

## Top 25 Case Advocacy Issues for FY 2015 by TAMIS\* Receipts

| Issue Code                   | Description                                                                                   | FY 2015 Case Receipts |
|------------------------------|-----------------------------------------------------------------------------------------------|-----------------------|
| 425                          | Identity Theft                                                                                | 56,174                |
| 45                           | Pre-Refund Wage Verification Hold                                                             | 40,633                |
| 330                          | Processing Amended Return                                                                     | 11,847                |
| 63x - 640                    | Open Earned Income Tax Credit (EITC) Audits, Certification, Reconsideration, Recertification  | 10,880                |
| 71x                          | Levies (Including Federal Payment Levy Program)                                               | 7,977                 |
| 310                          | Processing Original Return                                                                    | 7,148                 |
| 620                          | Reconsideration of Audits and Substitute for Return under IRC § 6020(b)                       | 6,723                 |
| 315                          | Unpostable or Rejected Returns                                                                | 6,057                 |
| 40                           | Returned or Stopped Refunds                                                                   | 4,612                 |
| 340                          | Injured Spouse Claim                                                                          | 4,604                 |
| 75x                          | Installment Agreements                                                                        | 4,118                 |
| 610                          | Open Audit, Non-EITC                                                                          | 3,591                 |
| 60                           | IRS Offset                                                                                    | 3,442                 |
| 920                          | Affordable Care Act (ACA) Health Insurance Premium Tax Credit for Individuals under IRC § 36B | 3,318                 |
| 90                           | Other Refund Inquiries or Issues                                                              | 3,314                 |
| 670                          | Closed Automated Underreporter                                                                | 3,300                 |
| 72x                          | Liens                                                                                         | 3,051                 |
| 520                          | Failure to File Penalty (FTF) or Failure to Pay (FTP)                                         | 2,578                 |
| 10                           | Lost or Stolen Refunds                                                                        | 2,110                 |
| 210                          | Missing or Incorrect Payments                                                                 | 1,994                 |
| 320                          | Math Error                                                                                    | 1,921                 |
| 790                          | Other Collection Issues                                                                       | 1,907                 |
| 660                          | Open Automated Underreporter                                                                  | 1,884                 |
| 151                          | Transcript Requests                                                                           | 1,862                 |
| 740                          | Unable to Pay (Currently Not Collectible (CNC))                                               | 1,854                 |
| <b>Total Top 25 Receipts</b> |                                                                                               | <b>196,899</b>        |
| <b>Total TAS Receipts</b>    |                                                                                               | <b>227,189</b>        |

\* Taxpayer Advocate Management Information System

## Glossary of Acronyms

| Acronym | Definition                                                |
|---------|-----------------------------------------------------------|
| AARS    | Appeals Account Resolution Specialist                     |
| ABA     | American Bar Association                                  |
| ABLE    | Achieving a Better Life Experience                        |
| ACA     | Affordable Care Act                                       |
| ACDS    | Appeals Centralized Database System                       |
| ACE     | Automated Correspondence Exam                             |
| ACS     | Automated Collection System                               |
| ACTC    | Additional Child Tax Credit                               |
| ADR     | Alternative Dispute Resolution or Address Research System |
| AEITC   | Advanced Earned Income Tax Credit                         |
| AGI     | Adjusted Gross Income                                     |
| AIC     | Akaike Information Criteria                               |
| AICPA   | American Institute of Certified Public Accountants        |
| AIMS    | Audit Information Management System                       |
| AIS     | Automated Insolvency System                               |
| AJAC    | Appeals Judicial Approach and Culture                     |
| ALE     | Allowable Living Expenses or Applicable Large Employers   |
| ALS     | Automated Lien System                                     |
| AM      | Accounts Management                                       |
| AMS     | Accounts Management System                                |
| AMT     | Alternative Minimum Tax                                   |
| AO/SO   | Appeals or Settlement Officer                             |
| AOIC    | Automated Offer In Compromise                             |
| AOTC    | American Opportunity Tax Credit                           |
| APA     | Administrative Procedure Act or Advance Pricing Agreement |
| APTC    | Advance Premium Tax Credit                                |
| AQC     | Automated Questionable Credits                            |
| AQR     | Automated Questionable Refund                             |
| ARC     | Annual Report to Congress                                 |
| ARDI    | Accounts Receivable Dollar Inventory                      |
| ASA     | Average Speed of Answer                                   |
| ASED    | Assessment Statute Expiration Date                        |
| ASFR    | Automated Substitute for Return                           |
| ATAO    | Application for Taxpayer Assistance Order                 |
| ATE     | Average Treatment Effect                                  |
| ATT     | Average Treatment Effect on the Treated                   |

| Acronym | Definition                                                        |
|---------|-------------------------------------------------------------------|
| AUR     | Automated Underreporter                                           |
| BAPCPA  | Bankruptcy Abuse Prevention and Consumer Protection Act (of 2005) |
| BMF     | Business Master File                                              |
| BOD     | Business Operating Division                                       |
| BPMS    | Business Performance Management System                            |
| BPR     | Business Performance Review                                       |
| BRRM    | Business Rules and Requirements Management                        |
| BSA     | Bank Secrecy Act                                                  |
| CAA     | Certifying Acceptance Agent                                       |
| CAP     | Collection Appeals Program or Compliance Assurance Process        |
| CAR     | Case Activity Record                                              |
| CAS     | Customer Account Services                                         |
| CC      | Chief Counsel (Office of)                                         |
| CCA     | Chief Counsel Advice                                              |
| CCDM    | Chief Counsel Directives Manual                                   |
| CCH     | Commerce Clearing House                                           |
| CCI     | Centralized Case Intake                                           |
| CDP     | Collection Due Process                                            |
| CDW     | Compliance Data Warehouse                                         |
| CFO     | Chief Financial Officer (Office of)                               |
| CI      | Criminal Investigation (Division)                                 |
| CIS     | Correspondence Imaging System or Collection Information Statement |
| CMS     | Centers for Medicare and Medicaid Services                        |
| CNC     | Currently Not Collectible                                         |
| CONOPS  | Concept of Operations                                             |
| CP      | Computer Paragraph                                                |
| CPA     | Certified Public Accountant                                       |
| CPE     | Continuing Professional Education                                 |
| CPI     | Consumer Price Index                                              |
| CPS     | Collection Process Study                                          |
| CSED    | Collection Statute Expiration Date                                |
| CSR     | Customer Service Representative                                   |
| CTC     | Child Tax Credit                                                  |
| CY      | Calendar Year                                                     |
| DCI     | Data Collection Instrument                                        |
| DD      | Difference-in-Differences (estimator)                             |

| Acronym | Definition                                                              |
|---------|-------------------------------------------------------------------------|
| DDb     | Dependent Database                                                      |
| DHS     | Department of Homeland Security                                         |
| DIF     | Discriminant Income Function                                            |
| DNTA    | Deputy National Taxpayer Advocate                                       |
| DOJ     | Department of Justice                                                   |
| DOMA    | Defense of Marriage Act                                                 |
| DPC     | Designated Payment Code                                                 |
| EA      | Enrolled Agent                                                          |
| EAC     | Examination Activity Class                                              |
| EAR     | Electronic Account Resolution                                           |
| EB      | Economic Burden                                                         |
| EBRI    | Employee Benefits Retirement Institute                                  |
| EFDS    | Electronic Fraud Detection System                                       |
| EFIN    | Electronic Filing Identification Number                                 |
| EFS     | Enterprise Fax Storage                                                  |
| EH      | Equivalent Hearing                                                      |
| EIC     | Earned Income Credit                                                    |
| EIN     | Employer Identification Number                                          |
| EITC    | Earned Income Tax Credit                                                |
| EO      | Exempt Organization                                                     |
| EOMF    | Exempt Organization Master File                                         |
| EP      | Employee Plans                                                          |
| EQ      | Embedded Quality                                                        |
| EQRS    | Embedded Quality Review System                                          |
| ERCPC   | Earned Income Tax Credit and Refundable Credits Policy and Coordination |
| ERIS    | Enforcement Revenue Information System                                  |
| ERISA   | Employee Retirement Income Security Act                                 |
| ERO     | Electronic Return Originator                                            |
| ERSA    | Employee Retirement Savings Account                                     |
| ESC     | Executive Steering Committee                                            |
| ESI     | Electronically Stored Information                                       |
| ESL     | English as a Second Language                                            |
| ESRP    | Employer Shared Responsibility Payment                                  |
| ETA     | Effective Tax Administration                                            |
| ETLA    | Electronic Tax Law Assistance                                           |
| FAC     | Federal Advisory Committee                                              |
| FAQ     | Frequently Asked Question                                               |
| FATCA   | Foreign Account Tax Compliance Act                                      |

| Acronym | Definition                                                    |
|---------|---------------------------------------------------------------|
| FBAR    | Report of Foreign Bank and Financial Accounts                 |
| FC      | Field Collection                                              |
| FCA     | False Claim Act                                               |
| FCR     | Federal Case Registry                                         |
| FDC     | Fraud Detection Center                                        |
| FDIC    | Federal Deposit Insurance Corporation                         |
| FERA    | Fraud Enforcement and Recovery Act (of 2009)                  |
| FFI     | Foreign Financial Institution                                 |
| FIRPTA  | Foreign Investment in Real Property Tax Act                   |
| FOIA    | Freedom of Information Act                                    |
| FPL     | Federal Poverty Level or Line                                 |
| FPLP    | Federal Payment Levy Program                                  |
| FRA     | Federal Records Act                                           |
| FRCP    | Federal Rules of Civil Procedure                              |
| FRP     | Frivolous Return Program                                      |
| FS      | Filing Season                                                 |
| FTE     | Full-Time Equivalent                                          |
| FTF     | Failure To File                                               |
| FTHBC   | First-Time Homebuyer Credit                                   |
| FTL     | Federal Tax Lien                                              |
| FTP     | Failure To Pay                                                |
| FY      | Fiscal Year                                                   |
| FYE     | Fiscal Year Ending                                            |
| GAO     | Government Accountability Office or General Accounting Office |
| GDP     | Gross Domestic Product                                        |
| GLD     | Governmental Liaison and Disclosure                           |
| GE      | Government Entities                                           |
| GS      | General Schedule                                              |
| HCTC    | Health Coverage Tax Credit                                    |
| HERCA   | Health Care & Education Reconciliation Act of 2010            |
| HHI     | Household Income                                              |
| HHS     | Health and Human Services                                     |
| HMRC    | Her Majesty's Revenue and Customs                             |
| IA      | Installment Agreement                                         |
| IBC     | International Business Compliance                             |
| ICE     | Initial Claim Evaluation                                      |
| ICS     | Integrated Collection System                                  |
| IDR     | Information Document Request                                  |

| Acronym | Definition                                          |
|---------|-----------------------------------------------------|
| IDRM    | Information Reporting and Document Matching         |
| IDRS    | Integrated Data Retrieval System                    |
| IDT     | Identity Theft                                      |
| IDTVA   | Identity Theft Victim Assistance                    |
| IFC     | International Finance Corporation                   |
| IGM     | Interim Guidance Memorandum                         |
| IIC     | International Individual Compliance                 |
| IMD     | Internal Management Document                        |
| IMF     | Individual Master File                              |
| IOAA    | Independent Offices Appropriation Act (of 1952)     |
| IP      | Internet Protocol or Identity Protection            |
| IP PIN  | Identity Protection Personal Identification Number  |
| IPO     | ITIN Program Office                                 |
| IPSU    | Identity Protection Specialized Unit                |
| IRA     | Individual Retirement Account                       |
| 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                      |
| IRPAC   | Information Reporting Program Advisory Committee    |
| IRS     | Internal Revenue Service                            |
| IRSN    | Internal Revenue Service Number                     |
| IRTF    | Individual Returns Transaction File                 |
| ISRP    | Individual Shared Responsibility Payment            |
| IT      | Information Technology                              |
| ITA     | Interactive Tax Assistance                          |
| ITAR    | Identity Theft Assistance Request                   |
| ITG     | Indian Tribal Government                            |
| ITIN    | Individual Taxpayer Identification Number           |
| IVES    | Income Verification Express Service                 |
| IVO     | Integrity & Verification Operations                 |
| IWV     | Income Wage Verification                            |
| JCT     | Joint Committee on Taxation                         |
| JOC     | Joint Operations Center                             |
| LB&I    | Large Business and International Operating Division |
| LEM     | Law Enforcement Manual                              |

| Acronym | Definition                                                                  |
|---------|-----------------------------------------------------------------------------|
| LEP     | Limited English Proficiency                                                 |
| LIF     | Low Income Filter                                                           |
| LITC    | Low Income Taxpayer Clinic                                                  |
| LLC     | Limited Liability Company                                                   |
| LLP     | Limited Liability Partnership                                               |
| LOS     | Level of Service                                                            |
| LP      | Limited Partnership                                                         |
| LR      | Legislative Recommendation                                                  |
| LTA     | Local Taxpayer Advocate                                                     |
| MAGI    | Modified Adjusted Gross Income                                              |
| MEA     | Math Error Authority                                                        |
| MEC     | Minimal Essential Coverage                                                  |
| MFJ     | Married Filing Joint                                                        |
| MFT     | Master File Transaction                                                     |
| MLI     | Most Litigated Issue                                                        |
| MOI     | Memo of Interview                                                           |
| MSP     | Most Serious Problem                                                        |
| NAEA    | National Association of Enrolled Agents                                     |
| NC      | No-tax-change (experimental group)                                          |
| NEH     | Non-Economic Hardship                                                       |
| NES     | Needs Enhancement Support                                                   |
| NFTL    | Notice of Federal Tax Lien                                                  |
| NOD     | Notice of Deficiency                                                        |
| NPL     | National Public Liaison                                                     |
| NPRM    | Notice of Proposed Rule Making                                              |
| NQR     | National Quality Review                                                     |
| NQRS    | National Quality Review System                                              |
| NRP     | National Research Program                                                   |
| NTA     | National Taxpayer Advocate                                                  |
| OAR     | Operations Assistance Request                                               |
| OCA     | Office of Compliance Analytics                                              |
| OD      | Operating Division                                                          |
| OECD    | Organisation for Economic Co-Operation and Development                      |
| OIC     | Offer in Compromise                                                         |
| OLS     | (IRS Office of) Online Services                                             |
| OMB     | Office of Management and Budget                                             |
| OPERA   | Office of Program Evaluation, Research, & Analysis                          |
| OPI     | Office of Penalty and Interest Administration or Over the Phone Interpreter |

| Acronym | Definition                                                      |
|---------|-----------------------------------------------------------------|
| OPM     | Office of Personnel Management                                  |
| OPR     | Office of Professional Responsibility                           |
| OSI     | Office of Servicewide Interest                                  |
| OSP     | Office of Servicewide Penalties or Office of Special Penalties  |
| OTA     | Office of Tax Analysis                                          |
| 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                           |
| PAC     | Program Action Cases                                            |
| PC      | Positive-tax-change (experimental group)                        |
| PCIC    | Primary Core Issue Code                                         |
| PFA     | Pre-Filing Agreement                                            |
| PGLD    | Privacy, Governmental Liaison and Disclosure (Office of)        |
| PIA     | Privacy Impact Assessment                                       |
| PIC     | Primary Issue Code                                              |
| PLR     | Private Letter Ruling                                           |
| PMTA    | Program Manager Technical Advice or Assistance                  |
| POA     | Power Of Attorney                                               |
| PPS     | Practitioner Priority Service                                   |
| PTC     | Premium Tax Credit                                              |
| PTIN    | Preparer Tax Identification Number                              |
| PTSD    | Post-Traumatic Stress Disorder                                  |
| PY      | Processing Year                                                 |
| QRP     | Questionable Refund Program                                     |
| RA      | Revenue Agent or Reporting Agent                                |
| RAS     | (Office of) Research, Analysis and Statistics                   |
| RCA     | Reasonable Cause Assistant or Refundable Credits Administration |
| RCP     | Reasonable Collection Potential                                 |
| RDD     | Random-Digit Dialed                                             |
| RIA     | Research Institute of America                                   |
| RICS    | Return Integrity and Correspondence Services                    |
| RO      | Revenue Officer                                                 |
| ROI     | Return on Investment                                            |

| Acronym | Definition                                                        |
|---------|-------------------------------------------------------------------|
| RPO     | Return Preparer Office                                            |
| RPP     | Return Preparer Program                                           |
| RPS     | Revenue Protection Strategy                                       |
| RRA 98  | Internal Revenue Service Restructuring and Reform Act of 1998     |
| RRP     | Return Review Program                                             |
| RSED    | Refund Statute Expiration Date                                    |
| S/E     | Self-Employed                                                     |
| SA      | Systemic Advocacy                                                 |
| SAMS    | Systemic Advocacy Management System                               |
| SB/SE   | Small Business/Self-Employed Operating Division                   |
| SBHCTC  | Small Business Health Care Tax Credit                             |
| SCIC    | Secondary Core Issue Code                                         |
| SEP     | Special Enforcement Program                                       |
| SERP    | Servicewide Electronic Research Program                           |
| SFR     | Substitute for Return                                             |
| SIFMA   | Securities Industry and Financial Markets Association             |
| SL      | Stakeholder Liaison                                               |
| SLA     | Service Level Agreement                                           |
| SLCSP   | Second Lowest Cost Silver Plan                                    |
| SMS     | Secure Messaging System                                           |
| SNOD    | Statutory Notice of Deficiency                                    |
| SO      | Settlement Officer                                                |
| SOI     | Statistics of Income                                              |
| SP      | Submission Processing                                             |
| SPC     | Submission Processing Center(s)                                   |
| SPDER   | Office of Servicewide Policy, Directives, and Electronic Research |
| SPEC    | Stakeholder Partnerships, Education & Communication               |
| SRP     | Shared Responsibility Payment                                     |
| SSDI    | Social Security Disability Insurance                              |
| SSN     | Social Security Number                                            |
| STARS   | Structured Trust Advantaged Repackaged Securities                 |
| TAB     | Taxpayer Assistance Blueprint                                     |
| TAC     | Taxpayer Assistance Center                                        |
| TAD     | Taxpayer Advocate Directive                                       |
| TAMIS   | Taxpayer Advocate Management Information System                   |

| Acronym | Definition                                          |
|---------|-----------------------------------------------------|
| TAMRA   | Technical and Miscellaneous Revenue Act (of 1988)   |
| TAO     | Taxpayer Assistance Order                           |
| TAP     | Taxpayer Advocacy Panel                             |
| TARD    | Taxpayer Advocate Received Date                     |
| TAS     | Taxpayer Advocate Service                           |
| TASIS   | Taxpayer Advocate Service Integrated System         |
| TBOR    | Taxpayer Bill of Rights                             |
| TC      | Transaction Code                                    |
| TCE     | Tax Counseling for the Elderly                      |
| TCS     | Tax Computation Specialists                         |
| TD      | Treasury Developed (form)                           |
| TDA     | Taxpayer Delinquent Account                         |
| TDC     | Taxpayer Digital Communications                     |
| TE      | Tax Examiner <i>or</i> Tax Exempt                   |
| TE/GE   | Tax Exempt & Government Entities Operating Division |
| TEFRA   | Tax Equity and Fiscal Responsibility Act of 1982    |
| TERC    | Total Enforcement Revenue Collected                 |
| TFRP    | Trust Fund Recovery Penalty                         |
| TGR     | Total Gross Receipts                                |
| TIGTA   | Treasury Inspector General for Tax Administration   |

| Acronym | Definition                                               |
|---------|----------------------------------------------------------|
| TIN     | Taxpayer Identification Number                           |
| TIPRA   | Tax Increase Prevention and Reconciliation Act (of 2005) |
| TMP     | TIN Matching Program                                     |
| TPC     | Third Party Contact                                      |
| TPI     | Total Positive Income                                    |
| TPP     | Third-Party Payer <i>or</i> Taxpayer Protection Program  |
| TPPA    | Third Party Payroll Agent                                |
| TRCAT   | Taxpayer Service Returns Processing Category             |
| TSP     | Thrift Savings Plan                                      |
| TY      | Tax Year                                                 |
| UK      | United Kingdom                                           |
| URP     | Underreporter                                            |
| VITA    | Volunteer Income Tax Assistance                          |
| VOIP    | Voice Over Internet Protocol                             |
| VSD     | Virtual Service Delivery                                 |
| W&I     | Wage and Investment Operating Division                   |
| WIRA    | Wage and Investment Research & Analysis                  |
| WO      | Whistleblower Office                                     |
| YTD     | Year to Date                                             |

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

| Case Citation                                                                                          | Issue(s)                                                                                                                                                                                                                                                             | Pro Se | Decision |
|--------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|
| <b>Individual Taxpayers (But not Sole Proprietorships)</b>                                             |                                                                                                                                                                                                                                                                      |        |          |
| <i>Al-Soufi v. Comm'r</i> , T.C. Memo. 2015-68                                                         | 6662(b)(1) - TPs (H&W) negligent in failing to maintain records; failure to establish reasonable cause and good faith                                                                                                                                                | Yes    | IRS      |
| <i>Ambrosius v. Comm'r</i> , T.C. Memo. 2014-126                                                       | 6662(b)(2) - Penalty for substantial understatement of income tax applies provisionally; failure to argue reasonable cause and good faith                                                                                                                            | Yes    | IRS      |
| <i>Baker v. Comm'r</i> , T.C. Summ. Op. 2014-57                                                        | 6662(b)(2) - TP acted with reasonable cause and in good faith                                                                                                                                                                                                        | Yes    | TP       |
| <i>Baur v. Comm'r</i> , T.C. Memo. 2014-117                                                            | 6662(b)(2) - Penalty for substantial understatement of income tax applies provisionally; failure to argue reasonable cause and good faith                                                                                                                            | Yes    | IRS      |
| <i>Becker v. Comm'r</i> , T.C. Summ. Op. 2015-2                                                        | 6662(b)(1) - TP negligent in preparing the return; failure to establish reasonable cause or good faith                                                                                                                                                               | Yes    | IRS      |
| <i>Brinkley v. Comm'r</i> , T.C. Memo. 2014-227, appeal docketed, No. 15-60144 (5th Cir. Mar. 2, 2015) | 6662(b)(2) - TP substantially understated income tax; failure to establish reasonable cause and good faith                                                                                                                                                           | No     | IRS      |
| <i>Burrell v. Comm'r</i> , T.C. Memo. 2014-217                                                         | 6662(b)(1) - TP negligent in failing to maintain records and erroneously claiming deductions; failure to present evidence on reasonable cause and good faith reliance on return preparer                                                                             | No     | IRS      |
| <i>Cortes v. Comm'r</i> , T.C. Memo. 2014-181, appeal docketed, No. 15-71129 (9th Cir. Apr. 13, 2015)  | 6662(b)(2) - TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith                                                                                                                                                    | No     | IRS      |
| <i>Dabney v. Comm'r</i> , T.C. Memo. 2014-108                                                          | 6662(b)(1), (2) - TPs (H&W) acted with reasonable cause and in good faith                                                                                                                                                                                            | Yes    | TP       |
| <i>Duncan v. Comm'r</i> , T.C. Summ. Op. 2014-56                                                       | 6662(b)(1) - TP negligent in failing to report income and in preparing the return; failure to argue reasonable cause and good faith                                                                                                                                  | Yes    | IRS      |
| <i>English v. Comm'r</i> , T.C. Summ. Op. 2014-66                                                      | 6662(b)(2) - TPs (H & W) acted with reasonable cause and good faith reliance on tax professional                                                                                                                                                                     | Yes    | TP       |
| <i>Evans v. Comm'r</i> , T.C. Memo. 2015-12                                                            | 6662(b)(1) - TPs (H&W) acted with reasonable cause and in good faith reliance on tax professional                                                                                                                                                                    | No     | TP       |
| <i>Farahani v. Comm'r</i> , T.C. Memo. 2014-111                                                        | 6662(b)(2) - TP substantially understated income tax; failure to establish reasonable cause and good faith                                                                                                                                                           | Yes    | IRS      |
| <i>Howard v. Comm'r</i> , T.C. Memo. 2015-38                                                           | 6662(b)(1), (2) - TP acted with reasonable cause and good faith regarding unreimbursed travel expenses; however, penalty for substantial understatement of income tax applies provisionally for remaining unreimbursed employee business expenses and traffic ticket | Yes    | Split    |
| <i>Hughes v. Comm'r</i> , T.C. Memo. 2015-89                                                           | 6662(b)(1), (2) - IRS failed to present evidence of negligence; penalty for substantial understatement of income tax applies provisionally for previously settled issues; failure to establish reasonable cause and good faith                                       | No     | Split    |
| <i>Iglicki v. Comm'r</i> , T.C. Memo. 2015-80                                                          | 6662(b)(2) - TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith                                                                                                                                                    | No     | IRS      |
| <i>Koriakos v. Comm'r</i> , T.C. Summ. Op. 2014-70                                                     | 6662(b)(2) - Penalty for substantial understatement of income tax applies provisionally; failure to establish reasonable cause and good faith                                                                                                                        | Yes    | IRS      |
| <i>Kunkel v. Comm'r</i> , T.C. Memo. 2015-71                                                           | 6662(b)(1) - TPs (H&W) negligent in failing to maintain records; failure to establish reasonable cause and good faith                                                                                                                                                | Yes    | IRS      |

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

| Case Citation                                                                                                                                                                  | Issue(s)                                                                                                                                                                                                                                                                            | Pro Se | Decision |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|
| <i>Lain v. Comm’r</i> , T.C. Summ. Op. 2015-5                                                                                                                                  | 6662(b)(1) - TPs (H&W) acted with reasonable cause and in good faith                                                                                                                                                                                                                | Yes    | TP       |
| <i>Longino v. Comm’r</i> , 593 F. App’x 965 (11th Cir. 2014), <i>aff’g</i> T.C. Memo. 2013-80                                                                                  | 6662(b)(1) - TP negligent in failing to maintain records; failure to present evidence of reasonable cause and good faith                                                                                                                                                            | Yes    | IRS      |
| <i>McBride v. Comm’r</i> , T.C. Memo. 2015-6                                                                                                                                   | 6662(b)(2) - IRS failed to argue for accuracy based penalty                                                                                                                                                                                                                         | Yes    | TP       |
| <i>McCarty v. Comm’r</i> , T.C. Summ. Op. 2014-81                                                                                                                              | 6662(b)(1), (2) - IRS failed to present evidence of negligence; TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith                                                                                                                | Yes    | IRS      |
| <i>McKnight v. Comm’r</i> , T.C. Memo. 2015-47                                                                                                                                 | 6662(b)(2) - TPs substantially understated income tax; failure to establish reasonable cause and good faith                                                                                                                                                                         | Yes    | IRS      |
| <i>Miller v. Comm’r</i> , T.C. Summ. Op. 2014-74                                                                                                                               | 6662(b)(1), (2) - TP acted with reasonable cause and in good faith reliance on tax professional                                                                                                                                                                                     | No     | TP       |
| <i>Nichols, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 1971 (E.D. Wash. 2015)                                                                                                          | 6662(b)(2) - TPs (H&W) substantially understated income tax; failure to argue reasonable cause and good faith                                                                                                                                                                       | No     | IRS      |
| <i>Peery v. Comm’r</i> , T.C. Memo. 2014-151                                                                                                                                   | 6662(b)(2) - TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith                                                                                                                                                                   | No     | IRS      |
| <i>Peters, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 2501 (E.D. Mo. 2014)                                                                                                             | 6662(b)(2) - TPs (H&W) substantially understated income tax                                                                                                                                                                                                                         | No     | IRS      |
| <i>Resnik v. Comm’r</i> , T.C. Summ. Op. 2015-11                                                                                                                               | 6662(b)(2) - TP substantially understated income tax; failure to argue reasonable cause and good faith                                                                                                                                                                              | No     | IRS      |
| <i>Rogers v. Comm’r</i> , 783 F.3d 320 (D.C. Cir. 2015), <i>aff’g and remanding in part</i> , T.C. Memo. 2013-77, <i>petition for cert. filed</i> , No. 15-286 (Sept. 8, 2015) | 6662(b)(1) - TPs (H&W) negligent in failing to report income; failure to establish reasonable cause and good faith                                                                                                                                                                  | Yes    | IRS      |
| <i>Rublosky v. Comm’r</i> , T.C. Summ. Op. 2014-51                                                                                                                             | 6662(b)(2) - TP acted with reasonable cause and in good faith                                                                                                                                                                                                                       | Yes    | TP       |
| <i>Salmonson v. Comm’r</i> , T.C. Memo. 2014-244                                                                                                                               | 6662(b)(1) - TP negligent in failing to maintain records; failure to establish reasonable cause and good faith                                                                                                                                                                      | Yes    | IRS      |
| <i>Schmidt v. Comm’r</i> , T.C. Memo. 2014-159                                                                                                                                 | 6662(b)(2) - TPs (H&W) acted with reasonable cause and in good faith                                                                                                                                                                                                                | No     | TP       |
| <i>Smith v. Comm’r</i> , T.C. Memo. 2014-203                                                                                                                                   | 6662(b)(1) - TP negligent in erroneously claiming deductions; failure to present evidence on reasonable cause and good faith                                                                                                                                                        | Yes    | IRS      |
| <i>Sullivan v. Comm’r</i> , T.C. Summ. Op. 2014-89                                                                                                                             | 6662(b)(1), (2) - TP acted with reasonable cause and in good faith                                                                                                                                                                                                                  | Yes    | TP       |
| <i>Thomas-Kozak v. Comm’r</i> , T.C. Summ. Op. 2014-104                                                                                                                        | 6662(b)(1), (2) - TP acted with reasonable cause regarding medical expense deduction; TP was negligent in failing to maintain records for remaining deductions; penalty for substantial understatement of income tax applies provisionally, excluding the medical expense deduction | No     | Split    |
| <i>Wish v. Comm’r</i> , T.C. Summ. Op. 2015-25                                                                                                                                 | 6662(b)(2) - No substantial understatement of income tax; TP acted with reasonable cause and in good faith                                                                                                                                                                          | Yes    | TP       |
| <b>Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships - Schedule C, E, F)</b>                                                                    |                                                                                                                                                                                                                                                                                     |        |          |
| <i>Agugo v. Comm’r</i> , T.C. Summ. Op. 2014-60                                                                                                                                | 6662(b)(2) - TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith reliance on tax professional                                                                                                                                      | Yes    | IRS      |
| <i>Alfaro v. Comm’r</i> , T.C. Summ. Op. 2014-54                                                                                                                               | 6662(b)(2) - TPs (H&W) acted with reasonable cause and in good faith                                                                                                                                                                                                                | Yes    | TP       |
| <i>Alubunkudi v. Comm’r</i> , T.C. Summ. Op. 2014-97                                                                                                                           | 6662(b)(1), (2) - TPs (H&W) negligent in failing to maintain records; penalty for substantial understatement of income tax applies provisionally; failure to argue reasonable cause and good faith                                                                                  | Yes    | IRS      |

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

| Case Citation                                                                                                                             | Issue(s)                                                                                                                                                                                                                               | Pro Se | Decision |
|-------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|
| <i>Anyanwu v. Comm'r</i> , T.C. Memo. 2014-123                                                                                            | 6662(b)(1), (2) - TP negligent in failing to maintain records and in preparing the return; penalty for substantial understatement of income tax applies provisionally; failure to present evidence on reasonable cause and good faith  | Yes    | IRS      |
| <i>Ballard-Bey v. Comm'r</i> , T.C. Summ. Op. 2014-62                                                                                     | 6662(b)(2) - TP substantially understated income tax; failure to establish reasonable cause and good faith                                                                                                                             | Yes    | IRS      |
| <i>Barnes Grp., Inc. &amp; Subsidiaries v. Comm'r</i> , 593 F. App'x 7 (2d Cir. 2014), <i>aff'g</i> T.C. Memo. 2013-109                   | 6662(b)(2) - TP substantially understated income tax; failure to establish reasonable cause and good faith                                                                                                                             | No     | IRS      |
| <i>Bogner v. Comm'r</i> , T.C. Summ. Op. 2014-53                                                                                          | 6662(b)(1), (2) - TPs (H&W) negligent in failing to maintain records; TPs substantially understated income tax; failure to establish reasonable cause and good faith                                                                   | Yes    | IRS      |
| <i>Boring v. Comm'r</i> , T.C. Summ. Op. 2014-105                                                                                         | 6662(b)(2) - TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith                                                                                                                      | Yes    | IRS      |
| <i>Briley v. Comm'r</i> , T.C. Memo. 2014-114, <i>appeal docketed</i> , No. 15-1461 (4th Cir. Apr. 29, 2015)                              | 6662(b)(1) - TPs (H&W) negligent in failing to maintain records; failure to establish reasonable cause and good faith                                                                                                                  | Yes    | IRS      |
| <i>Bronson v. Comm'r</i> , 591 F. App'x 625 (9th Cir. 2015), <i>aff'g</i> T.C. Memo. 2012-17                                              | 6662(b)(2) - TPs (H & W) substantially understated income tax; failure to present evidence on reasonable cause and good faith                                                                                                          | Yes    | IRS      |
| <i>Brown v. Comm'r</i> , T.C. Memo. 2014-167, <i>appeal docketed</i> , No. 15-3033 (2d Cir. Sept. 28, 2015)                               | 6662(b)(2) - TPs (H&W) substantially understated income tax; failure to argue reasonable cause and good faith                                                                                                                          | No     | IRS      |
| <i>Burke v. Comm'r</i> , T.C. Summ. Op. 2015-24                                                                                           | 6662(b)(1) - TP negligent in failing to maintain records; failure to present evidence on reasonable cause and good faith                                                                                                               | Yes    | IRS      |
| <i>Chai v. Comm'r</i> , T.C. Memo. 2015-42, <i>appeal docketed</i> , No. 15-1653 (2d Cir. May 19, 2015)                                   | 6662(b)(2) - TP substantially understated income tax; failure to establish reasonable cause and good faith                                                                                                                             | No     | IRS      |
| <i>Cherizol v. Comm'r</i> , T.C. Memo. 2014-119                                                                                           | 6662(b)(2) - TP failed to address issue of accuracy based penalty; failure to argue reasonable cause and good faith                                                                                                                    | Yes    | IRS      |
| <i>Coastal Heart Med. Grp., Inc. v. Comm'r</i> , T.C. Memo. 2015-84                                                                       | 6662(b)(2) - TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith                                                                                                                      | No     | IRS      |
| <i>Coburn v. Comm'r</i> , T.C. Memo. 2014-113                                                                                             | 6662(b)(1), (2) - TP negligent in failing to maintain records; penalty for substantial understatement of income tax applies provisionally; failure to present evidence on reasonable cause and good faith reliance on tax professional | No     | IRS      |
| <i>Cooper v. Comm'r</i> , 143 T.C. 194 (2014), <i>appeal docketed</i> , No. 15-70863 (9th Cir. Mar. 20, 2015)                             | 6662(b)(1), (2) - TPs (H&W) negligent in preparing the return; penalty for substantial understatement of income tax applies provisionally; failure to establish reasonable cause and good faith reliance on tax professional           | No     | IRS      |
| <i>Djoshabeh v. Comm'r</i> , T.C. Summ. Op. 2014-58                                                                                       | 6662(b)(2) - TP substantially understated income tax; failure to establish reasonable cause and good faith                                                                                                                             | Yes    | IRS      |
| <i>Duong v. Comm'r</i> , T.C. Memo. 2015-90                                                                                               | 6662(b)(1) - TPs (business partners) negligent in failing to maintain records; failure to present evidence on reasonable cause and good faith                                                                                          | Yes    | IRS      |
| <i>Engstrom, Lipscomb &amp; Lack, APC v. Comm'r</i> , T.C. Memo. 2014-221, <i>appeal docketed</i> , No. 15-70591 (9th Cir. Feb. 26, 2015) | 6662(b)(1) - TP negligent in failing to maintain records; failure to establish reasonable cause and good faith                                                                                                                         | No     | IRS      |
| <i>Evans v. Comm'r</i> , T.C. Memo. 2014-237                                                                                              | 6662(b)(2) - TPs (H&W) acted with reasonable cause and in good faith reliance on tax professional                                                                                                                                      | No     | TP       |
| <i>Fargo v. Comm'r</i> , T.C. Memo. 2015-96,                                                                                              | 6662(b)(2) - TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith                                                                                                                      | No     | IRS      |

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

| Case Citation                                                                                          | Issue(s)                                                                                                                                                                                                                                      | Pro Se | Decision |
|--------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|
| <i>Flores v. Comm’r</i> , T.C. Memo. 2015-9                                                            | 6662(b)(1) - TPs (H&W) negligent in failing to maintain records; failure to present evidence on reasonable cause and good faith                                                                                                               | Yes    | IRS      |
| <i>Gardner v. Comm’r</i> , T.C. Memo. 2014-148                                                         | 6662(b)(2) - TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith reliance on a tax professional                                                                                              | No     | IRS      |
| <i>Graham v. Comm’r</i> , T.C. Summ. Op. 2014-79                                                       | 6662(b)(2) - TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith                                                                                                                             | Yes    | IRS      |
| <i>Hall v. Comm’r</i> , T.C. Memo. 2014-171                                                            | 6662(b)(1) - TPs (H&W) negligent in failing to maintain records and erroneously claiming deductions; failure to establish reasonable cause and good faith reliance on a tax professional                                                      | Yes    | IRS      |
| <i>Hillman v. Comm’r</i> , T.C. Memo. 2014-250                                                         | 6662(b)(2) - TP substantially understated income tax; failure to establish reasonable cause and good faith                                                                                                                                    | Yes    | IRS      |
| <i>Holden v. Comm’r</i> , T.C. Memo. 2015-83                                                           | 6662(b)(1), (2) - TP negligent in failing to maintain records and erroneously claiming deductions; penalty for substantial understatement of income tax applies provisionally; failure to present evidence on reasonable cause and good faith | No     | IRS      |
| <i>Hunter v. Comm’r</i> , T.C. Memo. 2014-164                                                          | 6662(b)(2) - TP substantially understated income tax; failure to present evidence on reasonable cause and good faith                                                                                                                          | Yes    | IRS      |
| <i>Jackson v. Comm’r</i> , T.C. Memo. 2014-160, appeal docketed, No. 14-73680 (9th Cir. Dec. 2, 2014)  | 6662(b)(2) - TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith                                                                                                                             | No     | IRS      |
| <i>Jacobs v. Comm’r</i> , T.C. Summ. Op. 2015-3                                                        | 6662(b)(1), (2) - TP negligent in failing to report income; TP substantially understated income tax; failure to establish reasonable cause and good faith                                                                                     | Yes    | IRS      |
| <i>Jones v. Comm’r</i> , T.C. Memo. 2014-125                                                           | 6662(b)(1), (2) - TPs (H&W) acted with reasonable cause and in good faith                                                                                                                                                                     | No     | TP       |
| <i>Kaminski v. Comm’r</i> , T.C. Summ. Op. 2015-7                                                      | 6662(b)(2) - TP acted with reasonable cause and in good faith reliance on tax professional                                                                                                                                                    | Yes    | TP       |
| <i>Kinuthia v. Comm’r</i> , T.C. Memo. 2014-127                                                        | 6662(b)(2) - TP substantially understated income tax; failure to establish reasonable cause and good faith                                                                                                                                    | Yes    | IRS      |
| <i>Le Beau v. Comm’r</i> , T.C. Memo. 2014-198, appeal docketed, No. 15-70489 (9th Cir. Feb. 18, 2015) | 6662(b)(1) - TP negligent in failing to maintain records                                                                                                                                                                                      | Yes    | IRS      |
| <i>Lee v. Comm’r</i> , T.C. Summ. Op. 2015-33                                                          | 6662(b)(1), (2) - TP negligent in failing to maintain records; penalty for substantial understatement of income tax applies provisionally; failure to establish reasonable cause and good faith                                               | Yes    | IRS      |
| <i>Lopez v. Comm’r</i> , T.C. Summ. Op. 2015-22                                                        | 6662(b)(2) - TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith                                                                                                                             | No     | IRS      |
| <i>Luciano-Salas v. Comm’r</i> , T.C. Summ. Op. 2014-76                                                | 6662(b)(1) - TP negligent in failing to maintain records; failure to establish reasonable cause and good faith reliance on tax professional                                                                                                   | Yes    | IRS      |
| <i>Martarano v. Comm’r</i> , T.C. Summ. Op. 2014-64                                                    | 6662(b)(1), (2) - TPs (H&W) negligent in failing to maintain records; TPs substantially understated income tax; failure to establish reasonable cause and good faith                                                                          | Yes    | IRS      |
| <i>Martarano v. Comm’r</i> , T.C. Summ. Op. 2014-101                                                   | 6662(b)(1) - Negligence penalty denied due to unfair surprise/prejudice                                                                                                                                                                       | Yes    | TP       |
| <i>McClellan v. Comm’r</i> , T.C. Memo. 2014-257                                                       | 6662(b)(2) - TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith                                                                                                                             | Yes    | IRS      |
| <i>Metz v. Comm’r</i> , T.C. Memo. 2015-54                                                             | 6662(b)(1), (2) - TPs (H&W) substantially understated income tax; failure to establish reasonable cause                                                                                                                                       | No     | IRS      |

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

| Case Citation                                                                                                 | Issue(s)                                                                                                                                                                                                                                                                                         | Pro Se | Decision |
|---------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|
| <i>Midwest Eye Ctr., S.C. v. Comm'r</i> , T.C. Memo. 2015-53                                                  | 6662(b)(2) - TP substantially understated income tax; failure to present evidence on reasonable cause and good faith                                                                                                                                                                             | No     | IRS      |
| <i>Minchem Int'l, Inc. v. Comm'r</i> , T.C. Memo. 2015-56                                                     | 6662(b)(1), (2) - No substantial understatement for investment interest and deductions of personal expenses; TPs (H&W) negligent in claiming home equity loan interest deduction and failing to report income; failure to establish reasonable cause and good faith reliance on tax professional | No     | Split    |
| <i>Mylander v. Comm'r</i> , T.C. Memo. 2014-191                                                               | 6662(b)(1), (2) - TPs (H&W) negligent in failing to maintain records; penalty for substantial understatement of income tax applies provisionally; failure to establish reasonable cause and good faith                                                                                           | No     | IRS      |
| <i>Na v. Comm'r</i> , T.C. Memo. 2015-21                                                                      | 6662(b)(1), (2) - TP negligent in failing to maintain records for some unreported income; penalty for substantial understatement of income tax applies provisionally to some unreported income; failure to present evidence of reasonable cause and good faith for some unreported income        | No     | Split    |
| <i>Nganga v. Comm'r</i> , T.C. Summ. Op. 2014-50                                                              | 6662(b)(2) - Penalty for substantial understatement of income tax applies provisionally; failure to argue reasonable cause or good faith                                                                                                                                                         | Yes    | IRS      |
| <i>Nguyen v. Comm'r</i> , T.C. Memo. 2014-199                                                                 | 6662(b)(1) - TPs (H&W) negligent in failing to maintain records; failure to present evidence on reasonable cause and good faith reliance on tax preparer                                                                                                                                         | No     | IRS      |
| <i>Odujinrin v. Comm'r</i> , T.C. Memo. 2014-213                                                              | 6662(b)(1) - TP negligent in failing to maintain records; failure to present evidence on reasonable cause and good faith                                                                                                                                                                         | Yes    | IRS      |
| <i>Peterson v. Comm'r</i> , T.C. Memo. 2015-1, appeal docketed, No. 15-73092 (9th Cir. Oct. 8, 2015)          | 6662(b)(1) - TP negligent in failing to maintain records; failure to establish reasonable cause and good faith                                                                                                                                                                                   | Yes    | IRS      |
| <i>Peterson v. Comm'r</i> , T.C. Memo. 2015-23                                                                | 6662(b)(1) - TP negligent in failing to maintain records; failure to present evidence on reasonable cause and good faith                                                                                                                                                                         | Yes    | IRS      |
| <i>Pospisil v. Comm'r</i> , T.C. Summ. Op. 2014-100                                                           | 6662(b)(1), (2) - TPs (H&W) not negligent; penalty for substantial understatement of income tax applies provisionally; failure to establish reasonable cause and good faith                                                                                                                      | Yes    | IRS      |
| <i>Powell v. Comm'r</i> , T.C. Memo. 2014-235, appeal docketed, No. 15-1851 (4th Cir. July 30, 2015)          | 6662(b)(2) - TPs (H&W) substantially understated income tax; failure to argue reasonable cause and good faith                                                                                                                                                                                    | Yes    | IRS      |
| <i>Price v. Comm'r</i> , T.C. Memo. 2014-253, appeal docketed, No. 15-2196 (3d Cir. May 19, 2015)             | 6662(b)(2) - TPs (H&W) acted with reasonable cause and good faith                                                                                                                                                                                                                                | No     | TP       |
| <i>Redisch v. Comm'r</i> , T.C. Memo. 2015-95                                                                 | 6662(b)(2) - Penalty for substantial understatement of income tax applies provisionally; failure to establish reasonable cause and good faith                                                                                                                                                    | No     | IRS      |
| <i>Robinson v. Comm'r</i> , T.C. Memo. 2014-120, <i>aff'd</i> , No. 15-1380 (4th Cir. Sept. 3, 2015)          | 6662(b)(2) - TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith                                                                                                                                                                                | Yes    | IRS      |
| <i>Rogers v. Comm'r</i> , T.C. Memo. 2014-141 amended on reconsideration in part, 2014 WL 6805465 (T.C. 2014) | 6662(b)(2) - TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith                                                                                                                                                                                | No     | IRS      |
| <i>Ross v. Comm'r</i> , T.C. Summ. Op. 2014-68                                                                | 6662(b)(1) - TP negligent in preparing the return; TP acted in good faith for reporting wages paid, but not for the remaining business deductions                                                                                                                                                | Yes    | Split    |
| <i>Safakish v. Comm'r</i> , T.C. Memo. 2014-242, appeal docketed, No. 15-70826 (9th Cir. Mar. 17, 2015)       | 6662(b)(2) - TP substantially understated income tax; failure to argue reasonable cause and good faith                                                                                                                                                                                           | Yes    | IRS      |

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

| Case Citation                                                                                                                                                                                                   | Issue(s)                                                                                                                                                                                                                                                                            | Pro Se | Decision |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|
| <i>Salem Fin., Inc. v. U.S.</i> , 786 F.3d 932 (Fed. Cir. 2015), <i>aff'g in part, reversing in part and remanding</i> , 112 Fed. Cl. 543 (2013), <i>petition for cert. filed</i> , No. 15-380 (Sept. 29, 2015) | 6662(b)(1) - TP negligent in entering a transaction that lacked economic substance; failure to establish reasonable cause and good faith                                                                                                                                            | No     | IRS      |
| <i>Savello v. Comm'r</i> , T.C. Memo. 2015-24                                                                                                                                                                   | 6662(b)(1) - TP negligent in failing to maintain records; failure to present evidence on reasonable cause and good faith                                                                                                                                                            | No     | IRS      |
| <i>Savulionis v. Comm'r</i> , T.C. Summ. Op. 2015-19                                                                                                                                                            | 6662(b)(2) - TPs (H&W) acted with reasonable cause and in good faith                                                                                                                                                                                                                | Yes    | TP       |
| <i>Sawyer v. Comm'r</i> , T.C. Memo. 2015-55                                                                                                                                                                    | 6662(b)(1) - TPs (H&W) negligent in failing to maintain records; Failure to present evidence on reasonable cause and good faith                                                                                                                                                     | No     | IRS      |
| <i>Schumann v. Comm'r</i> , T.C. Memo. 2014-138                                                                                                                                                                 | 6662(b)(1) - TP negligent in failing to maintain records; failure to establish reasonable cause and good faith                                                                                                                                                                      | No     | IRS      |
| <i>Shah v. Comm'r</i> , T.C. Memo. 2015-31, <i>appeal docketed</i> , No. 15-1773 (6th Cir. June 30, 2015)                                                                                                       | 6662(b)(1), (2) - TPs (H&W) negligent in failing to maintain records and erroneously claiming deductions; substantially understated income tax on one of two returns; failure to establish reasonable cause and good faith                                                          | Yes    | IRS      |
| <i>Sheridan v. Comm'r</i> , T.C. Memo. 2015-25                                                                                                                                                                  | 6662(b)(2) - TP substantially understated income tax; failure to present evidence on reasonable cause and good faith                                                                                                                                                                | Yes    | IRS      |
| <i>Sievers v. Comm'r</i> , T.C. Memo. 2014-115                                                                                                                                                                  | 6662(b)(1), (2) - TP negligent in failing to maintain records; penalty for substantial understatement of income tax applies provisionally; failure to present evidence on reasonable cause and good faith                                                                           | Yes    | IRS      |
| <i>Simpson v. Comm'r</i> , T.C. Summ. Op. 2014-67                                                                                                                                                               | 6662(b)(2) - TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith                                                                                                                                                                   | No     | IRS      |
| <i>Singhal v. Comm'r</i> , T.C. Summ. Op. 2014-102                                                                                                                                                              | 6662(b)(2) - TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith                                                                                                                                                                   | No     | IRS      |
| <i>Suder v. Comm'r</i> , T.C. Memo. 2014-201                                                                                                                                                                    | 6662(b)(1), (2) - TPs (two shareholders) acted with reasonable cause and in good faith                                                                                                                                                                                              | No     | TP       |
| <i>Tarighi v. Comm'r</i> , T.C. Summ. Op. 2015-28                                                                                                                                                               | 6662(b)(2) - TPs (H&W) substantially understated income tax; failure to present evidence on reasonable cause and good faith                                                                                                                                                         | Yes    | IRS      |
| <i>Villarreal v. Comm'r</i> , T.C. Summ. Op. 2014-87                                                                                                                                                            | 6662(b)(1) - TPs (H&W) negligent in failing to maintain records; failure to establish reasonable cause and good faith                                                                                                                                                               | Yes    | IRS      |
| <i>Wakefield v. Comm'r</i> , T.C. Memo. 2015-4                                                                                                                                                                  | 6662(b)(1), (2) - TPs (H&W) negligent in failing to maintain records and distinguish personal from business expenses; penalty for substantial understatement of income tax applies provisionally; failure to establish reasonable cause and good faith through reliance on promoter | No     | IRS      |
| <i>Wells Fargo &amp; Co. v. U.S.</i> , 114 A.F.T.R.2d (RIA) 5414 (D. Minn. 2014)                                                                                                                                | 6662(b)(1) - TP not negligent, had reasonable basis for its reporting of the STARS transaction                                                                                                                                                                                      | No     | TP       |
| <i>Williams v. Comm'r</i> , T.C. Memo. 2014-158, <i>appeal docketed</i> , No. 15-71505 (9th Cir. May 19, 2015)                                                                                                  | 6662(b)(2) - TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith                                                                                                                                                                   | Yes    | IRS      |
| <i>Wright v. Comm'r</i> , T.C. Memo. 2014-175, <i>appeal docketed</i> , No. 15-1071 (6th Cir. Jan. 26, 2015 )                                                                                                   | 6662(b)(2) - TPs (H&W) substantially understated income tax; failure to establish reasonable cause and good faith reliance on tax professional                                                                                                                                      | Yes    | IRS      |
| <i>Zierdt v. Comm'r</i> , T.C. Summ. Op. 2014-78                                                                                                                                                                | 6662(b)(2) - Penalty for substantial understatement of income tax applies provisionally; failure to establish reasonable cause and good faith                                                                                                                                       | Yes    | IRS      |

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

| Case Citation                                                                                                        | Issue(s)                                                                                                                                                                                                                                                      | Pro Se | Decision |
|----------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|
| <b>Individual Taxpayers (But Not Sole Proprietorships)</b>                                                           |                                                                                                                                                                                                                                                               |        |          |
| <i>Bartley v. Comm’r</i> , T.C. Summ. Op. 2015-23                                                                    | Failure to meet § 274 substantiation requirements; personal expenses disallowed; work boot expense allowed under § 162                                                                                                                                        | Yes    | Split    |
| <i>Flores v. Comm’r</i> , T.C. Memo. 2015-9                                                                          | Failure to meet § 274 substantiation requirements; failure to substantiate expenses                                                                                                                                                                           | Yes    | IRS      |
| <i>Free-Pacheco v. U.S.</i> , 117 Fed. Cl. 228 (2014)                                                                | Not engaged in for profit under § 183; gambling expenses disallowed                                                                                                                                                                                           | No     | IRS      |
| <i>Garza v. Comm’r</i> , T.C. Memo. 2014-121                                                                         | Failure to meet § 274 substantiation requirements                                                                                                                                                                                                             | No     | IRS      |
| <i>Howard v. Comm’r</i> , T.C. Memo. 2015-38                                                                         | Failure to substantiate expenses for travel; other expense allowed under § 162                                                                                                                                                                                | Yes    | Split    |
| <i>Jacobs v. Comm’r</i> , T.C. Summ. Op. 2015-3                                                                      | Failure to substantiate expenses                                                                                                                                                                                                                              | Yes    | IRS      |
| <i>Jalloh v. Comm’r</i> , T.C. Summ. Op. 2015-18                                                                     | Failure to meet § 274 substantiation requirements; failure to substantiate expenses; Cohan rule applied to allow uniform and protective clothing expenses; union dues expense allowed under § 162                                                             | Yes    | Split    |
| <i>Jermihov v. Comm’r</i> , T.C. Summ. Op. 2014-75                                                                   | Failure to meet § 274 substantiation requirements for vehicle and travel expenses; a portion of medical expenses allowed under § 162; Cohan rule applied to allow professional dues and subscriptions                                                         | Yes    | Split    |
| <i>Lain v. Comm’r</i> , T.C. Summ. Op. 2015-5                                                                        | Deductions allowed for Schedule A expenses                                                                                                                                                                                                                    | Yes    | TP       |
| <i>McCarty v. Comm’r</i> , T.C. Summ. Op. 2014-81                                                                    | Business expense allowed under § 162                                                                                                                                                                                                                          | Yes    | TP       |
| <i>Meinhardt v. Comm’r</i> , 766 F.3d 917 (8th Cir. 2014), <i>aff’g</i> T.C. Memo. 2013-85                           | Failure to establish overall activity as a qualifying trade or business within § 162(a); not engaged in for profit Under § 183                                                                                                                                | No     | IRS      |
| <i>Miller v. Comm’r</i> , T.C. Summ. Op. 2014-74                                                                     | Failure to substantiate expenses for utilities and office supplies; failure to meet § 274 substantiation requirements; personal expenses disallowed for clothing; home office expense allowed under § 162; Cohan rule applied to allow telephone and Internet | No     | Split    |
| <i>Monsalve v. Comm’r</i> , T.C. Summ. Op. 2014-91                                                                   | Failure to prove meals, entertainment, and gift expenses were ordinary and necessary; however, travel expense allowed under § 162                                                                                                                             | Yes    | Split    |
| <i>Morataya v. Comm’r</i> , T.C. Summ. Op. 2015-30                                                                   | Failure to meet § 274 substantiation requirements; personal expenses disallowed; cell phone and tax return preparation fees allowed under § 162                                                                                                               | Yes    | Split    |
| <i>Ressen v. Comm’r</i> , T.C. Summ. Op. 2015-32                                                                     | Vehicle expenses allowed under § 162; however, failure to substantiate additional expenses                                                                                                                                                                    | Yes    | Split    |
| <i>Thomas-Kozak v. Comm’r</i> , T.C. Summ. Op. 2014-104                                                              | Personal expenses disallowed; failure to meet § 274 substantiation requirements; some meals and unreimbursed employee expenses allowed under § 162                                                                                                            | No     | Split    |
| <b>Business Taxpayers (Corporate, Partnerships, Trusts, and Sole Proprietorships - Schedules C, E, F)</b>            |                                                                                                                                                                                                                                                               |        |          |
| <i>ABC Beverage Corp. v. U.S.</i> , 756 F.3d 438 (6th Cir. 2014), <i>aff’g</i> 577 F. Supp. 2d 935 (W.D. Mich. 2008) | A portion of purchase price from lease buy out allowed under § 162                                                                                                                                                                                            | No     | TP       |
| <i>Agugo v. Comm’r</i> , T.C. Summ. Op. 2014-60                                                                      | Failure to establish overall activity as a qualifying trade or business within § 162(a)                                                                                                                                                                       | Yes    | IRS      |

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

| Case Citation                                                                                                                     | Issue(s)                                                                                                                                                                              | Pro Se | Decision |
|-----------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|
| <i>Akey v. Comm’r</i> , T.C. Memo. 2014-211                                                                                       | Not engaged in for profit under § 183; failure to substantiate expenses                                                                                                               | Yes    | IRS      |
| <i>Alubunkudi v. Comm’r</i> , T.C. Summ. Op. 2014-97                                                                              | Failure to substantiate expenses                                                                                                                                                      | Yes    | IRS      |
| <i>Annuzzi v. Comm’r</i> , T.C. Memo. 2014-233                                                                                    | Horse racing activity was engaged in for profit under § 183                                                                                                                           | No     | TP       |
| <i>Anyanwu v. Comm’r</i> , T.C. Memo. 2014-123                                                                                    | Failure to substantiate expenses                                                                                                                                                      | Yes    | IRS      |
| <i>Baker v. Comm’r</i> , T.C. Memo. 2014-122                                                                                      | Failure to meet § 274 substantiation requirements; Cohan rule applied to allow some vehicle maintenance and license expenses                                                          | Yes    | Split    |
| <i>Ball v. Comm’r</i> , T.C. Summ. Op. 2014-83                                                                                    | Failure to meet § 274 substantiation requirements                                                                                                                                     | Yes    | IRS      |
| <i>Ballard-Bey v. Comm’r</i> , T.C. Summ. Op. 2014-62                                                                             | Failure to prove expense was ordinary and necessary                                                                                                                                   | Yes    | IRS      |
| <i>Bedrosian v. Comm’r</i> , 144 T.C. No. 10 (2015)                                                                               | Not engaged in for profit under § 183                                                                                                                                                 | No     | IRS      |
| <i>Boring v. Comm’r</i> , T.C. Summ. Op. 2014-105                                                                                 | Failure to meet § 274 substantiation requirements; failure to prove expense was ordinary and necessary; home office disallowed                                                        | Yes    | IRS      |
| <i>Briley v. Comm’r</i> , T.C. Memo. 2014-114, appeal docketed, No. 15-1461 (4th Cir. Apr. 29, 2015)                              | Failure to substantiate expenses                                                                                                                                                      | Yes    | IRS      |
| <i>Bronson v. Comm’r</i> , 591 F. App’x 625 (9th Cir. 2015), aff’g T.C. Memo. 2012-17                                             | Not engaged in for profit under § 183                                                                                                                                                 | Yes    | IRS      |
| <i>Bruce v. Comm’r</i> , T.C. Memo. 2014-178, aff’d, <i>Bruce v. Comm’r</i> , 608 F. App’x 268 (5th Cir. 2015)                    | Personal expenses disallowed                                                                                                                                                          | No     | IRS      |
| <i>Burke v. Comm’r</i> , T.C. Summ. Op. 2015-24                                                                                   | Failure to substantiate expenses; failure to establish overall activity as a qualifying trade or business within § 162(a); home office disallowed; ferry expenses allowed under § 162 | Yes    | Split    |
| <i>Cherizol v. Comm’r</i> , T.C. Memo. 2014-119                                                                                   | Failure to substantiate expenses; failure to meet § 274 substantiation requirements                                                                                                   | Yes    | IRS      |
| <i>Cooper v. Comm’r</i> , 143 T.C. 194 (2014), appeal docketed, No. 15-70863 (9th Cir. Mar. 20, 2015)                             | Business expense allowed under § 162                                                                                                                                                  | No     | TP       |
| <i>Crawford v. Comm’r</i> , T.C. Memo. 2014-156                                                                                   | Failure to meet § 274 substantiation requirements                                                                                                                                     | Yes    | IRS      |
| <i>Crile v. Comm’r</i> , T.C. Memo. 2014-202                                                                                      | Artwork activity was engaged in for profit under § 183                                                                                                                                | No     | TP       |
| <i>Cullifer v. Comm’r</i> , T.C. Memo. 2014-208, appeal docketed, No. 15-13539 (11th Cir. Aug. 7, 2015)                           | Failure to substantiate expenses for management and professional fees; however, other management fees allowed under § 162                                                             | No     | Split    |
| <i>Del Castillo v. Comm’r</i> , T.C. Summ. Op. 2015-35                                                                            | Failure to establish overall activity as a qualifying trade or business within § 162(a); failure to meet § 274 substantiation requirements                                            | Yes    | IRS      |
| <i>Engstrom, Lipscomb &amp; Lack, APC v. Comm’r</i> , T.C. Memo. 2014-221, appeal docketed, No. 15-70591 (9th Cir. Feb. 26, 2015) | Failure to meet § 274 substantiation requirements for some travel expenses; however, other travel expenses allowed under § 162                                                        | No     | Split    |
| <i>Evans v. Comm’r</i> , T.C. Memo. 2014-237                                                                                      | Expenses were ordinary and necessary; Cohan rule applied to allow some expenses; motocross racing activity expenses were not personal expenses                                        | No     | TP       |
| <i>Fargo v. Comm’r</i> , T.C. Memo. 2015-96                                                                                       | Failure to prove expense was ordinary and necessary                                                                                                                                   | No     | IRS      |
| <i>Gardner v. Comm’r</i> , T.C. Memo. 2014-148                                                                                    | Not engaged in for profit under § 183                                                                                                                                                 | No     | IRS      |

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

| Case Citation                                                                                                     | Issue(s)                                                                                                                                                                                                                                                     | Pro Se | Decision |
|-------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|
| <i>Graffia v. Comm'r</i> , 580 F. App'x 474 (7th Cir. 2014), <i>aff'g</i> T.C. Memo. 2013-211                     | Failure to demonstrate transaction possessed economic substance                                                                                                                                                                                              | Yes    | IRS      |
| <i>Guardian Indus. Corp. v. Comm'r</i> , 143 T.C. 1 (2014)                                                        | Failure to prove expense was ordinary and necessary                                                                                                                                                                                                          | No     | IRS      |
| <i>Hall v. Comm'r</i> , T.C. Memo. 2014-171                                                                       | Failure to meet § 274 substantiation requirements; failure to substantiate expenses                                                                                                                                                                          | Yes    | IRS      |
| <i>Helms, U.S. v.</i> , 579 F. App'x 615 (9th Cir. 2014), <i>aff'g</i> 106 A.F.T.R.2d (RIA) 6008 (S.D. Cal. 2010) | Failure to meet § 274 substantiation requirements                                                                                                                                                                                                            | No     | IRS      |
| <i>Holden v. Comm'r</i> , T.C. Memo. 2015-83                                                                      | Failure to substantiate expenses                                                                                                                                                                                                                             | No     | IRS      |
| <i>Hume v. Comm'r</i> , T.C. Memo. 2014-135                                                                       | Failure to establish overall activity as a qualifying trade or business within § 162(a); failure to substantiate expenses                                                                                                                                    | Yes    | IRS      |
| <i>Jackson v. Comm'r</i> , T.C. Memo. 2014-160, <i>appeal docketed</i> , No. 14-73680 (9th Cir. Dec. 2, 2014)     | Personal expenses disallowed                                                                                                                                                                                                                                 | No     | IRS      |
| <i>Jones v. Comm'r</i> , T.C. Memo. 2014-125                                                                      | Failure to substantiate expenses                                                                                                                                                                                                                             | No     | IRS      |
| <i>Kaminski v. Comm'r</i> , T.C. Summ. Op. 2015-7                                                                 | Failure to meet § 274 substantiation requirements; failure to substantiate expenses for travel; personal expenses disallowed; Cohan rule applied to allow Internet expenses                                                                                  | Yes    | Split    |
| <i>Kenna Trading, LLC v. Comm'r</i> , 143 T.C. 322 (2014)                                                         | Failure to demonstrate transaction possessed economic substance                                                                                                                                                                                              | Yes    | IRS      |
| <i>Kinuthia v. Comm'r</i> , T.C. Memo. 2014-127                                                                   | Failure to substantiate expenses                                                                                                                                                                                                                             | Yes    | IRS      |
| <i>Koriakos v. Comm'r</i> , T.C. Summ. Op. 2014-70                                                                | Personal expenses disallowed; failure to meet § 274 substantiation requirements; expenses allowed under § 162 for some advertising, repairs, maintenance, and other expenses                                                                                 | Yes    | Split    |
| <i>Le Beau v. Comm'r</i> , T.C. Memo. 2014-198, <i>appeal docketed</i> , No. 15-70489 (9th Cir. Feb. 18, 2015)    | Failure to substantiate some expenses; other rental expenses and real estate tax allowed under § 162                                                                                                                                                         | Yes    | Split    |
| <i>Lee v. Comm'r</i> , T.C. Summ. Op. 2015-33                                                                     | Failure to meet § 274 substantiation requirements; personal expenses disallowed                                                                                                                                                                              | Yes    | IRS      |
| <i>Legaspi v. Comm'r</i> , T.C. Summ. Op. 2015-14                                                                 | Failure to meet § 274 substantiation requirements                                                                                                                                                                                                            | Yes    | IRS      |
| <i>Longino v. Comm'r</i> , 593 F. App'x 965 (11th Cir. 2014), <i>aff'g</i> T.C. Memo. 2013-80                     | Failure to meet § 274 substantiation requirements; home office disallowed; failure to substantiate expenses                                                                                                                                                  | Yes    | IRS      |
| <i>Lussy v. Comm'r</i> , T.C. Memo. 2015-35, <i>appeal docketed</i> , No. 15-11626 (11th Cir. Apr. 13, 2015)      | Failure to substantiate expenses; personal expenses disallowed; failure to meet § 274 substantiation requirements                                                                                                                                            | Yes    | IRS      |
| <i>Martarano v. Comm'r</i> , T.C. Summ. Op. 2014-101                                                              | Failure to prove expense was ordinary and necessary                                                                                                                                                                                                          | Yes    | IRS      |
| <i>Martarano v. Comm'r</i> , T.C. Summ. Op. 2014-64                                                               | Failure to meet § 274 substantiation requirements; failure to prove expense was ordinary and necessary                                                                                                                                                       | Yes    | IRS      |
| <i>McClellan v. Comm'r</i> , T.C. Memo. 2014-257                                                                  | Failure to meet § 274 substantiation requirements for entertainment, travel, and vehicle expenses; personal expenses disallowed; home office disallowed; other business expenses allowed under § 162; Cohan rule applied to allow postage and delivery costs | Yes    | Split    |
| <i>Metz v. Comm'r</i> , T.C. Memo. 2015-54                                                                        | Horse breeding activity was engaged in for profit under § 183                                                                                                                                                                                                | No     | TP       |
| <i>Midwest Eye Ctr., S.C. v. Comm'r</i> , T.C. Memo. 2015-53                                                      | Failure to prove expense was ordinary and necessary                                                                                                                                                                                                          | No     | IRS      |
| <i>Miller v. Comm'r</i> , T.C. Memo. 2014-105                                                                     | Failure to substantiate expenses                                                                                                                                                                                                                             | Yes    | IRS      |

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

| Case Citation                                                                                                 | Issue(s)                                                                                                                                                                                                                          | Pro Se | Decision |
|---------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|
| <i>Moyer v. Comm’r</i> , T.C. Memo. 2015-45                                                                   | Failure to substantiate expenses; personal expenses disallowed; failure to meet § 274 substantiation requirements for vehicle expenses; some expenses allowed under § 162                                                         | No     | Split    |
| <i>Musa v. Comm’r</i> , T.C. Memo. 2015-58                                                                    | Failure to substantiate expenses for additional wage deductions and some non-employee compensation; failure to meet § 274 substantiation requirements; Cohan rule applied to allow other non-employee compensation                | No     | Split    |
| <i>Mylander v. Comm’r</i> , T.C. Memo. 2014-191                                                               | Cohan rule applied                                                                                                                                                                                                                | No     | TP       |
| <i>Nganga v. Comm’r</i> , T.C. Summ. Op. 2014-50                                                              | Failure to substantiate expenses; business license expense allowed under § 162                                                                                                                                                    | Yes    | Split    |
| <i>Nichols, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 1971 (E.D. Wash. 2015)                                         | Personal expenses disallowed                                                                                                                                                                                                      | No     | IRS      |
| <i>Odujinrin v. Comm’r</i> , T.C. Memo. 2014-213                                                              | Failure to meet § 274 substantiation requirements for meal, entertainment, telephone, and vehicle expenses; failure to substantiate expenses for wages, rent, and insurance; however, other business expense allowed under § 162  | Yes    | Split    |
| <i>Peppers v. Comm’r</i> , T.C. Summ. Op. 2014-55                                                             | Failure to meet § 274 substantiation requirements; personal expenses disallowed                                                                                                                                                   | Yes    | IRS      |
| <i>Peterson v. Comm’r</i> , T.C. Memo. 2015-23                                                                | Failure to meet § 274 substantiation requirements; personal expenses disallowed                                                                                                                                                   | Yes    | IRS      |
| <i>Peterson v. Comm’r</i> , T.C. Memo. 2015-1, appeal docketed, No. 15-73092 (9th Cir. Oct. 8, 2015)          | Failure to meet § 274 substantiation requirements; home repair expense disallowed as a capital expenditure; airplane-related costs allowed under § 162                                                                            | Yes    | Split    |
| <i>Pospasil v. Comm’r</i> , T.C. Summ. Op. 2014-100                                                           | Failure to meet § 274 substantiation requirements                                                                                                                                                                                 | Yes    | IRS      |
| <i>Powell v. Comm’r</i> , T.C. Memo. 2014-235, appeal docketed, No. 15-1851 (4th Cir. July 30, 2015)          | Failure to establish overall activity as a qualifying trade or business within § 162(a); failure to meet § 274 substantiation requirements; failure to substantiate expenses                                                      | Yes    | IRS      |
| <i>Price v. Comm’r</i> , T.C. Memo. 2014-253, appeal docketed, No. 15-2196 (3d Cir. May 19, 2015)             | Not engaged in for profit under § 183                                                                                                                                                                                             | No     | IRS      |
| <i>Reddam v. Comm’r</i> , 755 F.3d 1051 (9th Cir. 2014), <i>aff’g</i> T.C. Memo. 2012-106                     | Failure to demonstrate transaction possessed economic substance                                                                                                                                                                   | No     | IRS      |
| <i>Robinson v. Comm’r</i> , T.C. Memo. 2014-120, <i>aff’d</i> , No. 15-1380 (4th Cir. Sept. 3, 2015)          | Failure to establish overall activity as a qualifying trade or business within § 162(a); personal expenses disallowed; home office disallowed; failure to meet § 274 substantiation requirements                                  | Yes    | IRS      |
| <i>Rogers v. Comm’r</i> , T.C. Memo. 2014-141 amended on reconsideration in part, 2014 WL 6805465 (T.C. 2014) | Failure to prove expense was ordinary and necessary; failure to meet § 274 substantiation requirements for some travel expenses, vehicle expenses, and meals; home office disallowed; however, other expenses allowed under § 162 | No     | Split    |
| <i>Ross v. Comm’r</i> , T.C. Summ. Op. 2014-68                                                                | Home office disallowed; failure to prove expense was ordinary and necessary                                                                                                                                                       | Yes    | IRS      |
| <i>Safakish v. Comm’r</i> , T.C. Memo. 2014-242, appeal docketed, No. 15-70826 (9th Cir. Mar. 17, 2015)       | Failure to substantiate legal and professional expenses; failure to meet § 274 substantiation requirements for travel and vehicle expenses; rent expense allowed under § 162                                                      | Yes    | Split    |
| <i>Savello v. Comm’r</i> , T.C. Memo. 2015-24                                                                 | Personal expenses disallowed; model airplane retail store activity was engaged in for profit under § 183                                                                                                                          | No     | Split    |
| <i>Savulionis v. Comm’r</i> , T.C. Summ. Op. 2015-19                                                          | Home office disallowed; personal expenses disallowed                                                                                                                                                                              | Yes    | IRS      |
| <i>Sawyer v. Comm’r</i> , T.C. Memo. 2015-55                                                                  | Cohan rule applied                                                                                                                                                                                                                | No     | TP       |
| <i>Schumann v. Comm’r</i> , T.C. Memo. 2014-138                                                               | Home office disallowed                                                                                                                                                                                                            | No     | IRS      |

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

| Case Citation                                                                                                                   | Issue(s)                                                                                                                                                                                                                                                                                                                                                                                                | Pro Se | Decision |
|---------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|
| <i>Securitas Holdings, Inc. v. Comm’r</i> , T.C. Memo. 2014-225                                                                 | Business expenses allowed under § 162                                                                                                                                                                                                                                                                                                                                                                   | No     | TP       |
| <i>Shah v. Comm’r</i> , T.C. Memo. 2015-31, appeal docketed, No. 15-1773 (6th Cir. June 30, 2015)                               | Failure to substantiate expenses; failure to meet § 274 substantiation requirements; personal expenses disallowed; not engaged in for profit under § 183                                                                                                                                                                                                                                                | Yes    | IRS      |
| <i>Sheridan v. Comm’r</i> , T.C. Memo. 2015-25                                                                                  | Failure to substantiate expenses for § 165 loss deduction                                                                                                                                                                                                                                                                                                                                               | Yes    | IRS      |
| <i>Sievers v. Comm’r</i> , T.C. Memo. 2014-115                                                                                  | Home office disallowed; personal expenses disallowed for home renovation expenses and tuition; business vehicle repairs and fuel expense allowed under § 162                                                                                                                                                                                                                                            | Yes    | Split    |
| <i>Simpson v. Comm’r</i> , T.C. Summ. Op. 2014-67                                                                               | Not engaged in for profit under § 183                                                                                                                                                                                                                                                                                                                                                                   | No     | IRS      |
| <i>Sodipo v. Comm’r</i> , T.C. Memo. 2015-3, appeal docketed, No. 15-2089 (4th Cir. Sept. 16, 2015)                             | Failure to substantiate expenses                                                                                                                                                                                                                                                                                                                                                                        | Yes    | IRS      |
| <i>Stuller, Estate of v. U.S.</i> , 55 F. Supp. 3d 1091 (C.D. Ill. 2014), appeal docketed, No. 15-1545 (7th Cir. Mar. 13, 2015) | Not engaged in for profit under § 183                                                                                                                                                                                                                                                                                                                                                                   | No     | IRS      |
| <i>Tarighi v. Comm’r</i> , T.C. Summ. Op. 2015-28                                                                               | Failure to establish overall activity as a qualifying trade or business within § 162(a); failure to meet § 274 substantiation requirements for mileage; failure to substantiate other expenses; however, real estate tax expense allowed under § 162                                                                                                                                                    | Yes    | Split    |
| <i>Vanney Assocs., Inc. v. Comm’r</i> , T.C. Memo. 2014-184                                                                     | Failure to demonstrate transaction possessed economic substance                                                                                                                                                                                                                                                                                                                                         | No     | IRS      |
| <i>Villarreal v. Comm’r</i> , T.C. Summ. Op. 2014-87                                                                            | Personal expenses disallowed for credit card interest; however, other business expenses allowed under § 162                                                                                                                                                                                                                                                                                             | Yes    | Split    |
| <i>Villegas v. Comm’r</i> , T.C. Memo. 2015-33                                                                                  | Failure to substantiate expenses                                                                                                                                                                                                                                                                                                                                                                        | Yes    | IRS      |
| <i>Wakefield v. Comm’r</i> , T.C. Memo. 2015-4                                                                                  | Failure to meet § 274 substantiation requirements for vehicle expenses; failure to prove professional and legal expenses were ordinary and necessary; failure to substantiate seminar expenses, some marketing expenses, some office expenses, and contract labor expenses; personal expenses disallowed; Cohan rule applied to allow tax preparation fees; other business expenses allowed under § 162 | No     | Split    |
| <i>Watson v. Comm’r</i> , T.C. Summ. Op. 2014-108                                                                               | Failure to substantiate some rental and contract labor expenses; other business expenses allowed under § 162                                                                                                                                                                                                                                                                                            | No     | Split    |
| <i>Zierdt v. Comm’r</i> , T.C. Summ. Op. 2014-78                                                                                | Failure to substantiate expenses for newspapers; gambling expenses disallowed; some cell phone expenses allowed under § 162                                                                                                                                                                                                                                                                             | Yes    | Split    |

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

| Case Citation                                                                                                                                                                                     | Issue(s)                                                                                                                                                                                                                                      | Pro Se | Decision |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|
| <b>Individual Taxpayers (But Not Sole Proprietorships)</b>                                                                                                                                        |                                                                                                                                                                                                                                               |        |          |
| <i>Abusch v. U.S.</i> , 114 A.F.T.R.2d (RIA) 5535 (M.D. La. 2014), <i>adopting</i> 114 A.F.T.R.2d (RIA) 5533 (M.D. La. 2014), <i>cert. denied</i> , No. 14-948 (Mar. 23, 2015)                    | TPs' petition to quash denied; Lack of subject matter jurisdiction                                                                                                                                                                            | Yes    | IRS      |
| <i>Advanced Health Strategies, Inc. v. U.S.</i> , 115 A.F.T.R.2d (RIA) 411 (D. Minn. 2015), <i>adopting</i> 115 A.F.T.R.2d (RIA) 410 (D. Minn. 2014)                                              | TPs' petition to quash third-party summons denied                                                                                                                                                                                             | Yes    | IRS      |
| <i>Ali, U.S. v.</i> , 114 A.F.T.R.2d (RIA) 6524 (D. Md. 2014)                                                                                                                                     | Summons partially enforced and partially denied; TP denied Fifth Amendment privilege for certain documents; TP entitled to Fifth Amendment privilege for testimony and other records and to attorney-client privilege for a specific document | No     | Split    |
| <i>Anderson, U.S. v.</i> , 114 A.F.T.R.2d (RIA) 6731 (N.D. Cal. 2014), <i>stay denied</i> , 115 A.F.T.R.2d                                                                                        | Summons enforced; TP did not show summons was issued in bad faith                                                                                                                                                                             | No     | IRS      |
| <i>Anderson, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 468 (N.D. Cal. 2015), <i>enforcing</i> 114 A.F.T.R.2d (RIA) 6731 (N.D. Cal. 2014), <i>appeal docketed</i> , No. 15-15130 (9th Cir. Jan. 26, 2015) | TP's motion to stay enforcement denied                                                                                                                                                                                                        | No     | IRS      |
| <i>Becher, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 1113 (S.D. Fla. 2015)                                                                                                                               | Summons enforced                                                                                                                                                                                                                              | Yes    | IRS      |
| <i>Belcik, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 1782 (M.D. Fla. 2015), <i>adopting</i> 115 A.F.T.R.2d (RIA) 1779 (M.D. Fla. 2015)                                                                   | Summons enforced                                                                                                                                                                                                                              | Yes    | IRS      |
| <i>Berthiaume, U.S. v.</i> , 2015 U.S. Dist. LEXIS 24715 (D. Minn. 2015), <i>adopting</i> 115 A.F.T.R.2d (RIA) 999 (D. Minn. 2015)                                                                | Summons enforced                                                                                                                                                                                                                              | Yes    | IRS      |
| <i>Billie, U.S. v.</i> , 114 A.F.T.R.2d (RIA) 5694 (S.D. Fla. 2014), <i>aff'd</i> , 2015 U.S. App. LEXIS 9046 (11th Cir. 2015)                                                                    | Summons enforced                                                                                                                                                                                                                              | No     | IRS      |
| <i>Blackrock Fin. Partners, LLC v. U.S.</i> , 114 A.F.T.R.2d (RIA) 6941 (E.D. Mich. 2014)                                                                                                         | TP's petition to quash denied; Lack of subject matter jurisdiction                                                                                                                                                                            | No     | IRS      |
| <i>Bohn, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 381 (E.D. Cal. 2015), <i>adopting</i> 114 A.F.T.R.2d (RIA) 6541 (E.D. Cal. 2014)                                                                      | Summons enforced                                                                                                                                                                                                                              | Yes    | IRS      |
| <i>Brayshaw, U.S. v.</i> , 114 A.F.T.R.2d (RIA) 6000 (E.D. Cal. 2014), <i>adopting</i> 114 A.F.T.R.2d (RIA) 5770 (E.D. Cal. 2014)                                                                 | Summons enforced                                                                                                                                                                                                                              | No     | IRS      |
| <i>Brown, U.S. v.</i> , 114 A.F.T.R.2d (RIA) 6879 (D.N.J. 2014)                                                                                                                                   | Summons enforced                                                                                                                                                                                                                              | Yes    | IRS      |
| <i>Chaffee, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 1029 (E.D. Mich. 2015)                                                                                                                             | TP's motion to quash summons denied                                                                                                                                                                                                           | Yes    | IRS      |
| <i>Erickson, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 684 (M.D. Fla. 2015)                                                                                                                              | TP held in contempt                                                                                                                                                                                                                           | Yes    | IRS      |
| <i>Franks, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 312 (E.D. Cal. 2014), <i>adopting</i> 114 A.F.T.R.2d (RIA) 6502 (E.D. Cal. 2014)                                                                    | Summons enforced                                                                                                                                                                                                                              | Yes    | IRS      |
| <i>Furgison-Mayall, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 1217 (E.D. Cal. 2015), <i>adopting</i> 115 A.F.T.R.2d (RIA) 997 (E.D. Cal. 2015)                                                           | Summons enforced                                                                                                                                                                                                                              | Yes    | IRS      |

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

| Case Citation                                                                                                                                                                | Issue(s)                                                                                                                                                                             | Pro Se | Decision |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|
| <i>Gamboa, U.S. v.</i> , 114 A.F.T.R.2d (RIA) 5357 (E.D. Cal. 2014), <i>adopting</i> 113 A.F.T.R.2d (RIA) 2194 (E.D. Cal. 2014)                                              | Summons enforced                                                                                                                                                                     | Yes    | IRS      |
| <i>Gandrup v. U.S.</i> , 114 A.F.T.R.2d (RIA) 6576 (D. Del. 2014)                                                                                                            | TP's motion to quash third-party summons denied                                                                                                                                      | Yes    | IRS      |
| <i>Garcia v. U.S.</i> , 113 A.F.T.R.2d (RIA) 2462 (S.D. Tex. 2014), <i>adopting</i> 113 A.F.T.R.2d (RIA) 2459 (S.D. Tex. 2014)                                               | TP's motion to dismiss third-party summons dismissed; Lack of subject matter jurisdiction                                                                                            | No     | IRS      |
| <i>Hayes, U.S. v.</i> , 2015 U.S. Dist. LEXIS 43333 (M.D.N.C. 2015), <i>adopting</i> 115 A.F.T.R.2d (RIA) 1001 (M.D.N.C. 2015)                                               | Summons enforced                                                                                                                                                                     | No     | IRS      |
| <i>Hearn, U.S. v.</i> , 2014 U.S. Dist. LEXIS 103390 (M.D. Fla. 2014), <i>adopting</i> 2014 U.S. Dist. LEXIS 103388 (M.D. Fla. 2014)                                         | Summons enforced                                                                                                                                                                     | Yes    | IRS      |
| <i>Hunkler v. U.S.</i> , 115 A.F.T.R.2d (RIA) 1340 (S.D. Ohio 2015), <i>adopting</i> 113 A.F.T.R.2d (RIA) 1788 (S.D. Ohio 2014)                                              | TP's motion to quash third-party summons denied                                                                                                                                      | Yes    | IRS      |
| <i>Hunkler v. U.S.</i> , 114 A.F.T.R.2d (RIA) 5604 (N.D. Ohio 2014), <i>adopting</i> 114 A.F.T.R.2d (RIA) 5601 (N.D. Ohio 2014)                                              | TP's motion to quash third-party summons denied; Lack of subject matter jurisdiction                                                                                                 | Yes    | IRS      |
| <i>Igelshteyn, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 911 (D.N.J. 2014)                                                                                                          | Summons enforced                                                                                                                                                                     | Yes    | IRS      |
| <i>Kim, U.S. v.</i> , 2015 U.S. Dist. LEXIS 44902 (C.D. Cal. 2015), <i>enforced</i> , No. 2:15-cv-01778 (C.D. Cal. May 4, 2015)                                              | Summons enforced                                                                                                                                                                     | Yes    | IRS      |
| <i>Kitson, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 755 (N.D. Cal. 2015), <i>adopting</i> 115 A.F.T.R.2d (RIA) 753 (N.D. Cal. 2014)                                                | Summons enforced                                                                                                                                                                     | Yes    | IRS      |
| <i>Klingenberg, U.S. v.</i> , 114 A.F.T.R.2d (RIA) 6546 (E.D. Cal. 2014), <i>adopting</i> 114 A.F.T.R.2d (RIA) 6374 (E.D. Cal. 2014)                                         | Summons enforced                                                                                                                                                                     | Yes    | IRS      |
| <i>Knudsen v. U.S.</i> , 114 A.F.T.R.2d (RIA) 5777 (D. Del. 2014)                                                                                                            | TP's motion to quash third-party summons dismissed; Lack of subject matter jurisdiction                                                                                              | Yes    | IRS      |
| <i>Knudsen v. U.S.</i> , 114 A.F.T.R.2d (RIA) 5848 (E.D.N.Y. 2014)                                                                                                           | TP's motion to quash third-party summons dismissed; Lack of subject matter jurisdiction                                                                                              | Yes    | IRS      |
| <i>Le v. U.S. IRS</i> , 2015 U.S. Dist. LEXIS 3836 (S.D. Tex. 2015)                                                                                                          | TP's motion to quash third-party summons dismissed; Lack of subject matter jurisdiction                                                                                              | Yes    | IRS      |
| <i>Le v. U.S.</i> , 2014 U.S. Dist. Lexis 90696 (N.D. Tex. 2014), <i>adopting</i> 2014 U.S. Dist. Lexis 91305 (N.D. Tex. 2014)                                               | TP's motion to quash third-party summons dismissed; Lack of subject matter jurisdiction                                                                                              | Yes    | IRS      |
| <i>Leitao, U.S. v.</i> , 114 A.F.T.R.2d (RIA) 5017 (N.D. Cal. 2014)                                                                                                          | Summons enforced                                                                                                                                                                     | Yes    | IRS      |
| <i>Little, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 989 (E.D. Cal. 2015), <i>adopting</i> 114 A.F.T.R.2d (RIA) 7049 (E.D. Cal. 2014)                                               | Summons enforced                                                                                                                                                                     | Yes    | IRS      |
| <i>Martin v. U.S.</i> , 2015 WL 3606069 (S.D. Cal. 2015)                                                                                                                     | Summons enforced; TP's petition to quash denied                                                                                                                                      | Yes    | IRS      |
| <i>McCarthy, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 770 (S.D. Cal. 2015)                                                                                                         | Summons enforced                                                                                                                                                                     | Yes    | IRS      |
| <i>McEligot, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 1433 (N.D. Cal. 2015), <i>appeals docketed</i> , No. 15-16128 (9th Cir. June 4, 2015) & No. 15-16134 (9th Cir. June 5, 2015) | Summons enforced; Motion to dismiss denied; TP does not have an absolute right to be present at a third-party summons hearing; TP's right to intervene dependent on a balancing test | No     | IRS      |

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

| Case Citation                                                                                                                            | Issue(s)                                                                                                                                              | Pro Se | Decision |
|------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|
| <i>Mockler, U.S. v.</i> , 2014 U.S. Dist. LEXIS 74911 (E.D. Tex. 2014), <i>adopting</i> 2014 U.S. Dist. LEXIS 75419 (E.D. Tex. 2014)     | Summons enforced                                                                                                                                      | Yes    | IRS      |
| <i>Nakamura, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 760 (D. Haw. 2014)                                                                       | Summons enforced                                                                                                                                      | No     | IRS      |
| <i>Nelson, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 636 (E.D. Cal. 2015), <i>adopting</i> 114 A.F.T.R.2d (RIA) 6988 (E.D. Cal. 2014)           | Summons enforced                                                                                                                                      | Yes    | IRS      |
| <i>Nichols, U.S. v.</i> , 2015 U.S. Dist. LEXIS 59444 (E.D. Mich. 2015), <i>enforcing</i> , No. 2:14-mc-50455 (E.D. Mich. Oct. 30, 2014) | TP held in contempt                                                                                                                                   | Yes    | IRS      |
| <i>Ochoa, U.S. v.</i> , 114 A.F.T.R.2d (RIA) 6619 (E.D. Cal. 2014), <i>adopting</i> 114 A.F.T.R.2d (RIA) 6499 (E.D. Cal. 2014)           | Summons enforced                                                                                                                                      | Yes    | IRS      |
| <i>Palma v. U.S.</i> , 114 A.F.T.R.2d (RIA) 5568 (S.D. Tex. 2014)                                                                        | TP's petition to quash third-party summons dismissed; Lack of subject matter jurisdiction                                                             | Yes    | IRS      |
| <i>Ramirez v. U.S.</i> , 604 F. App'x 575 (9th Cir. 2015), <i>aff'g</i> 114 A.F.T.R.2d (RIA) 6098 (C.D. Cal. 2014)                       | Dismissal of TP's petition to quash third-party summons for lack of subject matter jurisdiction affirmed                                              | Yes    | IRS      |
| <i>Ramirez v. U.S.</i> , 114 A.F.T.R.2d (RIA) 6098 (C.D. Cal. 2014), <i>aff'd</i> , 604 F. App'x 575 (9th Cir. 2015)                     | TP's petition to quash third-party summons dismissed; Lack of subject matter jurisdiction                                                             | Yes    | IRS      |
| <i>Ramirez v. U.S.</i> , 604 F. App'x 556 (9th Cir. 2015)                                                                                | Denial of TP's petition to quash third-party summons affirmed                                                                                         | Yes    | IRS      |
| <i>Raymond, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 696 (W.D. Wis. 2015)                                                                      | Summons enforced                                                                                                                                      | Yes    | IRS      |
| <i>Remsik, U.S. v.</i> , 2014 U.S. Dist. LEXIS 161708 (E.D. Tex. 2014), <i>adopting</i> 2014 U.S. Dist. LEXIS 162020 (E.D. Tex. 2014)    | Summons enforced                                                                                                                                      | Yes    | IRS      |
| <i>Rodriguez, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 2613 (E.D. Cal. 2014), <i>adopting</i> 113 A.F.T.R.2d (RIA) 2318 (E.D. Cal. 2014)       | Summons enforced                                                                                                                                      | Yes    | IRS      |
| <i>Rowe, U.S. v.</i> , 2015 U.S. Dist. LEXIS 70660 (N.D. Cal. 2015)                                                                      | Summons enforced                                                                                                                                      | Yes    | IRS      |
| <i>Sanders, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 438 (E.D. Cal. 2015), <i>adopting</i> 114 A.F.T.R.2d (RIA) 6648 (E.D. Cal. 2014)          | Summons enforced                                                                                                                                      | Yes    | IRS      |
| <i>Schultz, U.S. v.</i> , 2014 U.S. Dist. LEXIS 174918 (D. Minn. 2014), <i>adopting</i> 2014 U.S. Dist. LEXIS 174231 (D. Minn. 2014)     | Summons enforced                                                                                                                                      | Yes    | IRS      |
| <i>Schwartz v. U.S.</i> , 115 A.F.T.R.2d (RIA) 1942 (S.D. Fla. 2015), <i>adopting</i> 115 A.F.T.R.2d (RIA) 1939 (S.D. Fla. 2015)         | TP's motion to quash denied; TP did not show summons was issued in bad faith; No attorney-client privilege; TP not entitled to an evidentiary hearing | No     | IRS      |
| <i>Snow, U.S. v.</i> , 114 A.F.T.R.2d (RIA) 6965 (E.D. Tenn. 2014)                                                                       | Summons enforced                                                                                                                                      | Yes    | IRS      |
| <i>Snow, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 1002 (E.D. Tenn. 2015)                                                                       | TP held in contempt                                                                                                                                   | Yes    | IRS      |
| <i>Sopher, U.S. v.</i> , 114 A.F.T.R.2d (RIA) 6423 (W.D. Wis. 2014)                                                                      | Summons enforced                                                                                                                                      | Yes    | IRS      |
| <i>Taylor, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 1165 (C.D. Cal. 2015)                                                                      | Summons denied; Powell requirements not satisfied; Documents requested not relevant to the investigation                                              | Yes    | TP       |

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

| Case Citation                                                                                                                                                                                  | Issue(s)                                                                                                                                                        | Pro Se | Decision |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|
| <i>Terrell, U.S. v.</i> , 114 A.F.T.R.2d (RIA) 6898 (N.D. Ga. 2014), <i>adopting</i> 114 A.F.T.R.2d (RIA) 6880 (N.D. Ga. 2014)                                                                 | Summons enforced                                                                                                                                                | Yes    | IRS      |
| <i>Thornton, U.S. v.</i> , 114 A.F.T.R.2d (RIA) 5598 (D. Minn. 2014), <i>adopting</i> 114 A.F.T.R.2d (RIA) 5594 (D. Minn. 2014)                                                                | Summons enforced                                                                                                                                                | Yes    | IRS      |
| <i>Thornton, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 1258 (D. Minn. 2015), <i>adopting</i> 115 A.F.T.R.2d (RIA) 1255 (D. Minn. 2015), <i>appeal docketed</i> , No. 15-1774 (8th Cir. Apr. 15, 2015) | TP held in contempt                                                                                                                                             | Yes    | IRS      |
| <i>Van Der Leest, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 1684 (S.D. Ill. 2014), <i>adopting</i> 115 A.F.T.R.2d (RIA) 1682 (S.D. Ill. 2014)                                                         | Summons enforced                                                                                                                                                | Yes    | IRS      |
| <i>Vanderpool, U.S. v.</i> , 114 A.F.T.R.2d (RIA) 6968 (W.D. Mo. 2014), <i>adopting</i> 114 A.F.T.R.2d (RIA) 6966 (W.D. Mo. 2014)                                                              | TP held in contempt                                                                                                                                             | Yes    | IRS      |
| <i>Williams, U.S. v.</i> , 114 A.F.T.R.2d (RIA) 6023 (W.D. Wis. 2014)                                                                                                                          | Summons enforced                                                                                                                                                | Yes    | IRS      |
| <i>Zajac v. U.S.</i> , 113 A.F.T.R.2d (RIA) 2574 (M.D. Fla. 2014)                                                                                                                              | Summons enforced; TP's motion to quash denied                                                                                                                   | Yes    | IRS      |
| <b>Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedule C, E, F)</b>                                                                                    |                                                                                                                                                                 |        |          |
| <i>Alpha Tech USA, LLC v. U.S.</i> , 115 A.F.T.R.2d (RIA) 384 (E.D. Tex. 2015)                                                                                                                 | TP's petition to quash dismissed; Lack of subject matter jurisdiction                                                                                           | No     | IRS      |
| <i>Artex Risk Solutions, Inc., U.S. v.</i> , 2014 U.S. Dist. LEXIS 126932 (N.D. Ill. 2014)                                                                                                     | Summons enforced; Motion for rule to show cause granted; TP did not show summons was issued in bad faith                                                        | No     | IRS      |
| <i>Bowler, U.S. v.</i> , 2014 U.S. Dist. LEXIS 160132 (D. Minn. 2014), <i>adopting</i> 2014 U.S. Dist. LEXIS 160884 (D. Minn. 2014)                                                            | Summons enforced                                                                                                                                                | Yes    | IRS      |
| <i>Bowler, U.S. v.</i> , 2015 U.S. Dist. LEXIS 57862 (D. Minn. 2015), <i>adopting</i> 2015 U.S. Dist. LEXIS 58735 (D. Minn. 2015)                                                              | TP held in contempt                                                                                                                                             | Yes    | IRS      |
| <i>Chabot, U.S. v.</i> , 114 A.F.T.R.2d (RIA) 6235 (D.N.J. 2014), <i>aff'd</i> , No. 14-4465 (3d Cir. July 17, 2015)                                                                           | Summons enforced; TP's Fifth Amendment claim denied; Required Records Doctrine applies to foreign bank account information requested under the Bank Secrecy Act | No     | IRS      |
| <i>Clarke, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 836 (S.D. Fla. 2015), <i>appeal docketed</i> , No. 15-11663 (11th Cir. Apr. 17, 2015)                                                            | Summons enforced; TP did not show a plausible inference of improper motive                                                                                      | No     | IRS      |
| <i>Clarke, U.S. v.</i> , 134 S. Ct. 2361 (2014), <i>vacating</i> 517 F. App'x 689 (11th Cir. 2013), <i>vacating</i> 2012 U.S. Dist. LEXIS 188084 (S.D. Fla. 2012)                              | TP must allege specific facts that raise an inference of bad faith to examine an IRS official                                                                   | No     | IRS      |
| <i>Ghafourifar, U.S. v.</i> , 114 A.F.T.R.2d (RIA) 6649 (N.D. Cal. 2014)                                                                                                                       | Summons enforced                                                                                                                                                | No     | IRS      |
| <i>Ghislain, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 694 (D. Vt. 2015)                                                                                                                              | Summons enforced                                                                                                                                                | Yes    | IRS      |
| <i>Haw. Pac. Fin., Ltd. v. U.S.</i> , 114 A.F.T.R.2d (RIA) 5640 (D. Haw. 2014), <i>adopting</i> 114 A.F.T.R.2d (RIA) 5637 (D. Haw. 2014)                                                       | Summons enforced; TP's petition to quash denied; TP did not show summons was issued in bad faith                                                                | No     | IRS      |
| <i>Hernandez Tax Inc. v. U.S.</i> , 114 A.F.T.R.2d (RIA) 5123 (D.N.M. 2014)                                                                                                                    | Summons enforced; TP lacked standing to challenge under Right to Privacy Act                                                                                    | Yes    | IRS      |
| <i>Highland Capital Mgmt., L.P. v. U.S.</i> , 51 F. Supp. 3d 544 (S.D.N.Y. 2014), <i>aff'd in part and vacated in part</i> , 2015 U.S. App. LEXIS 17112 (2d Cir. 2015)                         | Summons enforced; TP's motion to quash third-party summons denied; TP did not show summons was issued for an improper purpose                                   | No     | IRS      |

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

| Case Citation                                                                                                                                                   | Issue(s)                                                                                                     | Pro Se | Decision |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|--------|----------|
| <i>Masciantonio v. U.S.</i> , 114 A.F.T.R.2d (RIA) 7010 (W.D. Pa. 2014), <i>appeal docketed</i> , No. 15-1072 (3d Cir. Jan. 9, 2015)                            | Summons enforced; TP's motion to quash third-party summons denied; TP not entitled to an evidentiary hearing | Yes    | IRS      |
| <i>Petry, U.S. v.</i> , 114 A.F.T.R.2d (RIA) 6770 (D. Minn. 2014), <i>adopting</i> 114 A.F.T.R.2d (RIA) 6769 (D. Minn. 2014)                                    | Summons enforced                                                                                             | Yes    | IRS      |
| <i>Ramirez v. U.S.</i> , 604 F. App'x 567 (9th Cir. 2015)                                                                                                       | Denial of TP's petition to quash third-party summons affirmed                                                | Yes    | IRS      |
| <i>Sanmina Corp. &amp; Subsidiaries, U.S. v.</i> , 2015 U.S. Dist. LEXIS 66123 (N.D. Cal. 2015), <i>appeal docketed</i> , No. 15-16416 (9th Cir. July 15, 2015) | Summons denied; Documents protected by attorney-client and work product privileges                           | No     | TP       |
| <i>Titan Int'l Inc., U.S. v.</i> , 114 A.F.T.R.2d (RIA) 6934 (C.D. Ill. 2014), <i>appeal docketed</i> , No. 14-3789 (7th Cir. Dec. 29, 2014)                    | Summons enforced; TP's motion to quash denied                                                                | No     | IRS      |
| <i>Von Biberstein, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 1175 (E.D.N.C. 2015), <i>adopting</i> 115 A.F.T.R.2d (RIA) 1171 (E.D.N.C. 2015)                           | Summons enforced; no attorney-client privilege                                                               | No     | IRS      |
| <i>Von Biberstein, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 1177 (E.D.N.C. 2015), <i>adopting</i> 115 A.F.T.R.2d (RIA) 1173 (E.D.N.C. 2015)                           | TP's motion to quash third-party summons dismissed; Lack of subject matter jurisdiction                      | Yes    | IRS      |
| <i>Xoriant Corp. v. U.S.</i> , 114 A.F.T.R.2d (RIA) 6461 (N.D. Cal. 2014)                                                                                       | TP's motion to quash denied; Lack of subject matter jurisdiction                                             | No     | IRS      |

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

| Case Citation                                                                                                          | Issues                                                     | Pro Se | Decision |
|------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|--------|----------|
| <b>Individual Taxpayers (But not Sole Proprietorships)</b>                                                             |                                                            |        |          |
| <i>Abrahamsen v. Comm'r</i> , 142 T.C. 405 (2014)                                                                      | Unreported wage income                                     | No     | IRS      |
| <i>Ambrosius v. Comm'r</i> , T.C. Memo. 2014-126                                                                       | Unreported military allowance income                       | Yes    | IRS      |
| <i>Bacon v. Comm'r</i> , T.C. Summ. Op. 2015-15                                                                        | Unreported cancellation of debt income                     | Yes    | TP       |
| <i>Blangiardo v. Comm'r</i> , T.C. Memo. 2014-110                                                                      | Unreported capital gain from sale of real property         | Yes    | IRS      |
| <i>Bohner v. Comm'r</i> , 143 T.C. 224 (2014)                                                                          | Unreported IRA withdrawal                                  | No     | IRS      |
| <i>Bowers v. Comm'r</i> , T.C. Memo. 2014-130                                                                          | Unreported Social Security income and pension distribution | Yes    | IRS      |
| <i>Campbell v. Comm'r</i> , T.C. Summ. Op. 2014-109                                                                    | Unreported disability retirement income                    | No     | IRS      |
| <i>Carlson v. Comm'r</i> , 604 F. App'x 628 (9th Cir. 2015)                                                            | Unreported income                                          | Yes    | IRS      |
| <i>Carrancho v. Comm'r</i> , T.C. Summ. Op. 2015-29                                                                    | Unreported Social Security income                          | Yes    | IRS      |
| <i>Cortes v. Comm'r</i> , T.C. Memo. 2014-181, <i>appeal docketed</i> , No. 15-71129 (9th Cir. Apr. 13, 2015)          | Unreported income                                          | No     | IRS      |
| <i>Dabney v. Comm'r</i> , T.C. Memo. 2014-108                                                                          | Unreported IRA withdrawal                                  | Yes    | IRS      |
| <i>Duffy v. U.S.</i> , 120 Fed. Cl. 55 (Fed. Cl. 2015), <i>appeal docketed</i> , No. 15-5076 (Fed. Cir. Apr. 28, 2015) | Settlement proceeds under IRC § 104(a)(2)                  | Yes    | IRS      |
| <i>Ebert v. Comm'r</i> , T.C. Memo. 2015-5                                                                             | Unreported dividend income                                 | Yes    | TP       |
| <i>El v. Comm'r</i> , 144 T.C. No. 9 (2015)                                                                            | Unreported wage income and retirement account distribution | Yes    | IRS      |
| <i>English v. Comm'r</i> , T.C. Summ. Op. 2014-66                                                                      | Unreported Social Security disability income               | Yes    | IRS      |
| <i>Evans v. Comm'r</i> , T.C. Memo. 2015-12                                                                            | Unreported foreign earned income                           | No     | IRS      |
| <i>Fennel v. Comm'r</i> , 579 F. App'x 767 (11th Cir. 2014)                                                            | Unreported income                                          | Yes    | IRS      |
| <i>Fisher v. Comm'r</i> , T.C. Memo. 2014-219                                                                          | Unreported compensation for services                       | Yes    | IRS      |
| <i>Halo v. Comm'r</i> , T.C. Summ. Op. 2014-92                                                                         | Unreported Social Security income                          | Yes    | IRS      |
| <i>Heckman v. Comm'r</i> , T.C. Memo. 2014-131, <i>aff'd</i> , No. 14-3251 (8th Cir. June 10, 2015)                    | Unreported distribution from employee stock plan           | No     | IRS      |
| <i>Hughes v. Comm'r</i> , T.C. Memo. 2015-89                                                                           | Unreported long-term capital gains                         | No     | IRS      |
| <i>Johnston v. Comm'r</i> , T.C. Memo. 2015-91                                                                         | Unreported cancellation of debt income                     | No     | TP       |
| <i>Ktsanes v. Comm'r</i> , T.C. Summ. Op. 2014-85                                                                      | Settlement proceeds under IRC § 104(a)(1),(2), or (3)      | Yes    | IRS      |
| <i>Licha v. Comm'r</i> , 586 F. App'x 350 (9th Cir. 2014), <i>aff'g</i> T.C. Memo. 2011-275                            | Unreported capital gains and other income                  | Yes    | IRS      |
| <i>Lobs v. Comm'r</i> , T.C. Summ. Op. 2015-17                                                                         | Unreported interest income                                 | Yes    | IRS      |
| <i>Marran v. Comm'r</i> , T.C. Summ. Op. 2015-21                                                                       | Unreported lump sum payment                                | Yes    | IRS      |
| <i>McCarthy v. Comm'r</i> , T.C. Memo. 2015-50                                                                         | Unreported retirement income and Social Security income    | Yes    | IRS      |
| <i>McKnight v. Comm'r</i> , T.C. Memo. 2015-47                                                                         | Unreported retirement plan distribution                    | Yes    | IRS      |
| <i>Morles v. Comm'r</i> , T.C. Summ. Op. 2015-13                                                                       | Unreported retirement plan and IRA distributions           | Yes    | Split    |
| <i>Morris v. Comm'r</i> , T.C. Memo. 2015-82                                                                           | Unreported distribution from IRA                           | Yes    | IRS      |
| <i>Mylander v. Comm'r</i> , T.C. Memo. 2014-191                                                                        | Unreported cancellation of debt income                     | No     | IRS      |
| <i>Nix v. Comm'r</i> , 580 F. App'x 887 (11th Cir. 2014)                                                               | Unreported wage and dividend income                        | Yes    | IRS      |
| <i>Perez v. Comm'r</i> , 144 T.C. 51 (2015)                                                                            | Damages under IRC § 104(a)(2)                              | No     | IRS      |

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

| Case Citation                                                                                                                                                                | Issues                                                                                         | Pro Se | Decision |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|--------|----------|
| <i>Roa v. Comm’r</i> , 583 F. App’x 125 (4th Cir. 2014)                                                                                                                      | Unreported wage income                                                                         | Yes    | IRS      |
| <i>Robertson v. Comm’r</i> , T.C. Memo. 2014-143                                                                                                                             | Unreported wage income and distribution from 401(k)                                            | Yes    | IRS      |
| <i>Rogers v. Comm’r</i> , 783 F.3d 320 (D.C. Cir. 2015), <i>aff’g and remanding in part</i> T.C. Memo. 2013-77, <i>petition for cert. filed</i> , No. 15-286 (Sept. 8, 2015) | Unreported foreign earned income                                                               | Yes    | IRS      |
| <i>Sabolic v. Comm’r</i> , T.C. Memo. 2015-32                                                                                                                                | Unreported tip income                                                                          | Yes    | TP       |
| <i>Salmonson v. Comm’r</i> , T.C. Memo. 2014-244                                                                                                                             | Unreported income                                                                              | Yes    | IRS      |
| <i>Sewards v. Comm’r</i> , 785 F.3d 1331 (9th Cir. 2015), <i>aff’g</i> 138 T.C. 320 (2012)                                                                                   | Unreported pension income                                                                      | No     | IRS      |
| <i>Shankar v. Comm’r</i> , 143 T.C. 140 (2014)                                                                                                                               | Unreported income from redemption of “thank you points”                                        | Yes    | IRS      |
| <i>Shi v. Comm’r</i> , T.C. Memo. 2014-173                                                                                                                                   | Unreported interest income                                                                     | Yes    | IRS      |
| <i>Smith v. Comm’r</i> , T.C. Summ. Op. 2014-93                                                                                                                              | Settlement proceeds under IRC § 104(a)(2)                                                      | Yes    | IRS      |
| <i>Speer v. Comm’r</i> , 144 T.C. No. 14 (2015)                                                                                                                              | Unreported lump sum payout for accrued vacation and sick leave                                 | Yes    | IRS      |
| <i>Topsnik v. Comm’r</i> , 143 T.C. 240 (2014), <i>appeal docketed</i> , No. 15-1251 (D.C. Cir. July 29, 2015)                                                               | Unreported capital gains income                                                                | No     | IRS      |
| <i>Waltner v. Comm’r</i> , T.C. Memo. 2014-133                                                                                                                               | Unreported wage income and mutual shares sale                                                  | No     | Split    |
| <i>Wyatt v. Comm’r</i> , T.C. Summ. Op. 2015-31                                                                                                                              | Unreported cancellation of debt income                                                         | Yes    | IRS      |
| <b>Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedules C, E, F)</b>                                                                 |                                                                                                |        |          |
| <i>Anyanwu v. Comm’r</i> , T.C. Memo. 2014-123                                                                                                                               | Unreported state income tax refund, proceeds from sale of real properties, and other income    | Yes    | Split    |
| <i>Balice v. Comm’r</i> , T.C. Memo. 2015-46, <i>appeal docketed</i> , No. 15-2366 (3d Cir. June 5, 2015)                                                                    | Unreported business income                                                                     | Yes    | IRS      |
| <i>Brown v. Comm’r</i> , T.C. Memo. 2014-167, <i>appeal docketed</i> , No. 15-3033 (2d Cir. Sept. 28, 2015)                                                                  | Unreported business income                                                                     | No     | IRS      |
| <i>Bruce v. Comm’r</i> , T.C. Memo. 2014-178, <i>aff’d</i> , No. 14-60910 (5th Cir. June 25, 2015)                                                                           | Unreported capital gain income from sale of business stock                                     | No     | IRS      |
| <i>Burke v. Comm’r</i> , T.C. Summ. Op. 2015-24                                                                                                                              | Unreported business income                                                                     | Yes    | IRS      |
| <i>Chai v. Comm’r</i> , T.C. Memo. 2015-42, <i>appeal docketed</i> , No. 15-1653 (2d Cir. May 19, 2015)                                                                      | Unreported non-employee compensation                                                           | No     | IRS      |
| <i>Coastal Heart Med. Grp., Inc. v. Comm’r</i> , T.C. Memo. 2015-84                                                                                                          | Unreported constructive dividend income                                                        | No     | IRS      |
| <i>Cosentino v. Comm’r</i> , T.C. Memo. 2014-186                                                                                                                             | Unreported settlement proceeds                                                                 | No     | Split    |
| <i>Duong v. Comm’r</i> , T.C. Memo. 2015-90                                                                                                                                  | Unreported business and tip income                                                             | Yes    | Split    |
| <i>Elbaz v. Comm’r</i> , T.C. Memo. 2015-49                                                                                                                                  | Unreported state income tax refund                                                             | No     | IRS      |
| <i>Gunnick, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 1073 (D. Minn. 2015), <i>adopting</i> 115 A.F.T.R.2d (RIA) 1062 (D. Minn. 2015)                                               | Unreported wage, farm, and interest income, patronage dividends, and non-employee compensation | Yes    | IRS      |
| <i>Hillman v. Comm’r</i> , T.C. Memo. 2014-250                                                                                                                               | Unreported business income                                                                     | Yes    | TP       |
| <i>Jones v. Comm’r</i> , T.C. Memo. 2014-125                                                                                                                                 | Unreported business and self-employment income                                                 | No     | Split    |
| <i>Kernan v. Comm’r</i> , T.C. Memo. 2014-228, <i>appeal docketed</i> , No. 15-70574 (9th Cir. Feb. 25, 2015)                                                                | Unreported business income                                                                     | Yes    | IRS      |
| <i>Kinuthia v. Comm’r</i> , T.C. Memo. 2014-127                                                                                                                              | Unreported business income                                                                     | Yes    | IRS      |
| <i>Koriakos v. Comm’r</i> , T.C. Summ. Op. 2014-70                                                                                                                           | Unreported cancellation of debt income                                                         | Yes    | IRS      |
| <i>Maines v. Comm’r</i> , 144 T.C. No. 8 (2015)                                                                                                                              | Unreported refundable state tax credits                                                        | No     | Split    |

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

| Case Citation                                                                                                | Issues                                                                                               | Pro Se | Decision |
|--------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------|----------|
| <i>Miller v. Comm’r</i> , T.C. Memo. 2014-105                                                                | Unreported non-employee compensation                                                                 | Yes    | IRS      |
| <i>Minchem Int’l, Inc. v. Comm’r</i> , T.C. Memo. 2015-56                                                    | Unreported income from foreign investment transfers                                                  | No     | Split    |
| <i>Moses v. Comm’r</i> , T.C. Memo. 2014-220                                                                 | Unreported business income                                                                           | Yes    | IRS      |
| <i>Mottahedeh v. Comm’r</i> , T.C. Memo. 2014-258                                                            | Unreported business income                                                                           | Yes    | IRS      |
| <i>Na v. Comm’r</i> , T.C. Memo. 2015-21                                                                     | Unreported non-employee compensation                                                                 | No     | Split    |
| <i>Powell v. Comm’r</i> , T.C. Memo. 2014-235, <i>appeal docketed</i> , No. 15-1851 (4th Cir. July 30, 2015) | Unreported health insurance benefits, capital gain from sale of property, and Social Security income | Yes    | IRS      |
| <i>Rader v. Comm’r</i> , 143 T.C. 376 (2014)                                                                 | Unreported business income                                                                           | Yes    | IRS      |
| <i>Rogers v. Comm’r</i> , T.C. Memo. 2014-141                                                                | Unreported business income                                                                           | No     | Split    |
| <i>Roudakov v. Comm’r</i> , T.C. Memo. 2014-193                                                              | Unreported business income                                                                           | Yes    | IRS      |
| <i>Sawyer v. Comm’r</i> , T.C. Memo. 2015-55                                                                 | Unreported business income                                                                           | No     | Split    |
| <i>Shasta Strategic Inv. Fund LLC v. U.S.</i> , 114 A.F.T.R.2d (RIA) 6990 (N.D. Cal. 2014)                   | Unreported interest income                                                                           | No     | TP       |
| <i>Sodipo v. Comm’r</i> , T.C. Memo. 2015-3, <i>appeal docketed</i> , No. 15-2089 (4th Cir. Sept. 16, 2015 ) | Unreported business income                                                                           | Yes    | IRS      |
| <i>SWF Real Estate LLC v. Comm’r</i> , T.C. Memo. 2015-63                                                    | Unreported income from the sale of state tax credits                                                 | No     | IRS      |
| <i>Villegas v. Comm’r</i> , T.C. Memo. 2015-33                                                               | Unreported proceeds from sale of non-principal residence                                             | Yes    | IRS      |
| <i>Wheeler v. Comm’r</i> , T.C. Memo. 2014-204                                                               | Unreported business and rental income                                                                | Yes    | IRS      |
| <i>Worth v. Comm’r</i> , T.C. Memo. 2014-232, <i>appeal docketed</i> , No. 15-70665 (9th Cir. Mar. 3, 2015)  | Unreported business income                                                                           | Yes    | IRS      |
| <i>Young v. Comm’r</i> , T.C. Memo. 2015-18                                                                  | Unreported business income                                                                           | Yes    | IRS      |

**TABLE 5 Appeals From Collection Due Process Hearings Under IRS §§ 6320 and 6330**

| Case Citation                                                                                                                                | Lien or Levy | Issue(s)                                                                                                                                                                  | Pro Se | Decision |
|----------------------------------------------------------------------------------------------------------------------------------------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|
| <b>Individual Taxpayers (But Not Sole Proprietorships)</b>                                                                                   |              |                                                                                                                                                                           |        |          |
| <i>Anderson v. Comm’r</i> , T.C. Memo. 2014-216                                                                                              | Lien/Levy    | No abuse of discretion in denying face-to-face hearing since TPs (H&W) did not provide information requested                                                              | Yes    | IRS      |
| <i>Babak Roshdieh, M.D. Corp. v. Comm’r</i> , T.C. Summ. Op. 2014-113                                                                        | Levy         | Collection action was properly sustained                                                                                                                                  | No     | IRS      |
| <i>Bateman v. Comm’r</i> , T.C. Memo. 2015-22                                                                                                | Lien         | No abuse of discretion                                                                                                                                                    | Yes    | IRS      |
| <i>Bergdale v. Comm’r</i> , T.C. Memo. 2014-152                                                                                              | Lien         | No abuse of discretion since TP did not provide information requested                                                                                                     | No     | IRS      |
| <i>Blank v. Comm’r</i> , T.C. Summ. Op. 2014-86                                                                                              | Levy         | No abuse of discretion since TP did not provide information requested                                                                                                     | Yes    | IRS      |
| <i>Buczek v. Comm’r</i> , 143 T.C. 301 (2014)                                                                                                | Levy         | Court lacks jurisdiction to review; motion to dismiss granted                                                                                                             | Yes    | IRS      |
| <i>Budish v. Comm’r</i> , T.C. Memo. 2014-239                                                                                                | Lien/Levy    | Abuse of discretion by Appeals Officer; no analysis performed to meet balancing test; case remanded to Appeals                                                            | No     | TP       |
| <i>Cantrell v. Comm’r</i> , 576 F. App’x 439 (5th Cir. 2014), <i>aff’g</i> T.C. Memo. 2012-257, <i>cert. denied</i> , 135 S. Ct. 1881 (2015) | Levy         | No abuse of discretion since TP did not provide information requested and failed to contact revenue agent; IRS acceptance of check from TP does not constitute settlement | No     | IRS      |
| <i>Caudle v. Comm’r</i> , T.C. Memo. 2014-196, <i>aff’d</i> , 603 F. App’x 220 (4th Cir. 2015)                                               | Lien/Levy    | No abuse of discretion since TP did not provide information requested                                                                                                     | Yes    | IRS      |
| <i>Clifford v. Comm’r</i> , T.C. Memo. 2014-248                                                                                              | Lien         | No abuse of discretion since TP had assets in excess of offer amount; TP noncompliant with current tax obligations                                                        | Yes    | IRS      |
| <i>Coker v. Comm’r</i> , T.C. Summ. Op. 2014-72                                                                                              | Levy         | No abuse in discretion since TP did not provide information requested                                                                                                     | Yes    | IRS      |
| <i>Cropper v. Comm’r</i> , T.C. Memo. 2014-139, <i>appeal docketed</i> , No. 15-9003 (10th Cir. Feb. 19, 2015)                               | Levy         | TP precluded from challenging underlying liability; no abuse of discretion in denying face-to-face hearing                                                                | Yes    | IRS      |
| <i>Crosswhite v. Comm’r</i> , T.C. Memo. 2014-179                                                                                            | Levy         | TP precluded from challenging underlying liability; case remanded to Appeals for further consideration and to allow TP to propose new collection alternative              | No     | TP       |
| <i>Cunningham v. Comm’r</i> , T.C. Memo. 2014-200                                                                                            | Lien/Levy    | No abuse of discretion in denying collection alternatives since TP did not provide information requested                                                                  | Yes    | IRS      |
| <i>Day v. Comm’r</i> , T.C. Memo. 2014-215, <i>appeal docketed</i> , No. 14-73745 (9th Cir. Dec. 8, 2014)                                    | Levy         | No abuse of discretion since TPs (H&W) did not provide information requested; no abuse of discretion in denying face-to-face hearing                                      | Yes    | IRS      |
| <i>Depree v. Comm’r</i> , T.C. Memo. 2015-40                                                                                                 | Levy         | TP precluded from challenging underlying liability; no abuse of discretion; TP did not provide information requested for collection alternative to be considered          | Yes    | IRS      |
| <i>Doonis v. Comm’r</i> , T.C. Memo. 2014-168                                                                                                | Levy         | No abuse of discretion in denying collection alternative since TP was noncompliant with filing tax returns                                                                | No     | IRS      |
| <i>Duarte v. Comm’r</i> , T.C. Memo. 2014-176                                                                                                | Lien/Levy    | Abuse of discretion could not be determined from administrative record; case remanded to Appeals for further consideration of offer and collection actions                | No     | TP       |

TABLE 5: Appeals From Collection Due Process Hearings Under IRC §§ 6320 and 6330

| Case Citation                                                                                                                                                     | Lien or Levy | Issue(s)                                                                                                                                                      | Pro Se | Decision |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|
| <i>Eichler v. Comm'r</i> , 143 T.C. 30 (2014)                                                                                                                     | Levy         | No abuse of discretion in issuing "Notice of Intent to Levy" while installment agreement was pending; case remanded to Appeals to determine economic hardship | No     | Split    |
| <i>Frierson-Harris v. Comm'r</i> , T.C. Memo. 2015-94, <i>appeal docketed</i> , No. 15-1294 (D.C. Cir. Aug. 24, 2015)                                             | Lien         | No abuse of discretion; TP did not provide information requested for collection alternative to be considered                                                  | Yes    | IRS      |
| <i>Garber v. Comm'r</i> , T.C. Memo. 2015-14                                                                                                                      | Levy         | No abuse of discretion in denying collection alternative; TPs (H&W) could not show economic hardship                                                          | Yes    | IRS      |
| <i>Gentile v. Comm'r</i> , 592 F. App'x 824 (11th Cir. 2014), <i>aff'g</i> T.C. Memo. 2013-175                                                                    | Levy         | No abuse of discretion; TP precluded from challenging underlying liability                                                                                    | Yes    | IRS      |
| <i>Green v. Comm'r</i> , T.C. Memo. 2014-180                                                                                                                      | Lien         | No abuse of discretion; TPs (H&W) did not provide information requested                                                                                       | Yes    | IRS      |
| <i>Gurule v. Comm'r</i> , T.C. Memo. 2015-61                                                                                                                      | Levy         | Case remanded to Appeals due to underdeveloped administrative record and a material change in TPs' (H&W) ability to pay                                       | Yes    | TP       |
| <i>Gyorgy v. Comm'r</i> , 779 F.3d 466 (7th Cir. 2015), <i>aff'g</i> T.C. Docket No. 19240-11 (Mar. 25, 2013)                                                     | Lien         | No abuse of discretion since IRS mailed notices to last known address of TP; TP precluded from challenging underlying liability                               | No     | IRS      |
| <i>Harrison v. Comm'r</i> , T.C. Summ. Op. 2014-69                                                                                                                | Levy         | No abuse of discretion                                                                                                                                        | Yes    | IRS      |
| <i>Hauptman v. Comm'r</i> , T.C. Memo. 2014-214, <i>appeal docketed</i> , No. 15-1071 (8th Cir. Jan. 14, 2015)                                                    | Levy         | No abuse of discretion in rejecting offer                                                                                                                     | No     | IRS      |
| <i>Hill v. Comm'r</i> , T.C. Memo. 2014-134                                                                                                                       | Lien/Levy    | No abuse of discretion; TP made frivolous arguments                                                                                                           | Yes    | IRS      |
| <i>Hosie v. Comm'r</i> , T.C. Memo. 2014-246, <i>appeal docketed</i> , No. 15-70318 (9th Cir. Feb. 2, 2015)                                                       | Lien/Levy    | No abuse of discretion in denying collection alternatives or in declining to withdraw notice of lien                                                          | No     | IRS      |
| <i>Howell v. Comm'r</i> , T.C. Memo. 2014-212                                                                                                                     | Levy         | No abuse of discretion since TP did not provide information requested and did not appear at hearing                                                           | Yes    | IRS      |
| <i>Johnson v. Comm'r</i> , T.C. Summ. Op. 2014-90                                                                                                                 | Lien         | TP precluded from challenging underlying liability; no abuse of discretion since TP did not provide information requested                                     | Yes    | IRS      |
| <i>Kanofsky v. Comm'r</i> , T.C. Memo. 2015-34, <i>appeal docketed</i> , No. 15-2244 (2d Cir. July 9, 2015)                                                       | Levy         | TP precluded from challenging underlying liability; no abuse of discretion; TP made frivolous arguments                                                       | Yes    | IRS      |
| <i>Karagozian v. Comm'r</i> , 595 F. App'x 87 (2d Cir. 2015), <i>aff'g</i> T.C. Memo. 2013-164, <i>petition for cert. filed</i> , No. 15-312 (U.S. Sept. 8, 2015) | Levy         | No abuse of discretion; TP responsible for the underlying liability; decision to deny equitable recoupment affirmed                                           | No     | IRS      |
| <i>Kaye v. Comm'r</i> , T.C. Memo. 2014-145                                                                                                                       | Levy         | TP precluded from challenging underlying liability; no abuse of discretion in denying face-to-face hearing; TP made frivolous arguments                       | Yes    | IRS      |
| <i>Kirkpatrick v. Comm'r</i> , T.C. Memo. 2014-234                                                                                                                | Levy         | No abuse of discretion                                                                                                                                        | No     | IRS      |

TABLE 5: Appeals From Collection Due Process Hearings Under IRC §§ 6320 and 6330

| Case Citation                                                                                                        | Lien or Levy | Issue(s)                                                                                                                                                                  | Pro Se | Decision |
|----------------------------------------------------------------------------------------------------------------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|
| <i>Knudsen v. Comm’r</i> , T.C. Memo. 2015-69                                                                        | Levy         | IRS failed to establish notices of deficiencies were mailed to TP; motion for summary judgment denied                                                                     | Yes    | TP       |
| <i>Kupersmit v. Comm’r</i> , T.C. Memo. 2014-247                                                                     | Lien         | No abuse of discretion; TP did not provide information requested for collection alternative to be considered                                                              | Yes    | IRS      |
| <i>Lacy-Thompson v. Comm’r</i> , T.C. Memo. 2014-137                                                                 | Levy         | No abuse of discretion; TPs (H&W) precluded from challenging underlying liability                                                                                         | No     | IRS      |
| <i>Lang v. Comm’r</i> , T.C. Memo. 2014-183                                                                          | Lien/Levy    | No abuse of discretion since TP did not provide information requested; TP made frivolous arguments                                                                        | Yes    | IRS      |
| <i>Lee v. Comm’r</i> , 144 T.C. 40 (2015)                                                                            | Lien/Levy    | Administrative record was underdeveloped; motion for summary judgment denied                                                                                              | Yes    | TP       |
| <i>Ligman v. Comm’r</i> , T.C. Memo. 2015-79                                                                         | Levy         | No abuse of discretion in rejecting installment agreement                                                                                                                 | No     | IRS      |
| <i>Lundy v. Comm’r</i> , T.C. Memo. 2014-209                                                                         | Levy         | No abuse of discretion; TPs (H&W) did not offer a collection alternative                                                                                                  | Yes    | IRS      |
| <i>May v. Comm’r</i> , T.C. Memo. 2014-194                                                                           | Levy         | No abuse of discretion; TPs (H&W) made frivolous arguments; motion for summary judgment granted                                                                           | No     | IRS      |
| <i>McCullar v. Comm’r</i> , T.C. Memo. 2014-150                                                                      | Levy         | Court lacked jurisdiction for years 2008 and 2009; TP precluded from challenging underlying tax liability; no abuse in discretion since TP did not participate in hearing | Yes    | IRS      |
| <i>Medairy v. Comm’r</i> , T.C. Memo. 2015-16                                                                        | Lien         | No abuse of discretion in rejecting installment agreement since TP did not provide information requested or meaningfully participate in hearing                           | Yes    | IRS      |
| <i>Melikian v. Comm’r</i> , T.C. Summ. Op. 2014-114                                                                  | Lien         | No abuse of discretion since TPs (H&W) did not show lien would impair ability to pay liability; Doctrine of equitable estoppel did not apply                              | Yes    | IRS      |
| <i>Morrison v. Comm’r</i> , T.C. Summ. Op. 2014-95                                                                   | Levy         | No abuse of discretion; TP was precluded from challenging underlying liability; TP’s argument was frivolous                                                               | Yes    | IRS      |
| <i>Moses v. Comm’r</i> , T.C. Memo. 2014-220                                                                         | Levy         | TP responsible for underlying liability; no abuse of discretion in denying face-to-face hearing; TP made frivolous arguments and did not provide information requested    | Yes    | IRS      |
| <i>Onyango v. Comm’r</i> , 142 T.C. 425 (2014), <i>appeal docketed</i> , No. 14-1280 (D.C. Cir. Dec. 10, 2014)       | Lien/Levy    | TP precluded from challenging underlying liabilities since TP refused mail                                                                                                | Yes    | IRS      |
| <i>Pansier v. Comm’r</i> , T.C. Memo. 2014-255, <i>aff’d</i> , 2015 U.S. App. LEXIS 17001 (7th Cir. 2015)            | Levy         | No abuse of discretion in rejecting offer                                                                                                                                 | No     | IRS      |
| <i>Patton v. Comm’r</i> , T.C. Memo. 2015-75, <i>appeal docketed</i> , No. 15-2007 (6th Cir. Aug. 25, 2015)          | Lien         | No abuse of discretion; TPs (H&W) precluded from challenging underlying liabilities; TPs’ (H&W) arguments were frivolous                                                  | Yes    | IRS      |
| <i>Reinhart v. Comm’r</i> , T.C. Memo. 2014-218                                                                      | Lien         | Statute of limitations had run when lien was filed against TP                                                                                                             | No     | TP       |
| <i>Riggs v. Comm’r</i> , T.C. Memo. 2015-98                                                                          | Lien/Levy    | No abuse of discretion in denying “currently-not-collectible” status; TP had sufficient assets to pay                                                                     | Yes    | IRS      |
| <i>Robinson v. Comm’r</i> , 572 F. App’x 846 (11th Cir. 2014), <i>aff’g</i> T.C. Docket No. 25740-11 (Dec. 17, 2012) | Levy         | No abuse of discretion in denying face-to-face hearing; TP did not provide information requested; Tax court does not have to state standard of review                     | Yes    | IRS      |
| <i>Robinson v. Comm’r</i> , T.C. Memo. 2015-57                                                                       | Levy         | No abuse of discretion since IRS may compel liquidation of assets to satisfy liability before entering into installment agreement                                         | Yes    | IRS      |

TABLE 5: Appeals From Collection Due Process Hearings Under IRC §§ 6320 and 6330

| Case Citation                                                                                                 | Lien or Levy | Issue(s)                                                                                                                                                                                           | Pro Se | Decision |
|---------------------------------------------------------------------------------------------------------------|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|
| <i>Rosenthal v. Comm’r</i> , T.C. Memo. 2014-252                                                              | Lien/Levy    | No abuse of discretion in denying TP’s request for more time; no abuse of discretion in denying collection alternatives since TP did not provide information requested                             | No     | IRS      |
| <i>Savoy v. Comm’r</i> , 589 F. App’x 187 (4th Cir. 2015), <i>aff’g</i> T.C. Memo. 2014-162                   | Lien/Levy    | No abuse of discretion in determining TP was “currently-not-collectible” status                                                                                                                    | Yes    | IRS      |
| <i>Scholz v. Comm’r</i> , T.C. Memo. 2015-2                                                                   | Levy         | No abuse of discretion in denying collection alternative since TP did not provide information requested                                                                                            | No     | IRS      |
| <i>Smith v. Comm’r</i> , T.C. Memo. 2015-60                                                                   | Levy         | TP precluded from challenging underlying liability                                                                                                                                                 | No     | IRS      |
| <i>Triola v. Comm’r</i> , T.C. Memo. 2014-166                                                                 | Lien/Levy    | TPs (H&W) precluded from challenging underlying liability; collection action was properly sustained                                                                                                | No     | IRS      |
| <i>Witmyer v. Comm’r</i> , T.C. Memo. 2015-17                                                                 | Levy         | TP precluded from challenging underlying liability; no abuse of discretion in denying installment agreement since TP did not provide information requested                                         | Yes    | IRS      |
| <i>Wyatt v. Comm’r</i> , T.C. Summ. Op. 2015-31                                                               | Levy         | TP entitled to challenge underlying liabilities; TP received cancellation of indebtedness income                                                                                                   | Yes    | IRS      |
| <i>Yari v. Comm’r</i> , 143 T.C. 157 (2014), <i>appeal docketed</i> , No. 14-73914 (9th Cir. Dec. 22, 2014)   | Levy         | Court had jurisdiction to review the amount of the penalty for failure to report listed transaction and upheld IRS’s calculation of the penalty.                                                   | No     | IRS      |
| <i>Yuska v. Comm’r</i> , T.C. Memo. 2015-77                                                                   | Lien         | Notice of determination invalid since TP had opened bankruptcy proceedings                                                                                                                         | Yes    | TP       |
| <b>Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedule C, E, F)</b>   |              |                                                                                                                                                                                                    |        |          |
| <i>Ding v. Comm’r</i> , T.C. Memo. 2015-20                                                                    | Lien         | TP entitled to challenge underlying liabilities; IRS motion for summary judgment denied                                                                                                            | No     | TP       |
| <i>Greenoak Holdings Ltd. v. Comm’r</i> , 143 T.C. 170 (2014)                                                 | Levy         | Court lacked jurisdiction to review                                                                                                                                                                | No     | IRS      |
| <i>Grace Found. v. Comm’r</i> , T.C. Memo. 2014-229                                                           | Levy         | Collection action was properly sustained                                                                                                                                                           | No     | IRS      |
| <i>Hull v. Comm’r</i> , T.C. Memo. 2015-86                                                                    | Levy         | No abuse of discretion in denying collection alternative since TPs (H&W) were not in compliance and had history of noncompliance                                                                   | No     | IRS      |
| <i>King v. Comm’r</i> , T.C. Memo. 2015-36, <i>appeal docketed</i> , No. 15-2439 (7th Cir. July 8, 2015)      | Lien         | Abuse of discretion for refusing to abate interest from the period of 4/13/2009 to 6/10/2009; no abuse of discretion for refusing to abate interest during the period that TAS worked on TP’s case | Yes    | Split    |
| <i>Kipp v. Comm’r</i> , T.C. Memo. 2015-7                                                                     | Levy         | No abuse of discretion in denying collection alternative since TPs (H&W) did not provide information requested                                                                                     | Yes    | IRS      |
| <i>Langley v. Comm’r</i> , T.C. Memo. 2015-11                                                                 | Levy         | Collection action was properly sustained                                                                                                                                                           | Yes    | IRS      |
| <i>Portwine v. Comm’r</i> , T.C. Memo. 2015-29, <i>appeal docketed</i> , No. 15-9004 (10th Cir. May 27, 2015) | Lien/Levy    | TP precluded from challenging underlying liability; no abuse of discretion in denying face-to-face hearing since TP did not provide information requested                                          | Yes    | IRS      |
| <i>Sanfilippo, Estate of v. Comm’r</i> , T.C. Memo. 2015-15                                                   | Levy         | Settlement officer did not meaningfully consider collection alternative; case remanded to Appeals                                                                                                  | No     | TP       |
| <i>Skallerup v. Comm’r</i> , T.C. Memo. 2015-48                                                               | Lien         | TP precluded from challenging underlying liability; Collection action was properly sustained                                                                                                       | Yes    | IRS      |
| <i>Stallings Greenhouse &amp; Nursery, LLC v. Comm’r</i> , T.C. Memo. 2015-62                                 | Lien         | No abuse of discretion; TP did not provide information requested for collection alternative to be considered; TP precluded from challenging underlying liability                                   | No     | IRS      |

TABLE 5: Appeals From Collection Due Process Hearings Under IRC §§ 6320 and 6330

| Case Citation                                                              | Lien or Levy | Issue(s)                                                                                                      | Pro Se | Decision |
|----------------------------------------------------------------------------|--------------|---------------------------------------------------------------------------------------------------------------|--------|----------|
| <i>Synergy Envtl., Inc. v. Comm’r</i> , T.C. Memo. 2014-140                | Lien         | Abuse of discretion; case remanded to Appeals to consider offer                                               | No     | TP       |
| <i>Uribe v. Comm’r</i> , T.C. Memo. 2014-116                               | Lien/Levy    | No abuse of discretion in declining to withdraw lien; remanded to Appeals to consider collection alternatives | No     | Split    |
| <i>Valteau, Harris, Koenig &amp; Mayer v. Comm’r</i> , T.C. Memo. 2014-144 | Lien/Levy    | Collection action was properly sustained                                                                      | No     | IRS      |
| <i>Walker v. Comm’r</i> , T.C. Memo. 2014-187                              | Lien         | No abuse of discretion since TP did not provide information requested                                         | No     | IRS      |

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

| Case Citation                                                                                                                                           | Issue(s)                                                                                                                                                                                                                              | Pro Se | Decision |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|
| <b>Individual Taxpayers (But Not Sole Proprietorships)</b>                                                                                              |                                                                                                                                                                                                                                       |        |          |
| <i>Bowers v. Comm’r</i> , T.C. Memo. 2014-130                                                                                                           | 6651(a)(1), (2), 6654 - failed to establish reasonable cause; failed to argue inability to pay; no 6654 exception applied                                                                                                             | Yes    | IRS      |
| <i>Cavallaro v. Comm’r</i> , T.C. Memo. 2014-189, <i>appeal docketed</i> , No. 15-1368 (1st Cir. Mar. 24, 2015)                                         | 6651(a)(1) - TPs (H&W) acted with reasonable cause in relying upon return preparer                                                                                                                                                    | No     | TP       |
| <i>El v. Comm’r</i> , 144 T.C. No. 9 (2015)                                                                                                             | 6651(a)(1), (2) - TP failed to present evidence of reasonable cause for failure to file; IRS failed to meet its burden of production for failure to pay penalty                                                                       | Yes    | Split    |
| <i>Filzer v. Comm’r</i> , T.C. Memo. 2014-241                                                                                                           | 6651(a)(2), 6654 - IRS’s motions for default and dismissal granted; TP failed to meet burden of establishing any error in IRS determinations                                                                                          | Yes    | IRS      |
| <i>Fisher v. Comm’r</i> , T.C. Memo. 2014-219                                                                                                           | 6651(a)(1), (2), 6654 - failed to establish reasonable cause; no 6654 exception applied                                                                                                                                               | Yes    | IRS      |
| <i>Hoeffner v. Comm’r</i> , 587 F. App’x 147 (5th Cir. 2014), <i>aff’g</i> T.C. Docket No. 25760-12 (Nov. 26, 2013)                                     | 6651(a)(1), (2) - TPs’ (H&W) claims of restricted communications with accountant, inaccessibility of records, complex tax issues, preoccupation with extensive litigation and reliance on attorney did not establish reasonable cause | No     | IRS      |
| <i>Hurd, Estate of, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 389 (C.D. Cal. 2015)                                                                             | 6651(a)(2) - failed to establish reasonable cause                                                                                                                                                                                     | No     | IRS      |
| <i>King Mountain Tobacco Co., U.S. v.</i> , 114 A.F.T.R.2d (RIA) 5923 (E.D. Wash. 2014), <i>appeal docketed</i> , No. 14-36055 (9th Cir. Dec. 11, 2014) | 6651(a)(2) - reliance on advice from tax professional did not establish reasonable cause                                                                                                                                              | No     | IRS      |
| <i>Kupersmit v. Comm’r</i> , T.C. Memo. 2014-129                                                                                                        | 6651(a)(1), (2), 6654 - IRS unresponsiveness to TP’s request for guidance did not establish reasonable cause for failure to file; no evidence of inability to pay; no 6654 exception applied                                          | Yes    | IRS      |
| <i>Kuretski v. Comm’r</i> , 755 F.3d 929 (D.C. Cir. 2014), <i>aff’g</i> T.C. Memo. 2012-262, <i>cert. denied</i> , 135 S. Ct. 2309 (2015)               | 6651(a)(2) - failed to present evidence of reasonable cause                                                                                                                                                                           | No     | IRS      |
| <i>Le Beau v. Comm’r</i> , T.C. Memo. 2014-198, <i>appeal docketed</i> , No. 15-70489 (9th Cir. Feb. 18, 2015)                                          | 6651(a)(1) - failed to present evidence of reasonable cause                                                                                                                                                                           | Yes    | IRS      |
| <i>Liftin, Estate of v. U.S.</i> , 754 F.3d 975 (Fed. Cir. 2014), <i>aff’g</i> 111 Fed. Cl. 13 (2013)                                                   | 6651(a)(1) - TP reliance on attorney did not establish reasonable cause                                                                                                                                                               | No     | IRS      |
| <i>Milbourn v. Comm’r</i> , T.C. Memo. 2015-13                                                                                                          | 6651(a)(1) - TP travel and inaccessibility of records did not establish reasonable cause                                                                                                                                              | No     | IRS      |
| <i>Palmer v. Comm’r</i> , T.C. Memo. 2015-30                                                                                                            | 6651(a)(1), (2), 6654 - difficulty in accessing records did not establish reasonable cause for failure to file; failure to argue inability to pay tax; no 6654 exception applied                                                      | Yes    | IRS      |
| <i>Robertson v. Comm’r</i> , T.C. Memo. 2014-143, <i>appeal docketed</i> , No. 15-1623 (4th Cir. June 9, 2015)                                          | 6651(a)(1), (2), 6654 - TP failed to establish reasonable cause for failure to file; IRS did not meet its burden of production for failure to pay penalty; IRS met its burden of production for 6654 penalty                          | Yes    | Split    |
| <i>Salmonson v. Comm’r</i> , T.C. Memo. 2014-244                                                                                                        | 6651(a)(1) - failed to present evidence of reasonable cause                                                                                                                                                                           | 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>Salzer v. Comm’r</i> , T.C. Memo. 2014-188                                                                                                 | 6651(a)(1), (2), 6654 - failed to establish reasonable cause; appropriateness of 6654 exceptions depend on recalculations; IRS conceded deductions, lowering penalties                       | Yes    | Split    |
| <i>Sawyer v. Comm’r</i> , T.C. Summ. Op. 2014-110                                                                                             | 6651(a)(1), (2) - TP’s legal dispute did not establish reasonable cause                                                                                                                      | Yes    | IRS      |
| <i>Specht v. U.S.</i> , 115 A.F.T.R.2d (RIA) 357 (S.D. Ohio 2015), <i>appeal docketed</i> , No. 15-3095 (6th Cir. Feb. 6, 2015)               | 6651(a)(1) - TP’s (co-fiduciaries of estate) reliance on deception of attorney did not establish reasonable cause                                                                            | No     | IRS      |
| <i>Vaughn v. U.S.</i> , 34 F. Supp.3d 773 (N.D. Ohio 2014), <i>appeal docketed</i> , No. 14-3858 (6th Cir. Sept. 2, 2014)                     | 6651(a)(1), (2) - TP reliance on financial advisors and their embezzlement did not establish reasonable cause                                                                                | No     | IRS      |
| <i>Waltner v. Comm’r</i> , T.C. Memo. 2014-133                                                                                                | 6651(a)(1) - failure to file due to willful neglect                                                                                                                                          | No     | IRS      |
| <i>In re Wilson</i> , 115 A.F.T.R.2d (RIA) 971 (Bankr. N.D. Cal. 2015)                                                                        | 6651(a)(1) - failure to file penalty discharged by bankruptcy                                                                                                                                | No     | TP       |
| <i>In re Witcher</i> , 114 A.F.T.R.2d (RIA) 6246 (Bankr. D.C. 2014)                                                                           | 6651(a)(1), (2) - TP testimony of timely mailing is inadequate to prove IRS receipt; failure to pay tax penalty applied to period prior to bankruptcy; failure to establish reasonable cause | Yes    | IRS      |
| <b>Business Taxpayers (Corporations, Partnerships, Trust, and Sole Proprietorships – Schedules C, E, F)</b>                                   |                                                                                                                                                                                              |        |          |
| <i>Akey v. Comm’r</i> , T.C. Memo. 2014-211                                                                                                   | 6651(a)(1), (2) - medical issues did not establish reasonable cause for failure to file; failed to argue inability to pay                                                                    | Yes    | IRS      |
| <i>Anyanwu v. Comm’r</i> , T.C. Memo. 2014-123                                                                                                | 6651(a)(1) - failed to establish reasonable cause                                                                                                                                            | Yes    | IRS      |
| <i>Baker v. Comm’r</i> , T.C. Memo. 2014-122                                                                                                  | 6651(a)(1), (2), 6654 - TP failed to establish reasonable cause; no 6654 exceptions applied                                                                                                  | Yes    | IRS      |
| <i>Balice v. Comm’r</i> , T.C. Memo. 2015-46, <i>appeal docketed</i> , No. 15-2366 (3d Cir. June 5, 2015)                                     | 6651(a)(1), (2) - failure to file and failure to pay due to willful neglect; TP’s arguments were frivolous                                                                                   | Yes    | IRS      |
| <i>Bennett v. Comm’r</i> , T.C. Memo. 2014-256, <i>appeal docketed</i> , No. 15-71228 (9th Cir. Apr. 21, 2015)                                | 6651(a)(2) - failed to present evidence of reasonable cause                                                                                                                                  | Yes    | IRS      |
| <i>Boring v. Comm’r</i> , T.C. Summ. Op. 2014-105                                                                                             | 6651(a)(1) - failed to argue reasonable cause                                                                                                                                                | Yes    | IRS      |
| <i>Central Motorplex, Inc. v. Comm’r</i> , T.C. Memo. 2014-207                                                                                | 6651(a)(1), (2) - reliance on return preparer did not establish reasonable cause                                                                                                             | No     | IRS      |
| <i>Chelsea Brewing Co., U.S. v.</i> , 114 A.F.T.R.2d (RIA) 5348 (S.D.N.Y. 2014), <i>modified by</i> 114 A.F.T.R.2d (RIA) 6132 (S.D.N.Y. 2014) | 6651(a)(2) - undue hardship argument did not establish reasonable cause                                                                                                                      | No     | IRS      |
| <i>Cherizol v. Comm’r</i> , T.C. Memo. 2014-119                                                                                               | 6651(a)(1) - failed to argue reasonable cause                                                                                                                                                | Yes    | IRS      |
| <i>Coburn v. Comm’r</i> , T.C. Memo. 2014-113                                                                                                 | 6651(a)(1) - failed to present evidence of reasonable cause                                                                                                                                  | No     | IRS      |
| <i>Crawford v. Comm’r</i> , T.C. Memo. 2014-156                                                                                               | 6651(a)(1) - IRS failed to establish untimely filing                                                                                                                                         | Yes    | TP       |
| <i>Hall v. Comm’r</i> , T.C. Memo. 2014-171                                                                                                   | 6651(a)(1) - failed to establish reasonable cause                                                                                                                                            | Yes    | IRS      |
| <i>Hillman v. Comm’r</i> , T.C. Memo. 2014-250                                                                                                | 6651(a)(1) - failed to establish reasonable cause                                                                                                                                            | Yes    | IRS      |
| <i>Kernan v. Comm’r</i> , T.C. Memo. 2014-228, <i>appeal docketed</i> , No. 15-70574 (9th Cir. Feb. 25, 2015)                                 | 6651(a)(1), (2), 6654 - failed to argue reasonable cause or for 6654 exception                                                                                                               | Yes    | IRS      |
| <i>Kinuthia v. Comm’r</i> , T.C. Memo. 2014-127                                                                                               | 6651(a)(1), (2) - failed to present evidence of reasonable cause                                                                                                                             | 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>Martynuk, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 613 (S.D.N.Y. 2015), <i>appeal docketed</i> , No. 15-946 (2d Cir. Mar. 27, 2015)        | 6651(a)(1), (2), 6654 - failed to establish reasonable cause                                                                                                                    | No     | IRS      |
| <i>Miller v. Comm’r</i> , T.C. Memo. 2014-105                                                                                           | 6651(a)(1), (2), 6654 - failed to present evidence of reasonable cause; no 6654 exceptions applied                                                                              | Yes    | IRS      |
| <i>Moses v. Comm’r</i> , T.C. Memo. 2014-220                                                                                            | 6651(a)(1), (2), 6654 - TP failed to argue reasonable cause; no 6654 exceptions applied                                                                                         | Yes    | IRS      |
| <i>Mottahedeh v. Comm’r</i> , T.C. Memo. 2014-258                                                                                       | 6651(a)(1), (2), 6654 - failed to argue reasonable cause for 6654 exception                                                                                                     | Yes    | IRS      |
| <i>Moyer v. Comm’r</i> , T.C. Memo. 2015-45                                                                                             | 6651(a)(1), (2), 6654 - failed to argue reasonable cause for 6654 exception                                                                                                     | Yes    | IRS      |
| <i>Muncy v. Comm’r</i> , T.C. Memo. 2014-251, <i>appeal docketed</i> , No. 15-1626 (8th Cir. Mar. 26, 2015)                             | 6651(a)(2), 6654 - TP failed to argue reasonable cause; IRS failed to establish filing requirement for one year; no 6654 exception applied for remaining years                  | Yes    | Split    |
| <i>Nichols, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 1971 (E.D. Wash. 2015)                                                                   | 6654 - failure to pay estimated tax penalty does not apply to zero returns                                                                                                      | No     | TP       |
| <i>Peterson v. Comm’r</i> , T.C. Memo. 2015-1, <i>appeal docketed</i> , No. 15-73092 (9th Cir. Oct. 8, 2015)                            | 6651(a)(1) - family illness did not establish reasonable cause                                                                                                                  | Yes    | IRS      |
| <i>Rader v. Comm’r</i> , 143 T.C. 376 (2014)                                                                                            | 6651(a)(1), (2), 6654 - failed to establish reasonable cause; no 6654 exception applied; TPs’ arguments were frivolous; IRS amendment to increase penalty amounts were rejected | Yes    | Split    |
| <i>Ripley-Duggan v. Comm’r</i> , T.C. Summ. Op. 2014-111                                                                                | 6651(a)(1), (2), 6654 - medical issues did not establish reasonable cause; no 6654 exceptions applied                                                                           | No     | IRS      |
| <i>Ross v. Comm’r</i> , T.C. Summ. Op. 2014-68                                                                                          | 6651(a)(1) - failed to present evidence of reasonable cause                                                                                                                     | Yes    | IRS      |
| <i>Safakish v. Comm’r</i> , T.C. Memo. 2014-242, <i>appeal docketed</i> , No. 15-70826 (9th Cir. Mar. 17, 2015)                         | 6651(a)(1) - failed to argue reasonable cause                                                                                                                                   | Yes    | IRS      |
| <i>Sievers v. Comm’r</i> , T.C. Memo. 2014-115                                                                                          | 6651(a)(1), (2) - failed to argue reasonable cause                                                                                                                              | Yes    | IRS      |
| <i>Sodipo v. Comm’r</i> , T.C. Memo. 2015-3, <i>appeal docketed</i> , No. 15-2089 (4th Cir. Sept. 16, 2015)                             | 6651(a)(1), (2) - unavailability of records did not establish reasonable cause                                                                                                  | Yes    | IRS      |
| <i>Stebbins v. Comm’r</i> , T.C. Summ. Op. 2015-10                                                                                      | 6651(a)(1) - TP failed to establish reasonable cause; failure to timely file returns was the result of willful neglect                                                          | Yes    | IRS      |
| <i>Stuller, Estate of v. U.S.</i> , 55 F. Supp. 3d 1091 (C.D. Ill. 2014), <i>appeal docketed</i> , No. 15-1545 (7th Cir. Mar. 13, 2015) | 6651(a)(1) - TP’s (W & estate of H, S-Corp) destruction and misplacement of records due to fire, medical illness, and death of H did not establish reasonable cause             | No     | IRS      |
| <i>Stuller, Estate of v. U.S.</i> , 115 A.F.T.R.2d 1025 (C.D. Ill. 2014), <i>appeal docketed</i> , No. 15-1545 (7th Cir. Mar. 13, 2015) | 6651(a)(1) - TP did not establish reasonable cause                                                                                                                              | No     | IRS      |
| <i>Tarighi v. Comm’r</i> , T.C. Summ. Op. 2015-28                                                                                       | 6651(a)(1) - failed to establish reasonable cause                                                                                                                               | Yes    | IRS      |
| <i>TFT Galveston Portfolio, LTD. v. Comm’r</i> , 144 T.C. 96 (2015)                                                                     | 6651(a)(1), (2) - failed to establish reasonable cause                                                                                                                          | No     | IRS      |
| <i>Topsnik v. Comm’r</i> , 143 T.C. 240 (2014), <i>appeal docketed</i> , No. 15-1251 (D.C. Cir. July 29, 2015)                          | 6651(a)(1), (2), 6654 - failed to present evidence of reasonable cause; amount of failure to pay penalty reduced for one tax year due to corrected calculation                  | No     | Split    |
| <i>Valteau, Harris, Koenig &amp; Mayer v. Comm’r</i> , T.C. Memo. 2014-144                                                              | 6651(a)(1), (2) - financial hardship claim did not establish reasonable cause                                                                                                   | No     | IRS      |

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

| Case Citation                                        | Issue(s)                                                                                                                                                                  | Pro Se | Decision |
|------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|
| <i>Villarreal v. Comm’r</i> , T.C. Summ. Op. 2014-87 | 6651(a)(1) - TPs’ (H&W) belief that no tax was due did not establish reasonable cause                                                                                     | Yes    | IRS      |
| <i>Villegas v. Comm’r</i> , T.C. Memo. 2015-33       | 6651(a)(1), (2), 6654 - TPs’ (H&W) belief no tax was due and reliance on tax preparer did not establish reasonable cause; no 6654 exceptions applied                      | Yes    | IRS      |
| <i>Wheeler v. Comm’r</i> , T.C. Memo. 2014-204       | 6651(a)(1), (2), 6654 - failed to argue reasonable cause; no 6654 exceptions applied; failure to pay estimated tax penalty does not apply to zero return for one tax year | Yes    | Split    |
| <i>Wyatt v. Comm’r</i> , T.C. Summ. Op. 2015-31      | 6651(a)(2), 6654 - financial hardship claim did not establish reasonable cause; no 6654 exceptions applied                                                                | Yes    | IRS      |

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

| Case Citation                                                                                                                                                                                                              | Issue(s)                                                                                                                      | Pro Se | Decision |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|--------|----------|
| <b>Individual Taxpayers (But Not Sole Proprietorships)</b>                                                                                                                                                                 |                                                                                                                               |        |          |
| <i>Azarian, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 439 (N.D. Tex. 2015)                                                                                                                                                        | Federal tax liens valid and foreclosed against TPs' (H&W) real property                                                       | No     | IRS      |
| <i>Baker, U.S. v.</i> , 114 A.F.T.R.2d (RIA) 5772 (D.N.H. 2014)                                                                                                                                                            | Federal tax liens invalid; transfer of real property complete to TP (W) via divorce decree prior to assessment against TP (H) | No     | TP       |
| <i>Carter, U.S. v.</i> , 606 F. App'x 464 (10th Cir. 2015), <i>aff'g</i> 113 A.F.T.R.2d (RIA) 2383 (D.N.M. 2014)                                                                                                           | Affirmed lower court's decision to foreclose                                                                                  | Yes    | IRS      |
| <i>Davis, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 1692 (E.D. Mich. 2015), <i>granting partial summary judgment</i> , 114 A.F.T.R.2d (RIA) 6019 (E.D. Mich. 2014), <i>appeal docketed</i> , No. 15-1696 (6th Cir. June 17, 2015) | Denied TP's motion for reconsideration of decision to foreclose on TPs' (H&W) jointly owned real property                     | No     | IRS      |
| <i>Davis, U.S. v.</i> , 114 A.F.T.R.2d (RIA) 6019 (E.D. Mich. 2014), <i>reconsideration denied by</i> 115 A.F.T.R.2d (RIA) 1692 (E.D. Mich. 2015), <i>appeal docketed</i> , No. 15-1696 (6th Cir. June 17, 2015)           | Federal tax liens valid and foreclosed against TPs' (H&W) jointly held real property                                          | No     | IRS      |
| <i>Limanni, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 1149 (D.N.H. 2015)                                                                                                                                                          | Federal tax liens valid and foreclosed against TPs' (H&W) real property                                                       | Yes    | IRS      |
| <i>Long, U.S. v.</i> , 2014 U.S. Dist. LEXIS 184514 (N.D. Ohio 2014)                                                                                                                                                       | Federal tax liens valid and foreclosed against TP's real property                                                             | Yes    | IRS      |
| <i>Martin, U.S. v.</i> , 116 A.F.T.R.2d (RIA) 5008 (D. Haw. 2015), <i>appeal docketed</i> , No. 15-16815 (9th Cir. Sept. 14, 2015)                                                                                         | Federal tax liens valid and foreclosed against TP's real property                                                             | No     | IRS      |
| <i>Martinez, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 2017 (W.D. Tex. 2015)                                                                                                                                                      | Federal tax liens valid and foreclosed against TP's real property                                                             | No     | IRS      |
| <i>McGrew, U.S. v.</i> , 114 A.F.T.R.2d (RIA) 7031 (C.D. Cal. 2014), <i>appeal docketed</i> , No. 15-55078 (9th Cir. Jan. 14, 2015)                                                                                        | Federal tax liens valid and foreclosed against TPs' (H&W) real property                                                       | No     | IRS      |
| <i>Molina, U.S. v.</i> , 114 A.F.T.R.2d (RIA) 5206 (D.P.R. 2014)                                                                                                                                                           | Federal tax liens valid and foreclosed against TP's one half interest in real property                                        | No     | IRS      |
| <i>Payne, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 475 (N.D. Ohio 2015)                                                                                                                                                          | Federal tax liens valid and foreclosed against TPs' (H&W) real property                                                       | No     | IRS      |
| <i>Porath, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 1575 (E.D. Cal. 2015), <i>adopting</i> 115 A.F.T.R.2d (RIA) 1156 (E.D. Cal. 2015)                                                                                            | Federal tax liens valid and foreclosed against TPs' (H&W) real property                                                       | Yes    | IRS      |
| <i>Winsper, U.S. v.</i> , 114 A.F.T.R.2d (RIA) 5218 (W.D. Ky. 2014)                                                                                                                                                        | Federal tax liens valid and foreclosed against TPs' (H&W) real property                                                       | No     | IRS      |
| <i>Worley, U.S. v.</i> , 592 F. App'x 100 (3d Cir. 2015), <i>aff'g</i> 113 A.F.T.R.2d (RIA) 861 (M.D. Pa. 2014)                                                                                                            | Affirmed lower court's decision to foreclose                                                                                  | Yes    | IRS      |
| <b>Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships - Schedule C, E, F)</b>                                                                                                                |                                                                                                                               |        |          |
| <i>Ali, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 891 (E.D. Pa. 2015)                                                                                                                                                             | Federal tax liens valid and foreclosed against TP's real property                                                             | Yes    | IRS      |
| <i>Bogart, U.S. v.</i> , 114 A.F.T.R.2d (RIA) 5474 (M.D. Tenn. 2014), <i>adopting in part</i> , 114 A.F.T.R.2d (RIA) 5469 (M.D. Tenn. 2014), <i>aff'g</i> Docket No. 14-6225 (6th Cir. June 29, 2015)                      | Federal tax liens valid and foreclosed against TPs' (H&W) real property; property held by corporate nominee                   | 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>Bogart, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 1201 (M.D. Pa. 2015), <i>adopting</i> 115 A.F.T.R.2d (RIA) 1190 (M.D. Pa. 2015), <i>appeal docketed</i> , No. 15-2363 (3d Cir. June 5, 2015)    | Federal tax liens valid and foreclosed against TPs' (H&W) real property, trust held property as nominee                                                                     | Yes    | IRS      |
| <i>Boyce, U.S. v.</i> , 38 F.Supp.3d 1135 (C.D. Cal 2014), <i>appeal docketed</i> , No. 14-56610 (9th Cir. Oct.6, 2014)                                                                       | Federal tax liens valid and foreclosed against TPs' (H&W) jointly owned real property; property held by TPs' corporate nominee; fraudulent conveyance of property set aside | Yes    | IRS      |
| <i>Cardaci, U.S. v.</i> , 114 A.F.T.R.2d (RIA) 6744 (D.N.J. 2014), <i>appeal docketed</i> , No. 14-4237 (3d Cir. Oct. 27, 2014)                                                               | Foreclosure of tax liens denied; alternate collection ordered based on one-half of the fair rental value for real property                                                  | No     | TP       |
| <i>Church of Northwest Ark., U.S. v.</i> , 114 A.F.T.R.2d (RIA) 6418 (W.D. Ark. 2014)                                                                                                         | Default judgment against TP and third parties; federal tax liens valid and foreclosed against TP's real property                                                            | No     | IRS      |
| <i>Clinkscale, U.S. v.</i> , 114 A.F.T.R.2d (RIA) 5544 (N.D. Ohio 2014)                                                                                                                       | Federal tax liens valid and foreclosed against TPs' (H&W) jointly owned real property                                                                                       | No     | IRS      |
| <i>Cucinello, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 1357 (D. Alaska 2015)                                                                                                                        | Federal tax liens valid and foreclosed against TP's real property; property held by TP's nominee                                                                            | No     | IRS      |
| <i>Davis, U.S. v.</i> , 114 A.F.T.R.2d (RIA) 6977 (S.D. Ohio 2014), <i>adopting</i> 114 A.F.T.R.2d (RIA) 6975 (S.D. Ohio 2014)                                                                | Federal tax liens valid and foreclosed against TP's real property                                                                                                           | No     | IRS      |
| <i>DeBeck v. U.S.</i> , 2014 U.S. Dist. LEXIS 127085 (W.D. Tex. 2014), <i>aff'd in part and dismissed in part</i> by 2015 U.S. App. LEXIS 14365 (5th Cir. 2015)                               | Federal tax liens valid and foreclosed against TP's real property; all corporations and entities were TP's nominees; transfer of business to one nominee deemed illegal     | No     | IRS      |
| <i>Dudley, U.S. v.</i> , 2014 U.S. Dist. LEXIS 180431 (E.D. Mo. 2014)                                                                                                                         | Federal tax liens valid and foreclosed against TPs' (H&W) jointly owned real property                                                                                       | Yes    | IRS      |
| <i>Edwards, U.S. v.</i> , 114 A.F.T.R.2d (RIA) 5622 (S.D. Ohio 2014), <i>modified by</i> 114 A.F.T.R.2d (RIA) 6214 (S.D. Ohio 2014)                                                           | Federal tax liens valid and foreclosed against TP's real property                                                                                                           | No     | IRS      |
| <i>Edwards, U.S. v.</i> , 114 A.F.T.R.2d (RIA) 6214 (S.D. Ohio 2014), <i>modifying</i> 114 A.F.T.R.2d (RIA) 5622 (S.D. Ohio 2014)                                                             | Erroneous facts in prior proceeding revealed; IRS does not have first priority lien and foreclosure rendered meaningless for IRS                                            | No     | TP       |
| <i>Eichhorn Stained Glass, Inc., U.S. v.</i> , 114 A.F.T.R.2d (RIA) 6281 (W.D. Ky. 2014), <i>appeal docketed</i> , No. 15-5834 (6th Cir. Aug. 5, 2015)                                        | Federal tax liens valid for all quarters at issue except third quarter of 2000; foreclosed against TP's one-third interest in real property held as tenancy in common       | No     | Split    |
| <i>Elmore, U.S. v.</i> , 586 F. App'x 310 (9th Cir. 2015), <i>aff'g</i> 110 A.F.T.R.2d (RIA) 5223 (W.D. Wash. 2012)                                                                           | Affirmed lower court's decision to foreclose                                                                                                                                | No     | IRS      |
| <i>Fraughton, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 1017 (D. Utah 2015), <i>adopting</i> 115 A.F.T.R.2d (RIA) 882 (D. Utah 2015), <i>appeal docketed</i> , No. 15-4103 (10th Cir. July 24, 2015) | Default judgment against TP; federal tax liens valid and foreclosed against TP's real property; property held by corporate nominee                                          | Yes    | IRS      |
| <i>Green, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 1262 (N.D. Okla. 2015), <i>appeal docketed</i> , No. 15-5032 (10th Cir. Apr. 20, 2015)                                                           | Federal tax liens valid and foreclosed against TPs' (H&W) real property; transfer to trust void                                                                             | Yes    | IRS      |
| <i>Gunnink, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 1073 (D. Minn. 2015), <i>adopting</i> 115 A.F.T.R.2d (RIA) 1062 (D. Minn. 2015)                                                                | Federal tax liens valid and foreclosed against TPs' (H&W) jointly owned real property; property held by TPs' corporate nominee                                              | Yes    | IRS      |
| <i>Hiatt, U.S. v.</i> , 114 A.F.T.R.2d (RIA) 5874 (S.D. Ind. 2014)                                                                                                                            | Federal tax liens valid and foreclosed against TP's (W) half interest in jointly owned real property; transfer to TP (H) fraudulent                                         | No     | IRS      |
| <i>Johnson, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 1210 (W.D. Wash. 2015)                                                                                                                         | Federal tax liens valid and foreclosed against TP's real property; property held by TP's corporate nominee                                                                  | 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>Jones, U.S. v.</i> , 114 A.F.T.R.2d (RIA) 6126 (D. Wyo. 2014)                                                                         | Federal tax liens valid and foreclosed against TP's real property; property held by TP's corporate nominee                     | Yes    | IRS      |
| <i>Martynuk, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 613 (S.D.N.Y. 2015), <i>appeal docketed</i> , No. 15-946 (2d Cir. Mar. 27, 2015)         | Federal tax liens valid and foreclosed against TPs' (H&W) real property                                                        | No     | IRS      |
| <i>Novell, U.S. v.</i> , 114 A.F.T.R.2d (RIA) 6457 (W.D. Mo. 2014), <i>aff'd by</i> 607 F. App'x 600 (8th Cir. 2015)                     | Federal tax liens valid and foreclosed against TPs' (H&W) jointly owned real property; property held by TPs' corporate nominee | Yes    | IRS      |
| <i>O'Shea, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 887 (S.D.W. Va. 2015), <i>aff'd by</i> 116 A.F.T.R.2d (RIA) 5389 (4th Cir. 2015)           | Federal tax liens valid and foreclosed against TPs' (H&W, daughter) real property; trusts were nominees                        | Yes    | IRS      |
| <i>Perrow, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 743 (D. Ariz. 2015), <i>adopting</i> 115 A.F.T.R.2d (RIA) 739 (D. Ariz. 2014)              | Federal tax liens valid and foreclosed against TP's real property                                                              | Yes    | IRS      |
| <i>Peters, U.S. v.</i> , 113 A.F.T.R.2d (RIA) 2501 (E.D. Mo. 2014)                                                                       | Federal tax liens valid and foreclosed against TPs' (H&W) real property                                                        | No     | IRS      |
| <i>Rozbruch, U.S. v.</i> , 28 F.Supp.3d 256 (S.D.N.Y. 2014), <i>appeal docketed</i> , No. 14-4330 (2d Cir. Nov. 20, 2014)                | Federal tax liens valid and foreclosed against TPs' (H&W) real property                                                        | No     | IRS      |
| <i>Thompson, U.S. v.</i> , 115 A.F.T.R.2d (RIA) 1152 (D. Neb. 2015), <i>appeal docketed</i> , No. 15-2263 (8th Cir. June 10, 2015)       | Federal tax liens valid and foreclosed against TPs' (H&W) real property; trust was nominee                                     | Yes    | IRS      |
| <i>Wilkins, U.S. v.</i> , 2015 U.S. Dist. LEXIS 48478 (M.D. Fla. 2015), <i>appeal docketed</i> , No. 15-14346 (11th Cir. Sept. 29, 2015) | Federal tax liens valid and foreclosed against TP's real property; property held by TP's corporate nominee                     | No     | IRS      |

**TABLE 8 Charitable Contributions Under IRC § 170**

| Case Citation                                                                                                                   | Issue(s)                                                                                                                                                                                           | Pro Se | Decision |
|---------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|
| <b>Individual Taxpayers (But Not Sole Proprietorships)</b>                                                                      |                                                                                                                                                                                                    |        |          |
| <i>Anyanwu v. Comm’r</i> , T.C. Memo. 2014-123                                                                                  | Cash contributions mostly substantiated                                                                                                                                                            | Yes    | TP       |
| <i>Dannon v. Comm’r</i> , 571 F. App’x 514 (8th Cir. 2014), <i>aff’g</i> T.C. Docket No. 029245-12 (Nov. 19, 2013)              | Cash and non-cash contributions unsubstantiated                                                                                                                                                    | Yes    | IRS      |
| <i>Flores v. Comm’r</i> , T.C. Memo. 2015-9                                                                                     | Cash contribution unsubstantiated                                                                                                                                                                  | Yes    | IRS      |
| <i>Howe v. Comm’r</i> , T.C. Summ. Op. 2015-26                                                                                  | Non-cash contribution unsubstantiated                                                                                                                                                              | Yes    | IRS      |
| <i>Jalloh v. Comm’r</i> , T.C. Summ. Op. 2015-18                                                                                | Cash and non-cash contributions unsubstantiated                                                                                                                                                    | Yes    | IRS      |
| <i>Jermihov v. Comm’r</i> , T.C. Summ. Op. 2014-75                                                                              | Cash contributions lacked substantiation; however, some deduction allowed                                                                                                                          | Yes    | TP       |
| <i>Kalapodis v. Comm’r</i> , T.C. Memo. 2014-205                                                                                | TPs (H&W) who established a trust to pay educational expenses were not entitled to a charitable contribution deduction for amounts distributed from the trust to students for educational purposes | Yes    | IRS      |
| <i>Koriakos v. Comm’r</i> , T.C. Summ. Op. 2014-70                                                                              | Cash contributions lacked substantiation; however, some deduction allowed; non-cash contributions unsubstantiated                                                                                  | Yes    | Split    |
| <i>Kunkel v. Comm’r</i> , T.C. Memo. 2015-71                                                                                    | Non-cash contributions unsubstantiated                                                                                                                                                             | Yes    | IRS      |
| <i>Lain v. Comm’r</i> , T.C. Summ. Op. 2015-5                                                                                   | Cash and non-cash contributions lacked substantiation; however, some deduction allowed                                                                                                             | Yes    | TP       |
| <i>Legaspi v. Comm’r</i> , T.C. Summ. Op. 2015-14                                                                               | Non-cash contribution unsubstantiated                                                                                                                                                              | Yes    | IRS      |
| <i>Longino v. Comm’r</i> , 593 F. App’x 965 (11th Cir. 2014), <i>aff’g</i> T.C. Memo. 2013-80                                   | Cash contribution unsubstantiated                                                                                                                                                                  | Yes    | IRS      |
| <i>McCarty v. Comm’r</i> , T.C. Summ. Op. 2014-81                                                                               | Cash and non-cash contributions lacked substantiation; however, some deduction allowed                                                                                                             | Yes    | TP       |
| <i>U.S. v. Nichols</i> , 115 A.F.T.R.2d (RIA) 1971 (E.D. Wash. 2015)                                                            | Cash and non-cash contributions unsubstantiated for multiple tax years; some deductions allowed in some years                                                                                      | No     | Split    |
| <i>Scheidelman v. Comm’r</i> , 755 F.3d 148 (2d Cir. 2014), <i>aff’g</i> T.C. Memo. 2013-18                                     | Architectural façade easement did not reduce the fair market value of home                                                                                                                         | No     | IRS      |
| <i>Smith v. Comm’r</i> , T.C. Memo. 2014-203                                                                                    | Non-cash contributions unsubstantiated                                                                                                                                                             | Yes    | IRS      |
| <i>Thomas-Kozak v. Comm’r</i> , T.C. Summ. Op. 2014-104                                                                         | Non-cash contributions unsubstantiated                                                                                                                                                             | No     | IRS      |
| <i>Zarlengo v. Comm’r</i> , T.C. Memo. 2014-161                                                                                 | Valuation of façade easement; easement was not protected in perpetuity until the following tax year                                                                                                | No     | Split    |
| <b>Business Taxpayers (Corporate, Partnerships, Trusts, and Sole Proprietorships - Schedules C, E, F)</b>                       |                                                                                                                                                                                                    |        |          |
| <i>Balsam Mountain Invs., LLC v. Comm’r</i> , T.C. Memo. 2015-43, <i>appeal docketed</i> , No. 15-2010 (4th Cir. Sept. 3, 2015) | Conservation easement is not “qualified real property interest”                                                                                                                                    | No     | IRS      |
| <i>Belk v. Comm’r</i> , 774 F.3d 221 (4th Cir. 2014), <i>aff’g</i> 140 T.C. 1 (2013)                                            | Conservation easement was not “qualified real property interest”                                                                                                                                   | No     | IRS      |
| <i>Costello v. Comm’r</i> , T.C. Memo. 2015-87                                                                                  | Qualified appraisal did not meet all requirements and conservation easement was conveyed as part of a <i>quid pro quo</i> exchange                                                                 | No     | IRS      |
| <i>Davis v. Comm’r</i> , T.C. Memo. 2015-88                                                                                     | “Bargain sale” contribution substantiated; deduction amount must reflect fair market value                                                                                                         | No     | TP       |

TABLE 8: Charitable Contributions Under IRC § 170

| Case Citation                                                                                                                     | Issue(s)                                                                                                                                                      | Pro Se | Decision |
|-----------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|
| <i>Mitchell v. Comm'r</i> , 775 F.3d 1243 (10th Cir. 2015), <i>aff'g</i> 138 T.C. 324 (2012)                                      | Conservation easement was not protected in perpetuity                                                                                                         | No     | IRS      |
| <i>Reri Holdings I, LLC v. Comm'r</i> , 143 T.C. 41 (2014)                                                                        | Valuation of charitable contribution should be the successor member interest in LLC, not the property owned by LLC's wholly owned subsidiary                  | No     | IRS      |
| <i>Schmidt v. Comm'r</i> , T.C. Memo. 2014-159                                                                                    | Valuation of conservation easement                                                                                                                            | No     | TP       |
| <i>Seventeen Seventy Sherman St., LLC v. Comm'r</i> , T.C. Memo. 2014-124                                                         | Failure to identify or value consideration received in <i>quid pro quo</i> transaction prohibits charitable contribution deduction for conservation easements | No     | IRS      |
| <i>SWF Real Estate LLC v. Comm'r</i> , T.C. Memo. 2015-63                                                                         | Valuation of conservation easement                                                                                                                            | No     | TP       |
| <i>Whitehouse Hotel Ltd. P'ship v. Comm'r</i> , 755 F.3d 236 (5th Cir. 2014), <i>aff'g in part, vacating in part</i> 139 T.C. 304 | Valuation of conservation easement                                                                                                                            | No     | IRS      |

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

| Case Citation                                                                                                  | Issue(s)                                                                                                                                                                                                                                                                                                                     | Pro Se | Decision | Amount   |
|----------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|----------|
| <b>Individual Taxpayers (But Not Sole Proprietorships)</b>                                                     |                                                                                                                                                                                                                                                                                                                              |        |          |          |
| <i>Bowers v. Comm’r</i> , T.C. Memo. 2014-130                                                                  | TP petitioned for redetermination of deficiency and additions to tax and argued the employees who issued the notice of deficiency and substitute for return did not have the proper authority                                                                                                                                | Yes    | TP       |          |
| <i>Hill v. Comm’r</i> , T.C. Memo. 2014-134                                                                    | TP petitioned for review of IRS decision to sustain levy action and file an NFTL and argued that he was not a withholding agent or engaged in earning income from a trade or business                                                                                                                                        | Yes    | TP       |          |
| <i>Lang v. Comm’r</i> , T.C. Memo. 2014-183                                                                    | TP petitioned for review of determination to sustain an NFTL and maintained proceedings primarily for delay                                                                                                                                                                                                                  | Yes    | TP       |          |
| <i>May v. Comm’r</i> , T.C. Memo. 2014-194                                                                     | TPs (H&W) petitioned for review of IRS decision to sustain a levy and asserted the proposed assessments were invalid because they were not properly signed and the delegation of authority order did not accompany the assessments                                                                                           | No     | IRS      | \$500    |
| <i>Patton v. Comm’r</i> , T.C. Memo. 2015-75, <i>appeal docketed</i> , No. 15-2007 (6th Cir. Aug. 25, 2015)    | TPs (H&W) petitioned for review of IRS decision to uphold a NFTL and argued they were unable to comply with their tax obligations due to water trespass on their property by the government                                                                                                                                  | Yes    | IRS      | \$3,500  |
| <i>Waltner v. Comm’r</i> , T.C. Memo. 2014-133                                                                 | TPs (H&W) petitioned for redetermination of deficiency and penalty and asserted frivolous arguments                                                                                                                                                                                                                          | No     | IRS      | \$10,000 |
| <b>Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedules C, E, F)</b>   |                                                                                                                                                                                                                                                                                                                              |        |          |          |
| <i>Balice v. Comm’r</i> , T.C. Memo. 2015-46, <i>appeal docketed</i> , No. 15-2366 (3d Cir. June 5, 2015)      | TP petitioned for redetermination of deficiency and argued he is not subject to deficiency procedures and wages are not income                                                                                                                                                                                               | Yes    | IRS      | \$25,000 |
| <i>Banister v. Comm’r</i> , T.C. Memo. 2015-10, <i>appeal docketed</i> , No. 15-71103 (9th Cir. Apr. 9, 2015)  | TP petitioned for redetermination of deficiency, additions to tax and penalties, and argued that his U.S. income is not subject to taxation, he had no obligation to file an income tax return, and a statutory notice of deficiency must be signed                                                                          | Yes    | IRS      | \$25,000 |
| <i>Bennett v. Comm’r</i> , T.C. Memo. 2014-256, <i>appeal docketed</i> , No. 15-71228 (9th Cir. Apr. 21, 2015) | TP petitioned for redetermination of penalties and argued that his U.S. income is not subject to taxation and he had no obligation to file income tax returns                                                                                                                                                                | Yes    | IRS      | \$25,000 |
| <i>Kanofsky v. Comm’r</i> , T.C. Memo. 2015-34, <i>appeal docketed</i> , No. 15-2244 (2d Cir. July 9, 2015)    | TP petitioned for review of IRS decision to uphold notice of intent to levy and asserted international conflicts have bearing on his case, his status as a whistleblower is impacting his case, exempt organization issues are causing delay and corrupt and fraudulent community actions are blocking his business dealings | Yes    | IRS      | \$20,000 |
| <i>Kanofsky v. Comm’r</i> , T.C. Memo. 2014-153, <i>aff’d</i> , 116 A.F.T.R.2d (RIA) 5186 (3d Cir. 2015)       | TP petitioned for review of IRS decision to sustain a NFTL and asserted government corruption, fraud, and his status as a whistleblower were impacting his case                                                                                                                                                              | Yes    | IRS      | \$10,000 |
| <i>Kanofsky v. Comm’r</i> , T.C. Memo. 2015-70, <i>appeal docketed</i> , No. 15-1778 (4th Cir. July 14, 2015)  | TP petitioned for review of IRS decision to uphold NFTL and collect unpaid income tax and asserted he was prevented by corrupt governments and a crime wave from pursuing his business                                                                                                                                       | Yes    | IRS      | \$20,000 |
| <i>Kernan v. Comm’r</i> , T.C. Memo. 2014-228, <i>appeal docketed</i> , No. 15-70574 (9th Cir. Feb. 25, 2015)  | TP petitioned for redetermination of deficiency and additions to tax and argued the Commissioner never personally notified him of a duty to file tax returns                                                                                                                                                                 | Yes    | TP       |          |

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

| Case Citation                                                                                                                                                               | Issue(s)                                                                                                                                                                                                                                                                                                                                                 | Pro Se | Decision | Amount   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|----------|
| <i>Miller v. Comm’r</i> , T.C. Memo. 2014-105                                                                                                                               | TP petitioned for redetermination of deficiency and instituted proceedings mainly for delay                                                                                                                                                                                                                                                              | Yes    | TP       |          |
| <i>Muncy v. Comm’r</i> , T.C. Memo. 2014-251, <i>appeal docketed</i> , No. 15-1626 (8th Cir. Mar. 26, 2015)                                                                 | TP petitioned for redetermination of deficiency and additions to tax and argued the notices of deficiency were invalid because they were not sent by an authorized delegate of the Secretary                                                                                                                                                             | Yes    | TP       |          |
| <i>Portwine v. Comm’r</i> , T.C. Memo. 2015-29, <i>appeal docketed</i> , No. 15-9004 (10th Cir. May 27, 2015)                                                               | TP petitioned for review of determination to sustain lien and levy actions and instituted proceedings primarily for delay                                                                                                                                                                                                                                | Yes    | TP       |          |
| <i>Rader v. Comm’r</i> , 143 T.C. 376 (2014)                                                                                                                                | Tps (H&W) petitioned for redetermination of deficiency and additions to tax and argued that the substitutes for return were invalid and asserted a Fifth Amendment claim against self-incrimination                                                                                                                                                      | Yes    | IRS      | \$10,000 |
| <b>Section 6673 Penalty Not Requested or Imposed but Taxpayer Warned To Stop Asserting Frivolous Arguments</b>                                                              |                                                                                                                                                                                                                                                                                                                                                          |        |          |          |
| <i>El v. Comm’r</i> , 144 T.C. No. 9 (2015)                                                                                                                                 | TP petitioned for redetermination of deficiency and additions to tax and asserted frivolous arguments                                                                                                                                                                                                                                                    | Yes    |          |          |
| <i>Kaye v. Comm’r</i> , T.C. Memo. 2014-145                                                                                                                                 | TP petitioned for review of determination to proceed with levy and asserted frivolous arguments                                                                                                                                                                                                                                                          | Yes    |          |          |
| <i>Salmonson v. Comm’r</i> , T.C. Memo. 2014-244                                                                                                                            | TP petitioned for redetermination of deficiency, additions to tax, and penalties and asserted frivolous arguments                                                                                                                                                                                                                                        | Yes    |          |          |
| <i>Salzer v. Comm’r</i> , T.C. Memo. 2014-188                                                                                                                               | TP petitioned for redetermination of deficiency and additions to tax and asserted he could not pay taxes to a country that adopted a socialist government                                                                                                                                                                                                | Yes    |          |          |
| <b>U.S. Courts of Appeals’ Decisions on Appeal of Section 6673 Penalties Imposed by U.S. Tax Court</b>                                                                      |                                                                                                                                                                                                                                                                                                                                                          |        |          |          |
| <i>Byers v. Comm’r</i> , 577 F. App’x 622 (8th Cir. 2014), <i>aff’g</i> T.C. Docket No. 015841-11 (July 9, 2013)                                                            | Penalty affirmed                                                                                                                                                                                                                                                                                                                                         | Yes    | IRS      |          |
| <b>U.S. Courts of Appeals’ Decisions on Sanctions Under Section 7482 (c)(4), FRAP Rule 38, or Other Authority</b>                                                           |                                                                                                                                                                                                                                                                                                                                                          |        |          |          |
| <i>Carlson v. Comm’r</i> , 604 F. App’x 628 (9th Cir. 2015), <i>aff’g</i> T.C. Memo. 2012-76                                                                                | TP appealed Tax Court’s redetermination of deficiency decision and filed an appeal lacking merit                                                                                                                                                                                                                                                         | Yes    | IRS      | \$8,000  |
| <i>Taliaferro v. Freeman</i> , 595 F. App’x 961 (11th Cir. 2014), <i>aff’g</i> <i>Taliaferro v. U.S.</i> , 113 A.F.T.R.2d (RIA) 1840 (M.D. Ga. 2014)                        | TP appealed dismissal of his case and argued he is not a taxpayer, is not subject to taxation, the Sixteenth Amendment only authorizes excise taxes, levies can only be used against federal employees, he is a nonresident alien subject to tax only on income from a trade or business, levies violate his Fourth Amendment and Fifth Amendment rights | Yes    | IRS      | \$6,252  |
| <i>Trowbridge, U.S. v.</i> , 591 F. App’x 298 (5th Cir. 2015), <i>aff’g</i> Docket No. 4:14-CV-00027 (S.D. Tex. May 22, 2014), <i>cert. denied</i> , 135 S. Ct. 2816 (2015) | TP appealed grant of summary judgment and argued he is not a U.S. citizen and that Harris County, TX is not in the U.S.                                                                                                                                                                                                                                  | Yes    | IRS      | \$8,000  |
| <b>Section 7482 (c)(4), FRAP Rule 38, or Other Authority Penalty Not Requested or Imposed but Taxpayer Warned To Stop Asserting Frivolous Arguments</b>                     |                                                                                                                                                                                                                                                                                                                                                          |        |          |          |
| <i>Graffia v. Comm’r</i> , 580 F. App’x 474 (7th Cir. 2014), <i>aff’g</i> T.C. Memo. 2013-211                                                                               | Tps (H, W, son and daughter-in-law) appealed Tax Court’s decision in the redetermination of deficiency and penalties and asserted frivolous challenges to the Tax Court’s determinations                                                                                                                                                                 | Yes    |          |          |

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

| Case Citation                                                                                                    | Issue(s)                                                                                                   | Pro Se | Intervenor | Decision |
|------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|--------|------------|----------|
| <i>Blomberg v. Comm’r</i> , T.C. Summ. Op. 2014-82                                                               | 6015(f) (understatement)                                                                                   | Yes    | No         | IRS      |
| <i>Brodskiy v. Comm’r</i> , T.C. Summ. Op. 2015-8                                                                | 6015(c) (understatement); IRS granted relief but intervenor objected                                       | Yes    | Yes        | TP       |
| <i>Davidson v. Comm’r</i> , 144 T.C. No. 13 (2015)                                                               | 6015(e) - TP’s motion to voluntarily withdraw petition for innocent spouse redetermination was granted     | Yes    | No         | TP       |
| <i>Demeter v. Comm’r</i> , T.C. Memo. 2014-238                                                                   | 6015(f) (underpayment); IRS conceded issue but intervenor objected                                         | No     | Yes        | TP       |
| <i>Deihl v. Comm’r</i> , 115 A.F.T.R.2d (RIA) 895 (9th Cir. 2015), <i>aff’g</i> T.C. Memo. 2012-176              | 6015(c),(f) (understatement)                                                                               | No     | No         | IRS      |
| <i>Ehrmann v. Comm’r</i> , T.C. Summ. Op. 2014-96                                                                | 6015(f) (underpayment)                                                                                     | Yes    | No         | IRS      |
| <i>Farka v. Comm’r</i> , T.C. Summ. Op. 2014-73                                                                  | 6015(b),(c),(f) (understatement)                                                                           | Yes    | No         | Split    |
| <i>Hall v. Comm’r</i> , T.C. Memo. 2014-171                                                                      | 6015(b),(f) (understatement)                                                                               | Yes    | No         | IRS      |
| <i>Hammernik v. Comm’r</i> , T.C. Memo. 2014-170                                                                 | 6015(f) (underpayment)                                                                                     | Yes    | No         | IRS      |
| <i>In re Mikels</i> , 524 B.R. 805 (Bankr. S.D. Ind. 2015)                                                       | Bankruptcy court did not have jurisdiction to make a determination of innocent spouse relief under 6015(f) | No     | No         | IRS      |
| <i>Jackson v. Comm’r</i> , T.C. Summ. Op. 2014-63                                                                | 6015(f) (underpayment)                                                                                     | Yes    | Yes        | IRS      |
| <i>Johnson v. Comm’r</i> , T.C. Memo. 2014-240                                                                   | 6015(f) (underpayment)                                                                                     | Yes    | Yes        | IRS      |
| <i>Molinet v. Comm’r</i> , T.C. Memo. 2014-109                                                                   | 6015(f) (underpayment); IRS conceded issue but intervenor objected                                         | No     | Yes        | TP       |
| <i>Nunez v. Comm’r</i> , 599 F. App’x 629 (9th Cir. 2015), <i>aff’g</i> T.C. Docket No. 15168-10 (Feb. 15, 2013) | Tax Court did not lose jurisdiction when the IRS no longer opposed relief under 6015(f) (underpayment)     | No     | No         | IRS      |
| <i>Palomares v. Comm’r</i> , T.C. Memo. 2014-243, <i>appeal docketed</i> , No. 15-70659 (9th Cir. Mar. 3, 2015)  | 6015(f) (underpayment); statutory time for claiming a refund had expired                                   | No     | No         | IRS      |
| <i>Panetta v. Comm’r</i> , T.C. Summ. Op. 2015-16                                                                | 6015(c),(f) (understatement)                                                                               | No     | No         | IRS      |
| <i>Pejoski v. Comm’r</i> , T.C. Summ. Op. 2014-98                                                                | 6015(b) (understatement); IRS conceded issue but intervenor objected                                       | Yes    | Yes        | TP       |
| <i>Sanchez v. Comm’r</i> , T.C. Summ. Op. 2015-20                                                                | 6015(a) (understatement); no joint return existed                                                          | No     | No         | IRS      |
| <i>Sorrentino v. Comm’r</i> , T.C. Summ. Op. 2014-99                                                             | 6015(a) (understatement); no joint return existed                                                          | No     | Yes        | IRS      |
| <i>U.S. v. Hirsch</i> , 114 A.F.T.R.2d (RIA) 5896 (E.D.N.Y. 2014)                                                | 6015(f) (underpayment)                                                                                     | Yes    | No         | TP       |
| <i>Varela v. Comm’r</i> , T.C. Memo. 2014-222                                                                    | 6015(b) (understatement); IRS conceded issue but intervenor objected                                       | No     | Yes        | TP       |
| <i>Wang v. Comm’r</i> , T.C. Memo. 2014-206                                                                      | 6015(b),(f) (understatement)                                                                               | No     | Yes        | IRS      |
| <i>Work v. Comm’r</i> , T.C. Memo. 2014-190                                                                      | 6015(b),(c),(f) (understatement)                                                                           | No     | No         | IRS      |
| <i>Zelasko v. Comm’r</i> , T.C. Summ. Op. 2014-52                                                                | 6015(b),(c),(f) (understatement)                                                                           | No     | Yes        | Split    |

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