.C. Memo. 2011-272	6651(a)(1), (a)(2); 6654; TP argued ignorance of the law; no evidence of reasonable cause presented; IRS failed burden of production for 6654 for TY 2000	Yes	Split (IRS 6651(a)(1), (a)(2), 6654 for TYs 2001-2005; TP 6654 for TY 2000)
<i>West v. Comm’r</i> , T.C. Memo. 2012-148	6651(a)(1); TP believed that she was not required to file; no evidence of reasonable cause presented	Yes	IRS
<i>Westerman v. Comm’r</i> , T.C. Memo. 2011-204	6651(a)(1); unsubstantiated reliance on accountant; no evidence of reasonable cause presented	Yes	IRS
<i>Whitney v. Comm’r</i> , T.C. Summ. Op. 2011-106	6651(a)(1), (a)(2); TP claimed inability to determine tax because of missing Schedule K-1; no evidence of reasonable cause presented	Yes	IRS
<i>Zweifel v. Comm’r</i> , T.C. Memo. 2012-93	6651(a)(1); no evidence of reasonable cause presented	No	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
Individual Taxpayers (But Not Sole Proprietorships)			
<i>Arthur, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 1939 (E.D. Mo. 2012)	Federal tax liens valid and foreclosed against TP's real property	No	IRS
<i>Barczyk, U.S. v.</i> , 434 Fed. Appx. 488 (6th Cir. 2011) (per curiam), <i>aff'g</i> 697 F. Supp. 2d 789 (E.D. Mich. 2010), <i>cert. denied</i> , 132 S. Ct. 1118 (2012)	Affirmed lower court's decision to foreclose against TP's jointly owned real property even though non-liable spouse has an interest in property	No	IRS
<i>Brick, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 7227 (S.D. W. Va. 2011)	Federal tax liens valid and foreclosed against TP's property even though non-liable ex-spouse has an interest in the property	Yes	IRS
<i>Buaiz, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 5856 (E.D. Tenn. 2011)	Federal tax lien valid and foreclosed against TP's property even though other family members have an interest in the property	Yes	IRS
<i>Caraway, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 7243 (N.D. Cal. 2011)	Federal tax liens valid and foreclosed against TP's real property	Yes	IRS
<i>Chesir, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 5450 (E.D.N.Y. 2011), <i>motion to vacate denied</i> by 2012 U.S. Dist. LEXIS 76519 (E.D.N.Y. 2012), <i>appeal docketed</i> , No. 12-2531 (2d Cir. June 22, 2012)	Federal tax liens valid and foreclosed against TP's real property	Yes	IRS
<i>Crissman, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 6462 (M.D. Pa. 2011), <i>reconsideration denied</i> by 108 A.F.T.R.2d (RIA) 7059 (M.D. Pa. 2011)	Federal tax lien valid and foreclosed against TP's proceeds from real property; government's motion for summary judgment asserting priority over other claimants denied	No	IRS
<i>Fitch, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 5428 (D. Idaho 2011)	Federal tax liens valid and foreclosed against TP's real property, despite transfer by divorce decree	No	IRS
<i>Ford, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 1201 (E.D. Mich. 2012)	Federal tax liens valid and foreclosed against new owner of real property with knowledge of lien	No	IRS
<i>Hiatt, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 1720 (W.D. Wash. 2012), <i>vacating in part</i> 108 A.F.T.R.2d (RIA) 7473 (W.D. Wash. 2011), <i>appeal docketed</i> , No. 12-35369 (9th Cir. May 9, 2012)	Federal tax liens valid and foreclosed against TP's real property; court vacated prior order granting summary judgment only in part for IRS	Yes	IRS
<i>Howard, U.S. v.</i> , 442 Fed. Appx. 262 (9th Cir. 2011), <i>aff'g</i> 102 A.F.T.R.2d (RIA) 5601 (D. Ariz. 2008)	Affirmed lower court's decision to foreclose against TP's real property	Yes	IRS
<i>Krute, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 1228 (E.D. Cal. 2012)	Federal tax liens valid and foreclosed against TP's real property	Yes	IRS
<i>McCullough, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 6732 (W.D. Pa. 2011)	Federal tax liens valid and foreclosed against real property purchased with the proceeds from the sale of the original real property encumbered by the tax lien	No	IRS
<i>O'Callaghan, U.S. v.</i> , 107 A.F.T.R.2d (RIA) 2745 (M.D. Fla. 2011), <i>motion to stay denied</i> by 805 F. Supp. 2d 1321 (M.D. Fla. 2011), <i>appeal docketed</i> , No. 11-12975 (11th Cir. July 1, 2011)	After court granted summary judgment in favor of IRS, TP objected to the motion and order for sale; court reaffirmed that federal tax liens were valid and foreclosed	No	IRS
<i>O'Callaghan, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 5158 (M.D. Fla. 2011), <i>appeal docketed</i> , No. 11-12811 (11th Cir. June 21, 2011)	Federal tax liens valid and foreclosed against TP's real property	No	IRS
<i>Odani, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 6806 (D. Haw. 2011)	Federal tax liens valid and foreclosed against TP's real property jointly owned with sister	Yes	IRS
<i>Panter, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 2535 (D. Or. 2012) <i>adopting</i> 109 A.F.T.R.2d (RIA) 2525 (D. Or. 2012)	Federal tax lien valid and foreclosed against TP's real property	Yes	IRS
<i>Parr, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 6516 (W.D. Va. 2011)	Federal tax liens valid and foreclosed against TP's real property, despite non-liable W's interest in the property as tenant by the entirety	Yes	IRS
<i>Powell, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 7543 (S.D. Ohio 2011)	Granted summary judgment to allow foreclosure sale against one parcel of real property but denied summary judgment on another	No	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Rivetts, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 2127 (D. Minn. 2012)	Federal tax liens valid and foreclosed against TPs' (H&W) residence even though sale might cause hardship to family members living in property	No	IRS
<i>Shore, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 1689 (E.D. Ca. 2012)	Federal tax liens valid and foreclosed against TP's real property	Yes	IRS
<i>Smith, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 772 (W.D. Ky. 2012)	Federal tax liens valid and foreclosed against TP's real property even though non-liaible spouse has interest in property	No	IRS
<i>Steinmaus, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 6059 (D. Minn. 2011)	Federal tax liens valid and foreclosed against TP's real property	No	IRS
<i>Tellez, U.S. v.</i> , 107 A.F.T.R.2d (RIA) 2423 (W.D. Tex. 2011), appeal dismissed, No. 11-50606 (5th Cir. Mar. 26, 2012)	Federal tax liens valid and foreclosed against TP's real property; spouse has no community property interest	No	IRS
<i>Winsper, U.S. v.</i> , 680 F.3d 482 (6th Cir. 2012), rev'g 106 A.F.T.R.2d (RIA) 5130 (W.D. Ky. 2010)	Lower court's decision not to foreclose against TP's real property was reversed and remanded for abuse of discretion	No	IRS
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships - Schedules C, E, F)			
<i>Ansel Capital Inv., LLC v. U.S.</i> , 448 Fed. Appx. 709 (9th Cir. 2011), aff'g 2010 U.S. Dist. LEXIS 41977 (D. Mont. 2010)	Affirmed lower court's order authorizing the sale of real property even though party with an interest in property objected	No	IRS
<i>Beeman, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 5402 (W.D. Pa. 2011), judgment entered by 2011 U.S. Dist. LEXIS 79978 (W.D. Pa. 2011), aff'd, No. 11-3304 (3d Cir. Mar. 20, 2012)	Federal tax liens valid and foreclosed against TP's real property held by corporate nominees	Yes	IRS
<i>Bibin, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 7579 (E.D. Mich. 2011)	Federal tax liens valid and foreclosed against TP's real property	Yes	IRS
<i>Black, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 2282 (9th Cir. 2012), aff'g 106 A.F.T.R.2d (RIA) 5320 (E.D. Wash. 2010) and 725 F. Supp. 2d 1279 (E. D. Wash. 2010)	Affirmed lower court's decision to foreclose against TPs' (H&W) real property, and property held by alter ego corporation	Yes	IRS
<i>Brice, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 1613 (W.D. Mo. 2012)	Federal tax liens valid and foreclosed against TP's real and personal property held by trust nominee	No	IRS
<i>Brown, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 6755 (D. Utah 2011), appeal docketed, No. 12-4000 (10th Cir. Jan. 3, 2012)	Federal tax liens valid and foreclosed against TPs' (H&W) real property; trust was a nominee	No	IRS
<i>Burnett, U.S. v.</i> , 452 Fed. Appx. 569 (5th Cir. 2011), aff'g 106 A.F.T.R.2d (RIA) 6699 (S.D. Tex. 2010)	Affirmed lower court's decision to foreclose against TP's real property; trust was a nominee	No	IRS
<i>Chikara Enters., LLC v. U.S.</i> , 108 A.F.T.R.2d (RIA) 5686 (D. Utah 2011)	Federal tax liens valid and foreclosed against TP's real property held by trust nominee; TP's transfer of property to religious trust was fraudulent	No	IRS
<i>Corry Communications, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 6521 (W.D. Pa. 2011)	Foreclosure of federal tax liens on broadcast license not appropriate	No	TP
<i>Crockett, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 625 (W.D. Mo. 2012)	Foreclosure of federal tax liens on proceeds from the sale of property subject to a tax lien appropriate	No	IRS
<i>Davis, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 7236 (N.D. Fla. 2011)	Federal tax liens valid and foreclosed against TP's real property held as co-successor trustee	Yes	IRS
<i>Eckhardt v. U.S.</i> , 109 A.F.T.R.2d (RIA) 1414 (11th Cir. 2012) (per curiam), aff'g 2010 U.S. Dist. LEXIS 142176 (S.D. Fla. 2010)	Affirmed lower court's decision to foreclose against TP's property held by TP's alter ego corporation	No	IRS
<i>Ippolito, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 1083 (M.D. Fla. 2012)	Federal tax liens valid and foreclosed against decedent TP's real property; property held by TP's corporate nominee	Yes	IRS
<i>Jones, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 1072 (C.D. Cal. 2012)	Federal tax liens valid and foreclosed against TPs' (H&W) real property held by trusts and other entities as TPs' nominees	Yes	IRS
<i>Ledford, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 1643 (D. Colo. 2012)	Trust was nominee subject to federal tax liens and foreclosure	Yes	IRS
<i>Maris, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 775 (D. Nev. 2012), motion to vacate denied by 109 A.F.T.R.2d (RIA) 2094 (D. Nev. 2012), appeal docketed, No. 12-15422 (9th Cir. Feb. 29, 2012)	Federal tax liens valid against TPs' (H&W) real property, but summary judgment granting foreclosure denied because government failed to show that there is no reasonable alternative for collecting debt	Yes	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Melot, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 427 (D.N.M. 2012), <i>judgment entered by</i> 109 A.F.T.R.2d (RIA) 1568 (D.N.M. 2012), <i>appeal docketed</i> , No. 12-2055 (10th Cir. Apr. 6, 2012)	Federal tax liens valid and foreclosed against TPs' (H&W) real and personal property held by corporate nominee	Yes	IRS
<i>Sanchez-Martinez, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 2183 (E.D.N.C. 2012)	Federal tax liens valid and foreclosed against TP's real property held by corporate and family nominees	Yes	IRS
<i>Smith, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 5385 (E.D. Cal. 2011)	Federal tax liens valid and foreclosed against TP's real property; trust is the alter ego of TP	Yes	IRS
<i>Springer, U.S. v.</i> , 427 Fed.Appx. 650 (10th Cir. 2011), <i>aff'g</i> 105 A.F.T.R.2d (RIA) 1192 (N.D. Okla. 2010), <i>cert. denied</i> , 132 S.Ct. 2729 (2012)	Affirmed lower court's decision to foreclose against TP's real property; trust was a nominee	No	IRS
<i>Stewart, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 455 (W.D. Pa. 2012)	Federal tax liens valid and foreclosed against TPs' (H&W) real property	No	IRS
<i>Washington, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 6121 (S.D. Tex. 2011)	Court found that federal tax lien for liabilities incurred in 1990 did not attach to property, but that all other liens did and ordered foreclosure with respect to those liens	No	Split
<i>Yu, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 975 (E.D. Pa. 2012), <i>reconsideration granted in part and denied in part by</i> 109 A.F.T.R.2d (RIA) 1444 (E.D. Pa. 2012)	Federal tax liens valid and foreclosed against TP's real property	No	IRS

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

Case Citation	Issue(s)	Pro Se	Decision	Amount
Individual Taxpayers (But not Sole Proprietorships)				
<i>Alderman v. Comm’r</i> , T.C. Memo. 2012-130	Taxpayer petitioned for redetermination of deficiency and penalties and asserted frivolous arguments	Yes	IRS	\$4,000
<i>Barry v. Comm’r</i> , T.C. Memo. 2011-127	Taxpayers (H&W) requested face-to-face hearings and argued that only federal employees or those who live in “federal zones” or “IRS districts” are liable for income taxes	Yes	IRS	\$40,000 (3 consolidated cases)
<i>Byrd v. Comm’r</i> , T.C. Memo. 2011-146, <i>appeal dismissed</i> , No. 11-2104 (6th Cir. Oct. 4, 2011)	Taxpayers (H&W) petitioned for redetermination of IRS decision to proceed with collection and maintained proceedings solely to delay collection	Yes	IRS	\$2,000
<i>Callihan v. Comm’r</i> , T.C. Memo. 2011-268, <i>aff’d</i> , No. 12-11586 (11th Cir. Sept. 25, 2012)	Taxpayer petitioned for redetermination of deficiency and argued that Florida and the other states are not part of the definition of the United States and his income is not taxable at a federal level	Yes	TP	
<i>Campbell v. Comm’r</i> , T.C. Memo. 2012-82	Taxpayer petitioned for review of IRS decision to proceed with collection and argued he never received IRS notices	Yes	TP	
<i>Caton v. Comm’r</i> , T.C. Memo. 2012-92	Taxpayer petitioned for redetermination of deficiency and argued the income tax is unconstitutional or voluntary and he is not a person subject to income tax	Yes	IRS	\$5,000
<i>Devlin v. Comm’r</i> , T.C. Memo. 2012-145	Taxpayer petitioned for review of IRS decision to proceed with collection and argued no statute requires him to pay income tax	Yes	TP	
<i>Garber v. Comm’r</i> , T.C. Memo. 2012-47, <i>appeal docketed</i> , No. 12-2278 (7th Cir. May 29, 2012)	Taxpayer petitioned for redetermination of deficiency and argued no statute requires him to pay income tax and only withholding agents must pay income tax	Yes	IRS	\$1,000
<i>Hatch v. Comm’r</i> , T.C. Memo. 2012-50, <i>appeal docketed</i> , No. 12-14133 (11th Cir. Aug. 9, 2012)	Taxpayer petitioned for redetermination of deficiency and penalty and argued she earned no income but was given a gift by the company she worked for	Yes	TP	
<i>Jackson v. Comm’r</i> , T.C. Memo. 2012-58	Taxpayer petitioned for review of IRS decision to proceed with collection and argued he was not a taxpayer and delayed proceedings	Yes	IRS	\$15,000
<i>Laue v. Comm’r</i> , T.C. Memo. 2012-105	Taxpayer petitioned for redetermination of deficiency and argued that his income for labor is not taxable and that because IRS initially processed returns as valid, IRS was bound to accept them	Yes	IRS	\$5,000
<i>Parker v. Comm’r</i> , T.C. Memo. 2012-66	Taxpayer petitioned for redetermination of deficiency and argued that there is no basis for imposing Federal income tax on the wages of private sector employees	Yes	IRS	\$3,000
<i>Wheeler v. Comm’r</i> , T.C. Memo. 2011-278	Taxpayer petitioned for redetermination of deficiency and additions to tax and asserted frivolous arguments	Yes	IRS	\$25,000
Section 6673 Penalty Not Requested or Imposed but Taxpayer Warned To Stop Asserting Frivolous Arguments				
<i>Alexander v. Comm’r</i> , T.C. Memo. 2012-75	Taxpayer petitioned for redetermination of deficiency and asserted her employer was not a wage payer for FICA purposes	Yes		
<i>Anderson v. Comm’r</i> , T.C. Memo. 2012-46	Taxpayer petitioned for review of IRS decision to proceed with collection; may have instituted proceedings to delay collection	Yes		
<i>Carlson v. Comm’r</i> , T.C. Memo. 2012-76, <i>appeal docketed</i> , No. 12-72030 (9th Cir. June 26, 2012)	Taxpayer petitioned for review of IRS decision to proceed with collection and argued that Washington and Oregon are not part of the United States and therefore she is not subject to federal income tax	Yes		
<i>D’Arcy v. Comm’r</i> , T.C. Memo. 2011-213	Taxpayer petitioned for review of IRS decision to proceed with collection and argued he is a nontaxpayer because he is a resident of the Republic of Florida	Yes		
<i>Licha v. Comm’r</i> , T.C. Memo. 2011-275, <i>appeal docketed</i> , No. 12-72170 (9th Cir. July 9, 2012)	Taxpayers (H&W) petitioned for redetermination of deficiency and penalties and argued that deficiencies are not properly determined; citizens of the Republic State of CA are not citizens of the U.S.; tax forms are invalid because they lack OMB control numbers	Yes		
<i>Perkins v. Comm’r</i> , T.C. Memo. 2011-207	Taxpayer petitioned for redetermination of deficiency and additions to tax and argued that the Form W-2 his employer issued is invalid	Yes		

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

Case Citation	Issue(s)	Pro Se	Decision	Amount
<i>Reyes v. Comm'r</i> , T.C. Memo. 2012-129	Taxpayer petitioned for redetermination of deficiency and additions to tax and argued the IRS has no authority to prepare a substitute for return; raised frivolous arguments primarily for delay	Yes		
<i>Reyes v. Comm'r</i> , 449 Fed. Appx. 478 (6th Cir. 2011), <i>aff'g</i> T.C. Docket No. 4324-09 L (Feb. 17, 2010)	Taxpayer appealed Tax Court's decision upholding IRS decision to proceed with collection and argued that he is not a taxpayer and has no liability to file Federal income tax returns; may have instituted proceedings solely for delay	Yes		
<i>Slingsby v. Comm'r</i> , T.C. Memo. 2011-130	Taxpayer petitioned for redetermination of deficiency and argued that only public employees pay taxes and that the Form W-2 his employer issued is invalid	Yes		
<i>Superior Trading, LLC v. Comm'r</i> , T.C. Memo. 2012-110, <i>appeal docketed</i> , No. 12-3367 (7th Cir. Oct. 16, 2012)	Business taxpayer petitioned for review of IRS's final partnership administrative adjustments decision; may have instituted proceedings solely for delay	No		
<i>Thompson v. Comm'r</i> , T.C. Memo. 2011-291	Taxpayer petitioned for redetermination of deficiency and argued that he disagreed with the wars in Iraq and Afghanistan and that paying taxes would violate the Nuremberg Principles	Yes		
US Courts of Appeals' Decisions on Appeal of Section 6673 Penalties Imposed by US Tax Court				
<i>Bates v. Comm'r</i> , 436 Fed. Appx. 767 (9th Cir. 2011), <i>aff'g</i> T.C. Docket No. 1586-08 (July 21, 2009)	Penalty affirmed	Yes	IRS	\$2,500
<i>Bates v. Comm'r</i> , 436 Fed. Appx. 790 (9th Cir. 2011), <i>aff'g</i> T.C. Memo. 2008-152	Penalty affirmed	Yes	IRS	\$1,000
<i>Diemer v. Comm'r</i> , 448 Fed. Appx. 385 (4th Cir. 2011), <i>aff'g</i> T.C. Docket No. 13123-10 (Feb. 16, 2011)	Penalty affirmed	Yes	IRS	\$2,500
<i>Dykema v. Comm'r</i> , 447 Fed. Appx. 757 (8th Cir. 2012), <i>aff'g</i> T.C. Docket No. 430-11 (June 1, 2011)	Penalty affirmed	Yes	IRS	\$1,000
<i>Houseal v. Comm'r</i> , 435 Fed. Appx. 567 (8th Cir. 2011), <i>aff'g</i> T.C. Docket No. 24441-10 (Jan. 26, 2011)	Penalty affirmed	Yes	IRS	\$1,000
<i>Ioane v. Comm'r</i> , 442 Fed. Appx. 269 (9th Cir. 2011), <i>aff'g</i> T.C. Memo. 2009-68	Penalty affirmed	Yes	IRS	\$10,000
<i>Jahn v. Comm'r</i> , 431 Fed. Appx. 210 (3rd Cir. 2011), <i>aff'g</i> T.C. Docket No. 24302-08 (Dec. 23, 2009)	Penalty affirmed	Yes	IRS	\$10,000
<i>Lee v. Comm'r</i> , 463 Fed. Appx. 236 (5th Cir. 2012), <i>aff'g</i> T.C. Docket No. 16260-10L (Mar. 25, 2011)	Penalty affirmed	Yes	IRS	\$1,000
<i>Mills v. Comm'r</i> , 444 Fed. Appx. 951 (9th Cir. 2011), <i>aff'g</i> T.C. Docket No. 3441-08 (Apr. 15, 2009)	Penalty affirmed	Yes	IRS	\$20,000
<i>O'Boyle v. Comm'r</i> , 464 Fed. Appx. 4 (D.C. Cir. 2012), <i>aff'g</i> T.C. Memo. 2010-149 (This case consolidated T.C. Docket No. 30214-07 and T.C. Docket No. 30215-07)	Penalty affirmed and allocated evenly between the two consolidated Tax Court dockets	Yes	IRS	\$30,000
<i>Swanson v. Comm'r</i> , 438 Fed. Appx. 582 (9th Cir. 2011), <i>aff'g</i> T.C. Memo. 2008-265	Penalty affirmed	No	IRS	\$12,500
<i>Tinnerman v. Comm'r</i> , 448 Fed. Appx. 73 (D.C. Cir. 2012), <i>aff'g</i> T.C. Memo. 2010-150	Penalty affirmed	No	IRS	\$25,000
<i>Weybrew v. Comm'r</i> , 451 Fed. Appx. 257 (4th Cir. 2011), <i>aff'g</i> T.C. Docket No. 14868-10 L (Feb. 16, 2011)	Penalty affirmed	Yes	IRS	\$2,500
<i>Wheeler v. Comm'r</i> , 446 Fed. Appx. 951 (10th Cir. 2011), <i>aff'g</i> T.C. Memo. 2010-188	Penalty affirmed	Yes	IRS	\$25,000

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

Case Citation	Issue(s)	Pro Se	Decision	Amount
U.S. Courts of Appeals' Decisions on Sanctions Under Section 7482 (c)(4), FRAP Rule 38, or Other Authority				
<i>Dykema v. Comm'r</i> , 447 Fed. Appx. 757 (8th Cir. 2012), <i>aff'g</i> T.C. Docket No. 430-11 (June 1, 2011)	Taxpayer appealed Tax Court's decision to dismiss his petition challenging the notice of deficiency and to impose sanctions and asserted frivolous arguments	Yes	IRS	\$5,000
<i>Houseal v. Comm'r</i> , 435 Fed. Appx. 567 (8th Cir. 2011), <i>aff'g</i> T.C. Docket No. 24441-10 (Jan. 26, 2011)	Taxpayer appealed Tax Court's decision to dismiss his petition challenging the notices of deficiency and argued his income is not taxable	Yes	IRS	\$8,000
<i>Palmer v. Comm'r</i> , 109 A.F.T.R.2d (RIA) 2343 (10th Cir. 2012), <i>aff'g</i> T.C. Docket No. 17755-10 (Oct. 19, 2011)	Taxpayer appealed Tax Court's decision on redetermination of deficiency and application of penalties and argued that IRS agents lacked authority to implement the IRC	Yes	IRS	\$4,000
<i>Tinnerman v. Comm'r</i> , 448 Fed. Appx. 73 (D.C. Cir. 2012), <i>aff'g</i> T.C. Memo. 2010-150	Taxpayer appealed Tax Court's decision upholding IRS decision to proceed with collection and argued that he is not a taxpayer and has no liability to file Federal income tax returns	No	IRS	\$8,000
<i>Wheeler v. Comm'r</i> , 446 Fed. Appx. 951 (10th Cir. 2011), <i>aff'g</i> T.C. Memo. 2010-188	Taxpayer appealed Tax Court's decision on redetermination of deficiency, additions to tax, and application of penalties; maintained proceedings primarily to delay collection	Yes	IRS	\$6,000
Section 7482 (c)(4), FRAP Rule 38, or Other Authority Penalty Not Requested or Imposed but Taxpayer Warned To Stop Asserting Frivolous Arguments				
<i>Provost, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 1706 (E.D. Cal. 2012)	Taxpayer asserted frivolous arguments during a motion by the U.S. to strike his petition for declaratory judgment	Yes		

Table 9 Relief from Joint and Several Liability Under IRC § 6015

Case Citation	Issue(s)	Pro Se	Intervenor	Decision
<i>Akopian v. Comm'r</i> , T.C. Memo. 2011-237	6015(b), (f) (understatement)	No	No	IRS
<i>Beach v. Comm'r</i> , T.C. Memo. 2011-218	6015(g); effect of prior proceedings as a bar to relief	Yes	No	IRS
<i>Bell v. Comm'r</i> , T.C. Memo. 2011-152	6015(f) (underpayment)	No	No	Split
<i>Gaitan, Javier v. Comm'r</i> , T.C. Memo. 2012-3, T.C. Docket No. 19090-09 (This case was consolidated with T.C. Docket No. 21254-09)	6015(b), (c), (f) (understatement)	Yes	Yes	Split
<i>Gaitan, Monica v. Comm'r</i> , T.C. Memo. 2012-3, T.C. Docket No. 21254-09 (This case was consolidated with T.C. Docket No. 19090-09)	6015(f) (understatement)	No	No	IRS
<i>Gallego v. Comm'r</i> , T.C. Summ. Op. 2011-139	6015(f) (underpayment).	No	No	IRS
<i>Garavaglia v. Comm'r</i> , T.C. Memo. 2011-228, <i>appeal docketed</i> , No. 12-1444 (6th Cir. Apr. 13, 2012)	6015(b), (f) (understatement)	No	No	IRS
<i>Gray v. Comm'r</i> , 138 T.C. No. 13 (2012)	6015(f) (underpayment); effect of a second request for relief on Tax Court jurisdiction	Yes	No	TP
<i>Haggerty v. Comm'r</i> , T.C. Memo. 2011-284, <i>appeal docketed</i> , No. 12-60080 (5th Cir. Jan. 23, 2012)	6015(f) (underpayment)	No	No	IRS
<i>Harbin v. Comm'r</i> , 137 T.C. 93 (2011), <i>appeal dismissed</i> , No. 12-1952 (7th Cir. June 6, 2012)	6015(b) (understatement), (g); effect of prior proceedings as a bar to relief	No	Yes	TP
<i>Hiramanek v. Comm'r</i> , T.C. Memo. 2011-280, <i>appeal docketed</i> , No. 12-70325 (9th Cir. Feb. 1, 2012)	6015 (understatement); no joint return due to duress; relief granted under 66(c)	No	Yes	TP*
<i>Jones v. Comm'r</i> , 642 F.3d 459 (4th Cir. 2011) <i>rev'g and remanding</i> T.C. Docket No. 17359-08 (May 28, 2010)	Treas. Reg. 1.6015-5(b)(1) application of a two-year rule to claims for relief under section 6015(f) is a valid interpretation of section 6015(f)	No	No	IRS
<i>Jones v. Comm'r</i> , T.C. Summ. Op. 2011-135	6015(f) (underpayment)	No	Yes	TP
<i>Karam v. Comm'r</i> , T.C. Memo. 2011-230, <i>appeal docketed</i> , No. 11-2633 (6th Cir. Dec. 29, 2011)	6015 (f) (underpayment)	No	No	IRS
<i>Koprowski v. Comm'r</i> , 138 T.C. 54 (2012)	6015(g); effect of prior proceedings as a bar to relief	Yes	No	IRS
<i>Ladehoff v. Comm'r</i> , T.C. Summ. Op. 2012-15	6015 (b), (c), (f) (understatement)	Yes	No	IRS
<i>LeBeau, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 1369 (S.D. Cal. 2012)	District Court did not have jurisdiction to determine innocent spouse claim raised as a defense in a collection suit	Yes	No	IRS
<i>Maluda v. Comm'r</i> , 107 A.F.T.R.2d (RIA) 2588 (3d Cir. 2011), <i>aff'g</i> T.C. Memo. 2009-281	6015(f) (underpayment)	No	No	IRS
<i>Melot, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 1568 (D.N.M. 2012), <i>appeal dismissed</i> , No. 12-2055 (10th Cir. Aug. 1, 2012)	6015(f) (underpayment); substitute for return not joint return for 6015 purposes, relief not available under 66	Yes	No	IRS
<i>Mercado v. Comm'r</i> , T.C. Summ. Op. 2011-77	6015(f) (underpayment)	Yes	No	TP
<i>Miles, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 1602 (N.D. Cal. 2012)	District Court did not have jurisdiction to determine innocent spouse claim raised as a defense in a collection suit	No	No	IRS
<i>Minihan v. Comm'r</i> , 138 T.C. 1 (2012)	TP with separate interest in levied co-owned bank account is entitled to refund under section 6015(g)(1), if relief under 6015(f) is available	No	Yes	TP
<i>Nunez v. Comm'r</i> , T.C. Memo. 2012-121	6015(f) (underpayment)	Yes	Yes	IRS*
<i>Pearce v. Comm'r</i> , T.C. Summ. Op. 2011-98	6015(b), (c), (f) (understatement)	Yes	No	IRS
<i>Pelikan v. Comm'r</i> , 107 A.F.T.R.2d (RIA) 2441 (9th Cir. 2011), <i>aff'g</i> T.C. Docket No. 7607-06 (Mar. 12, 2009)	6015(b), (f) (understatement)	Yes	No	IRS
<i>Pounds v. Comm'r</i> , T.C. Memo. 2011-202	6015(c) (understatement)	No	Yes	TP*
<i>Richard v. Comm'r</i> , T.C. Memo. 2011-144	6015(c) (understatement)	No	Yes	TP

*The IRS agreed that the TP was entitled to relief with respect to at least one tax year in issue; only the intervenor was opposed.

Table 9: Relief from Joint and Several Liability Under IRC § 6015

Case Citation	Issue(s)	Pro Se	Intervenor	Decision
<i>Shanks v. Comm’r</i> , T.C. Summ. Op. 2011-78	6015 (b), (c), (f) (understatement)	Yes	Yes	Split
<i>Smith v. U.S.</i> , 101 Fed. Cl. 474 (2011), <i>aff’d</i> , 110 A.F.T.R.2d (RIA) 5536 (Fed. Cir. 2012)	6015 (understatement); because court did not have jurisdiction over refund claim, it also did not have jurisdiction over innocent spouse defense	Yes	No	IRS
<i>Smith v. Comm’r</i> , T.C. Memo. 2011-119	6015(f) (underpayment)	No	No	Split
<i>Sotuyo v. Comm’r</i> , T.C. Summ. Op. 2012-27	6015(b), (c), (f) (understatement)	Yes	No	Split
<i>Sriram v. Comm’r</i> , T.C. Memo. 2012-91	6015(f) (underpayment)	No	No	IRS
<i>Stennett-Bailey v. Comm’r</i> , T.C. Memo. 2011-205	6015(f) (underpayment)	Yes	Yes	IRS
<i>Suther v. Comm’r</i> , T.C. Summ. Op. 2011-66	6015(f) (underpayment)	Yes	Yes	TP*
<i>Torrise v. Comm’r</i> , T.C. Memo. 2011-235	6015(f) (underpayment)	No	No	Split
<i>Waldron v. Comm’r</i> , T.C. Memo. 2011-288	6015 (f) (underpayment)	No	No	Split
<i>Ward v. Comm’r</i> , T.C. Memo. 2011-253	6015 (b), (c), (f) (understatement)	Yes	Yes	IRS
<i>Wickman v. Comm’r</i> , T.C. Summ. Op. 2012-8	6015(f) (underpayment)	No	Yes	TP*
<i>Zaher v. Comm’r</i> , T.C. Memo. 2012-11	6015(f) (underpayment)	No	Yes	TP
<i>Zhyrova v. Comm’r</i> , T.C. Summ. Op. 2011-126	6015 (b), (c), (f) (understatement)	Yes	Yes	Split*

Table 10 **Limitations on Assessment Under IRC § 6501**

Case Citation	Issue(s)	Pro Se	Decision
Individual Taxpayers (But Not Sole Proprietorships)			
<i>Balice, United States v.</i> , 108 A.F.T.R.2d (RIA) 5401 (D.N.J. 2011), <i>appeal docketed</i> , No. 12-2765 (3d Cir. June 25, 2012)	6501(a); TP's motion to dismiss based on untimely assessments denied; TP failed to allege dates when returns were filed	Yes	IRS
<i>Beard v. Comm'r</i> , 132 S. Ct. 2099 (April 30, 2012), <i>vacating and remanding</i> 633 F.3d 616 (7th Cir. 2011), <i>rev'g</i> T.C. Memo. 2009-184	6501(e)(1)(A); TP's (H&W) overstatement of basis did not constitute an omission from gross income and did not trigger an extended six year statute of limitations	No	TP
<i>Day v. United States</i> , 108 A.F.T.R.2d (RIA) 6266 (D. Colo. 2011)	6501(a); Court held statute of limitations on assessment does not apply to summonses; TP was not entitled to quash IRS summonses	No	IRS
<i>Dingman v. Comm'r</i> , T.C. Memo. 2011-116	6501(a); TP presented credible evidence that returns and payment were delivered to and processed by IRS more than 3 years before the date of assessment; IRS failed to provide evidence that TP had not effectively filed returns	Yes	TP
<i>Gangi v. United States</i> , 453 Fed. Appx. 255 (3d Cir. 2011), <i>aff'g</i> 107 A.F.T.R.2d (RIA) 1542 (D.N.J. 2011)	6501(a); Court held statute of limitations on assessment does not apply to summonses; TP was not entitled to quash IRS summonses	No	IRS
<i>Garavaglia v. Comm'r</i> , T.C. Memo. 2011-228, <i>appeal docketed</i> , No. 12-1438 (6th Cir. Apr. 13, 2012)	6501(c)(1); Fraudulent returns; tax may be assessed at any time	No	IRS
<i>Gleason v. Comm'r</i> , T.C. Memo. 2011-154	6501(c)(3); 6501(b)(3); Nonfiler; tax may be assessed at any time; substitutes for returns prepared by IRS do not start the period of limitations on assessment	Yes	IRS
<i>Melot, United States v.</i> , 109 A.F.T.R.2d (RIA) 427 (D.N.M. 2012), <i>appeal dismissed</i> , No. 12-2055 (10th Cir. Aug. 1, 2012)	6501(c)(3); Nonfiler; tax may be assessed at any time	Yes	IRS
<i>Norris v. Comm'r</i> , T.C. Memo. 2011-161	6501(c)(1); IRS issued notice of deficiency for 1996 and 1998; TP (H) pleaded guilty to tax evasion for 1998, so TP (W) was estopped from denying filing a fraudulent return for 1998; IRS was unable to prove the 1996 return was fraudulent	No	Split
<i>Paschall v. Comm'r</i> , 137 T.C. 8 (2011)	6501(c)(3); TPs (H&W) filed Forms 1040 but TP (H) did not file Forms 5329; filing of Form 1040 did not start statute of limitations on assessment for the excise tax required to be reported on Form 5329; tax may be assessed at any time	No	IRS
<i>Swanson v. Comm'r</i> , 438 Fed. Appx. 582 (9th Cir. 2011), <i>aff'g</i> T.C. Memo. 2008-265	6501(e)(1)(A); Statute of limitations on assessment extended to six years because TPs (H&W) omitted from income more than 25% of the amount of gross income stated on their returns	No	IRS
<i>Stone v. Comm'r</i> , T.C. Summ. Op. 2011-128	6501(c)(1); Fraudulent returns; tax may be assessed at any time	Yes	IRS
<i>Tyler, United States v.</i> , 109 A.F.T.R.2d (RIA) 1383 (E.D.Pa. 2012), <i>appeal docketed</i> , No. 12-2034 (3d Cir. Apr. 19, 2012)	6501(a); IRS assessed tax within three years after TP filed returns	No	IRS
<i>Washington, United States v.</i> , 107 A.F.T.R.2d (RIA) 2647 (S.D. Tex. 2011), <i>appeal dismissed</i> , No. 12-20001 (5th Cir. Feb. 1, 2012)	6501(a); Court rejected TP's argument that IRS had an obligation to send informal notice of deficiency because TP's bankruptcy prohibited IRS from assessing tax; assessment was timely	No	IRS
<i>Welch v. United States</i> , 678 F.3d 1371 (Fed. Cir. 2012), <i>aff'g in part, rev'g in part</i> 98 Fed. Cl. 655 (2011)	6501(a); TPs (H&W) argued the IRS didn't properly mail notices of deficiency for 1992 and 1995, so statutes of limitations on assessment were not tolled for either year, and therefore assessments were untimely; IRS presented evidence of creation and mailing of the notice of deficiency for 1992 but not for 1995	No	Split
Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedules C,E,F)			
<i>Avenell v. Comm'r</i> , T.C. Memo. 2012-32	6501(c)(1); IRS failed to prove by clear and convincing evidence that the TPs (H&W) filed false and fraudulent returns with intent to evade tax; statute of limitations barred the assessment	No	TP
<i>Bemont Investments, LLC v. United States</i> , 679 F.3d 339 (5th Cir. 2012)	6501(c)(10); Limitations period for assessment does not expire until one year after the material advisor has complied with the list maintenance requirements of 6112 for tax shelter transactions; material advisor's disclosure was insufficient so the limitations period had not expired	No	IRS

Table 10: Limitations on Assessment Under IRC § 6501

Case Citation	Issue(s)	Pro Se	Decision
<i>Browning v. Comm'r</i> , T.C. Memo. 2011-261	6501(c)(1); IRS failed to prove by clear and convincing evidence that the TP filed false and fraudulent returns with intent to evade tax for 1995-1997, so the statute of limitations barred the assessment; IRS proved fraud for 1998-2000 returns, so the tax for those years can be assessed at any time	No	Split
<i>Chai v. Comm'r</i> , T.C. Memo. 2011-273	6501(c)(4); TP argued unsuccessfully that his consent to extend the assessment period was invalid on the grounds of undue influence by a partner; IRS assessed tax before the limitations period expired	No	IRS
<i>City Wide Transit, Inc. v. Comm'r</i> , T.C. Memo. 2011-279, <i>appeal docketed</i> , No. 12-1040 (2d Cir. Mar. 14, 2012)	6501(c)(1); 6501(c)(2); IRS failed to prove by clear and convincing evidence that the TP's accountant intended to evade tax or willfully attempted to defeat or evade employment taxes when he filed the TP's returns, so the statute of limitations barred the assessment	No	TP
<i>DeVries v. Comm'r</i> , T.C. Memo. 2011-185	6501(c)(3); Nonfiler; tax may be assessed at any time	Yes	IRS
<i>Equipment Holding Co., LLC v. Comm'r</i> , 439 Fed. Appx. 368 (5th Cir. 2011), <i>aff'g</i> No. 18737-07 (T.C. 2009), <i>cert. denied</i> , 132 S. Ct. 2122 (Apr. 30, 2012)	6501(e)(1)(A); TP's overstatement of did not constitute an omission from gross income and did not trigger an extended six year statute of limitations	No	TP
<i>Grapevine Imports, Ltd. v. United States</i> , 132 S. Ct. 2099 (April 30, 2012), <i>vacating and remanding</i> 636 F.3d 1368 (Fed. Cir. 2011), <i>rev'g</i> 77 Fed. Cl. 505 (Fed. Cl. 2007)	6501(e)(1)(A); TP's overstatement of basis did not constitute an omission from gross income and did not trigger an extended six year statute of limitations	No	TP
<i>Home Concrete & Supply, LLC v. United States</i> , 132 S. Ct. 1836 (Apr. 25, 2012), <i>aff'g</i> 634 F.3d 249 (4th Cir. 2011), <i>rev'g</i> 599 F.Supp.2d 678 (E.D.N.C. 2008)	6501(e)(1)(A); TP's overstatement of basis did not constitute an omission from gross income and did not trigger an extended six year statute of limitations	No	TP
<i>Intermountain Ins. Service of Vail, LLC v. Comm'r</i> , 650 F.3d 691 (D.C. Cir. 2011), <i>vacated and remanded by</i> 132 S. Ct. 2120 (Apr. 30, 2012), <i>dismissed</i> , 2012 U.S. App. LEXIS 11811 (D.C. Cir., June 11, 2012)	6501(e)(1)(A); TP's overstatement of basis did not constitute an omission from gross income and did not trigger an extended six year statute of limitations	No	TP
<i>Licha v. Comm'r</i> , T.C. Memo. 2011-275, <i>appeal docketed</i> , No. 12-72170 (9th Cir. July 9, 2012)	6501(e)(1)(A); Statute of limitations on assessment extended to six years because TPs (H&W) omitted from income more than 25% of the amount of gross income stated on their returns	Yes	IRS
<i>Maris, United States v.</i> , 109 A.F.T.R.2d (RIA) 775 (D. Nev. 2012), <i>appeal docketed</i> , No. 12-15422 (9th Cir. Feb. 29, 2012)	6501(a); IRS assessment and collection actions were timely	Yes	IRS
<i>May v. Comm'r</i> , 137 T.C. 147 (2011), <i>appeal docketed</i> , No. 12-1829 (6th Cir. June 25, 2012)	6501(c)(1); Fraudulent returns; tax may be assessed at any time	Yes	IRS
<i>Plotkin v. Comm'r</i> , T.C. Memo. 2011-260, <i>appeal docketed</i> , No. 12-10620 (11th Cir. Feb. 6, 2012)	6501(c)(1); IRS proved by clear and convincing evidence that TP filed fraudulent returns; tax may be assessed at any time	No	IRS
<i>R and J Partners v. Comm'r</i> , 441 Fed. Appx. 271 (5th Cir. 2011), <i>aff'g</i> No. 7166-06 (T.C. 2009), <i>cert. denied</i> , 132 S. Ct. 2100 (Apr. 30, 2012)	6501(e)(1)(A); TP's overstatement of basis did not constitute an omission from gross income and did not trigger an extended six year statute of limitations	No	TP
<i>Salman Ranch, Ltd. v. Comm'r</i> , 132 S. Ct. 2100 (Apr. 30, 2012), <i>vacating and remanding</i> 647 F.3d 929 (10th Cir. 2011), <i>rev'g</i> 2009 U.S. Tax Ct. LEXIS 44 (2009)	6501(e)(1)(A); TP's overstatement of basis did not constitute an omission from gross income and did not trigger an extended six year statute of limitations	No	TP
<i>Scott v. Comm'r</i> , T.C. Memo. 2012-65	6501(c)(1); Fraudulent return; tax may be assessed at any time	No	IRS
<i>UTAM, Ltd. v. Comm'r</i> , 645 F.3d 415 (D.C. Cir. 2011), <i>vacated and remanded by</i> 132 S. Ct. 2100 (Apr. 30, 2012), <i>dismissed</i> , 2012 U.S. App. LEXIS 11813 (D.C. Cir., June 11, 2012)	6501(e)(1)(A); TP's overstatement of basis did not constitute an omission from gross income and did not trigger an extended six year statute of limitations	No	TP

Acronym Glossary — Annual Report to Congress 2012

Acronym	Definition
AARS	Appeals Account Resolution Specialist
ABA	American Bar Association
ACDS	Appeals Centralized Database System
ACH	Automated Clearinghouse
ACM	Appeals Case Memoranda
ACS	Automated Collection System
ACSS	Automated Collection System Support
ACTC	Additional Child Tax Credit or Advance Child Tax Credit
ADA	Americans With Disabilities Act
ADR	Alternative Dispute Resolution or Address Research
AEITC	Advanced Earned Income Tax Credit
AGI	Adjusted Gross Income
AIA	Anti-Injunction Act
AICPA	American Institute of Certified Public Accountants
AIS	Automated Insolvency System
AIQ	(IRS Office of) Advisory, Insolvency and Quality
AJCA	American Jobs Creation Act of 2004
AIMS	Audit Information Management System
ALE	Allowable Living Expenses
ALS	Automated Lien System
AM	Accounts Management
AMS	Accounts Management System
AMT	Alternative Minimum Tax
AMTAP	Accounts Management Taxpayer Assurance Program
ANMF	Automated Non Master File
ANPR	Advance Notice of Proposed Rulemaking
AO/SO	Appeals Officer or Settlement Officer
AOIC	Automated Offer In Compromise
APA	American Payroll Association or Administrative Procedure Act
APO/FPO	Army Post Office/Fleet Post Office
APS	Appeals Processing Service
AQC	Automated Questionable Credits
AQMS	Appeals Quality Management System
AQR	Automated Questionable Refund
ARAP	Accelerated Revenue Assurance Program
ARC	Annual Report to Congress
ARRA	America Recovery and Reinvestment Act
ASA	Average Speed of Answer
ASED	Assessment Statute Expiration Date

Acronym	Definition
ASFR	Automated Substitute for Return
ATAO	Application for Taxpayer Assistance Order
ATFRS	Automated Trust Fund Recovery System
ATIN	Adoption Taxpayer Identification Number
ATP	Abusive Transaction Program
AUR	Automated Underreporter
AWSS	Agency Wide Shared Services
BIR	Bureau of Internal Revenue
BMF	Business Master File
BOSS	Bond and Option Sales Strategy
BNA	Bureau of National Affairs
BPR	Business Performance Review
BRTF	Business Returns Transaction File
BSA	Bank Secrecy Act
BTA	Board of Tax Appeals
CAA	Certifying Acceptance Agent
CADE2	Customer Account Data Engine 2
CAF	Centralized Authorization File
CAP	CAWR Automated Program
CARE	Customer Assistance, Relationships & Education
CAS	Customer Account Services
CAWR	Combined Annual Wage Reporting
CBO	Congressional Budget Office
CBPP	Center on Budget & Policy Priorities
CBRS	Currency & Banking Retrieval System
CC	Chief Counsel (Office of)
CCB	Check Claims Branch
CCISO	Cincinnati Campus Innocent Spouse Operations
CCP-LU	Centralized Case Processing
CDP	Collection Due Process
CDPTS	Collection Due Process Tracking System
CDE	Compliance Data Environment
CDW	Compliance Data Warehouse
CEAP	Correspondence Examination Assessment Project
CEAS	Correspondence Examination Automation Support
CFE	Collection Field Function
CFIF	Check Forgery Insurance Fund
CI	Criminal Investigation (Division)
CIP	Compliance Initiative Project

Acronym	Definition
CIQMS	Complex Interest Quality Management System
CIS	Correspondence Imaging System
CLD	Communications, Liaison and Disclosure
CNC	Currently Not Collectible
COBRA	Consolidated Omnibus Budget Reconciliation Act
CODI	Cancellation Of Debt Income
COIC	Centralized Offer In Compromise
COTR	Contract Officer Technical Representative
CONOPS	Concept of Operations
CPE	Continuing Professional Education
CPS	Collection Process Study
CQMS	Collection Quality Management System
CRIS	Compliance Research Information System
CSCO	Compliance Services Collection Operations
CSED	Collection Statute Expiration Date
CSI	Campus Specialization Initiative
CSO	Communications and Stakeholder Outreach
CSR	Customer Service Representative
CTC	Child Tax Credit
DA	Disclosure Authorization
DAC	Disability Access Credit
DART	Disaster Assistance Review Team
DATC	Doubt As To Collectibility
DATL	Doubt As To Liability
DCI	Data Collection Instrument
DCIA	Debt Collection Improvement Act (of 1996)
DCCP	Debit and Credit Card Payment
DD	Direct Deposit
DDb	Dependent Data Base
DDIA	Direct Deposit Installment Agreement
DDP	Daily Delinquency Penalty
DFO	Designated Federal Official
DHS	Department of Homeland Security
DI	Desktop Integration or Debt Indicator
DIF	Discriminant Income Function
DJA	Declaratory Judgment Act
DLN	Document Locator Number
DMF	Death Master File
DOD	Department of Defense
DOJ	Department of Justice
DoMA	Defense of Marriage Act

Acronym	Definition
DPC	Designated Payment Code
DSO	Designated School Official
EA	Enrolled Agent
EAC	Examination Activity Code
EAJA	Equal Access to Justice Act
EAR	Electronic Account Resolution
EBE	Employee Business Expense
EBT	Electronic Benefits Transfer
ECS	Enterprise Collections Strategy
EGTRRA	Economic Growth and Tax Relief Reconciliation Act (of 2001)
EFDS	Electronic Fraud Detection System
EFS	Enterprise Fax Storage
EFTPS	Electronic Federal Tax Payment System
EFW	Electronic Funds Withdrawal
EIC	Earned Income Credit
EIN	Employer Identification Number
EITC	Earned Income Tax Credit
ELMS	Enterprise Learning Management System
ELS	Electronic Lodgment Service
ERIS	Enforcement Revenue Information System
EO	Exempt Organization
EP	Employee Plans
EQRS	Embedded Quality Review System
ERIS	Enforcement Revenue Information System
ERO	Electronic Return Originator
ERISA	Employee Retirement Income Security Act
ERSA	Employee Retirement Savings Account
ES	Estimated Tax Payments
ESA	Economic Stimulus Act
ESL	English as a Second Language
ESOP	Employee Stock Ownership Plan
ESP	Economic Stimulus Payment
ETA	Effective Tax Administration
ETACC	Electronic Tax Administration Advisory Committee
ETARC	Electronic Tax Administration and Refundable Credits
ETLA	Electronic Tax Law Assistance
FA	Field Assistance
FAFSA	Free Application for Financial Student Aid
FATCA	Foreign Account Tax Compliance Act
FBAR	Foreign Bank Account Report
FBU	Federal Benefits Unit

Acronym	Definition
FCR	Federal Case Registry
FCRA	Fair Credit Reporting Act
FDCPA	Fraud Detection Center
FDC	Fair Debt Collection Practices Act
FDIC	Federal Deposit Insurance Corporation
FEIE	Foreign Earned Income Exclusion
FEMA	Federal Emergency Management Agency
FFCD	Future Field Collection Design
FFFF	Free File Fillable Forms
FICA	Federal Insurance Contribution Act
FIRPTA	Foreign Investment in Real Property Tax Act
FMV	Fair Market Value
FMS	Financial Management Service
FOIA	Freedom Of Information Act
FPA	Final Partnership Administrative Adjustment
FPLP	Federal Payment Levy Program
FRA	Federal Records Act
FSLA	Fair Labor Standards Act
FSA	Facilitated Self-Assistance
FSRP	Facilitated Self-Assistance Research Project
FTA	First-Time Abatement or Federal Tax Application
FTC	Federal Trade Commission or Foreign Tax Credit
FTD	Federal Tax Deposit or Failure To Deposit
FTE	Full-Time Equivalent
FTF	Failure To File
FTHBC	First-Time Homebuyer Credit
FTI	Federal Tax Information
FTL	Federal Tax Lien
FTP	Failure To Pay
FTS	Fast Track Settlement
FUTA	Federal Unemployment Tax
FY	Fiscal Year
GCCF	Gulf Coast Claims Facility
GCI	Geographic Coverage Initiative
GCM	General Counsel Memorandum
GLD	Governmental Liaison and Disclosure
GO	Government Entities
GAO	Government Accountability Office or General Accounting Office
HCTC	Health Coverage Tax Credit
HERA	Housing and Economic Recovery Act
HCCH	Hague Conference on Private International Law

Acronym	Definition
IA	Installment Agreement
IAT	Integrated Automation Technologies
ICAS	Internet Customer Account Services
ICP	Integrated Case Processing
ICS	Integrated Collection System
IDAP	IDRS Decision Assisting Program
IDRM	Information Reporting and Document Matching
IDFP	IRS Directory for Practitioners
IDRS	Integrated Data Retrieval System
IDS	Inventory Delivery System
IFC	International Finance Corporation
IITA	International Individual Taxpayer Assistance Team
IMD	Internal Management Document
IMF	Individual Master File
IMRS	Issue Management Resolution System
IPM	Integrated Production Model
IPO	ITIN Program Office
IPOC	International Planning and Operations Council
IP PIN	Identity Protection Personal Identification Number
IPSU	Identity Protection Specialized Unit
IRB	Internal Revenue Bulletin
IRC	Internal Revenue Code
IRDM	Information Reporting Document Matching
IRM	Internal Revenue Manual
IRMF	Information Returns Master File
IRP	Information Returns Processing
IRPTR	Information Returns Processing Transcript Requests
IRS	Internal Revenue Service
IRSAC	Internal Revenue Service Advisory Council
IRSN	Internal Revenue Service Number
ITA	Interactive Tax Assistance
ITAAG	Identity Theft Assessment and Action Group
ITAR	Identity Theft Assistance Request
ITIN	Individual Taxpayer Identification Number
JCT	Joint Committee on Taxation
JGTRA	Jobs and Growth Tax Relief Reconciliation Act (of 2003)
JOC	Joint Operations Center
LB&I	Large Business and International Operating Division
LCCI	Last Chance Compliance Initiative
LCTU	Large Corporation Technical Unit
LEM	Law Enforcement Manual

Acronym Glossary

Appendix #4

Appendix Four

Acronym	Definition
LEP	Limited English Proficiency
LIF	Low Income Filter
LIHTC	Low Income Housing Tax Credit
LILO	Lease-In Lease-Out
LITC	Low Income Taxpayer Clinic
LLC	Limited Liability Company
LLP	Limited Liability Partnership
LOS	Level of Service
LP	Limited Partnership
LSB	Language Services Branch
LTA	Local Taxpayer Advocate
M&P	Media and Publications
MAGI	Modified Adjusted Gross Income
MFDR	Mortgage Forgiveness Debt Relief Act
MFT	Master File Tax
MIRSA	My IRS Account Application
MITS	Modernization and Information Technology Services
MLI	Multilingual Initiative or Most Litigated Issue
MWP	Making Work Pay Credit
NAEA	National Association of Enrolled Agents
NCOA	National Change of Address
NEH	Non-Economic Hardship
NFTL	Notice of Federal Tax Lien
NMF	Non-Master File
NNA	National Notary Association
NOD	Notice of Deficiency
NPRC	National Payroll Reporting Consortium
NPS	National Print Site
NQRS	National Quality Review System
NRP	National Research Program
NTA	National Taxpayer Advocate
OAR	Operations Assistance Request
OBRA	Omnibus Budget Reconciliation Act (of 1990)
OD	Operating Division
OIC	Offer in Compromise
OECD	Organisation for Economic Co-Operation and Development
OMB	Office of Management and Budget
OMM	Operation Mass Mail
OPERA	Office of Program Evaluation, Research, & Analysis
OPI	Office of Penalty and Interest Administration or Over the Phone Interpreter

Acronym	Definition
OSI	Office of Servicewide Interest
OPR	Office of Professional Responsibility
OSP	Office of Servicewide Penalties
OTA	Office of Tax Analysis
OTBR	Office of Taxpayer Burden Reduction
OTC	Office of Taxpayer Correspondence
OTP	Office of Tax Policy
OUO	Official Use Only
OVC	Office for Victims of Crime
OVCI	Offshore Voluntary Compliance Initiative
OVD	Offshore Voluntary Disclosure
OVDI	Offshore Voluntary Disclosure Initiative
OVDP	Offshore Voluntary Disclosure Program
PCA	Private Collection Agency
PCAOB	Public Company Accounting Oversight Board
PCI	Potentially Collectible Inventory
PDC	Private Debt Collection
PEO	Professional Employer Organization
PFA	Pre-Filing Agreement
PGLD	Privacy, Governmental Liaison and Disclosure (Office of)
PIC	Primary Issue Code
PNI	Potential New Inventory
PLR	Private Letter Ruling
POA	Power Of Attorney
POP	Phone Optimization Project
PPA	Pension Protection Act (of 2006)
PPACA	Patient Protection and Affordable Care Act
PPBR	Printing and Postage Budget Reduction
PPIA	Partial Payment Installment Agreement
PPS	Practitioner Priority Service
PRA	Paperwork Reduction Act
PRP	Problem Resolution Program
PRWORA	Personal Responsibility and Work Opportunity Reconciliation Act (of 1996)
PSC	Philadelphia Service Center
PSP	Payroll Service Provider
PREA	Premature Referral and Acceptance
PTIN	Preparer Tax Identification Number
PwC	PricewaterhouseCoopers
PY	Processing Year
QBU	Qualified Business Unit

Acronym	Definition
QETP	Questionable Employment Tax Practices
QRP	Questionable Refund Program
RA	Revenue Agent or Reporting Agent
RAC	Refund Anticipation Check
RAL	Refund Anticipation Loan
RCA	Reasonable Cause Assistant
RCP	Reasonable Collection Potential
RGS	Report Generating Software
RICS	Return Integrity and Correspondence Services
RO	Revenue Officer or Responsible Officer
ROFT	Record of Federal Tax Liability
ROI	Return on Investment
ROTERS	Records of Tax Enforcement Results
RPS	Revenue Protection Strategy
RRA 98	(Internal Revenue Service) Restructuring and Reform Act of 1998
RPC	Return Preparer Coordinator
RPS	Revenue Protection Strategy
RPP	Return Preparer Program
RRP	Return Review Program
RSED	Refund Statute Expiration Date
RTTS	Real-Time Tax System
SA	Systemic Advocacy
SAMS	Systemic Advocacy Management System
SAR	Strategic Assessment Report
SARP	State Audit Report Program
SBA	Small Business Administration
SBDC	Small Business Development Center
SB/SE	Small Business/Self Employed Operating Division
SEC	Securities and Exchange Commission
SEP	Special Enforcement Program
SERP	Servicewide Electronic Research Program
SEVP	Student and Exchange Visitor Program
SFR	Substitute for Return
SL	Stakeholder Liaison
SLA	Service Level Agreement
SNOD	Statutory Notice of Deficiency
SOI	Settlement Officer
SOI	Statistics of Income
SP	Submission Processing
SPC	Submission Processing Center(s)

Acronym	Definition
SPDER	Office of Servicewide Policy, Directives, and Electronic Research
SPEC	Stakeholder Partnerships, Education & Communication
SPOC	Single Point of Contact
SSA	Social Security Administration
SSI	Supplemental Security Income
SSMC	Services, Support and Modernization Committee
SSN	Social Security Number
STC	Student Tax Clinic
STO	Student Tuition Organization
SVC	Stored Value Card
TAB	Taxpayer Assistance Blueprint
TAC	Taxpayer Assistance Center
TACT	Taxpayer Communications Taskgroup
TAD	Taxpayer Advocate Directive
TAMIS	Taxpayer Advocate Management Information System
TAMRA	Technical and Miscellaneous Revenue Act (of 1988)
TAO	Taxpayer Assistance Order
TAP	Taxpayer Advocacy Panel
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TC	Transaction Code
TCE	Tax Counseling for the Elderly
TDA	Taxpayer Delinquent Account
TDRA	Tip Rate Determination Agreement
TDI	Taxpayer Delinquent Investigation
TE	Tax Examiner or Tax Exempt
TEFRA	Tax Equity and Fiscal Responsibility Act of 1982
TEC	Taxpayer Education and Communication
TE/GE	Tax Exempt & Government Entities Operating Division
TEFRA	Tax Equity and Fiscal Responsibility Act
TFP	Tax Forms & Publications
TFRP	Trust Fund Recovery Penalty
TGR	Total Gross Receipts
TIGTA	Treasury Inspector General for Tax Administration
TIN	Taxpayer Identification Number
TIPRA	Tax Increase Prevention and Reconciliation Act (of 2005)
TOP	Treasury Offset Program
TOS	Terms of Service
TPE	Taxpayer Education
TPI	Total Positive Income

Acronym	Definition
TPNC	Taxpayer Notice Code
TPP	Third-Party Payer
TPPA	Third Party Payroll Agent
TPU	Taxpayer Protection Unit
TRA	Tax Reform Act
TRHCA	Tax Relief and Health Care Act (of 2006)
TTB	(Alcohol and Tobacco) Tax and Trade Bureau
TY	Tax Year
UAA	Undeliverable As Addressed
UAL	Uniform Acknowledgement Letter
UCR	Uniform Call Routing
UDOC	Uniform Definition of a Child
ULC	Universal Location Code
UOU	Universal Postal Union
URF	Unidentified Remittances File
URP	Underreporter
USPS	United States Postal Service
USPTO	United States Patent and Trademark Office
UWR	Uniform Work Request
VAT	Value Added Tax
VCP	Voluntary Compliance Program
VFTF	Virtual Face-to-Face
VITA	Volunteer Income Tax Assistance
VSD	Virtual Service Delivery
VTO	Virtual Translation Office
W & I	Wage and Investment Operating Division
WFTRA	Working Families Tax Relief Act
WIRA	Wage and Investment Research & Analysis
WO	Whistleblower Office
XSF	Excess Collection File

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Appendix Five

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