

## Appendix 1: Past TAS Recommendations on Taxpayer Service<sup>1</sup>

Year of Most Serious Problem/ Status Update Recommendation	Title of Most Serious Problem/ Status Update	National Taxpayer Advocate Recommendation
<b>Accuracy of Assistance</b>		
<i>These recommendations address the accuracy of tax law assistance provided to taxpayers.</i>		
2004-4-1	Accuracy of Tax Law and Accounts Assistance	The IRS needs to continually monitor tax law and account accuracy rates at the TACs and on the Toll-Free telephone service to determine the effectiveness of the corrective actions taken. The training provided to employees must be tailored to the findings of these reviews in order to sufficiently meet the changing needs of the employees and address emerging issues.
2004-4-2	Accuracy of Tax Law and Accounts Assistance	W&I should continue to explore ways to achieve other goals, such as lowering customer wait time and multiple transfers, without adversely impacting the accuracy of its responses.
2004-4-3	Accuracy of Tax Law and Accounts Assistance	W&I should consider sponsoring research to determine the comparative implications of various items, such as improved accuracy rates and shorter wait times, on taxpayer compliance. For example, will taxpayers tolerate longer wait times and one or two transfers if they understood that they will ultimately receive more accurate answers? The results of this research should assist the IRS in designing a long-term solution to this issue rather than merely reacting to periodic customer satisfaction surveys.
<b>Exempt Organizations</b>		
<i>These recommendations address specialized handling and unique needs of Exempt Organizations.</i>		
2005-17-1	Inadequate Taxpayer Service to Exempt Organizations	Revise the Form 990 and Form 990-EZ instructions to improve clarity and ease of use. These instructions should particularly be revised to clearly set forth the Schedules A and B filing requirements. Alternatively, revise Forms 990 and 990-EZ themselves to include Schedules A and B as part of the forms.
2005-17-2	Inadequate Taxpayer Service to Exempt Organizations	Implement the recommendations made by the TE/GE Customer Account Services 2003 Ogden Campus Study (Ogden Study): <ul style="list-style-type: none"> <li>◆ Redefine what constitutes an Information Return Item (IRI) error.</li> <li>◆ Increase the time allowed for exempt organizations to reply to filing error notices before being penalized.</li> </ul>
2005-17-3	Inadequate Taxpayer Service to Exempt Organizations	Contact the exempt organizations sampled for the Ogden Study to identify (1) why these organizations made filing errors and (2) what information would have helped them avoid these errors. Use this information to develop an education and outreach strategy to reduce common Form 990 and 990-EZ filing errors.
2005-17-4	Inadequate Taxpayer Service to Exempt Organizations	Provide the necessary resources to adequately staff the TE/GE toll-free phone line.
2005-17-5	Inadequate Taxpayer Service to Exempt Organizations	Develop partnerships with existing organizations that serve and educate the exempt organization community. These partnerships could help the IRS (1) target and deliver need specific information to exempt organizations; (2) reach more exempt organizations with existing materials, information, and workshops; (3) co-sponsor additional workshops for exempt organizations; and (4) receive feedback from the exempt organization community on how the IRS could best help exempt organizations correctly comply with information reporting obligations.

1 The National Taxpayer Advocate has made numerous recommendations related to improving taxpayer service. This appendix represents 17 years of Most Serious Problem and Status Update recommendations related to taxpayer service made by the National Taxpayer Advocate in the Annual Reports to Congress. The recommendations are listed by categories of service provided by the IRS.

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2005-17-7	Inadequate Taxpayer Service to Exempt Organizations	Develop a tax reporting handbook specifically for small exempt organizations. Alternatively, make the course materials for the small and mid-sized exempt organization workshop available to non-attendees.
<b>Free File</b> <i>These recommendations address ways to improve or expand Free File.</i>		
2002-13-1	Free U.S. Individual Income Tax Return Preparation	We do not recommend that Operations reduce services provided in all TAC offices at this time. We encourage the leadership to reevaluate this and to retain services at those TACs where it has clearly been demonstrated that SPEC and VITA cannot yet adequately meet the demand.
2018-4-1	Free File	Develop actionable goals for the Free File program, including targeted-use percentages, prior to entering into a new agreement with Free File, Inc.
2018-4-2	Free File	Work with TAS to create measures evaluating taxpayer satisfaction with the Free File program and test each return preparation software's ability to complete various forms, schedules, and deductions.
2018-4-3	Free File	Provide Free File Fillable Forms and Software options for English as a Second Language taxpayers.
2018-4-4	Free File	Prepare an advertising and outreach plan to make taxpayers, particularly in underserved communities, aware of the services available through the Free File program.
2018-4-5	Free File	Allow Free File members to provide services to all taxpayers as a part of its next operating agreement instead of capping the percentage of eligible taxpayers each software provider can cover.
2018-4-6	Free File	Redesign the Free File Software Lookup Tool to better direct taxpayers to software providers that best meet their circumstances.
2018-4-7	Free File	Improve the capabilities offered to taxpayers through Free File Fillable Forms, including: <ul style="list-style-type: none"> <li>a. Linking from IRS form instructions to related IRS publications;</li> <li>b. Providing increased guidance for common areas of taxpayer confusion;</li> <li>c. Ensuring taxpayer's abilities to download, save, and print all forms with troubleshooting assistance; and</li> <li>d. Creating a dedicated email where taxpayers can get help when experiencing technology glitches.</li> </ul>
2018-4-8	Free File	If the above recommendations are not substantially adopted, discontinue the Free File Program and create an improved electronic free fillable forms program including the features described in Recommendation 7.
<b>Geographic Presence</b> <i>These recommendations address TAS's concerns with the lack of IRS presence and access in local communities.</i>		
2008-6-2	Taxpayer Service: Bringing Service to the Taxpayer	The National Taxpayer Advocate recommends that the IRS conduct a survey of tax law needs by geographic location and bring tax law areas into scope at the TACs based on taxpayer demand.
2008-6-3	Taxpayer Service: Bringing Service to the Taxpayer	The National Taxpayer Advocate recommends that the IRS co-locate with other federal and state agencies, use mobile vans, and explore the possibility of "tele-presence" to reach taxpayers in locations where the IRS has limited or no face-to-face presence.
2008-6-4	Taxpayer Service: Bringing Service to the Taxpayer	Collaborate with the Taxpayer Advocate Service in all ongoing and new studies pertaining to taxpayer service, including the Taxpayer Assistance Blueprint for small business and self-employed taxpayers currently underway.
2016-4-1	Geographic Focus	Expand partnerships with private and non-profit organizations, similar to the Alaska Volunteer Tax and Loan Program, to visit most remote and underserved regions and provide tax education and preparation to taxpayers within their communities.

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2016-4-2	Geographic Focus	Use the Service Priorities Project (SPP) model to make decisions on taxpayer services, including the location of TACs.
2016-4-3	Geographic Focus	Work with community partners to host virtual service delivery terminals for taxpayers located in remote and otherwise underserved communities.
2016-4-4	Geographic Focus	Re-staff Appeals Officers and Settlement Officers locally so that one of each employee is located and regularly available in every state, the District of Columbia, and Puerto Rico.
2016-4-5	Geographic Focus	Re-staff local outreach and education positions to bring an actual presence to every state.
2016-4-6	Geographic Focus	Provide face-to face service through the use of mobile taxpayer assistance stations (vans) in each state.
<b>International</b>		
<i>These recommendations address the issue of substantially fewer resources provided to taxpayers located outside the United States, effectively putting international taxpayers at a disadvantage when trying to meet their tax obligations.</i>		
2008-9-1	Access to the IRS by Individual Taxpayers Located Outside the United States	The National Taxpayer Advocate recommends that the IRS Provide international toll-free telephone access to the Accounts Management function in Philadelphia and the National Taxpayer Advocate (NTA) toll-free line for U.S. taxpayers in Canada and Mexico, followed by expansion to other countries with large U.S. taxpayer populations.
2008-9-2	Access to the IRS by Individual Taxpayers Located Outside the United States	The National Taxpayer Advocate recommends that the IRS Resolve the security issues with the Internet Customer Account Services (ICAS) system and reinstate the "My IRS Account" application, providing taxpayers outside the United States with online access to their accounts.
2008-9-3	Access to the IRS by Individual Taxpayers Located Outside the United States	The National Taxpayer Advocate recommends that the IRS translate the complete IRS website content into Spanish, followed by expansion of IRS forms and publications available in other languages.
2008-9-4	Access to the IRS by Individual Taxpayers Located Outside the United States	The National Taxpayer Advocate recommends that the IRS implement Estimated Waiting Time (EWT) functionality on IRS toll customer service lines and reduce the wait time for international taxpayers at the Accounts Management function.
2009-7-1	U.S. Taxpayers Located or Conducting Business Abroad Face Compliance Challenges	Develop a method to identify U.S. taxpayers located or conducting business abroad and assess their filing compliance rate.
2009-7-2	U.S. Taxpayers Located or Conducting Business Abroad Face Compliance Challenges	Develop a comprehensive strategy and outreach materials, including a dedicated web page for small businesses, specifically targeting tax problems facing this taxpayer population based on the results of the survey of needs and preferences of U.S. taxpayers abroad.
2009-7-3	U.S. Taxpayers Located or Conducting Business Abroad Face Compliance Challenges	Devote more tax attaché posts to taxpayer service, including reinstatement of in-person taxpayer service to U.S. taxpayers residing in Mexico.
2009-7-4	U.S. Taxpayers Located or Conducting Business Abroad Face Compliance Challenges	Open case resolution rooms at tax attaché posts and during tax venues abroad.
2009-7-5	U.S. Taxpayers Located or Conducting Business Abroad Face Compliance Challenges	Implement a pilot of PFA for small businesses with reduced fees and reduce filing fees for the APA program for small businesses with assets of \$10 million or less.

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2011-8-1	Individual U.S. Taxpayers Working, Living or Doing Business Abroad Require Expanded Service Targeting Their Specific Needs and Preferences	Simplify tax return and information reporting forms for individual U.S. taxpayers abroad.
2011-8-2	Individual U.S. Taxpayers Working, Living or Doing Business Abroad Require Expanded Service Targeting Their Specific Needs and Preferences	Expand self-serve options, including Tele File, fax, and Free File, and develop a free website application from IRS.gov (Net File).
2011-8-3	Individual U.S. Taxpayers Working, Living or Doing Business Abroad Require Expanded Service Targeting Their Specific Needs and Preferences	Extend telephone access to the existing Accounts Management function and the National Taxpayer Advocate (NTA) toll-free lines for the continental U.S. to taxpayers in Canada and Mexico.
2011-8-4	Individual U.S. Taxpayers Working, Living or Doing Business Abroad Require Expanded Service Targeting Their Specific Needs and Preferences	Pilot secure email communications, virtual service delivery, and access to the MyIRS account application for international taxpayers, including answers to account-specific questions and access to TAS.
2011-8-5	Individual U.S. Taxpayers Working, Living or Doing Business Abroad Require Expanded Service Targeting Their Specific Needs and Preferences	Establish a tax attaché office in Mexico.
2011-8-6	Individual U.S. Taxpayers Working, Living or Doing Business Abroad Require Expanded Service Targeting Their Specific Needs and Preferences	Partner with the Department of State to train embassy and consulate staff to provide a full range of taxpayer services, including assistance with preparation of tax returns, similar to what the Social Security Administration does for beneficiaries overseas.
2013-20-1	International Taxpayer Service	Make the IITA a permanent initiative with reporting responsibilities.
2013-20-2	International Taxpayer Service	Develop and implement free electronic filing of Forms 1040NR and W-7.
2013-20-3	International Taxpayer Service	Prioritize the delivery of online services to the overseas population of international taxpayers, given their special circumstances and communication barriers, by including them in the first group of pilot projects the IRS launches.
2013-20-4	International Taxpayer Service	Improve the CSR level of service for international taxpayers who call the international call site.
2013-20-5	International Taxpayer Service	Explore the use of voice-over-Internet-protocol and other alternative methods of telephone services that will allow the IRS to contact taxpayers, and taxpayers to contact the IRS, without paying international call rates.
2013-20-6	International Taxpayer Service	Open more foreign tax attaché offices, and locate a Local Taxpayer Advocate at each site.
2015-7-1	International Taxpayer Service	Reopen the four international tax attaché offices and provide funding for TAS to establish one LTA position at each office.

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2015-7-2	International Taxpayer Service	Conduct impact studies to determine the effects on taxpayer service, compliance, and revenue by opening additional tax attaché offices around the world.
2015-7-3	International Taxpayer Service	Reestablish the ETLA (or a similar program) with timeframes for responses and create a process for using the information from ETLA inquiries in updates to IRS internal and external materials, including the irs.gov website.
2015-7-4	International Taxpayer Service	Allocate funding for staffing additional telephone service to accommodate the need created by the expansion of international enforcement activities.
2015-7-5	International Taxpayer Service	Create a task force to analyze and provide a report within one year on the barriers to VOIP usage and partnering with the U.S. Department of State to employ VSD technology for taxpayers at U.S. embassies and consulates.
2015-7-6	International Taxpayer Service	Reinstate the IITA Team, with a formal charter, regular meetings, objectives, and measurable results.
<b>Individual Taxpayer Identification Number (ITIN) Applications</b>		
<i>These recommendations involve the IRS's handling of ITIN applications and its subsequent burden on ITIN applicants.</i>		
2003-5-1	Individual Taxpayer Identification Number Program and Application Process	The IRS could improve the accuracy of Form W-7 submissions and shorten delays by promoting, strengthening, and increasing communication to educate taxpayers through the Acceptance Agent program.
2003-5-3	Individual Taxpayer Identification Number Program and Application Process	The NTA recommends IRS permit the taxpayer himself or herself to submit a substitute information document (Form 4852, Substitute for Form W-2, Wage and Tax Statement), listing the correct taxpayer identification number accompanied by proof that the taxpayer is indeed the person who earned the income shown on the form (e.g., a year-end paycheck stub). Upon receiving such proof, the IRS can continue to process the return and issue any refund due. The IRS can also "fence off" the wages or other income from being attributed to the victim of identity theft.
2008-8-1	IRS Handling of ITIN Application Significantly Delays Taxpayer Returns and Refunds	The National Taxpayer Advocate recommends that the IRS permit applicants to file an ITIN application without a tax return prior to the filing season if applicants can document that they are required to file returns.
2008-8-3	IRS Handling of ITIN Application Significantly Delays Taxpayer Returns and Refunds	The National Taxpayer Advocate recommends that the IRS measure the processing time for all ITIN applications, including applications suspended by the IRS as incomplete.
<b>Limited English Proficient Taxpayer Communication</b>		
<i>These recommendations involve taxpayers with English as a second language (ESL) and the challenges they face in understanding their rights, tax obligations, and subsequent compliance issues.</i>		
2002-12-1	Language and Cultural Barriers Impact Taxpayer Compliance	Development of a check box on the tax return to identify the preferred language for taxpayer contact could facilitate communication. If transcribed and posted to the taxpayer's account during processing, this "preferred language indicator" would cause subsequent letters and notices to be printed in Spanish initially, and in other languages as the technology expands. The indicator could also prompt IRS notices to print the applicable IRS contact telephone number best suited to help the taxpayers in Spanish, or other desired language.
2002-12-2	Language and Cultural Barriers Impact Taxpayer Compliance	Enhanced diversity or sensitivity training can help employees understand cultural differences and comprehend why, for example, a taxpayer may not be able to provide the requested documentation, and help this taxpayer provide alternates.

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2002-12-3	Language and Cultural Barriers Impact Taxpayer Compliance	The IRS should explore not just the demographics of this population (or populations, given the diversity of the multi-lingual community). Many programs – federal, state, for-profit, and nonprofit – have developed attitudinal, cultural, and psychographic profiles of various immigrant communities in the United States. The IRS should utilize this readily available information when designing audit programs, initiating collection contacts, and developing outreach strategies to the ESL community. Rather than “translating” current IRS strategies and imposing them on the ESL population, a more productive approach would entail designing a strategy that fits the characteristics of the target population.
2002-12-4	Language and Cultural Barriers Impact Taxpayer Compliance	The IRS, on its own initiative and because of its understanding of the importance of this notice, should immediately undertake the translation of the Notice of Deficiency into Spanish.
<p><b>Navigating the IRS</b>  <i>These recommendations address taxpayers’ inability to navigate the IRS and contact the right person for assistance.</i></p>		
2002-1-1	Navigating the IRS	The IRS should ensure that directory information is continually updated as needed. Uninformative, broad categories such as “leadership” or “compliance” offered in the “Information for Our Partners” on the IRS web site should be avoided. To help guide customers to determine where to go on first contact, specific IRS processes should be clearly identified.
2002-1-2	Navigating the IRS	In addition to a customer directory, a list of contacts for local issues is needed. This list could be accessed by state and should include local phone numbers for the lien desk, the bankruptcy liaison, the practitioners’ complaint line, the coordinator for return preparers, and the state’s income tax customer service line. Fax numbers for Offer-in-Compromise (OIC), Employer Identification Number (EIN), and Centralized Authorization File (CAF) should also be part of this local list.
2003-9-1	Navigating the IRS	The National Taxpayer Advocate recommends that The IRS Roadmap, or a similar directory, be added to the IRS public Internet site. The roadmap is easy to use, and because it is segmented by state, the output is very concise and would not overwhelm taxpayers and practitioners.
2003-9-2	Navigating the IRS	The IRS needs to establish toll-free numbers or a suitable alternative for overseas taxpayers who do not have access to current toll-free lines, and to publish links to appropriate offices for taxpayer assistance abroad.
2003-9-3	Navigating the IRS	The IRS’ plans to also include the toll numbers in noncompliance notices sent to international addresses beginning in January 2004, and to list these toll numbers in more publications, will help serve this taxpayer group. The National Taxpayer Advocate suggests that the IRS include these numbers in the next revision of Publication 1, Your Rights as a Taxpayer, and Publication 594, What You Should Know About The IRS Collection Process.
2008-7-1	Navigating the IRS	The National Taxpayer Advocate recommends that the IRS revise the IRM to direct its employees to accommodate taxpayer requests to speak to a particular employee, whenever feasible.
2008-7-2	Navigating the IRS	The National Taxpayer Advocate recommends that the IRS create a personnel directory for internal use, searchable by the same employee number that IRS employees give to taxpayers.
2008-7-4	Navigating the IRS	The National Taxpayer Advocate recommends that the IRS adjust the topical tax index on IRS.gov to include telephone numbers of offices associated with each topic.
2008-7-5	Navigating the IRS	The National Taxpayer Advocate recommends that the IRS establish a cognitive learning lab to test and observe taxpayers’ experiences in navigating the IRS.

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2014-12-1	Access to the IRS	Provide an option for taxpayers calling the local TAC lines to speak to a live person or be transferred to another part of the IRS.
2014-12-2	Access to the IRS	Provide a phone line for elderly or disabled taxpayers to call to make an appointment at a TAC, including messaging and callback service, and establish and publicize timeframes within which callbacks must occur.
2014-12-3	Access to the IRS	Make the IRS Telephone Directory for Practitioners or a similar directory available to the public.
2014-12-4	Access to the IRS	Institute a system similar to a 311 system where a taxpayer can be transferred by an operator to the specific office within the IRS that handles his or her issue or case.
2018-3-1	Navigating the IRS	Provide all members of the general public with an accessible and easily searchable IRS directory that incorporates metadata and common-speech terminology to assist taxpayers in contacting particular offices within the IRS.
2018-3-2	Navigating the IRS	Institute a 311-type system where taxpayers can be transferred by an operator to the specific office within the IRS that is responsible for their cases.
2018-3-3	Navigating the IRS	Adopt a model for correspondence examinations and similar cases, such as those worked in ACS, in which a single employee is assigned to the case while it is open within the IRS function.
2018-3-4	Navigating the IRS	Establish a complaint and inquiry tracker that monitors and records requests to speak with supervisors, subsequent follow-up, and the results of that contact.
<b>Online</b>		
<i>These recommendations address the IRS's challenge in incorporating online technology.</i>		
2012-14-1	The IRS Is Striving to Meet Taxpayers' Increasing Demand for Online Services, Yet More Needs to Be Done	Develop an online account program to allow taxpayers to view the status of their accounts as well as interact with the IRS by responding to notices, scanning documents, etc.
2012-14-2	The IRS Is Striving to Meet Taxpayers' Increasing Demand for Online Services, Yet More Needs to Be Done	Review online service offerings of foreign and state tax administrations to identify those that might translate well and quickly to the IRS environment.
2013-18-1	Online Services	Consult with and solicit comments from impacted stakeholders, <i>i.e.</i> , the practitioner community, before deciding whether to retire applications.
2013-18-2	Online Services	Establish a strategic plan to identify develop, and promote viable electronic alternatives to discontinued applications prior to discontinuance.
2012-18-3	Online Services	For online practitioner applications experiencing low usage, solicit comments from the users on how to improve the applications to boost usage to acceptable levels.
2013-18-4	Online Services	Solicit suggestions from practitioners on marketing strategies and potentially develop a joint marketing initiative, leveraging stakeholders' ability to communicate with their members.
2013-18-5	Online Services	Evaluate potential electronic alternatives to the retired e-services applications.
2015-5-1	Taxpayer Access to Online Account System	Conduct a biennial nationwide survey of taxpayers to identify trends and determine the types of transactions or other activities taxpayers would be willing to conduct with the IRS digitally. The survey should include oversamples of low income, Spanish-speaking, and small business taxpayers to ensure that the IRS tracks their needs.

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2015-5-2	Taxpayer Access to Online Account System	Conduct research to identify the taxpayer base who will utilize the online taxpayer account system as well as other online service offerings. For those taxpayers likely to use the online services, the research should break it down by specific types of transaction or interaction with the IRS. Further, if a taxpayer has indicated that he or she will not use the program, the research should address the reasons for not using the program.
2015-5-3	Taxpayer Access to Online Account System	Incorporate into the CONOPS, budget initiatives, and in the strategic plan a recognition and plan for meeting the service needs of those taxpayers who are not likely to use online service offerings. Such plan should take into account the reasons for the taxpayer's behavior and potentially tailor the personal services to meet those needs.
2015-5-4	Taxpayer Access to Online Account System	Research taxpayer response to the necessary online account system cybersecurity and authentication measures to determine the percentage of taxpayers who decide the necessary barriers to entry are too burdensome and avoid online account access as a result.
2016-7-1	Online Accounts	By mid-2017, make available at least 24 months of payment history, rather than only 18 months, on the online account in order to provide information necessary for refund claims.
2016-7-2	Online Accounts	By mid-2017, provide a link on the payments page of the online account to give the taxpayer an option, other than paying the tax, to dispute the balance due shown. The IRS should provide a button on the payment page indicating "I don't think I owe this amount." Once the taxpayer selects this option, the IRS should provide links for different options, including: amending a return, audit reconsideration, refund claims, penalty abatement, innocent spouse, injured spouse, identity theft, return preparer fraud, and doubt as to liability offer in compromise.
2016-7-3	Online Accounts	Work collaboratively with the National Taxpayer Advocate to review the recommendations of participants in the 2016 National Taxpayer Advocate Public Forums, the 2016 IRS Nationwide Tax Forum TAS Focus Groups, as well as the findings of TAS and third party research, and address the public's recommendations in the plans for the online account.
2016-7-4	Online Accounts	Conduct research, in consultation with the National Taxpayer Advocate, using a variety of methods (online, landline and cell phone) into taxpayer and practitioner service needs and preferences for the various existing and proposed service channels by type of transaction, with acknowledgement that the taxpayer may choose multiple service channels to resolve a single issue.
2016-7-5	Online Accounts	Incorporate into the Future State vision realistic expectations for access to and use of the online account application given robust e-authentication measures.
2016-7-6	Online Accounts	Limit access to the online account to only those practitioners who are subject to Circular 230 oversight.
2017-3-1	Online Accounts	Maintain an omnichannel approach to taxpayer service delivery to meet the needs and preferences of taxpayers and representatives who either cannot or prefer not to use the online account application for their particular interaction with the agency.
2017-3-2	Online Accounts	The Commissioner of Wage & Investment, the Director of Online Services, and the National Taxpayer Advocate should jointly undertake a collaborative and comprehensive study of taxpayer needs and preferences by taxpayer segment, using surveys (telephone, online, and mail), focus groups, town halls, public forums, and research studies (including TAS research studies and literature reviews). These initiatives should be designed to determine taxpayer needs and preferences, and not be biased by the IRS's own desired direction. This study should contain recommendations jointly agreed to by the principals for a comprehensive 21st century taxpayer service strategy.



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2017-3-3	Online Accounts	Explore establishing a method for taxpayers to electronically submit documents or payments to the IRS which involves a less rigorous level of e-authentication.
2017-3-4	Online Accounts	Restrict third party access to those practitioners subject to Circular 230 oversight. Once the IRS strengthens the AFSP examination requirements, the IRS should permit ASFP Record of Completion holders to gain access to the application.
<b>Outreach and Education</b>		
<i>These recommendations address the complexity, planning, and delivery of outreach and education critical to taxpayers in specific segments and on specific tax topics.</i>		
2006-11-1	Small Business Outreach	Undertake an initiative similar to the Taxpayer Assistance Blueprint (TAB) to access needs of the small business taxpayers. Develop a strategic five-year plan that outlines the services the IRS should provide and determines the most effective way to deliver and improve outreach and education to small business taxpayers and provides for an interactive process of assessing and meeting these needs.
2006-11-2	Small Business Outreach	Conduct research or focus groups to obtain information about the characteristics and needs of small business and self-employed taxpayers, including their usage of computer technology and practitioners.
2006-11-3	Small Business Outreach	Establish a measure for the effectiveness of outreach activities. At a minimum, the IRS should survey small business owners and self-employed taxpayers to ascertain that outreach delivered through practitioners and small business organizations reaches the taxpayers and remains accurate.
2006-11-4	Small Business Outreach	Evaluate and reconsider staffing levels in SB/SE's outreach and education division. At a minimum, there should be a Stakeholder Liaison in each and every state.
2007-12-3	Outreach and Education on Disability Issues for Small Business/Self-Employed Taxpayers	Provide accessible laptops at live outreach sessions, rather than requiring taxpayers to bring their own.
2007-12-4	Outreach and Education on Disability Issues for Small Business/Self-Employed Taxpayers	Use the REI Tour to educate taxpayers regarding the accommodations the IRS provides taxpayers with a disability.
2007-12-5	Outreach and Education on Disability Issues for Small Business/Self-Employed Taxpayers	Include information regarding IRS accommodations for taxpayers with a disability in IRS notices.
2007-12-6	Outreach and Education on Disability Issues for Small Business/Self-Employed Taxpayers	Provide SB/SE's internet small business classroom materials as streaming translation in American Sign Language (ASL) for taxpayers who are deaf or hard-of-hearing.
2007-13-1	Exempt Organization Outreach and Education	Conduct an EO Taxpayer Assistance Blueprint (TAB), akin to the servicewide TAB but tailored to EOs, to study their service needs and preferences (by size and type of organization) and develop a plan to improve service to these organizations. The EO blueprint should include a study of the availability of the Internet, how exempt organizations use the Internet (particularly small, volunteer-staffed entities), and their willingness and ability to change how they use the Internet.
2007-13-2	Exempt Organization Outreach and Education	After completion of the EO TAB, conduct further research about the tax-exempt sector, including annual focus groups held at Tax Forums and elsewhere of EO directors, officers, staff, volunteers, and advisors.

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2007-13-3	Exempt Organization Outreach and Education	Dedicate a group of employees, from both outreach and compliance functions, entirely to small EOs. Such entities have very different needs from mid-sized and large EOs and require a different approach.
2007-13-4	Exempt Organization Outreach and Education	Staff the tax-exempt telephone line at sufficient levels to generate a high level of service and make training of the staff a high priority, with TE/GE approving the content of the training.
2007-13-6	Exempt Organization Outreach and Education	Develop a directory of institutions that offer courses in nonprofit management and a teaching toolkit for the small to medium nonprofit that instructors at such institutions can use.
2007-13-7	Exempt Organization Outreach and Education	Make a sufficient number of a variety of EO outreach materials available in print (non-electronic format) to preparers, Local Taxpayer Advocates, Stakeholder Partnerships, Education and Communication (SPEC), community foundations, state attorneys general and charities bureaus, and others for distribution.
2007-13-8	Exempt Organization Outreach and Education	Develop a multi-faceted approach to measure the effectiveness of education and outreach activities and use the results to modify existing programs and plan new initiatives.
2007-13-9	Exempt Organization Outreach and Education	Permit small EOs to file the e-Postcard at Taxpayer Assistance Centers (TACs), either on computers provided for taxpayer use (if any) or with the help of TAC assistants, and publicize this alternative widely.
2007-13-10	Exempt Organization Outreach and Education	Train Taxpayer Assistance Center (TAC) employees to answer questions about how to complete and submit the new e-Postcard.
2012-18-1	The IRS Is Substantially Reducing Both the Amount and Scope of Its Direct Education and Outreach to Taxpayers and Does Not Measure the Effectiveness of Its Remaining Outreach Activities, Thereby Risking Increased Noncompliance	Collaborate with TAS and Compliance employees (e.g., Revenue Officers and Revenue Agents) to design research initiatives to measure the effect of education and outreach methods on specific taxpayer populations or with respect to specific issues.
2012-18-3	The IRS Is Substantially Reducing Both the Amount and Scope of Its Direct Education and Outreach to Taxpayers and Does Not Measure the Effectiveness of Its Remaining Outreach Activities, Thereby Risking Increased Noncompliance	Adjust the distribution of outreach and education staff over geographic areas in light of research findings about taxpayer characteristics in those areas.
2012-18-4	The IRS Is Substantially Reducing Both the Amount and Scope of Its Direct Education and Outreach to Taxpayers and Does Not Measure the Effectiveness of Its Remaining Outreach Activities, Thereby Risking Increased Noncompliance	Suspend the current policy of not offering outreach and education, beyond the narrow list of topics the IRS identifies, unless other government agencies or organizations agree to pay the cost.
2017-9-1	Outreach and Education	Conduct research into the outreach and education needs of taxpayers, broken down by various demographics.
2017-9-2	Outreach and Education	Evaluate and implement two-way digital communication models into the outreach and education strategy (instead of one-way messaging).

Year of Most Serious Problem/ Status Update Recommendation	Title of Most Serious Problem/ Status Update	National Taxpayer Advocate Recommendation
2017-9-3	Outreach and Education	Incorporate into the IRS outreach and education strategy the findings of TAS research on taxpayers' varying abilities and attitudes toward IRS taxpayer service, as well as the needs and preferences of low income and Hispanic taxpayers, and the recommendations from the National Taxpayer Advocate's 2016 Public Forums.
2017-9-4	Outreach and Education	Assign at least one employee to conduct outreach activities in each state, territory, and the District of Columbia (and who resides in that state, territory, or district) and provide each employee with sufficient resources to travel and engage in regular face-to-face communications with taxpayers throughout the state.
2017-9-5	Outreach and Education	Establish a program in which the IRS provides various services, including traditional face-to-face outreach and education, through the use of mobile taxpayer assistance stations (vans) in rural and underserved communities.
<b>Preparer Access Online</b>		
<i>These recommendations address the oversight of tax preparer access and scope of taxpayer online accounts.</i>		
2015-6-1	Preparer Access to Online Accounts	Limit preparer access to the taxpayer online account system to only those preparers subject to IRS oversight under Circular 230.
2015-6-2	Preparer Access to Online Accounts	Develop the online account system so it validates the preparer's PTIN information. If the preparer is not subject to Circular 230 oversight, the system should block certain authorization checkboxes automatically.
2015-6-3	Preparer Access to Online Accounts	Develop the online account system so that the taxpayer can adjust preparer authorizations by checking a separate box for each type of action the designated preparer can take on the taxpayer's behalf. The checkboxes should use plain language explanations that Taxpayer Advocacy Panel members and Low Income Taxpayer Clinics have reviewed.
2015-6-4	Preparer Access to Online Accounts	Develop procedures to track preparer access to the taxpayer's online account and verify the taxpayer authorized the actions taken.
2015-6-5	Preparer Access to Online Accounts	Develop procedures to automatically alert the taxpayer of any preparer activities on the online account system and provide information to the taxpayer on how to report unauthorized access.
2015-6-6	Preparer Access to Online Accounts	Work with the Department of Treasury to issue guidance specifically applying the provisions of IRC §§ 6713 and 7216 to unauthorized access to the online account system. In addition, the IRS should work with Treasury to revise Circular 230 sanctions to include sanctions for preparers who conduct, or attempt to conduct, unauthorized transactions on the online account system.
<b>Taxpayer Face-to-Face Access</b>		
<i>These recommendations address concerns about taxpayers' inability to have face-to-face contact with the IRS.</i>		
2004-2-2	Taxpayer Access to Face-to-Face Interaction	Examine how the Social Security Administration (SSA) is able to expand its electronic services without sacrificing customers' access to face-to-face service.
2004-2-4	Taxpayer Access to Face-to-Face Interaction	Monitor the effects of the change in the transcript delivery system at TACs to ensure they have not increased burden on either taxpayers or other IRS functions.
2004-2-5	Taxpayer Access to Face-to-Face Interaction	Revisit the existing "extreme hardship" exception for the transcript delivery system to ensure that it is broad enough to cover those taxpayers in serious need of assistance.

Year of Most Serious Problem/ Status Update Recommendation	Title of Most Serious Problem/Status Update	National Taxpayer Advocate Recommendation
2004-2-6	Taxpayer Access to Face-to-Face Interaction	Provide additional training to employees on the “extreme hardship” exception, including real life examples, so employees will know when they are presented with a request that meets the exception and take appropriate actions to assist the taxpayer.
2004-2-7	Taxpayer Access to Face-to-Face Interaction	Continue to monitor those small sites that are being forced to close either permanently or temporarily and ensure that additional assistance remains available in the area and that taxpayers are not forced to travel long distances in order to receive face-to-face assistance from the IRS.
2004-2-8	Taxpayer Access to Face-to-Face Interaction	Conduct research to identify what services should be offered at the TACs and determine whether the existing service offerings at each location actually meets taxpayers’ needs.
2010-19-1	The IRS Has Been Reluctant to Implement Alternative Service Methods That Would Improve Accessibility for Taxpayers Who Seek Face-to-Face Assistance	Test a program that uses mobile vans to increase face-to-face service.
2010-19-2	The IRS Has Been Reluctant to Implement Alternative Service Methods That Would Improve Accessibility for Taxpayers Who Seek Face-to-Face Assistance	Pilot a program to work with state and local agencies to increase the IRS’s face-to-face presence.
2010-19-3	The IRS Has Been Reluctant to Implement Alternative Service Methods That Would Improve Accessibility for Taxpayers Who Seek Face-to-Face Assistance	Test telepresence in remote areas.

#### Taxpayer Access Remote

*These recommendations suggest alternatives of remote access and include the need to survey customers about their satisfaction, needs, and problems.*

2004-3-1	Taxpayer Access: Remote Interaction	The IRS must educate taxpayers on the advantages and short-comings of using remote assistance. This involves informing taxpayers of the services available to meet different needs as well as the benefits and limitations associated with each application. This information will prepare taxpayers as to what they should expect and prevent future frustrations.
2004-3-2	Taxpayer Access: Remote Interaction	W&I should conduct a real-time study during filing season that would ask randomly selected Toll-Free customers whether they had called previously regarding the same issue. If so, the survey should question why the customers felt the need to call again ( <i>i.e.</i> , clarification, confusion, the multiple calls. The findings would facilitate strategic planning to reduce the unnecessary burden on the system by eliminating the customers’ perceived need to make multiple calls. For example, the findings may assist the IRS in determining how to address these issues through employee training or changes to the Probe and Response Guide.

Year of Most Serious Problem/ Status Update Recommendation	Title of Most Serious Problem/ Status Update	National Taxpayer Advocate Recommendation
2004-3-3	Taxpayer Access: Remote Interaction	Rather than merely conducting customer satisfaction surveys, the IRS needs to take a more proactive approach to determining the exact obstacles taxpayers face while they navigate through the Toll-Free system. This research could take the form of a learning lab, which would test different approaches and scenarios on focus groups, comprised of a representative sample of individuals, to understand how they navigate through the system and the optimal way to design the system to make the directions and menu options more user-friendly.
2004-3-6	Taxpayer Access: Remote Interaction	The IRS should review the experience of federal, state and local organizations, as well as organizations in the private sector, which utilize kiosks as a service delivery option. Did the kiosks replace other types of services? After a number of years in operation, how did customers rate the services provided at kiosks?
<b>Taxpayer Assistance Centers</b>		
<i>These recommendations address TAS's concerns about changes and closures at Taxpayer Assistance Centers.</i>		
2003-11-2	Taxpayer Assistance Centers	As the IRS does modify local services, TAS recommends developing customer satisfaction measurement techniques that accurately poll the customers affected. The traditional measurement, conducted within TAC walls, is not sufficient to reflect the impact of intended improvements.
2007-11-2	Service at Taxpayer Assistance Centers	Provide a specific vehicle or process for obtaining stakeholder advice and best practices. Involve TAC employees who will be serving taxpayers in this process.
2007-11-3	Service at Taxpayer Assistance Centers	Conduct a full-scale survey to research population segments (low-income, elderly, disabled, and limited English taxpayers) across the United States to determine the particular face-to-face out-of-scope service taxpayers need by geographical location, such as farmers, fishermen, foresters and small business self-employed. The IRS should not limit this research to taxpayers approaching the TACs. Include an analysis of the relationship between taxpayer services and voluntary compliance. As a result of the study change out-of-scope issues to in-scope and train employees accordingly.
2007-11-5	Service at Taxpayer Assistance Centers	Provide same-day service to taxpayers traveling to a TAC and do not turn them away or refer them elsewhere.
2007-11-6	Service at Taxpayer Assistance Centers	Make it a priority of answering calls on published TAC telephone numbers. The IRS should also market telephone numbers to the community by methods such as forms and publications, television, and radio as well as the IRS website.
2007-11-7	Service at Taxpayer Assistance Centers	Provide small business representatives at each larger TAC location.
2007-11-8	Service at Taxpayer Assistance Centers	Accept all payments presented to the IRS, understanding that cash payments must be converted to money orders.
2007-11-9	Service at Taxpayer Assistance Centers	Ensure that all monies saved from shifting taxpayers to electronic services should be funneled directly into providing face-to-face services at TACs.
2017-10-1	Taxpayer Assistance Centers	Institute a dual appointment and walk-in structure at TACs at the taxpayer's choice.
2017-10-2	Taxpayer Assistance Centers	Request the funding for, and in consultation with TAS, develop a pilot mobile van program.
2017-10-4	Taxpayer Assistance Centers	Reinstate return preparation for amended disaster-based casualty loss returns.
2017-10-5	Taxpayer Assistance Centers	Staff TACs during peak times with co-located staff such as revenue officers or revenue agents to handle overflow and appointments.

Year of Most Serious Problem/ Status Update Recommendation	Title of Most Serious Problem/Status Update	National Taxpayer Advocate Recommendation
<b>Taxpayer Service</b>		
<i>These recommendations address the need for research about taxpayers' preferences as tools evolve.</i>		
2005-1-2	Trends in Taxpayer Service	Develop an understanding of what taxpayers prefer, as well as whether taxpayer preferences can be changed and if there are any limitations on the IRS' ability to change those preferences.
2005-1-4	Trends in Taxpayer Service	Examine both internal and external research regarding taxpayer preferences.
2005-1-5	Trends in Taxpayer Service	Explore how any changes to taxpayer service will affect compliance.
2005-1-6	Trends in Taxpayer Service	Develop a strategy for implementing changes to the current taxpayer service structure, including a plan for migrating taxpayers to different communication channels.
2005-1-8	Trends in Taxpayer Service	Examine other state and federal agencies to determine if anything can be learned from the ways in which they provide services.
2007-10-1	Taxpayer Service and Behavioral Research	Enhance its existing research capacities by developing an applied research lab and exploring different approaches to improving tax morale.
2009-21-1	The IRS Should Develop an In-House Cognitive Research Lab to Understand Taxpayer Behavior and Devise More Effective Products and Programs	The IRS National Headquarters Research, along with representatives from the operating Divisions, and TAS, should study cognitive labs to determine how best to structure an IRS lab.
2009-21-2	The IRS Should Develop an In-House Cognitive Research Lab to Understand Taxpayer Behavior and Devise More Effective Products and Programs	Identify IRS employees who could be trained to staff the lab.
2009-21-3	The IRS Should Develop an In-House Cognitive Research Lab to Understand Taxpayer Behavior and Devise More Effective Products and Programs	Hire staff that cannot be developed rapidly from current IRS employees.
2009-21-4	The IRS Should Develop an In-House Cognitive Research Lab to Understand Taxpayer Behavior and Devise More Effective Products and Programs	Build a cognitive research lab.
2012-3-1	The IRS is Significantly Underfunded to Serve Taxpayers and Collect Tax	Revise the budget rules so that the IRS is "fenced off" from otherwise applicable spending ceilings and is viewed more like an accounts receivable department. It should be funded at a level designed to maximize tax compliance, particularly voluntary compliance, with due regard for protecting taxpayer rights and minimizing taxpayer burden.
2012-3-2	The IRS is Significantly Underfunded to Serve Taxpayers and Collect Tax	In allocating IRS resources, keep in mind that tax compliance requires a combination of high quality taxpayer service, outreach and education, and effective tax-law enforcement, and the IRS should continue to maintain a balanced approach toward that end.

Year of Most Serious Problem/ Status Update Recommendation	Title of Most Serious Problem/Status Update	National Taxpayer Advocate Recommendation
2012-12-1	The IRS Telephone and Correspondence Services Have Deteriorated Over the Last Decade and Must Improve to Meet Taxpayer Needs	Conduct studies (such as the TAS Dependent Taxpayer Identification Number Math Error study) to identify unnecessary “action required” correspondence and act to minimize taxpayer burden and delays caused by this correspondence.
2012-12-2	The IRS Telephone and Correspondence Services Have Deteriorated Over the Last Decade and Must Improve to Meet Taxpayer Needs	Use data the IRS has collected and analyzed to make taxpayer service decisions and resource allocations through an overall service strategy.
2012-12-3	The IRS Telephone and Correspondence Services Have Deteriorated Over the Last Decade and Must Improve to Meet Taxpayer Needs	Commit to using the jointly-developed ranking tool in all decisions about taxpayer service policy, including the taxpayer value measures proposed by TAS; to completing the research necessary to fully populate the tool’s data fields, and to extending the methodology to enable scoring of changes to the way covered services are delivered including increases or decreases in the level of service or available service hours for a service activity.
2014-1-1	Taxpayer Service	In the short term, carefully monitor taxpayer service trends and ensure that the IRS receives the oversight and funding it requires to meet the needs of the taxpaying public.
2014-1-2	Taxpayer Service	Over the longer term, undertake comprehensive tax reform to reduce the complexity of the Internal Revenue Code and reduce compliance burdens.
2014-2-2	Taxpayer Service	Develop and execute a memorandum of understanding (MOU) with the National Taxpayer Advocate to document the steps needed to complete development of the Service Priorities Project ranking tool.
2014-2-3	Taxpayer Service	Incorporate the ranking tool and methodology into plans currently under development for the Services on Demand initiative.
2015-1-1	Taxpayer Service	The National Taxpayer Advocate recommends that Congress hold hearings during the next few months on the future state of IRS operations. These hearings: <ul style="list-style-type: none"> <li>◆ Will help foster better communication between the IRS and Congress on the front-end, potentially reducing the risk of continuing conflict in the future;</li> <li>◆ Should seek testimony from groups representing the interests of individual taxpayers (including elderly, low-income, disabled, and limited English proficiency taxpayers), sole proprietors, other small businesses, and Circular 230 practitioners and unenrolled tax return preparers; and</li> <li>◆ Should also include witnesses who can address the additional compliance burden the CONOPS will impose on various categories of taxpayers as well as the likely impact of the CONOPS on the overall rate of voluntary tax compliance.</li> </ul>
2016-2-1	Worldwide Taxpayer Service	Conduct any taxpayer service surveys by calling taxpayers’ land line telephones or cellphones, or by sending taxpayers the survey by mail.
2016-2-2	Worldwide Taxpayer Service	In surveys of TACs, include taxpayers who attempted to use TAC services but were turned away.
2016-2-3	Worldwide Taxpayer Service	In taxpayer service surveys, include menu options (such as “other”) that allow respondents to indicate that the given alternatives do not describe their experience or preference.
2016-2-4	Worldwide Taxpayer Service	In developing taxpayer service surveys, use focus groups and pre-testing with real taxpayers to ensure the surveys reflect all the potential preferences of taxpayers.

Year of Most Serious Problem/ Status Update Recommendation	Title of Most Serious Problem/Status Update	National Taxpayer Advocate Recommendation
2016-2-5	Worldwide Taxpayer Service	In implementing taxpayer service programs, place highest priority on meeting the preferences of taxpayers and stakeholders.
2016-2-6	Worldwide Taxpayer Service	Implement procedures to safeguard against adopting service methods that have as their implicit or explicit objective forcing taxpayers to online channels.
2018-1-3	Tax Law Questions	Track calls and contacts about out-of-scope topics and develop ITLA scripts for frequently asked questions or consider declaring topics in-scope.
2018-1-4	Tax Law Questions	Develop a method to respond to uncommon or complex questions ( <i>i.e.</i> , those that are out-of-scope for the phones and TACs) via email or call back to the taxpayer, utilizing artificial intelligence and pattern-recognition technology and regularly publish these answers online for the general public.
<b>Taxpayer Service</b>		
<i>These recommendations address TAS's concern with the decrease in the level of telephone service.</i>		
2002-18-1	Toll-Free Level of Service	We suggest the IRS state an option for live assistance when menu layers number more than two.
2002-18-2	Toll-Free Level of Service	The IRS should consider conducting observational studies, in which taxpayers with actual problems are observed navigating through the phone system – automated and live assistant. Was the taxpayer satisfied? If not, when did the taxpayer begin to feel frustrated, impatient, or dissatisfied? What additional information, prompts, or assistance might have mitigated this dissatisfaction?
2002-18-3	Toll-Free Level of Service	In general, the IRS efforts and rationale to improve toll-free service, while significant, have not been well communicated to the customer base. The IRS needs to reevaluate the involvement of stakeholders and taxpayers in defining acceptable quality service goals and methods.
2009-1-1	IRS Toll-Free Telephone Service Is Declining as Taxpayer Demand for Telephone Service Is Increasing	The National Taxpayer Advocate recommends the IRS should staff the toll-free lines sufficiently to achieve a CSR LOS of 85 percent and an ASA of 300 seconds.
2009-1-2	IRS Toll-Free Telephone Service Is Declining as Taxpayer Demand for Telephone Service Is Increasing	The National Taxpayer Advocate recommends the IRS should develop and staff a special phone unit to deal with tax issues relating to national disasters and late-year tax law changes.
2017-2-2	Telephones	Incorporate qualitative measures, such as First Contact Resolution rate, used by other government agencies and in the private sector to measure a caller's overall experience and satisfaction with a call.
2017-2-3	Telephones	Provide telephone assistants additional issue-focused training to help resolve a caller's inquiry directly in as few steps as possible.
2017-2-4	Telephones	Upgrade phone hardware technology to provide virtual hold and scheduled callback options to callers.
2017-2-5	Telephones	Institute a system similar to a 311 system where an operator can transfer a taxpayer to the specific office within the IRS that handles his or her issue or case.



Year of Most Serious Problem/ Status Update Recommendation	Title of Most Serious Problem/Status Update	National Taxpayer Advocate Recommendation
<b>Virtual Face-to-Face (VFTF)</b>		
<i>The National Taxpayer Advocate has previously recommended that the IRS test virtual service delivery to bring a type of face-to-face service to more taxpayers. This section identifies progress the IRS has made and additional recommendations by TAS.</i>		
2012-SU-4-1	The IRS Has Made Significant Progress in Delivering Virtual Face-to-Face Service and Should Expand Its Initiatives to Meet Taxpayer Needs and Improve Compliance	The IRS continue to study and propose areas where VFTF delivery options would benefit taxpayers.
2012-SU-4-2	The IRS Has Made Significant Progress in Delivering Virtual Face-to-Face Service and Should Expand Its Initiatives to Meet Taxpayer Needs and Improve Compliance	The IRS immediately identify international locations for VFTF sites and expand VFTF to taxpayers abroad.
2012-SU-4-3	The IRS Has Made Significant Progress in Delivering Virtual Face-to-Face Service and Should Expand Its Initiatives to Meet Taxpayer Needs and Improve Compliance	Congress provide funding specifically to allow the IRS and TAS to expand VFTF service using broadband and mobile technology as a way for citizens to interact with their government.
2012-SU-4-4	The IRS Has Made Significant Progress in Delivering Virtual Face-to-Face Service and Should Expand Its Initiatives to Meet Taxpayer Needs and Improve Compliance	The IRS pursue strategic solutions that would allow taxpayers to interact with IRS employees on their home computers or mobile devices.
2014-15-1	Virtual Service Delivery	Maximize the benefits of VSD in brick and mortar locations currently equipped for videoconferencing by offering VSD services from all such facilities on a day-to-day basis and by enhancing the scope of activities that taxpayers can undertake in conjunction with videoconferencing.
2014-15-3	Virtual Service Delivery	Develop and publish a definitive plan for the continued rollout of both VSD in brick and mortar locations, including non-IRS facilities, and TDC, and articulate concrete dates for implementation at different stages.
2014-15-4	Virtual Service Delivery	Allocate funding, or seek funding from Congress, sufficient to enable continued implementation of VSD initiatives in brick and mortar locations and over the Internet.

## Appendix 2: Taxpayer Rights Assessment: IRS Performance Measures and Data Relating to Taxpayer Rights

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The Taxpayer Rights Assessment provides the IRS, Congress, and other stakeholders with a “report card” to measure how the agency is doing in protecting and furthering taxpayer rights, as well as driving voluntary compliance. If properly used, this report card can become an integral part of the IRS’s ongoing implementation of the Taxpayer Bill of Rights (TBOR), which organizes the multitude of taxpayer rights provided by the Internal Revenue Code (Code) into a list of ten fundamental rights. Following the IRS’s adoption of the TBOR, Congress added the TBOR to the Code and created a commitment for the Commissioner of the IRS to “ensure that employees of the Internal Revenue Service are familiar with and act in accord with taxpayer rights as afforded by other provisions of this title, including — [the ten taxpayer rights comprising the TBOR].”<sup>1</sup> This statutory language shows Congress’s intent not just to articulate the fundamental taxpayer rights, but to ensure the IRS is held accountable for putting them into practice. Without measures, the IRS and Congress face difficulty in determining whether the IRS is meeting its obligation.

Additionally, the Taxpayer First Act, passed in 2019, requires the IRS to include in its written comprehensive customer service strategy “identified metrics and benchmarks for quantitatively measuring the progress of the Internal Revenue Service in implementing such strategy.”<sup>2</sup> The Taxpayer Rights Assessment will allow the IRS to identify areas where it must improve and measure the success of specific changes by comparing data prior to and after the implementation of the new customer service strategy.

The Office of the Taxpayer Advocate began publishing the Taxpayer Rights Assessment in 2014, following the IRS’s adoption of the TBOR. While the Assessment has grown over the years in terms of data captured, it is still a work in progress. In some instances, data is not readily available and in others, there may not be sufficient measures in place at this time. Traditionally, IRS metrics have focused on “efficiency” — no change rates, cycle time, etc. If the IRS is to truly evolve in the customer experience arena, it will require new metrics. Nonetheless, these measures currently available will offer the IRS objective criteria to gauge whether employees truly are acting in accord with taxpayer rights and whether the IRS’s new customer service strategy is effective in improving the taxpayer experience. TAS includes the Taxpayer Rights Assessment in the Annual Report to Congress to inform Congress about how the IRS is doing in meeting the statutory directives discussed above and to drive the IRS to improve its service to taxpayers.

- 1. THE RIGHT TO BE INFORMED:** Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

Measure/Indicator	Fiscal Year (FY) 2017	FY 2018	FY 2019
Individual Correspondence Volume (Adjustments) <sup>3</sup>	4,598,654	4,485,906	4,134,753
Average Cycle Time to Work Individual Master File (IMF) Correspondence <sup>4</sup>	69 days	66 days	74 days
Inventory Overage <sup>5</sup>	39.5%	37.9%	41.8%
Business Correspondence Volume (Adjustments) <sup>6</sup>	2,736,451	2,595,131	2,717,819
Average Cycle Time to Work Business Master File (BMF) Correspondence <sup>7</sup>	45 days	51 days	101 days
Inventory Overage <sup>8</sup>	11.7%	23.5%	57.8%
Total Correspondence (All Types)	TBD	TBD	TBD
Quality of IRS Forms & Publications	TBD	TBD	TBD
IRS.gov Web Page Ease of Use	TBD	TBD	TBD
IRS Outreach	TBD	TBD	TBD

- 2. THE RIGHT TO QUALITY SERVICE:** Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

Measure/Indicator	FY 2017	FY 2018	FY 2019
Number of Returns Filed (Projected, All Types) <sup>9</sup>	247,807,099	254,001,709	256,649,900
Total Individual Income Tax Returns <sup>10</sup>	150,786,286	152,937,949	154,601,100
E-File Receipts, Calendar Year (Received by 12/01/2017, 11/23/2018, 11/15/2019) <sup>11</sup>	132,319,000	135,459,000	138,205,000
E-File Receipts: Tax Professional (Calendar Year) <sup>12</sup>	60.0%	59.0%	58.0%
E-File Receipts: Self-Prepared (Calendar Year) <sup>13</sup>	40.0%	41.0%	42.0%
Returns Prepared by:			
Volunteer Income Tax Assistance (VITA)/Tax Counseling for the Elderly (TCE) (tax year) <sup>14</sup>	3,558,491	3,559,838	3,553,540
Free File Consortium (Tax Year) <sup>15</sup>	2,234,047	2,361,591	2,528,639
Fillable Forms (Tax Year) <sup>16</sup>	302,136	294,723	283,244
Number of Taxpayer Assistance (“Walk-In”) Centers (TACs) <sup>17</sup>	371	359	358
Number of TAC Contacts <sup>18</sup>	3.3 million	2.9 million	2.4 million
Total Calls to IRS <sup>19</sup>	95,618,714	98,532,231	99,373,456
Number of Attempted Calls to IRS Customer Service Lines <sup>20</sup>	74,471,676	77,715,282	76,814,886
Toll-Free: Percentage of Calls Answered (Level of Service (LOS)) <sup>21</sup>	77.1%	75.9%	65.4%
Toll-Free: Average Speed of Answer <sup>22</sup>	8.4 minutes	7.5 minutes	11.3 minutes
National Taxpayer Advocate Toll-Free: Percentage of Calls Answered (LOS) <sup>23</sup>	76.7%	78.4%	58.2%
NTA Toll-Free: Average Speed of Answer <sup>24</sup>	2.9 minutes	3.2 minutes	8.8 minutes
Practitioner Priority: Percentage of Calls Answered (LOS) <sup>25</sup>	81.9%	84.9%	78.3%
Practitioner Priority: Average Speed of Answer <sup>26</sup>	8.9 minutes	7.5 minutes	8.8 minutes
Tax Exempt/Government Entities Percentage of Calls Answered (LOS) <sup>27</sup>	69.5%	69.3%	80.0%
Tax Exempt/Government Entities: Average Speed of Answer <sup>28</sup>	9.2 minutes	8.8 minutes	6.9 minutes
Toll-Free Customer Satisfaction <sup>29</sup>	90.0%	90.0%	N/A
Awareness of Service (or Utilization)	TBD	TBD	TBD
IRS Issue Resolution: Percentage of Taxpayers Who Had Their Issue Resolved as a Result of the Service They Received	TBD	TBD	TBD
Taxpayer Issue Resolution: Percentage of Taxpayers Who Reported Their Issue Was Resolved After Receiving Service	TBD	TBD	TBD

- 3. THE RIGHT TO PAY NO MORE THAN THE CORRECT AMOUNT OF TAX:** Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

Measure/Indicator	FY 2017	FY 2018	FY 2019
Toll-Free Tax Law Accuracy <sup>30</sup>	96.7%	95.5%	91.6%
Toll-Free Accounts Accuracy <sup>31</sup>	96.0%	96.1%	94.3%
Scope of Tax Law Questions Answered	TBD	TBD	TBD
Correspondence Examinations – Individual Tax Returns			
No Change Rate <sup>32</sup>	12.3%	12.3%	13.7%
Agreed Rate <sup>33</sup>	22.8%	23.5%	24.1%
Non-Response Rate <sup>34</sup>	42.1%	41.5%	38.2%
Percentage of Cases Appealed	TBD	TBD	TBD
Field Examinations – Individual Tax Returns			
No Change Rate <sup>35</sup>	14.3%	13.4%	15.4%
Agreed Rate <sup>36</sup>	46.1%	48.4%	48.7%
Non-Response Rate <sup>37</sup>	0.3%	0.7%	0.7%
Percentage of Cases Appealed	TBD	TBD	TBD
Office Examinations – Individual Tax Returns			
No Change Rate <sup>38</sup>	14.4%	12.2%	11.7%
Agreed Rate <sup>39</sup>	42.8%	44.1%	42.5%
Non-Response Rate <sup>40</sup>	19.0%	18.3%	18.4%
Percentage of Cases Appealed	TBD	TBD	TBD
Math Error Adjustments	TBD	TBD	TBD
Math Error Abatements	TBD	TBD	TBD
Number of Statutory Notices of Deficiency Issued	TBD	TBD	TBD
Number of Statutory Notices of Deficiency Appealed	TBD	TBD	TBD
Number of Collection Appeals Program (CAP) Conferences	TBD	TBD	TBD
Number of CAP Conferences Reversing IRS Position	TBD	TBD	TBD
Number of Collection Due Process (CDP) Conferences	TBD	TBD	TBD
Number of CDP Conferences Reversing IRS Position	TBD	TBD	TBD

- 4. THE RIGHT TO CHALLENGE THE IRS'S POSITION AND BE HEARD:** Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.

Measure/Indicator	FY 2017	FY 2018	FY 2019
Individual Correspondence Volume (Adjustments) <sup>41</sup>	4,598,654	4,485,906	4,134,753
Average Cycle Time to Work IMF Correspondence <sup>42</sup>	69 days	66 days	74 days
Inventory Overage <sup>43</sup>	39.5%	37.9%	41.8%
Business Correspondence Volume <sup>44</sup>	2,736,451	2,595,131	2,717,819
Average Cycle Time to Work BMF Correspondence <sup>45</sup>	45 days	51 days	101 days
Inventory Overage <sup>46</sup>	11.7%	23.5%	57.8%
Percentage of Math Error Adjustments Abated	TBD	TBD	TBD
Percentage of Statutory Notices of Deficiency Appealed to Tax Court	TBD	TBD	TBD
Number of CAP Conferences Requested by Taxpayers <sup>47</sup>	TBD	TBD	TBD
Percentage of CAP Conferences That Reversed the IRS Position	TBD	TBD	TBD
Number of CDP Hearings Requested by Taxpayers <sup>48</sup>	TBD	TBD	TBD
Percentage of CDP Hearings That Reversed the IRS Position	TBD	TBD	TBD

- 5. THE RIGHT TO APPEAL AN IRS DECISION IN AN INDEPENDENT FORUM:** Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

Measure/Indicator	FY 2017	FY 2018	FY 2019
Number of Cases Appealed <sup>49</sup>	103,574	92,430	87,535
Appeals Staffing (On-Rolls) <sup>50</sup>	1,345	1,207	1,230
Number of States Without an Appeals or Settlement Officer <sup>51</sup>	11	11	11
Customer Satisfaction of Service in Appeals <sup>52</sup>	68.0%	71.0%	N/A
Average Days in Appeals to Resolution	TBD	TBD	TBD
Percentage of Statutory Notices of Deficiency Appealed to Tax Court	TBD	TBD	TBD

- 6. THE RIGHT TO FINALITY:** Taxpayers have the right to know the maximum amount of time they have to challenge the IRS's position as well as the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpayers have the right to know when the IRS has finished an audit.

Measure/Indicator	FY 2017	FY 2018	FY 2019
Average Days to Complete Correspondence Examination (Non-Earned Income Tax Credit (EITC)) <sup>53</sup>	207 days	236 days	248 days
Average Days to Complete Correspondence Examination (EITC) <sup>54</sup>	222 days	240 days	273 days
Average Days to Reach Determination on Applications for Exempt Status <sup>55</sup>	54 days	69 days	88 days
Average Days for Exempt Organization Function to Respond to Correspondence <sup>56</sup>	27 days	46 days	58 days

- 7. THE RIGHT TO PRIVACY:** The right to privacy goes to the right to be free from unreasonable searches and seizures and that IRS actions would be no more intrusive than necessary. Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections and will provide, where applicable, a collection due process hearing.

Measure/Indicator	FY 2017	FY 2018	FY 2019
Number (or Percentage) of CDP Cases Where IRS Cited for Abuse of Discretion	TBD	TBD	TBD
Number of Offers in Compromise (OICs) Submitted Using "Effective Tax Administration" as Basis	TBD	TBD	TBD
Percentage of OICs Accepted That Used "Effective Tax Administration" as Basis	TBD	TBD	TBD
Number of Cases Where Taxpayer Received Repayment of Attorney Fees as Result of Final Judgment	TBD	TBD	TBD

- 8. THE RIGHT TO CONFIDENTIALITY:** Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.

Measure/Indicator	FY 2017	FY 2018	FY 2019
Number of Closed Unauthorized Access of Taxpayer Account (UNAX) Investigations <sup>57</sup>	151	198	144
UNAX Investigations Resulting in Prosecution, Removal, Resignation, or Suspension of Employee <sup>58</sup>	64	78	61
UNAX Investigations Resulting in Other Administrative Dispositions <sup>59</sup>	74	105	65
UNAX Investigations Where Employee Cleared of Wrongdoing <sup>60</sup>	13	15	18

- 9. THE RIGHT TO RETAIN REPRESENTATION:** Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a Low Income Taxpayer Clinic if they cannot afford representation.

Measure/Indicator	FY 2017	FY 2018	FY 2019
Percentage of Power of Attorney Requests Overage (as of 9/30/17, 9/29/2018, 9/29/2019) <sup>61</sup>	18.2%	0%	6.8%
Number of Low Income Taxpayer Clinics Funded (Calendar Year) <sup>62</sup>	138	134	131
Funds Appropriated for Low Income Taxpayer Clinics <sup>63</sup>	\$12.0 million	\$12.0 million	\$12.0 million
Number of States With a Low Income Taxpayer Clinic (Calendar Year) <sup>64</sup>	49	48	46
Number of Low Income Taxpayer Clinic Volunteer Hours (Calendar Year) <sup>65</sup>	47,480	57,914	56,971

- 10. THE RIGHT TO A FAIR AND JUST TAX SYSTEM:** Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from TAS if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

Measure/Indicator	FY 2017	FY 2018	FY 2019
OIC: Number of Offers Submitted <sup>66</sup>	62,243	59,127	54,225
OIC: Percentage of Offers Accepted <sup>67</sup>	38.1%	37.8%	35.3%
Installment Agreements (IAs): Number of Individual & Business IAs <sup>68</sup>	2,924,780	2,883,035	2,821,134
Streamlined IAs: Number of Individual & Business IAs <sup>69</sup>	2,236,434	2,079,743	1,931,454
IAs (CFf): Number of Individual & Business IAs <sup>70</sup>	35,449	39,178	30,343
Streamlined IAs (CFf): Number of Individual & Business IAs <sup>71</sup>	6,936	5,224	3,534
Number of OICs Accepted Per Revenue Officer <sup>72</sup>	10.7	11.0	8.0
Number of IAs Accepted Per Revenue Officer <sup>73</sup>	15.0	18.1	13.6
Percentage of Cases in the Queue (Taxpayers) <sup>74</sup>	13.9%	16.6%	24.1%
Percentage of Cases in the Queue (Modules) <sup>75</sup>	21.8%	24.6%	33.6%
Percentage of TDAs Reported Currently Not Collectible – Surveyed (Shelved) <sup>76</sup>	32.3%	75.6%	52.2%
Age of Delinquencies in the Queue <sup>77</sup>	4.5 years	4.8 years	4.8 years
Percentage of Modules in Queue Prior to Three Tax Years Ago <sup>78</sup>	78.2%	79.6%	77.9%
Percentage of Cases Where the Taxpayer Is Fully Compliant After Five Years <sup>79</sup>	47.0%	51.0%	49.0%



## Endnotes

- 1 Internal Revenue Code (IRC) § 7803(a)(3).
- 2 Taxpayer First Act, Pub. L. No. 116-25, § 1101(a)(5), 133 Stat. 981 (2019).
- 3 IRS, Joint Operations Center (JOC), Adjustments Inventory Reports: July-September Fiscal Year (FY) Comparison (FY 2018 and FY 2019). This correspondence data is also repeated under Right 4 – *The Right to Challenge the IRS's Position and Be Heard*.
- 4 IRS, Research Analysis and Data (RAD), Accounts Management Reports: *Collection Information System (CIS) Closed Case Cycle Time* (FY 2018 and FY 2019).
- 5 IRS, Weekly Enterprise Adjustments Inventory Report, FY 2018 and FY 2019 (weeks ending Sept. 29, 2018, and Sept. 28, 2019).
- 6 IRS, JOC, Adjustments Inventory Reports: July-September Fiscal Year Comparison (FY 2018 and FY 2019).
- 7 IRS, RAD, Accounts Management Reports: CIS Closed Case Cycle Time (FY 2018 and FY 2019).
- 8 IRS, Weekly Enterprise Adjustments Inventory Report, FY 2018 and FY 2019 (weeks ending Sept. 29, 2018, and Sept. 28, 2019).
- 9 IRS Pub. 6292, Fiscal Year Return Projections for the United States: 2018-2025 3 (Aug. 2018); IRS Pub. 6292, Fiscal Year Return Projections for the United States: 2019-2026 3 (Sept. 2019). The FY 2018 figure has been updated from what we reported in the 2018 Annual Report to Congress to report actual return counts. The FY 2019 figures are projected numbers. The number of returns and related metrics are proxies for IRS workload and provide context for the environment in which taxpayers seek Quality Service and other rights.
- 10 *Id.* The FY 2018 figure has been updated from what we reported in the 2018 Annual Report to Congress to report actual return counts. The FY 2019 figures are projected numbers.
- 11 IRS, E-File Reports, <http://efile.enterprise.irs.gov/Progress.asp> (last visited Dec. 17, 2019). Rounded to the nearest thousand. The 2019 calendar year numbers are totaled through Nov. 15, 2019 as the Nov. 22, 2019 report was not yet available at time of print.
- 12 *Id.*
- 13 *Id.*
- 14 Free, in-person return preparation is offered to low-income and older taxpayers by non-IRS organizations through the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs. W&I response to TAS fact check (Dec. 19, 2019). The FY 2017 figures represent tax year 2016 tax returns. The FY 2018 figures represent tax year 2017 tax returns. The FY 2019 figures represent tax year 2018 tax returns. The FY 2017 and FY 2018 numbers have been updated from what was reported in the 2018 Annual Report to Congress.
- 15 W&I response to TAS fact check (Dec. 19, 2019). The FY 2018 figures represent tax year 2017 tax returns. The FY 2019 figures represent tax year 2018 tax returns. The FY 2017 and FY 2018 numbers have been updated from what was reported in the 2018 Annual Report to Congress.
- 16 *Id.* The FY 2017 figures represent tax year 2016 tax returns. The FY 2018 figures represent tax year 2017 tax returns. The FY 2019 figures represent tax year 2018 tax returns. The FY 2017 and FY 2018 numbers have been updated from what was reported in the 2018 Annual Report to Congress.
- 17 FY 2017 figure from IRS response to TAS information request (Nov. 3, 2017). FY 2018 figure from IRS response to TAS information request (Oct. 24, 2018). The FY 2018 figure was calculated as of August 2018, and does not include 38 face-to-face Virtual Service Delivery sites located at community partner facilities. FY 2019 figure from IRS response to TAS fact check (Nov. 15, 2019).
- 18 Wage and Investment Division (W&I), Business Performance Review (BPR), 4th Quarter, FY 2018 12 (Nov. 8, 2018), W&I, BPR, 4th Quarter, FY 2019 2 (Nov. 7, 2019).
- 19 IRS, JOC, Snapshot Reports: Enterprise Snapshot (weeks ending Sept. 30, 2018, and Sept. 30, 2019; reports generated Nov. 13, 2019).
- 20 *Id.* Number of calls to Accounts Management (formerly Customer Services) is the sum of 29 lines for FY 2017 (0217, 1040, 4933, 1954, 0115, 8374, 0922, 0582, 5227, 9887, 9982, 4184, 7388, 0452, 0352, 7451, 9946, 5215, 3536, 2050, 4017, 2060, 4778, 4259, 8482, 8775, 5500, 4490, and 5640). The FY 2018 figure includes the sum of a 30th line (5245). The FY 2019 figure includes the sum of 32 lines (all prior noted numbers with the addition of 7210 and 5070).
- 21 *Id.* Accounts Management calls answered include reaching live assistor or selecting options to hear automated information messages.
- 22 *Id.*
- 23 IRS, JOC, Snapshot Reports: Product Line Detail (weeks ending Sept. 30, 2018, and Sept. 30, 2019; reports generated Nov. 15, 2019).
- 24 *Id.*
- 25 *Id.*
- 26 *Id.*
- 27 *Id.*
- 28 *Id.*
- 29 W&I, BPR, 4th Quarter, FY 2017 11 (Nov. 9, 2017); W&I, BPR, 4th Quarter, FY 2019 2 (Nov. 7, 2019). FY 2019 percentage not yet available.
- 30 W&I, BPR, 4th Quarter, FY 2018 10 (Nov. 8, 2018); W&I, BPR, 4th Quarter, FY 2019 2 (Nov. 7, 2019).

- 31 W&I, BPR, 4th Quarter, FY 2018 10 (Nov. 8, 2018); W&I, BPR, 4th Quarter, FY 2019 2 (Nov. 7, 2019).
- 32 IRS, CDW, Audit Information Management System (AIMS), Closed Case Database excluding Pass Through Entity cases (Dec. 2019). IRM 4.4.12.5.49.1, No Change Disposal Codes (June 1, 2002) defines a no change as a case closed by the examiner with no additional tax due (disposal code 1 and 2). In the Small Business/Self-Employed Division (SB/SE) response to TAS fact check (Dec. 20, 2019), SB/SE notes disposal code 1 as an agreed closure. TAS does not agree with the SB/SE definition because these cases do not require agreement from the taxpayer since there is no additional tax liability (see, e.g., IRM 4.10.8.2.2, No Change with Adjustments Report Not Impacting Other Tax Year(s) (Sept. 12, 2014)) and the taxpayer's agreement, or disagreement, with the adjustment(s) as it pertains to another's year's liability is not known. Treasury Inspector General for Tax Administration (TIGTA) Report 2018-30-069 concurs with TAS's definition of "no change" as case closed by the examiner with no additional tax due (disposal code 1 and 2). IRM 4.4.12.5.49.1, No Change Disposal Codes (June 1, 2002). The FY 2017 and FY 2018 numbers have been updated from what was reported in the 2018 Annual Report to Congress.
- 33 IRS, CDW, AIMS, Closed Case Database excluding Pass Through Entity cases (Dec. 2019). The IRM defines an agreed case as disposal code 3, 4, 8, or 9. IRM 4.4.12.5.22.2, Agreed (June 1, 2002). Disposal code 8 is considered an agreed case by the IRS; however; these cases are closed to technical services for the issuance of a statutory notice because the taxpayer did not agree with the proposed adjustments and did request an appeal. Technical Services requests that the groups use DC 08 for cases forwarded to Technical Services for the issuance of a stat notice. Based on the definition of disposal code 8, TAS does not concur that these are agreed cases. The FY 2017 and FY 2018 numbers have been updated from what was reported in the 2018 Annual Report to Congress.
- 34 IRS, CDW, AIMS, Closed Case Database excluding Pass Through Entity cases (Dec. 2019). The non-response rate represents case where the taxpayer did not have contact with the IRS. The FY 2017 and FY 2018 numbers have been updated from what was reported in the 2018 Annual Report to Congress.
- 35 IRS, CDW, AIMS, Closed Case Database (Dec. 2019). IRM 4.4.12.5.49.1, No Change Disposal Codes (June 1, 2002) defines a no change as a case closed by the examiner with no additional tax due (disposal code 1 and 2). In the Small Business/Self-Employed Division (SB/SE) response to TAS fact check (Dec. 20, 2019), SB/SE notes disposal code 1 as an agreed closure. TAS does not agree with the SB/SE definition because these cases do not require agreement from the taxpayer since there is no additional tax liability (see, e.g., IRM 4.10.8.2.2, No Change with Adjustments Report Not Impacting Other Tax Year(s) (Sept. 12, 2014)) and the taxpayer's agreement, or disagreement, with the adjustment(s) as it pertains to another's year's liability is not known. Treasury Inspector General for Tax Administration (TIGTA) Report 2018-30-069 concurs with TAS's definition of "no change" as case closed by the examiner with no additional tax due (disposal code 1 and 2). IRM 4.4.12.5.49.1, No Change Disposal Codes (June 1, 2002). The FY 2018 and FY 2019 numbers have been updated from what was reported in the 2018 Annual Report to Congress.
- 36 IRS, CDW, AIMS, Closed Case Database (Dec. 2019). The IRM defines an agreed case as disposal code 3, 4, 8, or 9. IRM 4.4.12.5.22.2, Agreed (June 1, 2002). Disposal code 8 is considered an agreed case by the IRS; however; these cases are closed to technical services for the issuance of a statutory notice because the taxpayer did not agree with the proposed adjustments and did request an appeal. Technical Services requests that the groups use DC 08 for cases forwarded to Technical Services for the issuance of a stat notice. Based on the definition of disposal code 8, TAS does not concur that these are agreed cases. The FY 2018 and FY 2019 numbers have been updated from what was reported in the 2018 Annual Report to Congress.
- 37 IRS, CDW, AIMS, Closed Case Database (Dec. 2019). The non-response rate represents case where the taxpayer did not have contact with the IRS. The FY 2018 and FY 2019 numbers have been updated from what was reported in the 2018 Annual Report to Congress.
- 38 *Id.*
- 39 *Id.*
- 40 *Id.*
- 41 IRS, JOC, Adjustments Inventory Reports: July-September Fiscal Year Comparison (FY 2018 and FY 2019).
- 42 IRS, RAD, Accounts Management Reports: CIS Closed Case Cycle Time (FY 2018 and FY 2019).
- 43 IRS, Weekly Enterprise Adjustments Inventory Report, FY 2018 and FY 2019 (weeks ending Sept. 29, 2018, and Sept. 28, 2019).
- 44 IRS, JOC, Adjustments Inventory Reports: July-September Fiscal Year Comparison (FY 2018 and FY 2019).
- 45 IRS, RAD, Accounts Management Reports: CIS Closed Case Cycle Time (FY 2018 and FY 2019).
- 46 IRS, Weekly Enterprise Adjustments Inventory Report, FY 2018 and FY 2019 (weeks ending Sept. 29, 2018, and Sept. 28, 2019).
- 47 Taxpayers may request a Collection Appeals Process review as the result of IRS actions such filing a Notice of Federal Tax Lien, an IRS levy or seizure of property, and termination, rejection, or modification of an installment agreement. See IRS Pub. 1660, Collection Appeal Rights (July 2018).
- 48 Taxpayers may request a Collection Due Process review when the IRS plans to take actions such as filing a federal tax lien or levy. See IRS Pub. 1660, Collection Appeal Rights (July 2018).
- 49 Office of Appeals, BPR, 4th Quarter, FY 2019 11 (Nov. 1, 2019). The FY 2019 number is a projected figure.
- 50 *Id.*
- 51 IRS, Human Resources Reporting Center, <https://persinfo.web.irs.gov/posrpt.htm> (last visited Dec. 18, 2019). Employee Position (OF8) Listing for weeks ending Sept. 30, 2017, Sept. 29, 2018, and Sept. 28, 2019. The IRS also has Appeals and Settlement Officers in the District of Columbia which are not included in this figure.
- 52 Office of Appeals, BPR, 4th Quarter, FY 2019 11 (Nov. 1, 2019). FY 2019 percentage not yet available.

- 53 W&I, BPR, 4th Quarter, FY 2018 14 (Nov. 8, 2018). The FY 2017 figures have been updated from what we reported in the 2017 Annual Report to Congress. For FY 2019, IRS, CDW, AIMS, Closed Case Database.
- 54 W&I, BPR, 4th Quarter, FY 2018 14 (Nov. 8, 2018). The FY 2017 figures have been updated from what we reported in the 2017 Annual Report to Congress. For FY 2019, IRS, CDW, AIMS, Closed Case Database.
- 55 For FY 2017, Tax Exempt & Government Entities (TE/GE), BPR, 4th Quarter, FY 2017 9 (Nov. 30, 2017). For FY 2018, TE/GE, Compliance, Planning & Classification email to TAS (Dec. 13, 2018). FY 2019, TE/GE, Compliance, Planning & Classification email to TAS (Nov. 25, 2019).
- 56 For FY 2017, TE/GE, BPR, 4th Quarter, FY 2017 9 (Nov. 30, 2017). For FY 2018, TE/GE, Compliance, Planning & Classification email to TAS (Dec. 13, 2018). FY 2019, TE/GE, Compliance, Planning & Classification email to TAS (Nov. 25, 2019).
- 57 IRS, Automated Labor and Employee Relations Tracking System (ALERTS). The number of IRS employees averaged 83,775 in FY 2017, 80,836 in FY 2018, and 79,395 in FY 2019. IRS, Human Resources Reporting Center, Fiscal Year Population Report.
- 58 IRS, ALERTS.
- 59 *Id.* Other administrative dispositions includes alternative discipline in lieu of suspension; case cancelled or merged with another case; caution letter; last chance agreement; oral counseling; reprimand; written counseling; etc.
- 60 *Id.*
- 61 IRS, JOC, Customer Account Services, Accounts Management Paper Inventory Reports (weeks ending Sept. 30, 2017, Sept. 29, 2018, and Sept. 28, 2019).
- 62 IRS Pub. 5066, Low Income Tax Clinics Program Report (Feb. 2018, Dec. 2018, and Dec. 2019).
- 63 Consolidated Appropriations Act, 2017, Pub. L. No. 115-31, 131 Stat. 135 (2017); Consolidated Appropriations Act, 2018, Pub. L. No. 115-141, 132 Stat. 348 (2018). Consolidated Appropriations Act, 2019, Pub. L. No. 116-6, 133 Stat. 13 (2019). The amounts actually awarded to Low Income Taxpayer Clinics (LITCs) differed from the appropriated amounts. The amount awarded to clinics in FY 2017 was approximately \$11.8 million based on the number of available grantees who met the requirements and were selected for funding. The amount awarded to clinics in FY 2018 was over \$11.8 million based on the number of available grantees who met the requirements and were selected for funding. The amount awarded to clinics in FY 2019 was over \$11.7 million based on the number of available grantees who met the requirement and were selected for funding.
- 64 IRS Pub. 5066, Low Income Tax Clinics Program Report (Feb. 2018, Dec. 2018, and Dec. 2019). Forty-six states and the District of Columbia have at least one LITC. As of the start of the 2019 grant year there were no LITCs in Hawaii, North Dakota, Wyoming, West Virginia, or Puerto Rico.
- 65 *Id.* The FY 2017 figure reflects volunteer hours from calendar year (CY) 2016. The FY 2018 figure reflects volunteer hours from CY 2017. The FY 2019 figure reflects volunteer hours from CY 2018.
- 66 IRS, SB/SE, Collection Activity Report No. 5000-108, Monthly Report of Offer In Compromise Activity FY 2019, cumulative through September, FY 2017 (Oct. 2, 2017), FY 2018 (Oct. 1, 2018), and FY 2019 (Sept. 30, 2019).
- 67 *Id.*
- 68 IRS, SB/SE, Collection Activity Report No. 5000-6, Installment Agreement Cumulative Report, FY 2017 (Oct. 1, 2017), FY 2018 (Sept. 30, 2018), and FY 2019 (Sept. 29, 2019).
- 69 *Id.*
- 70 *Id.*
- 71 *Id.*
- 72 IRS, SB/SE Collection Activity Report No. 5000-108, Monthly Report of Offer In Compromise Activity FY 2019, cumulative through September, FY 2017 (Oct. 2, 2017), FY 2018 (Oct. 1, 2018), and FY 2019 (Sept. 30, 2019) and Collection Activity Report 5000-23, Collection Workload Indicators cumulative through September, FY 2017 (Oct. 11, 2017), FY 2018 (Oct. 11, 2018), and FY 2019 (Oct. 9, 2019). The FY 2017 and FY 2018 number have been updated from what was reported in the 2018 Annual Report to Congress.
- 73 IRS, SB/SE, Collection Activity Report No. 5000-6, Installment Agreement Cumulative Report, FY 2017 (Oct. 1, 2017), FY 2018 (Sept. 30, 2018), and FY 2019 (Sept. 29, 2019) and Collection Activity Report 5000-23, Collection Workload Indicators cumulative through September, FY 2017 (Oct. 11, 2017), FY 2018 (Oct. 11, 2018), and FY 2019 (Oct. 9, 2019). The FY 2017 and FY 2018 number have been updated from what was reported in the 2018 Annual Report to Congress.
- 74 IRS, SB/SE, Collection Activity Report No. 5000-2, Taxpayer Delinquent Account Cumulative Report, FY 2017 (Oct. 1, 2017), FY 2018 (Sept. 30, 2018), and FY 2019 (Sept. 29, 2019).
- 75 *Id.*
- 76 *Id.* Beginning in FY 2017, the IRS shelves cases prior to potential transfer for the Private Collection Initiative. Row title has been updated to clarify the data points.
- 77 Query by TAS Research of tax delinquent accounts with queue status in IRS CDW, Accounts Receivable Dollar Inventory, Individual Master File, Modules. Age of balance due cases in the collection queue as of cycle 37 of 2017, and 2018, and 2019. The age of Taxpayer Delinquency Investigations is not considered.
- 78 IRS, SB/SE, Collection Activity Report No. 5000-2, Taxpayer Delinquent Account Cumulative Report, FY 2017 (Oct. 1, 2017), FY 2018 (Sept. 30, 2018), and FY 2019 (Sept. 29, 2019).
- 79 Calculation by TAS Research. Percentage of taxpayers with tax delinquent accounts in 2012, 2013, and 2014, respectively, and who have no new delinquencies five years later. The FY 2017 figure has been updated from what we reported in the 2017 Annual Report Congress. IRS, CDW, IMF. The Service paused a number of nonfiler programs in 2017, which may have reduced the number of taxpayers with new unfiled return delinquencies.

## Appendix 3: Identifying the Most Serious Problems

Internal Revenue Code (IRC) § 7803(c)(2)(B)(ii) requires the National Taxpayer Advocate to submit this report each year and in it, among other things, to identify the ten most serious problems (MSPs) encountered by taxpayers.

There is no objective way to determine which problems are the “most serious” because of the vast scope of tax administration. Among other things, the IRS receives more than 150 million individual income tax returns and more than 10 million business entity income tax returns each year; the types of taxpayers span a wide spectrum that runs from employed individuals to the self-employed, from low-income taxpayers to upper-income taxpayers, and from individuals to business entities (including partnerships, C corporations, and S corporations) to tax-exempt entities; and the stages in the tax administration process include return filing, audits, appeals, collection, and tax litigation.

The National Taxpayer Advocate regularly receives input on systemic problems from a wide variety of sources, including reports on TAS casework, meetings with tax practitioners and other stakeholders, information gathered from cross-functional IRS taskforces and teams on which TAS participates, and meetings with employees and taxpayers. The Taxpayer Advocate Service also receives several hundred submissions every year through an online system that describes systemic problems the submitters believe warrant attention.<sup>1</sup> TAS’s staff reviews and prioritizes all such submissions for further action.

Based on this input, the National Taxpayer Advocate determines the most serious problems after considering a series of factors, including the following:

- Impact on taxpayer rights;
- Number of taxpayers impacted;
- Financial impact on taxpayers;
- Visibility, sensitivity, and interest to stakeholders, Congress, and external indicators (*e.g.*, media, etc.);
- Barriers to tax law compliance, including cost, time, and burden;
- Taxpayer Advocate Management Information System (TAMIS) inventory data; and
- Emerging issues.

The table below shows how the National Taxpayer Advocate assessed the 10 most serious problems included in this report in relation to these factors. For each problem, the factors are assigned a “Low,” “Medium,” or “High” weight. The factors are neither equally weighted nor exclusive. Ultimately, the National Taxpayer Advocate uses this analysis to help determine which problems to include.

<sup>1</sup> The Systemic Advocacy Management System (SAMS) is a database of systemic issues and information reported online to TAS by IRS employees and members of the public. <https://www.irs.gov/advocate/systemic-advocacy-management-system-sams>. TAS reviews and analyzes the submissions and determines a course of action, which can include information-gathering projects, immediate interventions, and advocacy projects. Internal Revenue Manual (IRM) 1.4.13.4.9.2, Systemic Advocacy Management System (SAMS) (Sept. 17, 2019).

MSP Topic	Impact on Taxpayer Rights	Number of Taxpayers Impacted	Financial Impact on Taxpayers	VISIBILITY/SENSITIVITY/INTEREST			Barriers to Tax Law Compliance (Cost, Time, Burden)	TAS Case Inventory	Emerging Issues
				Stakeholders	Congress	External Indicators (Media, etc.)			
Customer Service Strategy	H	H	M	H	H	M	H	M	H
Information Technology Modernization	H	H	M	H	H	H	M	L	H
IRS Funding	H	H	M	H	H	H	H	L	H
Processing Delays	H	H	H	H	M	H	H	H	H
Free File	H	M	M	M	M	H	H	L	M
Return Preparer Strategy	H	H	H	H	M	M	M	L	M
Appeals	H	M	H	H	H	M	H	M	H
Multilingual Notices	H	M	M	M	M	L	M	L	M
Combination Letters	H	H	M	M	M	L	H	L	M
Offer in Compromise	H	M	H	M	M	M	H	H	H

## Appendix 4: Top 25 Case Advocacy Issues in Fiscal Year 2019 by Taxpayer Advocate Management Information System Receipts

Rank	Issue Code	Description	FY 2019 Case Receipts
1	045	Pre-Refund Wage Verification Hold	91,747
2	63x - 640	Earned Income Tax Credit (EITC)	18,691
3	315	Unpostable and Reject	10,292
4	330	Processing Amended Return	9,427
5	090	Other Refund Inquiries and Issues	9,425
6	425	Identity Theft	8,490
7	340	Injured Spouse Claim	7,892
8	318	Taxpayer Protection Program Unpostables	6,037
9	610	Open Audit, Not EITC	5,858
10	310	Processing Original Return	5,150
11	71x	Levies	4,402
12	920	Health Insurance Premium Tax Credit for Individuals under IRC § 36B	3,971
13	040	Returned and Stopped Refunds	3,807
14	620	Reconsideration of Audits and Substitute for Return under IRC § 6020(b)	3,429
15	75x	Installment Agreements	2,970
16	670	Closed Automated Underreporter	2,840
17	790	Other Collection Issues	2,602
18	450	Form W-7, Individual Taxpayer Identification Number (ITIN), and Adoption Taxpayer Identification Number (ATIN)	2,541
19	060	IRS Offset	2,471
20	72x	Liens	2,261
21	520	Failure to File Penalty (FTF) and Failure to Pay (FTP) Penalty	2,123
22	320	Math Error	1,937
23	210	Missing and Incorrect Payments	1,806
24	151	Transcript Requests	1,716
25	390	Other Document Processing Issues	1,613
<b>Total Top 25 Receipts</b>			<b>213,498</b>
<b>Total TAS Receipts</b>			<b>240,777</b>

## Appendix 5: Most Litigated Issues Case Tables

**TABLE 1: 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>Archuleta v. Comm'r</i> , T.C. Summ. Op. 2018-55	Unreimbursed employee business expenses attributed to vehicles disallowed under IRC § 274(d); cell phone expenses unsubstantiated	No	IRS
<i>Campbell v. Comm'r</i> , T.C. Summ. Op. 2018-37	Unreimbursed employee business expenses related to vehicle expenses not substantiated as deductible under IRC § 162 or IRC § 280A; other unreimbursed employee business expenses, such as for laundry, unsubstantiated, or disallowed under IRC § 274(d), in the case of meals and lodging	Yes	IRS
<i>Gibbs v. Comm'r</i> , 2018 U.S. Tax Ct. LEXIS 58 (T.C. June 6, 2018), <i>aff'd</i> 757 F. App'x 274 (4th Cir. 2019)	Unreimbursed employee business expenses relating to vehicle expenses disallowed under IRC § 274; home office expenses disallowed under IRC § 280A	Yes	IRS
<i>Liljeberg v. Comm'r</i> , 907 F.3d 623 (D.C. Cir. 2018), <i>aff'g</i> 148 T.C. 83	Deductibility of expenses deducted under "away from home" provision of IRC § 162 unsubstantiated	No	IRS
<i>Lucas v. Comm'r</i> , T.C. Memo. 2018-80	Deductibility of legal and professional fees unsubstantiated	No	IRS
<i>Martin v. Comm'r</i> , T.C. Memo. 2018-109	Vehicle and travel expenses disallowed under IRC § 274(d); utilities expenses unsubstantiated; management fees unsubstantiated; cleaning and maintenance expenses partially substantiated; miscellaneous expenses including a maid unsubstantiated; residence expenses disallowed under IRC § 280A	Yes	Split
<i>Perry v. Comm'r</i> , T.C. Memo. 2018-90, <i>appeal dismissed</i> , 2018 WL 6444398 (9th Cir. Nov. 8, 2018)	Expenses for second home disallowed under IRC § 280A	Yes	IRS
<i>Simpson v. Comm'r</i> , T.C. Summ. Op. 2019-9	Deductibility of some unreimbursed employee business expenses unsubstantiated; others, including vehicle expenses, disallowed under IRC § 274(d)	Yes	IRS
<i>Sutherland v. Comm'r</i> , T.C. Memo. 2018-186	Job search expenses deducted on Schedule A partially substantiated; job search expenses attributed to travel, meals, and entertainment disallowed under IRC § 274(d); unreimbursed employee business expenses related to meals and entertainment disallowed under IRC § 274(d)	Yes	Split
<i>Totten v. Comm'r</i> , T.C. Summ. Op. 2019-1	Unreimbursed employee business expenses relating to vehicles and travel, meals, and entertainment disallowed under IRC § 274(d); other business expenses unsubstantiated	Yes	IRS
<i>Triggs v. Comm'r</i> , T.C. Summ. Op. 2018-58	Unreimbursed employee business expenses related to travel and vehicle expenses disallowed under IRC § 274(d); lodging expenses disallowed as personal under IRC § 262; expenses for protective clothing and tools partially substantiated	Yes	Split
<i>Valle v. Comm'r</i> , T.C. Summ. Op. 2018-51	Education expenses that qualified taxpayer for a new trade or business disallowed as personal under IRC § 262	Yes	IRS
<i>Washburn v. Comm'r</i> , T.C. Memo. 2018-110, <i>appeal dismissed</i> , No. 18-72899 (9th Cir. June 28, 2019)	Deductibility of unreimbursed employee business expenses related to restitution payments unsubstantiated and also not allowable under IRC § 165	No	IRS
<b>Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships - Schedules C, E, F)</b>			
<i>2590 Assocs., LLC v. Comm'r</i> , T.C. Memo. 2019-3	Deduction for worthless debt originally created for construction purposes allowed under IRC § 166	No	TP

TABLE 1: Trade or Business Expenses Under IRC § 162 and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
<i>Alpenglow Botanicals, LLC v. United States</i> , 894 F.3d 1187 (10th Cir. 2018), <i>aff'g</i> 118 A.F.T.R.2d (RIA) 6968 (D. Colo. 2016), <i>cert. denied</i> , 139 S.Ct. 2745 (June 24, 2019).	Expenses related to running a marijuana dispensary disallowed under IRC § 280E	No	IRS
<i>Alterman v. Comm'r</i> , T.C. Memo. 2018-83	Deductions for medical marijuana dispensary disallowed as illegal activity under IRC § 280E	No	IRS
<i>Alt. Health Care Advocates v. Comm'r</i> , 151 T.C. 225 (2018)	Expenses related to running a marijuana dispensary disallowed as illegal activity under IRC § 280E	No	IRS
<i>Amelsberg v. Comm'r</i> , T.C. Memo. 2018-94	Qualification for net operating loss carryover under IRC § 172 not established; deduction for rent unsubstantiated	Yes	IRS
<i>Andersen, Estate of, v. Comm'r</i> , T.C. Memo. 2019-2	Contract labor expenses improperly added to basis under IRC § 263 and reclassified as Schedule C expenses; these reclassified contract labor expenses, along with other various deductions, unsubstantiated; Schedule C vehicle expenses and travel expenses disallowed under IRC § 274(d); theft loss with respect to business-related equipment disallowed under IRC § 165	No	IRS
<i>Archer v. Comm'r</i> , T.C. Memo. 2018-111, <i>appeal docketed</i> , Nos. 19-70304, 19-70305 (9th Cir. Feb. 4, 2019)	Schedule C advertising expenses partially substantiated; miscellaneous other Schedule C expenses unsubstantiated or disallowed under IRC § 274(d)	Yes	Split
<i>Baker Hughs Inc. v. United States</i> , 313 F.Supp.3d 804 (S.D. Tex. 2018), <i>appeal docketed</i> , No. 18-20585 (5th Cir. Aug. 20, 2018)	U.S. parent corporation's advances to Russian subsidiary did not create or pay a debt and therefore could not be deducted under IRC § 166; these payments likewise could not be substantiated as ordinary and necessary business expenses and were classified as contributions to capital	No	IRS
<i>Balocco v. Comm'r</i> , T.C. Memo. 2018-108	Airplane costs deducted on Schedule C disallowed under IRC § 274(d)	No	IRS
<i>Bass v. Comm'r</i> , 738 F. App'x 178 (4th Cir. 2018), <i>aff'g</i> T.C. Memo. 2018-19	Vehicle expenses on Schedule C disallowed under IRC § 274(d); miscellaneous expenses disallowed as unsubstantiated	Yes	IRS
<i>Becnel v. Comm'r</i> , T.C. Memo. 2018-120	Deduction for facility expenses related to operation of yacht reclassified as entertainment and activity expenses and disallowed under IRC § 274(n)	No	IRS
<i>Berry v. Comm'r</i> , T.C. Memo. 2018-143, <i>appeals docketed</i> , No. 19-70709 (9th Cir. Mar. 25, 2019), No. 19-70684 (9th Cir. Mar. 21, 2019)	Vehicle expenses disallowed under IRC § 274(d); deduction for business use of home disallowed under IRC § 280A	Yes	IRS
<i>Bolles v. Comm'r</i> , T.C. Memo. 2019-42	Deduction for contract labor expenses substantiated; vehicle expense deduction unsubstantiated	No	Split
<i>Burbach v. Comm'r</i> , T.C. Memo. 2019-17	Deductions for depreciation of equipment ranging from computers to cars partially allowed under IRC § 179	No	Split
<i>Cavanaugh v. Comm'r</i> , 766 F. App'x 98 (5th Cir. 2019), <i>aff'g</i> T.C. Memo. 2012-324	Deductibility of settlement payment and related legal fees unsubstantiated	No	IRS
<i>Chaganti v. Comm'r</i> , 745 F. App'x 259 (8th Cir. 2018), <i>aff'g</i> T.C. Memo. 2013-285, <i>cert. denied</i> , 139 S.Ct. 2728 (June 17, 2019)	Deductibility of legal fees unsubstantiated	Yes	IRS
<i>Dasent v. Comm'r</i> , T.C. Memo. 2018-202	Schedule C expenses relating to education consulting business disallowed because taxpayer was not engaged in trade or business; Schedule A unreimbursed employee business expenses, including travel, meals, and entertainment, disallowed under IRC § 274(d)	Yes	IRS



TABLE 1: Trade or Business Expenses Under IRC § 162 and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
<i>de Sylva v. Comm'r</i> , T.C. Memo. 2018-165	Deductibility of Schedule C expenses related to boat rental business disallowed because taxpayer was not engaged in trade or business	Yes	IRS
<i>Dorval v. Comm'r</i> , T.C. Memo. 2018-167	Various Schedule C expenses, such as clothing and tools, unsubstantiated	Yes	IRS
<i>Doyle v. Comm'r</i> , T.C. Memo. 2019-8	Schedule C deduction for legal fees in first year unsubstantiated but reclassified as allowable Schedule A expense subject to the two percent floor; legal fees for second tax year unsubstantiated	No	Split
<i>Eldred v. Comm'r</i> , T.C. Summ. Op. 2018-49	Schedule C vehicle expenses disallowed under IRC § 179; Schedule C license deduction unsubstantiated; research and development expenses partially disallowed as personal under IRC § 262 and partially substantiated under <i>Cohan</i> ; current deduction for miscellaneous computer expenses disallowed under IRC § 179	Yes	Split
<i>Feinberg v. Comm'r</i> , 916 F.3d 1330 (10th Cir. 2019), <i>aff'g</i> T.C. Memo. 2017-211, <i>cert. denied</i> , 205 L. Ed. 2d 199 (U.S. Oct. 7, 2019)	Deductions for medical marijuana dispensary disallowed as illegal activity under IRC § 280E	No	IRS
<i>Ferguson v. Comm'r</i> , T.C. Memo. 2019-40	Schedule C yacht rental expenses unsubstantiated; vehicle expenses unsubstantiated; bad debt disallowed under IRC § 166	No	IRS
<i>Ferguson v. Comm'r</i> , T.C. Memo. 2019-40	Settlement payment partially deductible as unreimbursed employee business expense, rather than as Schedule C expense	No	Split
<i>Ford v. Comm'r</i> , 751 F. App'x 843 (6th Cir. 2018), <i>aff'g</i> T.C. Memo. 2018-8	Expenses related to running a country music venue disallowed under IRC § 183	No	IRS
<i>Garcia v. Comm'r</i> , T.C. Summ. Op. 2018-38	Legal fees unsubstantiated	No	IRS
<i>Gaunt v. Comm'r</i> , T.C. Memo. 2018-78	Schedule C advertising expenses unsubstantiated; Schedule C vehicle expenses disallowed under IRC § 274(d); Schedule C contract labor expenses partially substantiated; depreciation expenses allowed under IRC § 179; miscellaneous Schedule C expenses, such as legal fees, home office expenses, and travel expenses partially substantiated	No	Split
<i>Gervais v. Comm'r</i> , T.C. Summ. Op. 2018-30	Lodging, meals, and incidental expenses deducted under "away from home" rule partially substantiated; travel expenses unsubstantiated	Yes	Split
<i>Hagos v. Comm'r</i> , T.C. Memo. 2018-166	Uber driver's Schedule C vehicle expenses disallowed under IRC § 274(d)	Yes	IRS
<i>Hernandez v. Comm'r</i> , T.C. Memo. 2018-163, <i>appeal docketed</i> , No. 19-60086 (5th Cir. Feb. 5, 2019)	Schedule C deductions, such as for travel and car and truck expenses, unsubstantiated or disallowed under IRC § 274(d)	Yes	IRS
<i>Householder v. Comm'r</i> , T.C. Memo. 2018-136	Claimed deductions for horse breeding activity disallowed for a number of reasons, including failure of the regulatory tests under IRC § 183	No	IRS
<i>Imperato v. Comm'r</i> , T.C. Memo. 2018-126, <i>appeal dismissed</i> , 2019 WL 1529474 (11th Cir. Mar. 7, 2019)	Schedule C vehicle and travel expenses disallowed under IRC § 274(d); home office expenses disallowed under IRC § 280A; commission expense unsubstantiated	Yes	IRS
<i>Kho v. Comm'r</i> , T.C. Summ. Op. 2018-32	Deductions for meals and entertainment disallowed as personal under IRC § 262	Yes	IRS
<i>Kurziel v. Comm'r</i> , T.C. Memo. 2019-20	Aircraft-related activities disallowed under IRC § 183, including IRC § 172 net operating losses	No	IRS
<i>Langston v. Comm'r</i> , T.C. Memo. 2019-19, <i>appeal docketed</i> , No. 19-09002 (10th Cir. Aug. 12, 2019)	Depreciation deductions for yacht and RV under IRC § 167 disallowed under IRC § 274(d)	No	IRS

TABLE 1: Trade or Business Expenses Under IRC § 162 and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
<i>Little Mt. Corp. v. Comm'r</i> , 736 F. App'x 691 (9th Cir. 2018), <i>aff'g</i> T.C. Memo. 2016-147	Deduction for compensation unsubstantiated	No	IRS
<i>Losantiville Country Club v. Comm'r</i> , 906 F.3d 468 (6th Cir. 2018), <i>aff'g</i> T.C. Memo. 2017-158	Certain losses nondeductible from country club's effectively connected income based on lack of IRC § 183 profit motive	No	IRS
<i>Loughman v. Comm'r</i> , T.C. Memo. 2018-85	Expenses related to running a marijuana dispensary, including deductions of wages, disallowed as illegal activity under IRC § 280E	No	IRS
<i>McDowell v. Comm'r</i> , T.C. Summ. Op. 2019-3	Schedule C meeting expenses unsubstantiated; training expenses partially substantiated; subscription expenses unsubstantiated; telephone and software expenses partially substantiated; travel expenses unsubstantiated and disallowed under IRC § 274(d); DC license should have been amortized under IRC § 197	Yes	Split
<i>Mercado-Brown v. Comm'r</i> , T.C. Memo. 2019-30, <i>appeal docketed</i> , No. 19-12653 (11th Cir. July 15, 2019)	Deductions for weekly travel expenses unsubstantiated because taxpayer was not "away from home" for tax purposes	No	IRS
<i>Morowitz v. United States</i> , 123 A.F.T.R.2d 1001 (D.R.I. 2019)	Deductibility of Schedule C expenses related to law firm unsubstantiated	Yes	IRS
<i>Mowry v. Comm'r</i> , T.C. Memo. 2018-105	Deductions for depreciation disallowed under IRC § 167	No	IRS
<i>Najafpir v. Comm'r</i> , T.C. Memo. 2018-103	Home office expenses deducted for storage of business records disallowed under IRC § 280A	Yes	IRS
<i>NextEra Energy, Inc. v. United States</i> , 893 F.3d 1353 (11th Cir. 2018), <i>aff'g</i> 119 A.F.T.R.2d (RIA) 2017-1260	Net operating loss deductions under IRC § 172 for disposal of spent nuclear fuel disallowed	No	IRS
<i>Nix v. Comm'r</i> , T.C. Memo. 2018-116	Cosmetic sales activity was not a trade or business under IRC § 183; deductions consequently disallowed	No	IRS
<i>Pac. Mgmt. Grp. v. Comm'r</i> , T.C. Memo. 2018-131	Business deductions for "fees" under IRC § 162 lacked economic substance	No	IRS
<i>Patients Mut. Assistance Collective Corp. v. Comm'r</i> , 151 T.C. 11 (2018)	Expenses related to running a marijuana dispensary disallowed as illegal under IRC § 280E; other business deductions, such as those related to yoga classes, disallowed as not a trade or business distinct from the primary business of selling marijuana	No	IRS
<i>Potter v. Comm'r</i> , T.C. Memo. 2018-153	Cowboy horseback shooting activity was carried on as a trade or business and deductions consequently allowed under IRC § 183	No	TP
<i>Pugh v. Comm'r</i> , T.C. Summ. Op. 2019-2	Mortgage interest properly deducted as a business expense under IRC § 163; legal fees deducted on Schedule C unsubstantiated	No	Split
<i>Ray v. Comm'r</i> , T.C. Memo. 2019-36	Deductibility of legal fees relating to damages and funds management losses partially substantiated	No	Split
<i>Robison v. Comm'r</i> , T.C. Memo. 2018-88	Despite history of losses, ranching activity was engaged in for profit under IRC § 183; deductions suspended under IRC § 469	No	Split
<i>Rodriguez v. Comm'r</i> , T.C. Summ. Op. 2019-4	Schedule C deductions for expenses such as meals and entertainment and vehicles disallowed under IRC § 274(d); deductions for expenses such as contract labor and supplies unsubstantiated; unreimbursed employee business expenses disallowed	Yes	IRS
<i>Sanders, Estate of, v. Comm'r</i> , T.C. Memo. 2018-104	Deductions claimed for consulting fees disallowed as transactions lacked economic substance	No	IRS
<i>Schaekar v. Comm'r</i> , T.C. Summ. Op. 2018-35	Various unreimbursed employee business expenses and Schedule C business expenses unsubstantiated	Yes	IRS

TABLE 1: Trade or Business Expenses Under IRC § 162 and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
<i>Sharpe v. Comm'r</i> , T.C. Memo. 2018-107	Schedule C expenses disallowed under IRC § 183; unreimbursed employee business expenses relating to travel unsubstantiated; unreimbursed employee business expenses attributed to business use of home office disallowed under IRC § 280A	Yes	IRS
<i>Shaw, United States v.</i> , 122 A.F.T.R.2d (RIA) 6151 (D. Nev. 2018)	Deductions disallowed under IRC § 274(d)	No	IRS
<i>Singh v. Comm'r</i> , T.C. Memo. 2018-132, appeal docketed, No. 18-72695 (9th Cir. Oct. 3, 2018)	Schedule C deductions, such as for machinery, cars, attorney's fees, and compensation either unsubstantiated or disallowed under IRC § 274(d)	Yes	IRS
<i>Singh v. Comm'r</i> , T.C. Memo. 2018-79, appeal docketed, No. 18-72160 (9th Cir. Aug. 1, 2018)	Schedule C deductions related to rental and leasing business unsubstantiated	Yes	IRS
<i>Smith v. Comm'r</i> , T.C. Memo. 2018-127, appeal docketed, Nos. 19-1050, 19-1051, 19-1052 (D.C. Cir. Feb. 25, 2019)	Schedule C deductions for meals, entertainment, and business gifts disallowed under IRC § 274(d); other deductions, such as for professional services, unsubstantiated; net operating losses disallowed under IRC § 172	No	IRS
<i>Smith v. Comm'r</i> , T.C. Memo. 2018-170	Deductions for vehicle and listed property expenses disallowed under IRC § 274(d); net operating loss deduction disallowed under IRC § 172	No	IRS
<i>Steiner v. Comm'r</i> , T.C. Memo. 2019-25	Yacht charter operation was an activity not engaged in for profit under IRC § 183; related deductions disallowed	No	IRS
<i>Sugarloaf Fund, LLC v. Comm'r</i> , T.C. Memo. 2018-181, appeal docketed, No. 19-2468 (7th Cir. Aug. 2, 2019)	Deductions for legal and accounting expenses and management fees partially substantiated; other deductions, including for IRC § 166 bad debt and for amortization of startup costs under IRC § 195, unsubstantiated	Yes	Split
<i>Wainwright v. Comm'r</i> , 744 F. App'x 1 (D.C. Cir. 2018), aff'g T.C. Memo. 2017-70	Deduction for vehicle depreciation disallowed under IRC § 167	Yes	IRS
<i>Wasco Real Properties I, LLC v. Comm'r</i> , 744 F. App'x 534 (9th Cir. 2018), aff'g T.C. Memo 2016-224	Property taxes deducted currently reclassified as IRC § 263A capital expenditures	No	IRS
<i>Weaver v. Comm'r</i> , T.C. Summ. Op. 2018-40	Unreimbursed employee business expenses unsubstantiated; Schedule C expenses for vehicles and for meals and entertainment disallowed under IRC § 274(d); travel expenses unsubstantiated; contract labor expenses partially substantiated; miscellaneous Schedule C expenses unsubstantiated	Yes	Split
<i>White v. Comm'r</i> , T.C. Memo. 2018-102	Schedule C advertising expenses substantiated; deductions for rent unsubstantiated	No	Split
<i>Yapp v. Comm'r</i> , T.C. Memo. 2018-147, appeal docketed, No. 19-70431 (9th Cir. Feb. 21, 2019)	Legal and professional services expenses partially substantiated; deduction for wages paid unsubstantiated; research and development expenses not currently deductible under IRC § 195	No	Split
<i>Yaryan v. Comm'r</i> , T.C. Memo. 2018-129	Bad debt deduction and related IRC § 172 net operating loss disallowed as nonbusiness bad debt under IRC § 166	No	IRS
<i>Zhu v. Comm'r</i> , T.C. Summ. Op. 2019-6	Unreimbursed employee business expenses unsubstantiated; deductions for other expenses unsubstantiated; Schedule C deductions for vehicles unsubstantiated; home office deduction disallowed under IRC § 280A	Yes	IRS

**TABLE 2: Appeals From Collection Due Process (CDP) Hearings Under IRC §§ 6320 and 6330**

Case Citation	Lien/Levy	Issue(s)	Pro Se	Decision
<b>Individual Taxpayers (But Not Sole Proprietorships)</b>				
<i>Alamo v. Comm'r</i> , 751 F. App'x 583 (5th Cir. 2019), <i>aff'g</i> T.C. Memo. 2017-215	Lien	Tax Court decision affirmed; no abuse of discretion; collection action sustained	Yes	IRS
<i>Ansley v. Comm'r</i> , T.C. Memo. 2019-46	Levy	TP precluded from challenging underlying the tax liabilities; no abuse of discretion in rejecting TP's OIC; IRS's motion for summary judgment granted; proposed collection action sustained	Yes	IRS
<i>Belanger v. Comm'r</i> , T.C. Memo. 2019-1, <i>aff'd</i> 776 F. App'x (5th Cir. Sept. 11, 2019)	Lien	No abuse of discretion; collection action sustained	Yes	IRS
<i>Bontrager v. Comm'r</i> , 151 T.C. 213 (2018)	Lien	TP precluded from challenging underlying tax liability; no abuse of discretion; proposed collection action sustained	No	IRS
<i>Burnett v. Comm'r</i> , T.C. Memo. 2018-204	Levy	TP failed to supply required forms and supporting financial information; TP was not in compliance with current tax obligations; no abuse of discretion; collection action sustained; IRS's motion for summary judgment granted	Yes	IRS
<i>Burnett v. Comm'r</i> , T.C. Memo. 2018-205, <i>aff'd</i> 776 F. App'x 798 (4th Cir. Sept. 6, 2019)	Levy	No abuse of discretion in not affording a face-to-face hearing; IRS's motion for summary judgment granted; proposed collection action sustained	Yes	IRS
<i>Carpenter v. Comm'r</i> , 2019 U.S. Tax Ct. LEXIS 13 (Apr. 18, 2019), <i>appeal docketed</i> , No. 19-01703 (4th Cir. July 2, 2019)	Lien/Levy	No abuse of discretion; proposed collection action sustained	Yes	IRS
<i>Colacurcio v. Comm'r</i> , 727 F. App'x 705 (D.C. Cir. 2018), <i>aff'g</i> No. 22123-14 (T.C. Mar. 31, 2017)	Levy	Tax Court decision affirmed; no abuse of discretion in rejecting TP's proposed installment plan; proposed collection action sustained	No	IRS
<i>Davis v. Comm'r</i> , T.C. Memo. 2018-197, <i>appeal docketed</i> , No. 19-09001 (10th Cir. May 10, 2019)	Levy	IRS issued a valid notice of deficiency and proper assessment; no abuse of discretion in denying a face-to-face hearing or sustaining the collection action; IRS's motion for summary judgment granted	Yes	IRS
<i>Gillette v. Comm'r</i> , T.C. Memo. 2018-195, <i>appeal docketed</i> , No. 19-01343 (7th Cir. Feb. 26, 2019)	Levy	TP's impairment and gambling addiction was a remediable impairment and not a disability to qualify as a valid exception to the IRC § 72(t)(2) ten percent penalty; no abuse of discretion in denying TP collection alternative	Yes	IRS
<i>Giller v. Comm'r</i> , 735 F. App'x 460 (9th Cir. 2018), <i>aff'g</i> 2018 U.S. App. LEXIS 5270 (T.C. Feb. 28, 2018)	Levy	TP did not raise challenge to FTF penalty in his request for a CDP hearing or during the hearing itself; no abuse of discretion; summary judgment upheld	Yes	IRS
<i>Goosby v. Comm'r</i> , T.C. Memo. 2019-49	Levy	Rejecting TP's proposed installment plan was not abuse of discretion based on national and local standards for basic living expenses; IRS's motion for summary judgment granted; proposed collection action sustained	Yes	IRS
<i>Gregory v. Comm'r</i> , T.C. Memo. 2018-192, <i>appeal dismissed</i> , 2019 WL 4184071 (9th Cir. June 21, 2019)	Lien	Reprint of notice of deficiency based on information in IRS databased combined with certified mail list provided sufficient evidence that notice was properly mailed and assessment was valid; collection action properly sustained	Yes	IRS
<i>Grumbkow v. Comm'r</i> , T.C. Memo. 2019-13	Levy	TP precluded from challenging underlying tax liability; TP failed to supply supporting financial information and was not in compliance with current tax obligations; no abuse of discretion in sustaining collection action; IRS's motion for summary judgment granted	Yes	IRS

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

Case Citation	Lien/Levy	Issue(s)	Pro Se	Decision
<i>Hartmann v. Comm'r</i> , T.C. Memo. 2018-154, <i>aff'd</i> 124 A.F.T.R.2d (RIA) 5939 (3d Cir. Sept. 17, 2019)	Lien/Levy	TP failed to supply required forms and supporting financial information; was not in compliance with his current tax obligations; rejecting collection alternative was not abuse of discretion; IRS's motion for summary judgment granted	Yes	IRS
<i>Henderson v. Comm'r</i> , T.C. Memo. 2018-150, <i>appeal dismissed</i> , 2019 WL 2525400 (10th Cir. Apr. 30, 2019)	Lien	TPs not entitled to challenging underlying tax liabilities; collection action sustained	Yes	IRS
<i>Herndon v. Comm'r</i> , 758 F. App'x 857 (11th Cir. 2019), <i>aff'g</i> No. 17-21071 (T.C. May 7, 2018), <i>reh'g and reh'g en banc denied</i> , No. 18-13306 (11th Cir. Apr. 18, 2019)	Levy	Tax Court decision affirmed; rejection of proposed collection alternative was not an abuse of discretion; proposed collection action sustained	Yes	IRS
<i>Hoglund v. Comm'r</i> , T.C. Memo. 2018-185	Levy	TP failed to supply required forms and supporting financial information; was not in compliance with current tax obligations; no abuse of discretion; collection action sustained	Yes	IRS
<i>Huminski v. Comm'r</i> , 736 F. App'x 242 (11th Cir. 2018), <i>aff'g</i> No. 16-16614 (T.C. Aug. 17, 2017)	Levy	Tax Court decision affirmed; TP prohibited from challenging the underlying tax liabilities; no abuse of discretion in granting summary judgment and denying motion to compel discovery	Yes	IRS
<i>Jennette v. Comm'r</i> , 741 F. App'x 140 (3d Cir. 2018), <i>aff'g</i> T.C. Memo. 2018-47, <i>cert. denied</i> , 139 S.Ct. 1636 (Apr. 29, 2019), <i>reh'g denied</i> , 139 S.Ct. 2735 (June 17, 2019)	Levy	Tax Court decision affirmed; TP failed to show any abuse of discretion and all other arguments failed	Yes	IRS
<i>Kearse v. Comm'r</i> , T.C. Memo. 2019-53	Lien	TP raised issue in CDP hearing that notice of deficiency was not properly mailed; Appeals Officer abused discretion by not verifying mailing before the assessment	No	TP
<i>Kopstad v. Comm'r</i> , T.C. Memo. 2018-139	Levy	No abuse of discretion in sustaining proposed collection action; TP proposed no collection alternatives; Settlement Officer performed CDP balancing test; summary judgment granted	Yes	IRS
<i>Krehnbrink v. Comm'r</i> , T.C. Memo. 2019-56, <i>appeal docketed</i> , No. 19-1963 (6th Cir. Aug. 28, 2019)	Lien/Levy	IRS refusal to abate interest was not an abuse of discretion	Yes	IRS
<i>Levin v. Comm'r</i> , T.C. Memo. 2018-172, <i>appeal docketed</i> , No. 19-70314 (9th Cir. Feb. 4, 2019)	Lien/Levy	Rejecting TP's proposed installment agreement was not abuse of discretion; summary judgment granted	Yes	IRS
<i>Linton v. Comm'r</i> , 764 F. App'x 674 (10th Cir. 2019), <i>aff'g</i> No. 15-15904 (T.C. Feb. 16, 2018)	Levy	Tax Court's granting of IRS's motion for summary judgment affirmed; claim for refund before filing of return was not a valid claim	Yes	IRS
<i>Longino v. Comm'r</i> , T.C. Memo. 2018-175	Lien	TP failed to supply required forms and supporting financial information; was not in compliance with current tax obligations; no abuse of discretion; collection action sustained	Yes	IRS
<i>Loveland v. Comm'r</i> , 151 T.C. 78 (2018)	Lien/Levy	Appeals Officer abused discretion by failing to consider TPs' offer-in compromise, proposed installment agreement, and claim of economic hardship; case remanded to Appeals Office for further consideration	Yes	TP

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

Case Citation	Lien/Levy	Issue(s)	Pro Se	Decision
<i>Ludlam v. Comm'r</i> , T.C. Memo. 2019-21, <i>appeal docketed</i> , No. 19-12694 (11th Cir. July 10, 2019)	Lien/Levy	TP precluded from challenging underlying tax liability; no abuse of discretion in not affording a face-to-face hearing; summary judgment granted	Yes	IRS
<i>McMurtry v. Comm'r</i> , T.C. Memo. 2019-22	Lien	TP failed to supply required forms and supporting financial information; TP was not in compliance with current tax obligations; no abuse of discretion; collection action sustained; summary judgment granted	Yes	IRS
<i>Millen v. Comm'r</i> , T.C. Memo. 2019-60, <i>appeal docketed</i> , No. 19-01646 (6th Cir. June 13, 2019)	Levy	TP precluded from challenging underlying tax liabilities; TP failed to supply required forms and supporting financial information; no abuse of discretion; collection action sustained; IRS's motion for summary judgment granted	Yes	IRS
<i>Morgan v. Comm'r</i> , T.C. Memo. 2018-98, <i>appeal dismissed</i> , 2019 WL 1612789 (D.C. Cir. Feb. 25, 2019)	Levy	No abuse of discretion; proposed collection action sustained	No	IRS
<i>Moriarty v. Comm'r</i> , 122 A.F.T.R.2d (RIA) 5984 (6th Cir. 2018), <i>aff'g</i> T.C. Memo. 2017-204, <i>reh'g denied</i> , 2018 WL 6985209 (6th Cir. Dec. 18, 2018), <i>cert. denied</i> , 139 S.Ct. 1635 (Apr. 29, 2019)	Levy	Tax Court decision affirmed; TPs precluding from challenging underlying liability; no abuse of discretion	Yes	IRS
<i>Muir v. Comm'r</i> , 753 F. App'x 329 (5th Cir. 2019), <i>aff'g</i> T.C. Memo. 2017-224	Levy	TP failed to supply required forms and supporting financial information; was not in compliance with current tax obligations; no abuse of discretion in not affording a face-to-face hearing; collection action sustained	Yes	IRS
<i>Namakian v. Comm'r</i> , T.C. Memo. 2018-200	Lien	TP failed to prove reasonable cause for abatement of additions to tax; no abuse of discretion in sustaining collection action	Yes	IRS
<i>Obeirne v. Comm'r</i> , T.C. Memo. 2018-210	Lien	TP precluded from challenging underlying tax liabilities; no abuse of discretion; summary judgment granted	Yes	IRS
<i>Plotkin v. Comm'r</i> , T.C. Memo. 2019-27	Levy	TP failed to supply required forms and supporting financial information; collection action sustained for tax years within collection statute expiration date	Yes	Split
<i>Randall v. Comm'r</i> , T.C. Memo. 2018-123	Levy	Settlement Officer's rejection of doubt as to collectability OIC below the TP's reasonable collection potential was not an abuse of discretion; proposed collection action sustained	Yes	IRS
<i>Ransom v. Comm'r</i> , T.C. Memo. 2018-211, <i>appeal dismissed</i> , No. 19-01055 (D.C. Cir. Oct. 21, 2019)	Levy	TP precluded from challenging underlying the tax liabilities; no abuse of discretion in rejecting TP's OIC; TP failed to provide financial information, and was not current with filing and payment obligations; no abuse of discretion in rejecting collection alternatives; summary judgment granted	Yes	IRS
<i>Richardson v. Comm'r</i> , T.C. Memo. 2018-189	Lien	TP proposed no collection alternatives; further proceedings are required to resolve inconsistencies in settlement officer's determinations regarding discharge and abatement from TP's bankruptcy filing; partial summary judgment granted for certain tax years	Yes	Split
<i>Rosenberg v. Comm'r</i> , T.C. Memo. 2019-52	Levy	TP precluded from challenging underlying tax liabilities; summary judgment granted	Yes	IRS
<i>Ruddy v. Comm'r</i> , 727 F. App'x 777 (4th Cir. 2018), <i>aff'g</i> T.C. Memo. 2017-39	Levy	Tax Court decision affirmed; summary judgment upheld	Yes	IRS

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Case Citation	Lien/Levy	Issue(s)	Pro Se	Decision
<i>Sadjadi v. Comm'r</i> , T.C. Memo. 2019-58, <i>appeal docketed</i> , No. 19-60663 (5th Cir. Sept. 6, 2019)	Levy	TP defaulted on OIC agreement; no abuse of discretion; collection action sustained	Yes	IRS
<i>Salter v. Comm'r</i> , 2019 U.S. Tax Ct. LEXIS 21 (Feb. 5, 2019), <i>aff'd</i> 2019 U.S. App. LEXIS 25549 (T.C. Aug. 26, 2019)	Levy	TP failed to supply required forms and supporting financial information; no abuse of discretion; collection action sustained; summary judgment granted	Yes	IRS
<i>Samaniego v. Comm'r</i> , T.C. Memo. 2019-7	Levy	TP failed to supply required forms and supporting financial information; no abuse of discretion; collection action sustained; summary judgment granted	Yes	IRS
<i>Snipes v. Comm'r</i> , T.C. Memo. 2018-184	Lien	Settlement Officer's rejection of doubt as to collectability OIC below the TP's reasonable collection potential was not an abuse of discretion; summary judgment granted; proposed collection action sustained	No	IRS
<i>Steinhardt v. Comm'r</i> , T.C. Memo. 2018-206, <i>appeal docketed</i> , No. 19-01320 (4th Cir. Mar. 28, 2019)	Levy	TP precluded from challenging underlying tax liability; no abuse of discretion in not affording a face-to-face hearing; summary judgment granted	Yes	IRS
<i>Stout v. Comm'r</i> , T.C. Memo. 2018-179	Levy	TP precluded from challenging underlying tax liabilities; TP failed to supply required forms and supporting financial information; no abuse of discretion; summary judgment granted; proposed collection action sustained	Yes	IRS
<i>Terrell v. Comm'r</i> , T.C. Memo. 2018-216	Levy	No abuse of discretion; summary judgment granted; proposed collection action sustained	Yes	IRS
<i>Venable v. Comm'r</i> , T.C. Memo. 2018-144	Lien	TP precluded from challenging underlying tax liabilities; no abuse of discretion; collection action sustained	Yes	IRS
<i>Wesley v. Comm'r</i> , T.C. Memo. 2019-18	Levy	TP precluded from challenging underlying tax liability; no abuse of discretion in not affording a face-to-face hearing; proposed collection action sustained	Yes	IRS
<b>Business Taxpayers (Corporations, Partnerships, Trusts, Sole Proprietorships - Schedules C,E,F)</b>				
<i>Amaefuna v. Comm'r</i> , T.C. Summ. Op. 2018-34	Levy	No abuse of discretion in sustaining proposed collection action	Yes	IRS
<i>ATL &amp; Sons Holdings, Inc. v. Comm'r</i> , 2019 U.S. Tax Ct. LEXIS 8 (Mar. 13, 2019)	Levy	No error or abuse of discretion; summary judgment granted; proposed collection action sustained	Yes	IRS
<i>Bletsas v. Comm'r</i> , T.C. Memo. 2018-128, <i>appeal docketed</i> , No. 18-2647 (2d Cir. Aug. 30, 2018)	Lien	IRS initiated collection with respect to TFRPs; TP did not request a collection alternative and did not supply financial information; no abuse of discretion; summary judgment granted; collection action sustained	No	IRS
<i>Campbell v. Comm'r</i> , T.C. Memo. 2019-4	Lien/Levy	Appeals Officer abused discretion by including trust assets as dissipated assets, determining the trust was a nominee of the TP without supporting evidence, and determining the petitioner had control over the Trust's assets; supplemental notice of determination not sustained	No	TP
<i>Coastal Luxury Mgmt. v. Comm'r</i> , T.C. Memo. 2019-43	Levy	No abuse of discretion in rejecting collection alternative where TP failed to submit requested financial obligations or be current with filing obligations; proposed collection action sustained	No	IRS
<i>Cnty. Law Firm, Inc. v. Comm'r</i> , T.C. Memo. 2018-198	Levy	No abuse of discretion in rejecting collection alternative where TP failed to submit requested financial obligations or be current with filing obligations; summary judgment granted; proposed collection action sustained	No	IRS

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

Case Citation	Lien/Levy	Issue(s)	Pro Se	Decision
<i>Colon v. Comm'r</i> , T.C. Memo. 2018-113	Levy	TP precluded from challenging liability for TFRPs; no abuse of discretion; the relief of one set of TFRPs does not preclude the IRS from collecting on another set of TFRPs; proposed collection action sustained	No	IRS
<i>DAF Charters, LLC, v. Comm'r</i> , 2019 U.S. Tax Ct. LEXIS 15 (May 9, 2019)	Levy	Tax Court rejected TP's challenge to his tax liability, finding him subject to employment tax; no abuse of discretion in sustaining collection action; summary judgment granted	No	IRS
<i>Davison v. Comm'r</i> , T.C. Memo. 2019-26, appeal docketed, No. 19-60367 (5th Cir. May 30, 2019)	Levy	TP precluded from challenging underlying tax liabilities; no abuse of discretion by sustaining proposed collection action when TP failed to propose collection alternatives	No	IRS
<i>Eichler v. Comm'r</i> , T.C. Memo. 2018-161	Levy	TP precluded from challenging liability for TFRPs; Settlement Officer did not abuse her discretion in denying TP's request for a collection alternative; proposed collection action sustained	No	IRS
<i>Gallagher v. Comm'r</i> , T.C. Memo. 2018-77	Levy	Including equity value of TP's LLC into the reasonable collection potential (RCP) calculation and rejecting TP's OIC was not abuse of discretion; summary judgment granted	Yes	IRS
<i>Gardinier Assoc. v. Comm'r</i> , T.C. Memo. 2019-29	Lien/Levy	TP was not in noncompliance with quarterly employment tax obligations; no abuse of discretion; proposed collection action sustained; summary judgment granted	No	IRS
<i>Gilliam v. United States</i> , 737 F. App'x 660 (4th Cir. 2018), <i>aff'g</i> 119 A.F.T.R.2d 1799 (2017)	Lien	TP's request for a CDP hearing tolled the statutory period for collection; government's collection action was timely	No	IRS
<i>Goldsmith v. Comm'r</i> , 753 F. App'x 425 (8th Cir. 2019), <i>aff'g</i> No. 21235-16 (T.C. Sept. 29, 2017)	Lien/Levy	Tax Court decision affirmed; collection action sustained	Yes	IRS
<i>Gustashaw v. Comm'r</i> , T.C. Memo. 2018-215	Levy	TP's involvement in a tax shelter made an effective tax administration OIC inappropriate; Settlement Officer's rejection of doubt as to collectability OIC below the TP's reasonable collection potential and to set aside speculative future expenses was not an abuse of discretion	No	IRS
<i>Hampton Software Dev., LLC v. Comm'r</i> , T.C. Memo. 2018-87	Levy	TP challenged underlying tax liability; failed to prove employee was not misclassified as independent contractor; proposed collection action sustained	No	IRS
<i>Hinerfeld v. Comm'r</i> , T.C. Memo. 2019-47	Lien	Settlement Officer's rejection of TP's proposed OIC was not an abuse of discretion; state law supported Settlement Officer's determination that TP(W) held residence as TP(H)'s nominee, despite the fact that the property transfer occurred three years before TFRP liabilities were assessed	No	IRS
<i>Humiston v. Comm'r</i> , T.C. Memo. 2019-9	Lien/Levy	TP failed to submit requested financial information; no abuse of discretion; collection action sustained for TFRP related to excise taxes from tanning business	No	IRS
<i>IBDR, Inc. v. Comm'r</i> , T.C. Memo. 2018-207	Lien/Levy	TP failed to submit requested financial information; no abuse of discretion; summary judgment granted for the IRS and proposed collection action sustained	Yes	IRS
<i>Kane v. Comm'r</i> , T.C. Memo. 2018-122	Lien	TP did not offer a collection alternative or supply financial information; no abuse of discretion; summary judgment granted and proposed collection action sustained	No	IRS



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Case Citation	Lien/Levy	Issue(s)	Pro Se	Decision
<i>McAvey v. Comm'r</i> , T.C. Memo. 2018-142	Levy	Settlement Officer's rejection of doubt as to collectability OIC below the TP's reasonable collection potential was not an abuse of discretion; summary judgment granted; proposed collection action sustained	No	IRS
<i>McLane v. Comm'r</i> , T.C. Memo. 2018-149	Lien	TP argued that notice of deficiency never received but raised no timely challenges to underlying liability; Tax Court lacked jurisdiction to determine and order a credit or refund any overpayment	Yes	IRS
<i>Melasky v. Comm'r</i> , 151 T.C. 93 (2018), appeal docketed, No. 19-60084 (5th Cir. Feb. 4, 2019)	Levy	No abuse of discretion in sustaining proposed collection action; Settlement Officer performed CDP balancing test; summary judgment granted	No	IRS
<i>Ragsdale v. Comm'r</i> , T.C. Memo. 2019-33	Levy	Settlement Officer's rejection of doubt as to collectability OIC below the TP's reasonable collection potential was not an abuse of discretion; collection action sustained	No	IRS
<i>Romano-Murphy v. Comm'r</i> , 2019 U.S. Tax Ct. LEXIS 17 (May 21, 2019)	Lien/Levy	Office of Appeals abused its discretion when it upheld a proposed levy and lien; IRS made an invalid assessment of TFRP before making a determination; collection action not sustained	Yes	TP
<i>Rosendale v. Comm'r</i> , T.C. Memo. 2018-99	Levy	Rejecting TPs' proposed partial pay installment agreement was not abuse of discretion; summary judgment granted; proposed collection action sustained	No	IRS
<i>Shuman v. Comm'r</i> , T.C. Memo. 2018-135, <i>aff'd</i> 2019 U.S. App. LEXIS 24345 (4th Cir. Aug. 15, 2019)	Levy	No abuse of discretion; proposed collection action sustained	Yes	IRS
<i>T-Star Eng'g &amp; Tech. Serv., Inc. v. Comm'r</i> , T.C. Memo. 2018-162, appeal dismissed, 2019 WL 2525024 (3d Cir. Feb. 12, 2019)	Lien	TP challenged frivolous tax return penalties; proposed collection action sustained	Yes	IRS
<i>Vica Techs., LLC, v. Comm'r</i> , T.C. Summ. Op. 2019-7	Lien	No abuse of discretion; summary judgment granted; proposed collection action sustained	Yes	IRS
<i>Washburn v. Comm'r</i> , T.C. Memo. 2018-110, appeal dismissed, No. 18-72899 (9th Cir. June 28, 2019)	Levy	Restitution payments for criminal activity were not a deductible business expense; collection action sustained	No	IRS

**TABLE 3: Accuracy-Related Penalty Under IRC § 6662(b)(1) and (2)**

Case Citation	Issue(s)	Business	Pro Se	Decision
<i>Allen v. United States</i> , 331 F.Supp.3d 852 (E.D. Wis. 2018)	IRC § 6662(b)(2) - TP substantially understated income tax; did not establish reasonable cause and good faith	No	No	IRS
<i>Alt. Health Care Advocates v. Comm'r</i> , 151 T.C. No. 13 (2018)	IRC § 6662(b)(2) - TP substantially understated income tax; no substantial authority or reasonable basis; no reasonable reliance on the advice of a tax professional	Yes	No	IRS
<i>Alterman v. Comm'r</i> , T.C. Memo. 2018-83	IRC § 6662(b)(1), (2) - TPs (MFJ) were negligent; did not establish reasonable cause or good faith	Yes	No	IRS
<i>Archer v. Comm'r</i> , T.C. Memo. 2018-111, <i>appeal docketed</i> , Nos. 19-70304, 19-70305 (9th Cir. Feb. 4, 2019)	IRC § 6662(b)(1), (2) - TP was negligent due to failure to keep adequate books and records; TP substantially understated income; did not establish reasonable cause	Yes	Yes	IRS
<i>Ayissi-Etoh v. Comm'r</i> , T.C. Memo. 2018-107	IRC § 6662(b)(1), (2) - TPs (MFJ) were negligent due to failure to keep adequate books and records; substantially understated income tax; did not establish reasonable cause	Yes	Yes	IRS
<i>Ballard v. Comm'r</i> , T.C. Summ. Op. 2018-53	IRC § 6662(b)(2) - TPs (MFJ) substantially understated income tax; did not establish reasonable cause or good faith	No	Yes	IRS
<i>Barbara v. Comm'r</i> , T.C. Memo. 2019-50	IRC § 6662(b)(2) - TPs (MFJ) did not establish reasonable cause	No	No	IRS
<i>Becnel v. Comm'r</i> , T.C. Memo. 2018-120	IRC § 6662(b)(1), (2) - TP was negligent due to failure to keep adequate books and records; not liable for penalty because IRS did not satisfy its burden with respect to the supervisory approval requirement under IRC § 6751(b)(1)	Yes	No	TP
<i>Berry v. Comm'r</i> , T.C. Memo. 2018-143, <i>appeal docketed</i> , Nos. 19-70684, 19-70709 (9th Cir. Mar. 25, 2019)	IRC § 6662(b)(1), (2) - TPs (MFJ) were negligent due to failure to keep adequate books and records; did not establish reasonable cause	Yes	Yes	IRS
<i>Brown v. Comm'r</i> , T.C. Memo. 2019-30, <i>appeal docketed</i> , No. 19-12653 (11th Cir. July 15, 2019)	IRC § 6662(b)(1) - TPs (MFJ) were negligent	Yes	No	IRS
<i>Burbach v. Comm'r</i> , T.C. Memo. 2019-17	IRC § 6662(b)(1), (2) - TP did not establish reasonable cause and good faith; no reasonable reliance on the advice of a tax professional	Yes	No	IRS
<i>Campbell v. Comm'r</i> , T.C. Summ. Op. 2018-37	IRC § 6662(b)(1) - TPs (MFJ) were negligent due to failure to keep adequate books and records; did not establish reasonable cause; no reasonable reliance on the advice of a tax professional	No	Yes	IRS
<i>Canatella v. Comm'r</i> , 122 A.F.T.R.2d (RIA) 7057 (9th Cir. 2018), <i>aff'g</i> No. 13787-12 (T.C. Sept. 24, 2014)	IRC § 6662(b)(1), (2) - TP did not establish reasonable cause and good faith	Yes	Yes	IRS
<i>Chaganti v. Comm'r</i> , 745 F. App'x 259 (8th Cir. 2018), <i>aff'g</i> T.C. Memo. 2013-285, <i>cert. denied</i> , 139 S.Ct. 2728 (2019)	IRC § 6662(a) - TP was liable for penalty	No	Yes	IRS
<i>Clay v. Comm'r</i> , 152 T.C. No. 13 (2019)	IRC § 6662(b)(1), (2) - TPs (MFJ) were not liable for penalty because IRS did not satisfy its burden with respect to the supervisory approval requirement under IRC § 6751(b)(1)	No	No	TP
<i>Curtis v. Comm'r</i> , T.C. Summ. Op. 2018-50	IRC § 6662(b)(1), (2) - TPs (MFJ) not liable for penalty because IRS did not satisfy its burden with respect to the supervisory approval requirement under IRC § 6751(b)(1)	No	Yes	TP
<i>Dasent v. Comm'r</i> , T.C. Memo. 2018-202	IRC § 6662(b)(2) - TPs (MFJ) did not establish reasonable cause	Yes	Yes	IRS

TABLE 3: Accuracy-Related Penalty Under IRC § 6662(b)(1) and (2)

Case Citation	Issue(s)	Business	Pro Se	Decision
<i>Dieringer v. Comm'r</i> , 917 F.3d 1135 (9th Cir. 2019), <i>aff'g</i> 146 T.C. No. 8 (2016)	IRC § 6662(b)(1) - TP was negligent; did not establish reasonable cause and good faith	No	No	IRS
<i>Doyle v. Comm'r</i> , T.C. Memo. 2019-8	IRC § 6662(b)(1), (2) - TPs (MFJ) substantially understated income tax; TPs established reasonable cause through reasonable reliance on advice of a tax professional and acted in good faith; IRS did not satisfy its burden with respect to the supervisory approval requirement under IRC § 6751(b)(1)	No	No	TP
<i>Eldred v. Comm'r</i> , T.C. Summ. Op. 2018-49	IRC § 6662(b)(1), (2) - TPs (MFJ) did not establish reasonable cause and good faith	Yes	Yes	IRS
<i>Endeavor Partners Fund, LLC v. Comm'r</i> , T.C. Memo. 2018-96, <i>appeal docketed</i> , Nos. 18-1275, 18-1276, 18-1277, 18-1278 (D.C. Cir. Oct. 3, 2019)	IRC § 6662(a) - TP not liable for penalty because IRS did not satisfy its burden with respect to the supervisory approval requirement under IRC § 6751(b)(1)	Yes	No	TP
<i>Exelon Corp. v. Comm'r</i> , 906 F.3d 513 (7th Cir. 2018), <i>aff'g</i> 147 T.C. 230 (2016), <i>reh'g en banc denied</i> , 2018 U.S. App. LEXIS 34293 (7th Cir. Dec. 5, 2018)	IRC § 6662(b)(1) - TP was negligent; did not establish reasonable cause and good faith	Yes	No	IRS
<i>Felton v. Comm'r</i> , T.C. Memo. 2018-168	IRC § 6662(b)(2) - TPs (MFJ) substantially understated income tax; did not establish reasonable cause or good faith	No	No	IRS
<i>Fiedziuszko v. Comm'r</i> , T.C. Memo. 2018-75, <i>appeal docketed</i> , No. 18-73342 (9th Cir. Dec. 12, 2018)	IRC § 6662(b)(2) - TPs (MFJ) did not establish reasonable cause and good faith	Yes	Yes	IRS
<i>Forde v. Comm'r</i> , 741 F. App'x 943 (4th Cir. 2018), <i>aff'g</i> No. 1280-16 (T.C. Feb. 20, 2018)	IRC § 6662(b)(2) - TP substantially understated income tax; did not establish reasonable cause	No	Yes	IRS
<i>Garcia v. Comm'r</i> , T.C. Summ. Op. 2018-38	IRC § 6662(b)(2) - TPs (MFJ) substantially understated income tax; did not establish reasonable cause or good faith	Yes	No	IRS
<i>Gianulis v. Comm'r</i> , T.C. Memo. 2018-187	IRC § 6662(b)(2) - TP substantially understated income tax; did not establish reasonable cause and good faith	Yes	Yes	IRS
<i>Gibbs v. Comm'r</i> , 2018 U.S. Tax Ct. LEXIS 58 (June 6, 2018), <i>aff'd</i> , 757 F. App'x 274 (4th Cir. 2019)	IRC § 6662(b)(2) - TPs (MFJ) substantially understated income tax; did not establish reasonable cause	No	Yes	IRS
<i>Gibbs v. Comm'r</i> , 757 F. App'x 274 (4th Cir. 2019), <i>aff'g</i> 2018 U.S. Tax Ct. LEXIS 58 (June 6, 2018)	IRC § 6662(b)(2) - TPs (MFJ) substantially understated income tax; did not establish reasonable cause	No	Yes	IRS
<i>Giunta v. Comm'r</i> , T.C. Memo. 2018-180	IRC § 6662(b)(2) - TPs (MFJ) substantially understated income tax; did not establish reasonable cause; no reasonable reliance on the advice of a tax professional	Yes	Yes	IRS
<i>Golan v. Comm'r</i> , T.C. Memo. 2018-76	IRC § 6662(b)(2) - TPs (MFJ) established reasonable cause and good faith; reasonable reliance on the advice of a tax professional	No	No	TP
<i>Green Gas Del. Statutory Trust v. Comm'r</i> , 903 F.3d 138 (D.C. Cir. 2018), <i>aff'g</i> 147 T.C. No 1 (2016)	IRC § 6662(b)(1) - TP was negligent; did not establish reasonable cause and good faith	Yes	No	IRS

TABLE 3: Accuracy-Related Penalty Under IRC § 6662(b)(1) and (2)

Case Citation	Issue(s)	Business	Pro Se	Decision
<i>Hagos v. Comm'r</i> , T.C. Memo. 2018-166	IRC § 6662(a) - TP was not liable for penalties because the IRS did not satisfy its burden with respect to the supervisory approval requirement under IRC § 6751(b)(1)	Yes	Yes	TP
<i>Hettinga v. United States</i> , 2019 U.S. Dist. LEXIS 113416 (C.D. Cal. May 20, 2019), <i>appeal docketed</i> , No. 19-55672 (9th Cir. June 12, 2019)	IRC § 6662(b)(2) - TP substantially understated income tax	Yes	Yes	IRS
<i>Householder v. Comm'r</i> , T.C. Memo. 2018-136	IRC § 6662(b)(1), (2) - TPs (MFJ) substantially understated income tax; did not establish reasonable cause and good faith; no reasonable reliance on the advice of a tax professional; no substantial authority	No	No	IRS
<i>Imperato v. Comm'r</i> , T.C. Memo. 2018-126, <i>appeal dismissed</i> , 2019-1 U.S.T.C. (CCH) ¶50,168 (11th Cir. Mar. 7, 2019)	IRC § 6662(b)(1), (2) - TP was negligent; substantially understated income tax; did not establish reasonable cause	Yes	Yes	IRS
<i>Kho v. Comm'r</i> , T.C. Summ. Op. 2018-32	IRC § 6662(b)(1), (2) - TPs (MFJ) established reasonable cause and good faith; established reasonable reliance on the advice of a tax professional	Yes	Yes	TP
<i>Kurziel v. Comm'r</i> , T.C. Memo. 2019-20	IRC § 6662(b)(1), (2) - TP substantially understated income tax; was negligent; TP not liable for penalties because IRS did not satisfy its burden with respect to the supervisory approval requirement under IRC § 6751(b)(1)	Yes	No	TP
<i>Langston v. Comm'r</i> , T.C. Memo. 2019-19, <i>appeal docketed</i> , No. 19-9002 (10th Cir. Aug. 12, 2019)	IRC § 6662(b)(2) - TPs (MFJ) did not establish reasonable cause or good faith; no reasonable reliance on advice of a tax professional	Yes	No	IRS
<i>Lawson v. Comm'r</i> , T.C. Summ. Op. 2018-44	IRC § 6662(b)(1), (2) - TPs (MFJ) were negligent due to failure to keep adequate books and records; substantially understated income; did not establish reasonable cause or good faith; no reasonable reliance on advice of a tax professional	Yes	Yes	IRS
<i>Leuenberger v. Comm'r</i> , T.C. Summ. Op. 2018-52	IRC § 6662(b)(2) - TP substantially understated income tax; not liable for penalty because IRS did not satisfy its burden with respect to the supervisory approval requirement under IRC § 6751(b)(1)	No	Yes	TP
<i>Losantiville Country Club v. Comm'r</i> , 906 F.3d 468 (6th Cir. 2018), <i>aff'g</i> T.C. Memo. 2017-158	IRC § 6662(b)(1) - TP did not establish reasonable cause; no reasonable reliance on the advice of a tax professional; failed to show substantial authority for the TP's position	Yes	No	IRS
<i>MacDonald v. Comm'r</i> , T.C. Memo. 2018-138	IRC § 6662(b)(2) - TP substantially understated income tax; did not establish reasonable cause and good faith	No	Yes	IRS
<i>Maki v. Comm'r</i> , T.C. Summ. Op. 2018-30	IRC § 6662(a) - TP not liable for penalty because IRS did not satisfy its burden with respect to the supervisory approval requirement under IRC § 6751(b)(1)	Yes	Yes	TP
<i>Mancini v. Comm'r</i> , T.C. Memo. 2019-16, <i>appeal docketed</i> , 19-72438 (9th Cir. Sept. 25, 2019)	IRC § 6662(b)(1), (2) - TP substantially understated income tax; was negligent; TP not liable for penalties because IRS did not satisfy its burden with respect to the supervisory approval requirement under IRC § 6751(b)(1)	No	No	TP
<i>Martin v. Comm'r</i> , T.C. Memo. 2018-109	IRC § 6662(b)(1), (2) - TPs (MFJ) not liable for penalty because IRS did not satisfy its burden with respect to the supervisory approval requirement under IRC § 6751(b)(1)	No	Yes	TP

TABLE 3: Accuracy-Related Penalty Under IRC § 6662(b)(1) and (2)

Case Citation	Issue(s)	Business	Pro Se	Decision
<i>Najafpir v. Comm'r</i> , T.C. Memo. 2018-103	IRC § 6662(b)(1), (2) - TP not liable for penalty because IRS did not satisfy its burden with respect to the supervisory approval requirement under IRC § 6751(b)(1)	Yes	Yes	TP
<i>Nix v. Comm'r</i> , 123 A.F.T.R.2d (RIA) 1519 (E.D. Tex. 2018)	IRC § 6662(b)(2) - TPs established reasonable cause and good faith; reasonable reliance on the advice of a tax professional	Yes	No	IRS
<i>Nix v. Comm'r</i> , T.C. Memo. 2018-116	IRC § 6662(b) (1), (2) - TP was negligent due to failure to keep adequate books and records; did not establish reasonable cause and good faith	No	No	IRS
<i>Oliveri v. Comm'r</i> , T.C. Memo. 2019-57	IRC § 6662(b)(2) - TP not liable for penalty because IRS did not satisfy its burden with respect to the supervisory approval requirement under IRC § 6751(b)(1)	Yes	No	TP
<i>Palmolive Bldg. Inv'rs, LLC v. Comm'r</i> , 152 T.C. No. 4 (2019)	IRC § 6662(b)(1), (2) - IRS satisfied its burden with respect to the supervisory approval requirement under IRC § 6751(b)(1)	Yes	No	IRS
<i>Patients Mut. Assistance Collective Corp. v. Comm'r</i> , T.C. Memo. 2018-208	IRC § 6662(b)(2) - TP substantially understated income tax; TP established reasonable cause and good faith	Yes	No	TP
<i>Potter v. Comm'r</i> , T.C. Memo. 2018-153	IRC § 6662(b)(1), (2) - TP established reasonable cause and good faith; reasonable reliance on the advice of a tax professional	Yes	No	TP
<i>Presley v. Comm'r</i> , T.C. Memo. 2018-171, appeal docketed, No. 18-9008 (10th Cir. Dec. 17, 2018)	IRC § 6662(b)(2) - TPs (MFJ) substantially understated income tax; did not establish reasonable cause and good faith; no reasonable reliance on the advice of a tax professional	Yes	No	IRS
<i>Raifman v. Comm'r</i> , T.C. Memo. 2018-101	IRC § 6662(b)(1), (2) - TPs (MFJ) did not establish reasonable cause; no reasonable reliance on the advice of a tax professional	No	No	IRS
<i>Ramirez, Estate of, v. Comm'r</i> , T.C. Memo. 2018-196	IRC § 6662(b)(2) - TP substantially understated income tax; did not establish reasonable cause and good faith; no reasonable reliance on the advice of a tax professional; TP not liable for penalty because IRS did not satisfy its burden with respect to the supervisory approval requirement under IRC § 6751(b)(1)	Yes	No	TP
<i>Ray v. Comm'r</i> , T.C. Memo. 2018-160	IRC § 6662(b)(1), (2) - TPs (MFJ) were negligent due to failure to keep adequate records; did not establish reasonable cause and good faith	Yes	No	IRS
<i>Ray v. Comm'r</i> , T.C. Memo. 2019-36	IRC § 6662(b)(1), (2) - TP was negligent; substantially understated income tax; did not establish reasonable cause or good faith	No	No	IRS
<i>Rodriguez v. Comm'r</i> , T.C. Summ. Op. 2019-4	IRC § 6662(a) - TPs (MFJ) were not liable for penalty because IRS did not satisfy its burden with respect to the supervisory approval requirement under IRC § 6751(b)(1)	Yes	Yes	TP
<i>Rogers v. Comm'r</i> , T.C. Memo. 2019-61	IRC § 6662(b)(1), (2) - TPs (MFJ) were negligent due to failure to keep adequate books and records; did not establish reasonable cause or good faith	Yes	No	IRS
<i>Ronning, Estate of, v. Comm'r</i> , T.C. Memo. 2019-38	IRC § 6662(b)(1), (2) - TP negligent and did not establish reasonable cause with respect to one underpayment; TP not liable for penalty with respect to other underpayment because IRS did not satisfy its burden with respect to the supervisory approval requirement under IRC § 6751(b)(1)	Yes	No	Split
<i>Schaekar v. Comm'r</i> , T.C. Summ. Op. 2018-35	IRC § 6662(b)(1), (2) - TP was negligent; failed to properly substantiate deductions and losses claimed	No	Yes	IRS

TABLE 3: Accuracy-Related Penalty Under IRC § 6662(b)(1) and (2)

Case Citation	Issue(s)	Business	Pro Se	Decision
<i>Shaw, United States v.</i> , 122 A.F.T.R.2d (RIA) 6151 (D. Nev. 2018)	IRC § 6662(b)(2) - TP substantially understated income tax	No	No	IRS
<i>Shuman v. Comm'r</i> , T.C. Memo. 2018-135, <i>aff'd</i> , 774 F. App'x 813 (4th Cir. Aug. 15, 2019)	IRC § 6662(b)(2) - TP not liable for penalty because IRS did not satisfy its burden with respect to the supervisory approval requirement under IRC § 6751(b)(1)	Yes	Yes	TP
<i>Siemer Milling Co. v. Comm'r</i> , T.C. Memo. 2019-37	IRC § 6662(b)(1), (2) - TPs established reasonable cause and good faith; reasonable reliance on the advice of a tax professional	Yes	No	TP
<i>Singh v. Comm'r</i> , T.C. Memo. 2018-132, <i>appeal docketed</i> , No. 18-72695 (9th Cir. Oct. 3, 2018)	IRC § 6662(b)(1) - TPs (MFJ) not liable for penalty because IRS did not satisfy its burden with respect to the supervisory approval requirement under IRC § 6751(b)(1)	Yes	Yes	TP
<i>Singh v. Comm'r</i> , T.C. Memo. 2018-79, <i>appeal docketed</i> , No. 18-72160 (9th Cir. Aug. 1, 2018)	IRC § 6662(b)(1), (2) - TPs (MFJ) did not establish reasonable cause	Yes	Yes	IRS
<i>Smith v. Comm'r</i> , T.C. Memo. 2018-127, <i>appeal docketed</i> , Nos. 19-1050, 19-1051, 19-1052 (D.C. Cir. Feb. 25, 2019)	IRC § 6662(b)(1), (2) - TPs (MFJ) were negligent; did not establish reasonable cause and good faith; no reasonable reliance on the advice of a tax professional	Yes	No	IRS
<i>Sugarloaf Fund, LLC v. Comm'r</i> , 911 F.3d 854 (7th Cir. 2018), <i>aff'g</i> 143 T.C. No. 18 (2014)	IRC § 6662(b)(1), (2) - TP was negligent; did not establish reasonable cause and good faith	Yes	No	IRS
<i>Sugarloaf Fund, LLC v. Comm'r</i> , T.C. Memo. 2018-181, <i>appeal docketed</i> , No. 19-2468 (7th Cir. Aug. 2, 2019)	IRC § 6662(a) - TP was not liable for part of the penalties because the IRS did not satisfy its burden with respect to the supervisory approval requirement under IRC § 6751(b)(1); TP was liable for part of penalties where IRS satisfied its burden with respect to the supervisory approval requirement under IRC § 6751(b)(1)	Yes	No	Split
<i>Szygy Ins. Co. Inc. v. Comm'r</i> , T.C. Memo. 2019-34	IRC § 6662(b)(1), (2) - TPs established reasonable cause and good faith; reasonable reliance on the advice of a tax professional	Yes	No	TP
<i>Triggs v. Comm'r</i> , T.C. Summ. Op. 2018-58	IRC § 6662(b)(1), (2) - TP established reasonable cause and good faith; established reasonable reliance on the advice of a tax professional	No	Yes	TP
<i>Wainwright v. Comm'r</i> , 744 F. App'x 1 (D.C. Cir. 2018), <i>aff'g</i> T.C. Memo. 2017-70	IRC § 6662(b)(1) - TP was negligent; did not keep adequate books and records	No	Yes	IRS
<i>Walquist v. Comm'r</i> , 152 T.C. No. 3 (2019)	IRC § 6662(b)(2) - TPs (MFJ) substantially understated income tax	No	Yes	IRS
<i>Weaver v. Comm'r</i> , T.C. Summ. Op. 2018-40	IRC § 6662(b)(2) - TPs (MFJ) substantially understated income tax; did not establish reasonable cause or good faith	Yes	Yes	IRS
<i>Whiteford v. Comm'r</i> , T.C. Summ. Op. 2018-39	IRC § 6662(b)(2) - TPs (MFJ) substantially understated income tax	Yes	Yes	IRS
<i>Yapp v. Comm'r</i> , T.C. Memo. 2018-147, <i>appeal docketed</i> , No. 19-70431 (9th Cir. Feb. 21, 2019)	IRC § 6662(b)(2) - TPs (MFJ) substantially understated income tax; did not establish reasonable cause and good faith; no reasonable reliance on the advice of a tax professional	Yes	No	IRS
<i>Yaryan v. Comm'r</i> , T.C. Memo. 2018-129	IRC § 6662(b)(2) - TPs (MFJ) substantially understated income tax; did not establish reasonable cause or good faith	No	No	IRS
<i>Zhu v. Comm'r</i> , T.C. Summ. Op. 2019-6	IRC § 6662(b)(2) - TPs (MFJ) established reasonable cause and good faith	Yes	Yes	TP

**TABLE 4: Gross Income Under IRC § 61 And Related Sections**

Case Citation	Issue(s)	Pro Se	Decision
<b>Individual Taxpayers (But Not Sole Proprietorships)</b>			
<i>Arseo v. Comm'r</i> , T.C. Summ. Op. 2019-8	Unreported interest income and gambling income	Yes	IRS
<i>Barnes v. United States</i> , 353 F.Supp. 3d 582 (N.D. Tex. 2019)	Qui tam award includable in gross income and taxable as ordinary income	No	IRS
<i>Bui v. Comm'r</i> , T.C. Memo. 2019-54	Unreported cancellation of debt income partially excludable under IRC § 108(a)(1)(E) qualified principal residence indebtedness and IRC § 108(a)(1)(B) insolvency exception	No	Split
<i>Canzoni v. Comm'r</i> , T.C. Memo. 2018-130	Unreported wage income and gambling income	Yes	IRS
<i>Castaneda v. Comm'r</i> , T.C. Memo. 2018-173, <i>appeal docketed</i> , No. 19-71793 (9th Cir. July 17, 2019)	Unreported embezzlement income, unemployment compensation, pension and annuity income, and gambling income	Yes	IRS
<i>Clay v. Comm'r</i> , T.C. Memo. 2018-145	Unreported long-term disability payments and Social Security disability payments	Yes	IRS
<i>Clay v. Comm'r</i> , 152 T.C. No. 13 (2019)	Unreported tribal gaming distributions	No	IRS
<i>Connell v. Comm'r</i> , T.C. Memo. 2018-213, <i>appeal docketed</i> , No. 19-2668 (3d Cir. July 23, 2019)	Unreported cancellation of debt income	No	IRS
<i>Doyle v. Comm'r</i> , T.C. Memo. 2019-8	Settlement proceeds not excludable from income under IRC § 104(a)(2)	No	IRS
<i>Felton v. Comm'r</i> , T.C. Memo. 2018-168	Gifts to taxpayer (H) constituted taxable income to taxpayers (MFJ)	No	IRS
<i>French v. Comm'r</i> , T.C. Summ. Op. 2018-36	Settlement proceeds not excludable from income under IRC § 104(a)(2), disputed debt doctrine, or as a refund or reimbursement	No	IRS
<i>Hendrickson v. Comm'r</i> , T.C. Memo. 2019-10, <i>appeal docketed</i> , No. 19-2139 (6th Cir. Oct. 3, 2019)	Unreported wage and non-wage income, and other income	Yes	IRS
<i>Jackson v. Comm'r</i> , T.C. Summ. Op. 2018-43	Unreported cancellation of debt income	No	IRS
<i>Jim, United States v.</i> , 891 F.3d 1242 (11 Cir. 2018), <i>aff'g</i> 2016 WL 7539132 (S.D. Fla. 2016), <i>cert. denied</i> , 139 S.Ct. 2637 (May 28, 2019)	Unreported tribal gaming distributions	No	IRS
<i>Kaviro v. Comm'r</i> , T.C. Summ. Op. 2018-57	Unreported gambling income, wage income	Yes	IRS
<i>Krantz v. Comm'r</i> , 123 A.F.T.R.2d 1261 (6th Cir. 2019)	Unreported wages	Yes	IRS
<i>Leuenberger v. Comm'r</i> , T.C. Summ. Op. 2018-52	Foreign earned income not excludable	Yes	IRS
<i>Lim v. Comm'r</i> , T.C. Summ. Op. 2018-59	Unreported IRA distribution	Yes	IRS
<i>MacDonald v. Comm'r</i> , T.C. Memo. 2018-138	Unreported IRA distribution and wage income	Yes	IRS
<i>McKelvey, Estate of, v. Comm'r</i> , 906 F.3d 26 (2d Cir. 2018) <i>rev'g and remanding</i> 148 T.C. No. 13 (2017) <i>reh'g and reh'g en banc denied</i> (Dec. 10, 2018), <i>cert. denied</i> , 139 S.Ct. 2715 (June 17, 2019)	Unreported long and short-term capital gains	No	Split
<i>Morten v. Comm'r</i> , 739 F. App'x 3 (D.C. Cir. 2018)	Unreported income	Yes	IRS
<i>Moya v. Comm'r</i> , 152 T.C. No. 11 (2019)	Unreported Social Security income	Yes	IRS
<i>Nelson v. Comm'r</i> , T.C. Memo. 2018-95, <i>appeal dismissed</i> , No. 18-2834 (2d Cir. Feb. 22, 2019)	Unreported wage income and unemployment compensation	Yes	IRS
<i>O'Kagu v. Comm'r</i> , 151 T.C. No. 6 (2018)	Income not excludable under foreign earned income exclusion	Yes	IRS
<i>Orth v. Comm'r</i> , 727 F. App'x 223 (7th Cir. 2018) <i>aff'g</i> No. 18049-16 (T.C. Oct. 12, 2017), <i>cert. denied</i> , 139 S.Ct. 435 (Oct. 29, 2018)	Unreported income	Yes	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Palsgaard v. Comm'r</i> , T.C. Memo. 2018-82	Unreported Social Security income	No	IRS
<i>Park v. Comm'r</i> , T.C. Summ. Op. 2018-46	Reimbursement for erroneous mortgage payments excludable from income; accrued interest taxable	No	Split
<i>Perry v. Comm'r</i> , T.C. Memo. 2018-90, <i>appeal dismissed</i> , No. 18-72114 (9th Cir. Nov. 8, 2018)	Unreported retirement account distribution	Yes	IRS
<i>Ramsay v. Comm'r</i> , 732 F. App'x 307 (5th Cir. 2018) <i>aff'g</i> T.C. Memo. 2017-223, <i>cert. denied</i> , 139 S.Ct. 1460 (Apr. 1, 2019)	Unreported imputed income	Yes	IRS
<i>Rodriguez v. Comm'r</i> , T.C. Summ. Op. 2019-4	Unreported cancellation of debt income	Yes	IRS
<i>Smethers v. Comm'r</i> , T.C. Memo. 2018-140	Unreported cancellation of debt income	Yes	IRS
<i>Toso v. Comm'r</i> , 151 T.C. No. 4 (2018)	Unreported current-year passive foreign investment company income includable for one year but not other years	No	Split
<i>Walquist v. Comm'r</i> , 152 T.C. No. 3 (2019)	Unreported unemployment compensation	Yes	IRS
<i>Weiler v. Comm'r</i> , 123 A.F.T.R.2d 2060 (N.D. Ohio 2019), <i>adopting</i> 123 A.F.T.R.2d 2057, <i>appeal docketed</i> , No. 19-3729 (6th Cir. Aug. 1, 2019)	Unreported wage income	Yes	IRS
<i>Wells v. Comm'r</i> , T.C. Memo. 2018-188	Unreported wage income	Yes	IRS
<i>Wentworth v. Comm'r</i> , T.C. Memo. 2018-194	Taxpayer qualified for foreign earned income exclusion	No	TP
<i>Williams v. Comm'r</i> , 151 T.C. No. 1 (2018)	Unreported wage income, unemployment compensation, and retirement distribution	Yes	IRS
<i>Zinger v. Comm'r</i> , T.C. Summ. Op. 2018-33	Settlement proceeds not excludable from income under IRC § 104(a)(2)	Yes	IRS
<b>Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedules C, E, F)</b>			
<i>Allen v. United States</i> , 331 F.Supp. 3d 852 (E.D. Wis. 2018)	Unreported interest income; settlement proceeds taxable as ordinary income	No	IRS
<i>Amelsberg v. Comm'r</i> , T.C. Memo. 2018-94	Unreported stock sale proceeds and gross receipts	Yes	IRS
<i>Anderson, Estate of, v. Comm'r</i> , T.C. Memo. 2019-2	Unreported capital gain; TP had some basis in the property sold	No	Split
<i>Aiyissi-Etoh v. Comm'r</i> , T.C. Memo. 2018-107	Unreported state income tax refund	Yes	IRS
<i>Benenson v. Comm'r</i> , 910 F.3d 690 (2d Cir. 2018) <i>rev'g and remanding</i> T.C. Memo. 2015-119	Unreported constructive dividends	No	TP
<i>Berry v. Comm'r</i> , T.C. Memo. 2018-143, <i>appeal docketed</i> , No. 19-70709 (9th Cir. Mar. 25, 2019)	Unreported gross receipts	Yes	IRS
<i>Bolles v. Comm'r</i> , T.C. Memo. 2019-42	Unreported gross receipts and guaranteed payments	No	Split
<i>BrokerTec Holdings, Inc. v. Comm'r</i> , T.C. Memo. 2019-32, <i>appeal docketed</i> , No. 19-2603 (3d Cir. July 11, 2019)	Cash grants by the state were nontaxable contributions to capital	No	TP
<i>Burbach v. Comm'r</i> , T.C. Memo. 2019-17	Director fees paid to TP were actually wages	No	IRS
<i>De Los Santos v. Comm'r</i> , T.C. Memo. 2018-155	Unreported split-dollar life insurance income	No	IRS
<i>Dorval v. Comm'r</i> , T.C. Memo. 2018-167	Unreported business income	Yes	IRS
<i>Duncan v. Comm'r</i> , T.C. Memo. 2018-190, <i>appeal docketed</i> , No. 19-72249 (9th Cir. Sept. 3, 2019)	Unreported business income	Yes	IRS
<i>Eaton Corp. v. Comm'r</i> , 152 T.C. No. 2 (2019)	Controlled foreign corporation must include distributive share of domestic partnership's gross income in taxable income	No	IRS



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

Case Citation	Issue(s)	Pro Se	Decision
<i>Ginsburg v. United States</i> , 922 F.3d 1320 (Fed. Cir. 2019)	State tax credit for building rehabilitation not excludable from income	No	IRS
<i>Hernandez v. Comm'r</i> , T.C. Memo. 2018-163, <i>appeal docketed</i> , No. 19-60086 (5th Cir. Feb. 5, 2019)	Unreported cancellation of debt income	Yes	IRS
<i>Ill. Tool Works, Inc. v. Comm'r</i> , T.C. Memo. 2018-121	Loan was bona fide debt	No	TP
<i>Imperato v. Comm'r</i> , T.C. Memo. 2018-126, <i>appeal dismissed</i> , No. 18-14703 (11th Cir. Mar. 7, 2019)	Unreported gross receipts	Yes	IRS
<i>Machacek v. Comm'r</i> , 906 F.3d 429 (6th Cir. 2018), <i>rev'g and remanding</i> T.C. Memo. 2016-55	Unreported split-dollar life insurance income	No	TP
<i>Mowry v. Comm'r</i> , T.C. Memo. 2018-105	Unreported S corporation income	No	IRS
<i>Najafpir v. Comm'r</i> , T.C. Memo. 2018-103	Unreported gross receipts	Yes	IRS
<i>Pac. Mgmt. Grp. v. Comm'r</i> , T.C. Memo. 2018-131	Disallowed deductions for factoring fee and management fee expenditures constituted constructive dividends	No	IRS
<i>Ray v. Comm'r</i> , T.C. Memo. 2018-160	Unreported wage income, gross receipts, and other compensation	No	Split
<i>Reserve Mech. Corp. v. Comm'r</i> , T.C. Memo. 2018-86, <i>appeal docketed</i> , No. 18-9011 (10th Cir. Dec. 27, 2018)	Fixed or determinable annual or periodical income	No	IRS
<i>Ronning, Estate of, v. Comm'r</i> , T.C. Memo. 2019-38	Unreported income	No	IRS
<i>SIH Partners LLLC, Explorer Partner Corp., Tax Matters Partner v. Comm'r</i> , 923 F.3d 296 (3rd Cir. 2019), <i>aff'g</i> 150 T.C. No. 3 (2018) <i>reh'g and reh'g en banc denied</i> 930 F.3d 586 (3rd Cir. July 3, 2019)	Unreported ordinary income deriving from loan guaranteed by controlled foreign corporation	No	IRS
<i>Singh v. Comm'r</i> , T.C. Memo. 2018-132, <i>appeal docketed</i> , No. 18-72695 (9th Cir. Oct. 3, 2018)	TPs (MFJ) not entitled to cost of goods sold (COGS) subtraction from gross business income due to failure to substantiate	Yes	IRS
<i>Smith v. Comm'r</i> , T.C. Memo. 2018-127, <i>appeal docketed</i> , No. 19-1051 (D.C. Cir. Feb. 25, 2019)	Unreported settlement proceeds, rental income, gross receipts	No	IRS
<i>Smith v. Comm'r</i> , T.C. Memo. 2018-170	Unreported S Corporation income and other compensation	No	IRS
<i>Smith v. Comm'r</i> , 151 T.C. 41 (2018)	Unreported ordinary dividend and constructive dividend	No	IRS
<i>Sugarloaf Fund, LLC v. Comm'r</i> , T.C. Memo. 2018-181, <i>appeal docketed</i> , No. 19-2468 (7th Cir. Aug. 2, 2019)	Unreported income for some tax years and underreported income due to partial disallowance of deductions	No	IRS
<i>Szygy Ins. Co., Inc. v. Comm'r</i> , T.C. Memo. 2019-34	Premiums received by TP should be included in gross income	No	IRS
<i>Totten v. Comm'r</i> , T.C. Summ. Op. 2019-1	Unreported IRA distribution and gross receipts	Yes	IRS
<i>White v. Comm'r</i> , T.C. Memo. 2018-102	Unreported gross receipts	No	IRS
<i>Whiteford v. Comm'r</i> , T.C. Summ. Op. 2018-39	Unreported income	Yes	IRS

**TABLE 5: Summons Enforcement Under IRC §§ 7602, 7604, and 7609**

Case Citation	Issue(s)	Pro Se	Decision
<b>Individual Taxpayers (But Not Sole Proprietorships)</b>			
<i>Barfield v. United States</i> , 122 A.F.T.R.2d (RIA) 5395 (S.D. Tex. 2018)	TP petition to quash third-party summons denied and dismissed; summons enforced	Yes	IRS
<i>Belcik v. United States</i> , 123 A.F.T.R.2d (RIA) 5702 (N.D. Ala. 2018)	TP motion to quash third-party summons dismissed and denied	Yes	IRS
<i>Boyd, United States v.</i> , 123 A.F.T.R.2d (RIA) 302 (W.D. Ky. 2018), <i>adopting</i> 123 A.F.T.R.2d (RIA) 309 (W.D. Ky. 2018)	Summons enforced	Yes	IRS
<i>Brammer, United States v.</i> , 122 A.F.T.R.2d (RIA) 6258 (S.D. Cal. 2018)	Summons enforced	Yes	IRS
<i>Brayshaw, United States v.</i> , 727 F. App'x 407 (9th Cir. 2018)	Appeal dismissed for lack of jurisdiction	Yes	IRS
<i>Castanheiro, United States v.</i> , 122 A.F.T.R.2d (RIA) 6956 (M.D. Fla. 2018), <i>adopting</i> 122 A.F.T.R.2d (RIA) 6955 (M.D. Fla. 2018)	Summons enforced	Yes	IRS
<i>Daniels, United States v.</i> , 122 A.F.T.R.2d (RIA) 6309 (N.D. Tex. 2018), <i>adopting</i> 122 A.F.T.R.2d (RIA) 6307 (N.D. Tex. 2018)	Summons enforced	Yes	IRS
<i>Durham, United States v.</i> , 122 A.F.T.R.2d (RIA) 5100 (E.D. Mo. 2018)	TP's right to assert Fifth Amendment right against incrimination upheld with respect to part of the summons; summons enforced in part	No	Split
<i>Edwards, United States v.</i> , 122 A.F.T.R.2d (RIA) 7035 (W.D. Tenn. 2018)	TP held in contempt; warrants for arrest issued	No	IRS
<i>Edwards, United States v.</i> , 122 A.F.T.R.2d (RIA) 5734 (C.D. Cal. 2018)	Summons enforced	No	IRS
<i>Fleishman, United States v.</i> , 2018 WL 6303687 (M.D. Fla. Dec. 3, 2018), <i>adopting</i> 2018 WL 6620589 (M.D. Fla. Nov. 13, 2018)	Summons enforced	Yes	IRS
<i>Floyd v. United States</i> , 2019 WL 645046 (N.D. Okla. Feb. 15, 2019), <i>appeal dismissed</i> , No. 19-5018 (10th Cir. June 7, 2019), <i>adopting</i> 2019 WL 1281399 (N.D. Okla. Jan. 3, 2019)	TP petition to quash third-party summons denied; Gov't motion to dismiss motion to quash summons moot	Yes	IRS
<i>Floyd v. United States</i> , 2018 WL 7199738 (E.D. Mo. Dec. 12, 2018), <i>appeal dismissed</i> , 2019 WL 3731373 (8th Cir. Apr. 2, 2019)	TP petition to quash third-party summons denied; lack of subject matter jurisdiction	Yes	IRS
<i>Floyd v. United States</i> , 122 A.F.T.R.2d (RIA) 6894 (W.D. Tex. 2018), <i>appeal dismissed</i> , 2019 WL 3574245 (5th Cir. Apr. 9, 2019)	TP petition to quash third-party summons denied; lack of subject matter jurisdiction	Yes	IRS
<i>Floyd v. United States</i> , 123 A.F.T.R.2d (RIA) 1642 (D. Del. 2019), <i>appeal dismissed</i> , No. 19-02627 (3d Cir. Aug. 15, 2019)	TP petition to quash summons denied; lack of subject matter jurisdiction	Yes	IRS
<i>Floyd v. United States</i> , 2019 WL 386385 (W.D. Mo. 2019), <i>appeal dismissed</i> , No. 19-01253 (8th Cir. Mar. 28, 2019)	TP petition to quash third-party summons denied; lack of subject matter jurisdiction	Yes	IRS
<i>Fridman, United States v.</i> , 337 F.Supp.3d 259 (S.D. N.Y. 2018), <i>appeal docketed</i> , No. 18-03530 (2d Cir. Nov. 26, 2018)	Summons enforced; foregone conclusion and collective entity doctrines apply causing TP's invocation of Fifth Amendment to fail	No	IRS
<i>Gonzalez, United States v.</i> , 122 A.F.T.R.2d (RIA) 5352 (M.D. Fla. 2018), <i>adopting</i> 122 A.F.T.R.2d (RIA) 5350 (M.D. Fla. 2018)	TP held in contempt; warrants for arrest issued	Yes	IRS
<i>Heist, United States v.</i> , 123 A.F.T.R.2d (RIA) 667 (W.D. Wis. 2019), <i>appeal dismissed</i> , 2019 WL 4464233 (7th Cir. May 2, 2019)	Summons enforced; TP counterclaims dismissed for lack of subject matter jurisdiction	Yes	IRS

TABLE 5: Summons Enforcement Under IRC §§ 7602, 7604, and 7609

Case Citation	Issue(s)	Pro Se	Decision
<i>Heist, United States v.</i> , 123 A.F.T.R.2d (RIA) 473 (W.D. Wis. 2019), <i>appeal dismissed</i> , 2019 WL 4464233 (7th Cir. May 2, 2019)	Summons enforced	Yes	IRS
<i>Heist, United States v.</i> , 123 A.F.T.R.2d (RIA) 1493 (W.D. Wis. 2019), <i>appeal dismissed</i> , 2019 WL 4464233 (7th Cir. May 2, 2019)	TP in contempt, must produce additional documentation by certain date	Yes	IRS
<i>Higgins, United States v.</i> , 122 A.F.T.R.2d (RIA) 5705 (D. Ariz. 2018)	TP motion to dismiss denied; TP held in contempt; Attorney fees awarded	Yes	IRS
<i>In the Matter of the Tax and Liabilities of John Does</i> , 122 A.F.T.R.2d (RIA) 6306 (W.D. Tex. 2018)	John Doe summons issuance granted	N/A	IRS
<i>JB v. United States</i> , 916 F.3d 1161 (9th Cir. 2019), <i>aff'g</i> 117 A.F.T.R.2d (RIA) 694 (N.D. Cal. 2016)	TPs' petition to quash third-party summons granted	No	TP
<i>Marchetti, United States v.</i> , 2019 WL 1092715 (M.D. Fla. Jan. 16, 2019), <i>adopting</i> 2018 WL 7568870 (M.D. Fla. Dec. 27, 2018)	Summons enforced	Yes	IRS
<i>Pelletier v. United States</i> , 123 A.F.T.R.2d (RIA) 1102 (S.D. Cal. 2019)	TP's petition to quash third-party summons dismissed for lack of jurisdiction	Yes	IRS
<i>Pequeno, United States v.</i> , 123 A.F.T.R.2d (RIA) 552 (M.D. Fla. 2019), <i>adopting</i> 123 A.F.T.R.2d (RIA) 551 (M.D. Fla. 2019)	Summons enforced	Yes	IRS
<i>Presley and Presley, PA v. United States</i> , 761 F. App'x 879 (11th Cir. 2019), <i>aff'g</i> 121 A.F.T.R.2d (RIA) 1526 (S.D. Fla. 2018)	TP petition to quash third-party summons dismissed	Yes	IRS
<i>Presley v. United States</i> , 770 F. App'x 557 (11th Cir. 2019), <i>cert. denied</i> , 2019 WL 4922819 (U.S. Oct. 7, 2019), <i>aff'g</i> 123 A.F.T.R.2d (RIA) 1872 (S.D. Fla. 2018)	TP petition to quash third-party summons dismissed	No	IRS
<i>Presley v. United States</i> , 123 A.F.T.R.2d (RIA) 1872 (S.D. Fla. 2018), <i>aff'd</i> 770 F. App'x 557 (11th Cir. 2019), <i>cert. denied</i> , 2019 WL 4922819 (U.S. Oct. 7, 2019)	TP petition to quash third-party summons dismissed	No	IRS
<i>Presley v. United States</i> , 895 F.3d 1284 (11th Cir. 2018), <i>cert. denied</i> 139 S.Ct. 1376 (Mar. 25, 2019), <i>aff'g</i> 119 A.F.T.R.2d (RIA) 313 (S.D. Fla. 2017)	TP petition to quash third-party summons dismissed	No	IRS
<i>Pruitt, United States v.</i> , 2018 WL 4492970 (D. Kan. June 4, 2018), <i>adopting</i> 2018 WL 4492983 (D. Kan. May 2, 2018)	Summons enforced	Yes	IRS
<i>Ramirez, United States v.</i> , 122 A.F.T.R.2d (RIA) 5824 (E.D. Cal. 2018), <i>adopting</i> 121 A.F.T.R.2d (RIA) 5018 (E.D. Cal. 2018)	Summons enforced	Yes	IRS
<i>Ridling, United States v.</i> , 2019 WL 1261410 (M.D.N.C. Mar. 5, 2019), <i>adopting</i> 2018 WL 7681359 (M.D.N.C. Dec. 18, 2018)	Summons enforced	Yes	IRS
<i>Sanchez, United States v.</i> , 122 A.F.T.R.2d (RIA) 5830 (W.D. Tenn. 2018)	Summons enforced	Yes	IRS
<i>Schmidt, United States v.</i> , 122 A.F.T.R.2d (RIA) 2190 (E.D. Cal. 2018), <i>adopting</i> 122 A.F.T.R.2d (RIA) 1514 (E.D. Cal. 2018)	Summons enforced	Yes	IRS
<i>Scott, United States v.</i> , 2019 WL 1242679 (D.N.H. Jan. 17, 2019), <i>adopting</i> 2018 WL 7635922 (D.N.H. Dec. 20, 2018)	Summons enforced	Yes	IRS
<i>Speidell v. United States</i> , 123 A.F.T.R.2d (RIA) 1704 (D. Colo. 2019), <i>appeal docketed</i> , No. 19-01214 (10th Cir. June 18, 2019)	TP petition to quash third-party summons dismissed for lack of subject matter jurisdiction; summons enforced	No	IRS
<i>Urso, United States v.</i> , 122 A.F.T.R.2 (RIA) 5998 (N.D. Tex. 2018), <i>adopting</i> 122 A.F.T.R.2d (RIA) 5995 (N.D. Tex. 2018)	Summons enforced	No	IRS
<i>Vargas, United States v.</i> , 122 A.F.T.R.2d (RIA) 5773 (D. Md. 2018)	Summons enforced	Yes	IRS
<i>Verges v. United States</i> , 121 A.F.T.R.2d (RIA) 2287 (S.D. Fla. 2018)	TP petition to quash third-party summons dismissed; Summons enforced	No	IRS

TABLE 5: Summons Enforcement Under IRC §§ 7602, 7604, and 7609

Case Citation	Issue(s)	Pro Se	Decision
<i>Walck, United States v.</i> , 2018 WL 4565986 (M.D.N.C. Aug. 14, 2018), <i>adopting</i> 2018 WL 4565996 (M.D.N.C. July 23, 2018)	Summons enforced	Yes	IRS
<i>Waldrop, United States v.</i> , 121 A.F.T.R.2d (RIA) 2033 (N.D. Tex. 2018), <i>adopting</i> 121 A.F.T.R.2d (RIA) 2031 (N.D. Tex. 2018)	Summons enforced; Gov't awarded court costs	Yes	IRS
<i>Williamson, United States v.</i> , 122 A.F.T.R.2d (RIA) 6463 (D. Me. 2018), <i>adopting</i> 122 A.F.T.R.2d (RIA) 6461 (D. Me. 2018)	Summons enforced	Yes	IRS
<i>Williamson, United States v.</i> , 2018 WL 5778401 (D. Me. Nov. 2, 2018), <i>adopting</i> 2018 WL 4807964 (D. Me. Oct. 4, 2018)	Summons enforced	Yes	IRS
<b>Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships - Schedules C, E, F)</b>			
<i>Baldwin v. United States</i> , 2018 WL 4372553 (C.D. Cal. Aug. 1, 2018), <i>adopting, in part</i> , 2018 WL 4372560 (C.D. Cal. June 14, 2018)	TP motion to quash third-party summons granted in part; TP properly invoked attorney-client privilege	No	TP
<i>BMP Family Ltd. P'ship v. United States</i> , 741 F. App'x 764 (11th Cir. 2018), <i>cert. denied</i> , 139 S.Ct. 1346 (Mar. 18, 2019), <i>aff'g</i> 120 A.F.T.R.2d (RIA) 5442 (S.D. Fla. 2017)	TP's petition to quash third-party summons denied	No	IRS
<i>G2A.COM SP.ZO.O. (LTD) v. United States</i> , 123 A.F.T.R.2d (RIA) 5759 (D. Del. 2018), <i>denying injunc.</i> , 123 A.F.T.R.2d (RIA) 973 (D. Del. 2019), <i>aff'd</i> No. 18-03401 (3rd Cir. Oct. 15, 2019)	TP petition to quash third-party summons granted in part; denied in part	No	Split
<i>Green Sol., LLC v. United States</i> , 123 A.F.T.R.2d (RIA) 1711 (D. Colo. 2019), <i>appeal docketed</i> , No. 19-01214 (10th Cir. June 18, 2019)	TP petition to quash third-party summons dismissed; summons enforced	No	IRS
<i>High Desert Relief, Inc. v. United States</i> , 917 F.3d 1170 (10th Cir. 2019), <i>denying stay</i> , 119 A.F.T.R.2d (RIA) 1866 (D.N.M. 2017), <i>aff'g</i> 119 A.F.T.R.2d (RIA) 1369 (D.N.M. 2017), <i>denying stay pending appeal</i> , 119 A.F.T.R.2d (RIA) 1648 (D.N.M. 2017), <i>aff'g</i> 119 A.F.T.R.2d (RIA) 1495 (D.N.M. 2017)	TP's petition to quash third-party summons denied; summons enforced	No	IRS
<i>Jerkovich, United States v.</i> , 122 A.F.T.R.2d (RIA) 6392 (E.D. Cal. 2018), <i>adopting</i> 122 A.F.T.R.2d (RIA) 5312 (E.D. Cal. 2018)	Summons enforced	No	IRS
<i>Larios, United States v.</i> , 2019 WL 2406339 (D.N.H. Mar. 14, 2019), <i>adopting</i> 2019 WL 2406345 (D.N.H. Feb. 27, 2019)	Summons enforced	Yes	IRS
<i>Medicinal Wellness Ctr., LLC v. United States</i> , 123 A.F.T.R.2d (RIA) 1714 (D. Colo. 2019), <i>appeal docketed</i> , No. 19-01217 (10th Cir. June 18, 2019)	TP amended petition to quash third-party summons dismissed; summons enforced	No	IRS
<i>Medicinal Wellness Ctr., LLC v. United States</i> , 123 A.F.T.R.2d (RIA) 1699 (D. Colo. 2019), <i>appeal docketed</i> , No. 19-01218 (10th Cir. June 18, 2019)	TP petition to quash third-party summons dismissed; summons enforced	No	IRS
<i>Olseth, United States v.</i> , 2019 WL 418848 (D. Minn. Feb. 1, 2019), <i>adopting</i> 2019 WL 418884 (D. Minn. Jan. 2, 2019)	Summons enforced	Yes	IRS
<i>Sanmina Corp., United States v.</i> , 122 A.F.T.R.2d (RIA) 6232 (N.D. Cal. 2018), <i>appeal docketed</i> , No. 18-17036 (9th Cir. Oct. 19, 2018), 707 F. App'x 865 (9th Cir. 2017), <i>vacating and remanding</i> , 115 A.F.T.R.2d (RIA) 1882 (N.D. Cal. 2015)	TP waived privileges; summons enforced	Yes	IRS
<i>Standing Akimbo, LLC v. United States</i> , 2018 WL 6791071 (D. Colo. Dec. 10, 2018), <i>appeal docketed</i> , No. 19-01049 (10th Cir. Feb. 8, 2019), <i>adopting</i> 2018 WL 6791104 (D. Colo. Oct. 6, 2018)	TP petition to quash third-party summons denied; summons enforced	No	IRS
<i>Taylor Lohmeyer Law Firm, PLLC v. United States</i> , 385 F.Supp.3d 548 (W.D. Tex. 2019), <i>appeal docketed</i> , No. 19-50506 (5th Cir. June 4, 2019)	TP petitioned to quash John Doe summons; summons enforced	No	IRS
<i>Thielemann, United States v.</i> , 123 A.F.T.R.2d (RIA) 665 (S.D. Cal. 2019)	Summons enforced	Yes	IRS
<i>Vistadis, LLC v. United States</i> , 123 A.F.T.R.2d (RIA) 1353 (E.D. Pa. 2019)	TP petition to quash third-party summons denied; summons enforced	No	IRS

**TABLE 6: Civil Actions to Enforce Federal Tax Liens or to Subject Property to Payment of Tax Under IRC § 7403**

Case Citation	Issue(s)	Pro Se	Decision	Individual, Business, or Estate
<i>Allahyari, United States v.</i> , 122 A.F.T.R.2d (RIA) 6482 (W.D. Wash. 2018), <i>granting stay in part</i> by 123 A.F.T.R.2d 1087 (W.D. Wash. 2019), <i>appeal docketed</i> , Nos. 18-35956, 18-36076 (9th Cir. Dec. 26, 2018)	Federal tax liens valid and enforced by sale of subject property; deed of trust encumbering property set aside as a fraudulent transfer	No	IRS	Individual
<i>Arlin Geophysical Co. v. United States</i> , 122 A.F.T.R.2d (RIA) 6064 (D. Utah 2018), <i>appeal docketed</i> , No. 18-4166 (10th Cir. Nov. 27, 2018)	Federal tax liens valid and were properly enforced by sale of subject properties; TP retained beneficial interest in subject properties through a constructive trust; entity owning subject property was TP's nominee; bankruptcy discharge did not preclude lien enforcement	No	IRS	Individual
<i>Armstrong, United States v.</i> , 122 A.F.T.R.2d (RIA) 5751 (S.D. Tex. 2018)	Federal tax liens valid and may be enforced by sale of subject property	No	IRS	Individual
<i>Austin, United States v.</i> , 122 A.F.T.R.2d (RIA) 6757 (D.N.M. 2018), <i>adopting in part</i> , 122 A.F.T.R.2d 5417 (D.N.M. 2018)	Federal tax liens valid and enforced against subject property	Yes	IRS	Individual
<i>Balice, United States v.</i> , 123 A.F.T.R.2d (RIA) 977 (D.N.J. 2019)	Federal tax liens valid and were properly enforced by sale of subject properties; TP's procedural arguments rejected	Yes	IRS	Individual
<i>Bauer, United States v.</i> , 2018 U.S. Dist. LEXIS 174327 (D. Ariz. Oct. 10, 2018)	Federal tax liens valid and enforced by sale of subject property; entity owning subject property was TP's nominee	Yes	IRS	Individual
<i>Bigley, United States v.</i> , 746 F. App'x 632 (9th Cir. 2018), <i>aff'g</i> 119 A.F.T.R.2d (RIA) 1792 (D. Ariz. 2017)	Affirmed lower court's decision; federal tax liens valid and could be enforced by sale of subject property; third parties owning property were TP's nominees, alter egos, and fraudulent transferees	Yes	IRS	Individual
<i>Birdsong, United States v.</i> , 2018 U.S. Dist. LEXIS 205217 (D. Mont. Dec. 4, 2018), <i>judgment stayed</i> by 123 A.F.T.R.2d (RIA) 971 (D. Mont. 2019), <i>appeal docketed</i> , No. 19-35373 (9th Cir. May 2, 2019)	Federal tax liens valid and may be enforced by sale of subject properties; entity owning subject property was TP's nominee	No	IRS	Individual
<i>Bogart, United States v.</i> , 121 A.F.T.R.2d (RIA) 2099 (M.D. Pa. 2018)	Denied TP's motion to reconsider order distributing proceeds of sale of subject property; TP's wife unable to claim an interest in the property because she failed to timely raise her argument, waiting until after the court determined the property was held by the TP's nominee	Yes	IRS	Individual
<i>Bogart, United States v.</i> , 123 A.F.T.R.2d (RIA) 1664 (6th Cir. 2019), <i>aff'g</i> 119 A.F.T.R.2d (RIA) 2292 (M.D. Tenn. 2017)	Sixth Circuit affirmed district court and denied appeal of denied Rule 60(b) motion; TP's wife waived right to assert interest in the subject property by failing to timely raise the issue on appeal; challenge to order of sale barred by the law-of-the-case doctrine; district court's order of sale was not an abuse of discretion	Yes	IRS	Individual
<i>Brooks, United States v.</i> , 122 A.F.T.R.2d (RIA) 6704 (D.S.C. 2018), <i>adopting in part, rejecting in part</i> , 122 A.F.T.R.2d (RIA) 6700 (D.S.C. 2018)	Federal tax liens valid and may be enforced by sale of subject property	Yes	IRS	Individual

TABLE 6: Civil Actions to Enforce Federal Tax Liens or to Subject Property to Payment of Tax Under IRC § 7403

Case Citation	Issue(s)	Pro Se	Decision	Individual, Business, or Estate
<i>Carter, United States v.</i> , 122 A.F.T.R.2d (RIA) 5857 (E.D. Va. 2018), <i>aff'd</i> 124 A.F.T.R.2d (RIA) 5631 (4th Cir. 2019)	Federal tax liens valid and may be enforced by sale of subject property; entry of default against TP's wife set aside; TP's wife retains 50 percent interest in subject property	Yes	IRS	Individual
<i>Clark, United States v.</i> , 123 A.F.T.R.2d (RIA) 1038 (D.S.C. 2019)	Default judgment against TPs (MFJ); federal tax liens valid and may be enforced by sale of subject property	N/A	IRS	Individual
<i>Coleman, United States v.</i> , 123 A.F.T.R.2d (RIA) 1466 (E.D.N.Y. 2019), <i>adopting</i> 123 A.F.T.R.2d (RIA) 1463 (E.D.N.Y. 2019)	Default judgment against TP (estate); federal tax liens valid and may be enforced by sale of subject property	N/A	IRS	Estate
<i>Edwards, United States v.</i> , 121 A.F.T.R.2d (RIA) 1983 (E.D. Cal. 2018), <i>adopting</i> 121 A.F.T.R.2d (RIA) 1660 (E.D. Cal. 2018)	Default judgment against TP and third parties; federal tax liens valid and may be enforced by sale of subject properties; entities owning the subject property are TP's fraudulent transferees	N/A	IRS	Individual
<i>Falbo v. Falbo</i> , 2018 U.S. Dist. LEXIS 118943 (S.D.W. Va. July 17, 2018)	Federal tax liens valid and may be enforced against proceeds of partition sale of subject property; costs of sale did not include attorney's fees	No	IRS	Individual
<i>Fitzgerald, United States v.</i> , 121 A.F.T.R.2d (RIA) 2216 (D.N.J. 2018)	Default judgment against TP and third parties; federal tax liens valid and may be enforced by sale of subject property	N/A	IRS	Individual
<i>Fournier, United States v.</i> , 122 A.F.T.R.2d (RIA) 6229 (D. Minn. 2018)	Federal tax liens valid and may be enforced by sale of subject property	Yes	IRS	Individual
<i>Gandy, United States v.</i> , 123 A.F.T.R.2d 1561 (W.D. Tex. 2019)	Federal tax liens valid and may be enforced by sale of subject property; entity owning subject property was TP's nominee	Yes	IRS	Individual
<i>Guy, United States v.</i> , 123 A.F.T.R.2d (RIA) 1448 (E.D.N.C. 2019)	Default judgment against TP and third parties; federal tax liens valid and may be enforced by sale of subject properties; entities owning subject properties were TP's alter egos and nominees	N/A	IRS	Business
<i>Haney, United States v.</i> , 122 A.F.T.R.2d (RIA) 5015 (N.D. Ohio 2018)	Federal tax liens valid and may be enforced by sale of subject property	Yes	IRS	Individual
<i>Jackson, United States v.</i> , 123 A.F.T.R.2d (RIA) 594 (W.D. Mo. 2019)	Federal tax liens valid and may be enforced by sale of subject properties; <i>Rodgers</i> factors supported sale of properties in their entirety	No	IRS	Individual
<i>Kubon, United States v.</i> , 123 A.F.T.R.2d (RIA) 1772 (N.D. Cal. 2019), <i>motion to vacate dismissed by</i> 123 A.F.T.R.2d (RIA) 2037 (N.D. Cal. 2019), <i>appeal docketed</i> , No. 19-16059 (9th Cir. May 21, 2019)	Federal tax lien valid and may be enforced by sale of subject property	Yes	IRS	Individual
<i>Kusek, United States v.</i> , 123 A.F.T.R.2d 2019 (W.D. Wis. 2019)	Default judgment against TP and third parties; federal tax liens valid and may be enforced by sale of subject property	N/A	IRS	Individual
<i>Kwitny, United States v.</i> , 123 A.F.T.R.2d (RIA) 702 (M.D. Fla. 2019), <i>adopting in part, rejecting in part</i> , 123 A.F.T.R.2d (RIA) 396 (M.D. Fla. 2018)	Default judgment against TP granted in part; federal tax liens valid, but could not be enforced against subject property until resolving third party's interest	N/A	IRS	Individual

TABLE 6: Civil Actions to Enforce Federal Tax Liens or to Subject Property to Payment of Tax Under IRC § 7403

Case Citation	Issue(s)	Pro Se	Decision	Individual, Business, or Estate
<i>Lain, United States v.</i> , 123 A.F.T.R.2d (RIA) 1602 (D. Wyo. 2019), <i>appeal dismissed</i> by 773 F. App'x 476 (10th Cir. 2019), <i>aff'd</i> 2019 WL 4745355 (10th Cir. Sept. 30, 2019)	Federal tax liens valid and may be enforced against subject property; entity owning subject property was TP's nominee	Yes	IRS	Individual
<i>Lapso, United States v.</i> , 123 A.F.T.R.2d (RIA) 1635 (N.D. Ohio 2019)	Federal tax liens valid and may be enforced by sale of subject property	No	IRS	Individual
<i>Lin, United States v.</i> , 122 A.F.T.R.2d (RIA) 6715 (N.D. Cal. 2018), <i>adopted</i> by No. 18-02088 (N.D. Cal. Nov. 19, 2018)	Default judgment against TPs (MFJ) and third party; federal tax liens valid and may be enforced by sale of subject property; third party owned nominal title of the property as TPs' transferee	N/A	IRS	Individual
<i>LN Mgmt. LLC Series 31 v. United States</i> , 729 F. App'x 588 (9th Cir. 2018), <i>aff'g</i> 117 A.F.T.R.2d (RIA) 1150 (D. Nev. 2016), <i>reh'g denied</i> by 2018 U.S. App. LEXIS 26154 (9th Cir. Sept. 14, 2018)	Affirmed lower court's decision; federal tax liens valid and may be enforced against subject property; reasonable inspection for NFTL entails searching for minor variations in TP's name	No	IRS	Business
<i>Maassen, United States v.</i> , 122 A.F.T.R.2d (RIA) 5803 (N.D. Iowa 2018)	Federal tax liens valid and may be enforced by sale of subject property	Yes	IRS	Individual
<i>Maier, United States v.</i> , 123 A.F.T.R.2d (RIA) 1248 (N.D. Ill. 2019), <i>appeal dismissed</i> , No. 19-01986 (7th Cir. July 31, 2019)	Federal tax liens valid and may be enforced by sale of subject properties; entity owning subject properties was TPs' nominee	Yes	IRS	Individual
<i>Mengedoht, United States v.</i> , 123 A.F.T.R.2d (RIA) 408 (D. Neb. 2019)	Federal tax liens valid and may be enforced by sale of subject property	Yes	IRS	Estate
<i>Moore, United States v.</i> , 123 A.F.T.R.2d (RIA) 1588 (E.D. Va. 2019)	Federal tax liens valid and may be enforced against interpleaded funds from sale of subject property	No	IRS	Individual
<i>Nelson, United States v.</i> , 121 A.F.T.R.2d (RIA) 1888 (D.S.D. 2018), <i>motion to amend denied</i> by 122 A.F.T.R.2d (RIA) 5088 (D.S.D. 2018)	Federal tax lien valid and may be enforced by sale of subject property; trust owning subject property was TP's nominee or alter ego; <i>Rodgers</i> factors supported sale of subject property	Yes	IRS	Individual
<i>Ness, United States v.</i> , 122 A.F.T.R.2d (RIA) 5570 (D. Minn. 2018)	Federal tax liens valid and may be enforced by sale of subject property, not subject to life estate held by third parties	Yes	IRS	Individual
<i>Orr, United States v.</i> , 336 F.Supp.3d 732 (W.D. Tex. 2018)	Federal tax liens valid and may be enforced by sale of subject property; property was purchased with comingled funds, creating community property to which the tax liens attached; TP's wife was not TP's nominee, and must be compensated for her interest in the property	No	Split	Individual
<i>Peacock, United States v.</i> , 122 A.F.T.R.2d (RIA) 5943 (S.D. Cal. 2018), <i>motion to vacate denied</i> by 2018 WL 7019348 (S.D. Cal. Oct. 23, 2018)	Federal tax liens valid and may be enforced by sale of subject property; entity owning the subject property was TP's nominee; state tax liens subordinate to federal because they were not perfected by listing the subject property	Yes	IRS	Individual
<i>Premo Autobody, Inc. v. Parker</i> , 122 A.F.T.R.2d (RIA) 6060 (W.D. Va. 2018)	Federal tax liens valid and may be enforced by sale of subject property	No	IRS	Individual

TABLE 6: Civil Actions to Enforce Federal Tax Liens or to Subject Property to Payment of Tax Under IRC § 7403

Case Citation	Issue(s)	Pro Se	Decision	Individual, Business, or Estate
<i>Saccullo v. United States</i> , 913 F.3d 1010 (11th Cir. 2019), <i>reversing and remanding</i> , 120 A.F.T.R.2d (RIA) 6943 (N.D. Fla. 2017)	Reversed and remanded lower court's decision; defective deed of property cured by operation of state statute prior to grantor's death and before claim for estate taxes and tax liens could have vested; lien cannot be enforced by sale of subject property	No	TP	Estate
<i>Seeley, United States v.</i> , 122 A.F.T.R.2d (RIA) 6618 (D. Mass. 2018)	Federal tax liens valid and may be enforced by sale of subject property; homestead exemption does not prevent lien enforcement by sale	No	IRS	Individual
<i>Shaw, United States v.</i> , 122 A.F.T.R.2d (RIA) 6151 (D. Nev. 2018)	Federal tax liens valid and may be enforced by sale of subject property; entity owning subject property was TP's nominee, alter ego, or fraudulent transferee; TP's wife unable to claim interest in subject property and could not oppose sale using <i>Rodgers</i> factors	No	IRS	Individual
<i>Sorrell, United States v.</i> , 122 A.F.T.R.2d 6800 (W.D. Mo. 2018)	Default judgment against TPs; federal tax liens valid and may be enforced by sale of subject property	N/A	IRS	Individual
<i>State Auto Prop. &amp; Cas. Ins. Co. v. Burnett</i> , 122 A.F.T.R.2d (RIA) 5407 (N.D. Miss. 2018)	Federal tax liens valid; existence of an installment agreement does not preclude lien enforcement; government is entitled to insurance proceeds to which the liens attached	Yes	IRS	Individual
<i>T.J. Enters. &amp; Acoustical, Inc., United States v.</i> , 123 A.F.T.R.2d (RIA) 2061 (D. Utah 2019), <i>appeal docketed</i> , No. 19-4108 (10th Cir. July 31, 2019)	Federal tax liens valid, but could not be enforced by sale of subject property because TP did not have an interest in the property through a resulting trust; government failed to identify or plead a nominee theory under Utah law	No	Split	Business
<i>Tannenbaum, United States v.</i> , 764 F. App'x 115 (2d Cir. 2019), <i>aff'g</i> No. 12-05305 (E.D.N.Y. Apr. 16, 2018)	Affirmed lower court's decision to grant Rule 60(b) relief; federal tax liens could not be enforced by sale of the subject property because TP died and no longer had an interest in the subject property at the time motion for summary judgment was granted; district court did not abuse its discretion in declining to issue a retroactive judgment	No	TP	Individual
<i>Taylor, United States v.</i> , 122 A.F.T.R.2d (RIA) 5159 (E.D. Pa. 2018), <i>aff'd</i> 757 F. App'x 194 (3d Cir. 2018), <i>cert. denied</i> , 139 S.Ct. 2704 (U.S. June 10, 2019)	Federal tax liens valid and may be enforced by sale of subject property	Yes	IRS	Individual
<i>Taylor, United States v.</i> , 757 F. App'x 194 (3d Cir. 2018), <i>aff'g</i> 122 A.F.T.R.2d (RIA) 5159 (E.D. Pa. 2018), <i>cert. denied</i> , 139 S.Ct. 2704 (U.S. June 10, 2019)	Affirmed lower court's decision; federal tax liens valid and may be enforced by sale of subject property; lack of CDP hearing did not render collection action invalid because TP didn't show prejudice	Yes	IRS	Individual
<i>Taylor, United States v.</i> , 123 A.F.T.R.2d (RIA) 1864 (N.D. Ala. 2019)	Federal tax liens valid and may be enforced by sale of TP's interest in subject properties	Yes	IRS	Individual
<i>Ulasi, United States v.</i> , 122 A.F.T.R.2d 6910 (S.D. Tex. 2018), <i>appeal dismissed</i> , No. 19-20099 (5th Cir. Mar. 26, 2019)	Federal tax liens valid and may be enforced by sale of subject property	No	IRS	Business



TABLE 6: Civil Actions to Enforce Federal Tax Liens or to Subject Property to Payment of Tax Under IRC § 7403

Case Citation	Issue(s)	Pro Se	Decision	Individual, Business, or Estate
<i>Washburn, United States v.</i> , 122 A.F.T.R.2d (RIA) 5392 (M.D. Penn. 2018)	Default judgment against TPs; federal tax liens valid and may be enforced by sale of subject property	N/A	IRS	Individual
<i>Wight, United States v.</i> , 121 A.F.T.R.2d (RIA) 2033 (W.D. Wash. 2018), <i>reconsideration denied</i> by 122 A.F.T.R.2d (RIA) 5325 (W.D. Wash. 2018), <i>appeal dismissed</i> , 2018 WL 6536482 (9th Cir. Oct. 9, 2018)	Federal tax liens valid and may be enforced by sale of subject property at termination of TP's life estate; conveyance to third party vacated as fraudulent transfer; government's claim against fraudulent transferee moot	No	IRS	Individual
<i>Z Inv. Props., LLC, United States v.</i> , 921 F.3d 696 (7th Cir. 2019), <i>aff'g</i> 121 A.F.T.R.2d (RIA) 1317 (N.D. Ill. 2018)	Affirmed lower court's decision; federal tax liens valid and may be enforced by sale of TP's real property; reasonable search would have revealed federal tax liens despite minor misspelling of TP's first name	No	IRS	Individual

**TABLE 7: 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>Amelsberg v. Comm'r</i> , T.C. Memo. 2018-94	IRC § 6651(a)(1) No reasonable cause	Yes	IRS
<i>Canzoni v. Comm'r</i> , T.C. Memo. 2018-130	IRC § 6651(a)(1), (2) No Reasonable cause	Yes	IRS
<i>Castaneda v. Comm'r</i> , T.C. Memo. 2018-173, appeal docketed, No. 19-71793 (9th Cir. July 17, 2019)	IRC § 6651(a) No reasonable cause	Yes	IRS
<i>Eldred v. Comm'r</i> , T.C. Summ. Op. 2018-49	IRC § 6651(a)(1) No reasonable cause	Yes	IRS
<i>Gianulis v. Comm'r</i> , T.C. Memo. 2018-187	IRC § 6651(a)(1) No reasonable cause	Yes	IRS
<i>Giller v. Comm'r</i> , 735 F. App'x 460 (9th Cir. 2018), aff'g No. 16755-14 (T.C. Jan. 3, 2017)	Ninth Circuit upheld Tax Court's IRC § 6651(a)(1) determination	Yes	IRS
<i>Haynes v. United States</i> , 760 F. App'x 324 (5th Cir. 2019), vacating and remanding 119 A.F.T.R.2d 2202 (W.D. Tex. 2017)	Genuine issue of material fact regarding reasonable cause for IRC § 6651(a)(1)	No	TP
<i>Hendrickson v. Comm'r</i> , T.C. Memo. 2019-10	IRC § 6651(a)(2) No reasonable cause	Yes	IRS
<i>Kopstad v. Comm'r</i> , T.C. Memo. 2018-139	IRC § 6651(a)(1), (2) No reasonable cause	Yes	IRS
<i>Morten v. Comm'r</i> , 739 F. App'x 3 (D.C. Cir. 2018), aff'g No. 02451-13 (T.C. Aug. 24, 2016)	IRC § 6651(a)(1), (2) No reasonable cause	Yes	IRS
<i>Najafpir v. Comm'r</i> , T.C. Memo. 2018-103	IRC § 6651(a)(1) No reasonable cause	Yes	IRS
<i>Namakian v. Comm'r</i> , T.C. Memo. 2018-200	IRC § 6651(a)(1), (2) No reasonable cause; IRC § 6654(a) No exceptions apply	Yes	IRS
<i>Oliveri v. Comm'r</i> , T.C. Memo. 2019-57	IRC § 6651(a)(1) No reasonable cause	No	IRS
<i>Peng v. United States</i> , 139 Fed. Cl. 630 (Fed. Cl. 2018)	IRC § 6651(a)(1) No reasonable cause	No	IRS
<i>Ray v. Comm'r</i> , T.C. Memo. 2018-160	IRC § 6651(a)(1) No reasonable cause	No	IRS
<i>Rodriguez v. Comm'r</i> , T.C. Summ. Op. 2019-4	IRC § 6651(a)(1) No reasonable cause	Yes	IRS
<i>Sanders, Estate of, v. Comm'r</i> , T.C. Memo. 2018-104	IRC § 6651(a)(1), (2) Reasonable cause was met; IRC § 6654 was imposed	No	TP
<i>Smethers v. Comm'r</i> , T.C. Memo. 2018-140	IRC § 6651(a)(1), (2) No reasonable cause	Yes	IRS
<i>Totten v. Comm'r</i> , T.C. Summ. Op. 2019-1	IRC § 6651(a)(1) No reasonable cause	Yes	IRS
<i>Shaw, United States v.</i> , 122 A.F.T.R.2d 6151 (D. Nev. 2018)	IRC § 6651(a)(1) No reasonable cause	No	IRS
<i>Waltner v. Comm'r</i> , 748 F. App'x. 162 (9th Cir. 2019), aff'g in part T.C. Memo. 2014-133 (July 3, 2014), petition for cert. filed, No. 19-261 (U.S. Aug. 28, 2019)	IRC § 6651(a)(1) No reasonable cause	No	IRS
<i>Wells v. Comm'r</i> , T.C. Memo. 2018-188	IRC § 6651(a)(1), (2) No reasonable cause; IRC § 6654 No exceptions apply	Yes	IRS
<i>Williams v. Comm'r</i> , 151 T.C. 1 (2018)	IRC § 6651(a)(1), (2) No reasonable cause	Yes	IRS
<i>Yaryan v. Comm'r</i> , T.C. Memo. 2018-129	IRC § 6651(a)(1) No reasonable cause	No	IRS
<b>Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedules C, E, F)</b>			
<i>ABL &amp; Assoc. Plumbing, LLC v. United States</i> , 123 A.F.T.R.2d 1894 (E.D.N.C. 2019)	IRC § 6651(a)(1) No reasonable cause	No	IRS
<i>Archer v. Comm'r</i> , T.C. Memo. 2018-111, appeal docketed, No. 19-70304 (9th Cir. Feb. 4, 2019)	IRC § 6651(a)(1) No reasonable cause	Yes	IRS
<i>Burbach v. Comm'r</i> , T.C. Memo. 2019-17	IRC § 6651(a)(1) No reasonable cause	No	IRS

TABLE 7: 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>De Sylva v. Comm'r</i> , T.C. Memo. 2018-165	IRC § 6651(a)(1), (2) No reasonable cause; IRC § 6654 No exceptions apply	Yes	IRS
<i>Deaton Oil Co. LLC v. United States</i> , 904 F.3d 634 (8th Cir. 2018), <i>aff'g</i> 119 A.F.T.R.2d (RIA) 1945 (W.D. Ark. 2017)	Taxpayer appealed the district court's dismissal with prejudice of its suit seeking refund, abatement, and recovery of delinquent tax penalties assessed against it under IRC § 6651(a)(1) & (2); District court decision affirmed	No	IRS
<i>Hampton Software Dev., LLC, v. Comm'r</i> , T.C. Memo. 2018-87	IRC § 6651(a)(1), (2) No reasonable cause	No	IRS
<i>Imperato v. Comm'r</i> , T.C. Memo. 2018-126, <i>appeal dismissed</i> , 2019 WL 1529474 (11th Cir. Mar. 7, 2019)	IRC § 6651(a)(1) No reasonable cause	Yes	IRS
<i>Jones, Bell, Abbott, Fleming &amp; Fitzgerald L.L.P. v. United States</i> , 121 A.F.T.R.2d (RIA) 2085 (C.D. Cal. 2018), <i>appeal docketed</i> , No. 18-55934 (9th Cir. July 12, 2018)	IRC § 6651(a)(1); Court held taxpayer not entitled to refund	No	IRS
<i>Mowry v. Comm'r</i> , T.C. Memo. 2018-105	IRC § 6651(a)(1) No reasonable cause	No	IRS
<i>Smith v. Comm'r</i> , T.C. Memo. 2018-127, <i>appeal docketed</i> , No. 19-1051 (D.C. Cir. Feb. 25, 2019)	IRC § 6651(a)(1) No reasonable cause	No	IRS

**TABLE 8: Itemized Deductions Reported on Schedule A (Form 1040)**

Case Citation	Issue(s)	Pro Se	Decision
<b>Individual Taxpayers (But Not Sole Proprietorships)</b>			
<i>Adkins v. United States</i> , 140 Fed. Cl. 297 (2018), <i>appeal docketed</i> , No. 19-1356 (Fed. Cir. Jan. 2, 2019)	Theft loss deductions disallowed relating to TP's losses sustained due to fraudulent "pump and dump" investment scheme	No	IRS
<i>Amaefuna v. Comm'r</i> , T.C. Summ. Op. 2018-34	Expense deductions related to mortgage interest and state and local taxes disallowed; TP did not prevail due to failure to provide requested forms and failure to substantiate	Yes	IRS
<i>Andersen, Estate of, v. Comm'r</i> , T.C. Memo. 2019-2	TPs claimed mortgage interest expense deductions disallowed	No	IRS
<i>Arseo v. Comm'r</i> , T.C. Summ. Op. 2019-8	TP did not itemize deductions, but contends that he had gambling losses; TP's gambling losses, limited to the amount of his winnings, are not deductible due to failure to substantiate	Yes	IRS
<i>Ayissi-Etoh v. Comm'r</i> , T.C. Memo. 2018-107	TPs claimed and were allowed a deduction for state and local income taxes; however, TPs did not carry their burden of showing error in IRS's determination that they underreported portion of the taxable state tax refund they received	Yes	IRS
<i>Bolles v. Comm'r</i> , T.C. Memo. 2019-42	TP's casualty loss deductions disallowed for real property destroyed by a tornado for failure to substantiate adjusted basis. TP's casualty loss deductions for a pickup truck, old vehicle, and horse trailer also disallowed; some casualty loss for personal property in the house, shed, backyard, and pool house partially allowed	No	Split
<i>Canzoni v. Comm'r</i> , T.C. Memo. 2018-130	TP's gambling loss deductions would be allowed only to the extent of TP's winnings; however, since that amount is less than TP's standard deduction, TP cannot deduct any gambling losses	Yes	IRS
<i>Castaneda v. Comm'r</i> , T.C. Memo. 2018-173, <i>appeal docketed</i> , No. 19-71793 (9th Cir. July 17, 2019)	TP's gambling loss deductions disallowed due to failure to substantiate and failure to keep records of gambling winnings	Yes	IRS
<i>Frankel v. Comm'r</i> , T.C. Summ. Op. 2018-45	TP's claimed mortgage interest deduction disallowed due to lack of legal or equitable title to the property	No	IRS
<i>Gaunt v. Comm'r</i> , T.C. Memo. 2018-78	TPs failed to carry their burden of proving they had no reasonable prospect of recovery on insurance claim for stolen items, as required to establish their entitlement to theft loss deduction	No	IRS
<i>Gibbs v. Comm'r</i> , 757 F. App'x 274 (4th Cir. 2019), <i>aff'g Gibbs v. Comm'r</i> , 2018 U.S. Tax Ct. LEXIS 58 (June 6, 2018)	TP's deductions for casualty loss and medical and dental expenses disallowed due to failure to substantiate	Yes	IRS
<i>Giunta v. Comm'r</i> , T.C. Memo. 2018-180	TPs not entitled to claim theft loss deduction for overseas investment that they claimed was part of an alleged Ponzi scheme due to failure to substantiate claim	No	IRS
<i>Householder v. Comm'r</i> , T.C. Memo. 2018-136	TPs not entitled to deduct for theft loss for loss of money they paid for involvement in horse-breeding business as they did not suffer a deductible theft loss	No	IRS
<i>Kurziel v. Comm'r</i> , T.C. Memo. 2019-20	TP not entitled to claim income tax deduction for home mortgage, real estate taxes, and tax return preparation fees due to failure to substantiate the expenses	No	IRS
<i>Lawson v. Comm'r</i> , T.C. Summ. Op. 2018-44	TPs entitled to an additional Schedule A mortgage interest deduction but only up to what the IRS already allowed	Yes	IRS
<i>Mancini v. Comm'r</i> , T.C. Memo. 2019-16, <i>appeal docketed</i> , No. 19-72438 (9th Cir. Sept. 25, 2019)	TP not entitled to casualty loss deductions for three taxable years at issue for gambling losses, due to failure to substantiate that any of TP's property suffered physical damage	No	IRS
<i>Milkovich v. United States</i> , 123 A.F.T.R.2d 1868 (W.D. Wash. 2019), <i>appeal docketed</i> , No. 19-35582 (9th Cir. July 12, 2019)	TPs not entitled to deduct mortgage interest deductions where they had no <i>bona fide</i> debt obligation and no incentive to reassume that debt obligation because they received a bankruptcy discharge and their mortgage debt on the property was nonrecourse	No	IRS

TABLE 8: Itemized Deductions Reported on Schedule A (Form 1040)

Case Citation	Issue(s)	Pro Se	Decision
<i>Perry v. Comm'r</i> , T.C. Memo. 2018-90, <i>appeal dismissed</i> , 2018 WL 6444398 (9th Cir. Nov. 8, 2018)	TPs not entitled to claim deduction for state and local real estate taxes for their second house because nothing in the record established the addresses of the TPs' properties and failure to substantiate bills were paid	Yes	IRS
<i>Raifman v. Comm'r</i> , T.C. Memo. 2018-101	Taxpayers did not establish the occurrence of theft under state law; therefore, theft losses not deductible; TPs also did not constitute "qualified investors" and thus do not qualify for safe harbor provisions of IRS revenue procedure allowing theft losses resulting from criminally fraudulent investment arrangements that take the form of Ponzi schemes, for their claim of theft losses from horse-breeding investment program	No	IRS
<i>Schaekar v. Comm'r</i> , T.C. Summ. Op. 2018-35	TP not entitled to deduction for medical expenses due to failure to substantiate	Yes	IRS
<i>Schermer v. Comm'r</i> , T.C. Memo. 2019-28	TP not entitled to a miscellaneous deduction for estate tax attributable to her late husband and father-in-law due to failure to substantiate	No	IRS
<i>Simpson v. Comm'r</i> , T.C. Summ. Op. 2019-9	TPs were able to substantiate claims for a deduction for state and local income taxes	Yes	TP
<i>Singh v. Comm'r</i> , T.C. Memo. 2018-79, <i>appeal docketed</i> , No. 18-72160 (9th Cir. Aug. 1, 2018)	TPs not entitled to mortgage interest expense deductions due to failure to substantiate	Yes	IRS
<i>Shuman v. Comm'r</i> , T.C. Memo. 2018-135, <i>aff'd</i> 774 F. App'x 813 (4th Cir. 2019)	TPs not entitled to claimed casualty loss deduction because claim was without merit	Yes	IRS
<i>Smith v. Comm'r</i> , T.C. Memo. 2018-127, <i>appeal docketed</i> , No. 19-1051 (D.C. Cir. Feb. 25, 2019)	TPs did not provide evidence to substantiate deductions for state and local taxes, real property taxes, and home mortgage interest deductions, in amounts larger than what IRS has already allowed	No	IRS
<i>Sutherland v. Comm'r</i> , T.C. Memo. 2018-186	TPs not entitled to deduct medical expenses which were transportation costs associated with seeking medical attention due to failure to provide any mileage logs or other evidence to substantiate the claimed mileage	Yes	IRS
<i>Totten v. Comm'r</i> , T.C. Summ. Op. 2019-1	TP failed to substantiate Schedule A deductions for tax return preparation fees, attorney's fees, and accountant's fees	Yes	IRS
<b>Business Taxpayers (Partnerships and Sole Proprietorships - Schedules E and F)</b>			
<i>Evensen v. Comm'r</i> , T.C. Memo. 2018-141	TP's theft loss deduction in connection with an investment in the Ponzi scheme disallowed due to failure to substantiate	Yes	IRS
<i>McNely v. Comm'r</i> , T.C. Memo. 2019-39	TPs (MFJ) not entitled to claim a passthrough deduction for theft losses purportedly sustained by TP husband's S corporation in fraudulent property investment scheme because prospect of non-recovery was unknowable at end of the tax year, and because TP husband's S corporation had not engaged an attorney, filed insurance claims, or made any effort to recoup any of the alleged losses	No	IRS
<i>Mowry v. Comm'r</i> , T.C. Memo. 2018-105	TP's S corporation not entitled to theft loss deductions due to failure to substantiate withdrawals constituted theft and failure to establish year in which theft loss occurred	No	IRS
<i>Pugh v. Comm'r</i> , T.C. Summ. Op. 2019-2	TP is entitled to deduction claimed for mortgage interest for each of the years in issue but not entitled to deduction for legal fees past what IRS has already allowed	No	Split
<i>Singh v. Comm'r</i> , T.C. Memo. 2018-132, <i>appeal docketed</i> , No. 18-72695 (9th Cir. Oct. 3, 2018)	TPs (MFJ) not entitled to deduct mortgage interest deductions because they did not establish how much of any yearly mortgage payment was allocable to interest or the existence or amount of any payments made; TPs also not entitled to deduction for real estate taxes due to failure to substantiate	Yes	IRS

**TABLE 9: Charitable Contribution Deductions Under IRC § 170**

Case Citation	Issue(s)	Pro Se	Decision
<b>Individual Taxpayers (But Not Sole Proprietorships)</b>			
<i>Archer v. Comm'r</i> , T.C. Memo. 2018-111, <i>appeal docketed</i> , No. 19-70304 (9th Cir. Feb. 4, 2019)	TP was denied a charitable deduction for failing to substantiate cash and noncash contributions; TP did not present receipts or other written evidence of his contributions	Yes	IRS
<i>Ayissi-Etoh v. Comm'r</i> , T.C. Memo. 2018-107	TP's charitable deduction to an entity that was not yet recognized by IRS as 501(c)(3) charity was denied; TP also failed to substantiate noncash contributions made to charity providing only a spreadsheet, not a receipt or recognition from charitable entities	Yes	IRS
<i>Kho v. Comm'r</i> , T.C. Summ. Op. 2018-32	TP was denied a charitable deduction for failing to substantiate deduction, offering no evidence to support the claim	Yes	IRS
<i>Grainger v. Comm'r</i> , T.C. Memo. 2018-117	TP failed to substantiate noncash contributions for donated clothing; some charitable deductions were allowed by the IRS, but court agreed that items TP substantiated had improper fair market value calculations	Yes	IRS
<i>Mann v. United States</i> , 364 F.Supp.3d 553 (D. Md. 2019), <i>appeal docketed</i> , No. 19-1793 (4th Cir. July 30, 2019)	TP was denied charitable deduction for contributing house for deconstruction because TP did not convey property under state law; TP did not value property properly, making the appraisal invalid; TP's contribution of cash to charity was deductible because TP did not receive a specific benefit for the donation and the charity benefited	No	Split
<i>Oliveri v. Comm'r</i> , T.C. Memo. 2019-57	TP claimed personal expenses as charitable contributions and failed to obtain contemporaneous written acknowledgments of unreimbursed expenditures for charity; TP was not entitled to charitable contribution deductions for any evangelism-related expenses in excess of \$250; Could deduct some expenses as charitable contributions, but most denied	No	Split
<i>Presley v. Comm'r</i> , T.C. Memo. 2018-171, <i>appeal docketed</i> , No. 18-9008 (10th Cir. Dec. 17, 2018)	TP not entitled to deduct improvement expenses spent on land before year at issue and TP not entitled to claim deduction for contribution of residence	No	IRS
<i>Simpson v. Comm'r</i> , T.C. Summ. Op. 2019-9	TP's charitable contributions denied for failing to substantiate cash and noncash contributions; TP did not provide records for cash contributions under \$250 or contemporaneous written acknowledgment for contributions over \$250; letter from church for noncash donation did not contain sufficient information to substantiate	Yes	IRS
<i>Totten v. Comm'r</i> , T.C. Summ. Op. 2019-1	TP failed to substantiate some charitable contributions, not providing any receipts or records to support the cash donations or a contemporaneous written acknowledgment from the donation center of the noncash donations; IRS conceded some substantiated cash and noncash deductions; TP's unsubstantiated deductions were disallowed	Yes	IRS
<i>Wainwright v. Comm'r</i> , 744 F. App'x 1 (D.C. Cir. 2018), <i>aff'g</i> T.C. Memo. 2017-70	TP failed to substantiate deduction, not providing any reliable written record to support the claimed deduction; affirmed Tax Court decision	Yes	IRS
<b>Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships - Schedules C, E, F)</b>			
<i>Belair Woods, LLC v. Comm'r</i> , T.C. Memo. 2018-159	TP failed to comply with reporting requirements in regulations to claim charitable deduction of conservation easement, not including cost or adjusted basis in appraisal summary	No	IRS
<i>Blau v. Comm'r</i> , 924 F.3d 1261 (D.C. Cir. 2019), <i>aff'g</i> 149 T.C. 1 (2017).	Court denied TP's charitable contribution because TP did not substantially comply with substantiation requirements for noncash contribution; affirmed Tax Court decision	No	IRS
<i>Champions Retreat Golf Founders, LLC v. Comm'r</i> , T.C. Memo. 2018-146, <i>appeal docketed</i> , No. 18-14817 (11th Cir. Nov. 16, 2018)	TP was denied charitable deduction for qualified conservation easement deduction because TP failed to satisfy the conservation purpose requirement of IRC § 170(h)	No	IRS

TABLE 9: Charitable Contribution Deductions Under IRC § 170

Case Citation	Issue(s)	Pro Se	Decision
<i>Harbor Lofts Assoc. v. Comm'r</i> , 151 T.C. 17 (2018)	TP didn't have a qualified real property interest in the property donated to charity; a building lessee claimed a façade conservation easement, but only had a lease for a term of years; thus, TP could not give up real property rights so court denied charitable contribution	No	IRS
<i>PBBM-Rose Hill, Ltd. v. Comm'r</i> , 900 F.3d 193 (5th Cir. 2019), <i>aff'g</i> No. 26096-14 (T.C. Jan. 9, 2017)	Court did not allow conservation easement deduction because the easement did not comply with the extinguishment regulation; valuation was reduced from about \$15 million to \$100k, based on land not being able to have been developed; affirmed Tax Court	No	IRS
<i>Pine Mountain Pres., LLLP v. Comm'r</i> , T.C. Memo. 2018-214, <i>appeal docketed</i> , Nos. 19-11795 and 19-12173 (11th Cir. May 8, 2019 and June 5, 2019)	The value of TP's 2007 charitable contribution was 50 percent of the value TP claimed plus 50 percent of the value the IRS claimed	No	Split
<i>Pine Mountain Pres., LLLP v. Comm'r</i> , 151 T.C. 247 (2018), <i>appeal docketed</i> , Nos. 19-11795 and 19-12173 (11th Cir. May 8, 2019 and June 5, 2019)	TP's contributions in 2005 and 2006 were not qualified real property interests because TP could change designation, thus, disallowed; 2007 contribution was qualified conservation easement and deductible	No	Split

**TABLE 10: Frivolous Issues Penalty Under IRC § 6673 and Related Appellate-Level Sanctions**

Case Citation	Issue(s)	Pro Se	Decision	Amount	Comments
<b>Individual Taxpayers (But Not Sole Proprietorships)</b>					
<i>Burnett v. Comm'r</i> , T.C. Memo. 2018-204	TP petitioned for redetermination of IRS decision to proceed with levy and argued he was not subject to federal income tax	Yes	TP		Warned
<i>Burnett v. Comm'r</i> , T.C. Memo. 2018-205, <i>aff'd</i> 2019 WL 4233804 (4th Cir. Sept. 6, 2019)	TP petitioned for redetermination of IRS decision to proceed with levy and argued he was not subject to federal income tax	Yes	TP		Warned
<i>Hartmann v. Comm'r</i> , T.C. Memo. 2018-154, <i>aff'd</i> 2019 WL 4447378 (3d Cir. Sept. 17, 2019)	TP petitioned for review of the IRS determination to file a notice of federal tax lien and intent to levy	Yes	TP		
<i>MacDonald v. Comm'r</i> , T.C. Memo. 2018-138	TP petitioned for redetermination of deficiency and penalties and argued wages and IRA distributions are not taxable and he is not the type of taxpayer subject to tax	Yes	IRS	\$5,000	
<i>Walquist v. Comm'r</i> , 2019 WL 962901 (T.C. Feb. 25, 2019)	TPs (MFJ) petitioned for redetermination of deficiency and penalties and argued that U.S. currency is not lawful money, that they have no obligation or liability to file a tax return, and that the Tax Court should garnish the wages of the Secretary of Treasury for the amount of their tax liability	Yes	IRS	\$12,500	
<i>Weiler v. IRS</i> , 2019 WL 2346915 (N.D. Ohio May 31, 2019), <i>appeal docketed</i> , No. 19-3729 (6th Cir. Aug. 1, 2019)	TP petitioned for refund of taxes paid and argued that the 16th Amendment does not authorize a direct, non-apportioned income tax, income tax is an improper excise tax that cannot be levied, and only government employees pay income tax	Yes	IRS	\$1,000	
<i>Wesley v. Comm'r</i> , T.C. Memo. 2019-18	TP petitioned for review of IRS determination to proceed with levy and asserted he couldn't be taxed under section 861 or 1040 and assessments were invalid because they were not personally signed by an assessment officer	Yes	IRS	\$10,000	
<i>Williams v. Comm'r</i> , 2018 WL 3301501 (T.C. July 3, 2018)	TP petitioned for redetermination of deficiency, penalties, and additions to tax and argued he was not required to file a tax return	Yes	IRS	\$2,000	
<b>Section 6673 Penalty Not Requested or Imposed but Taxpayer Warned To Stop Asserting Frivolous Arguments</b>					
<i>Belanger v. Comm'r</i> , T.C. Memo. 2019-1, <i>aff'd</i> 2019 WL 4316498 (5th Cir. Sept. 11, 2019)	TP petitioned for redetermination of IRS decision to proceed with a levy and asserted he was a non-taxpayer	Yes			Warned
<i>Cnty. Tax Law Firm, Inc. v. Comm'r</i> , T.C. Memo. 2018-198	TP petitioned for redetermination of IRS intent to levy	No			Warned
<i>Venable v. Comm'r</i> , T.C. Memo. 2018-144	TP petitioned for redetermination of deficiency, alleged the IRS settlement officer abused his discretion and argued his revenues are not subject to taxation	Yes			Warned
<i>Wells v. Comm'r</i> , T.C. Memo. 2018-188	TPs (MFJ) petitioned for redetermination of deficiency, penalties and additions to tax and argued they were not employees and their wages were not income	Yes			Warned



TABLE 10: Frivolous Issues Penalty Under IRC § 6673 and Related Appellate-Level Sanctions

Case Citation	Issue(s)	Pro Se	Decision	Amount	Comments
<b>U.S. Courts of Appeals' Decisions on Appeal of Section 6673 Penalties Imposed by U.S. Tax Court</b>					
<i>Herndon v. Comm'r</i> , 758 F. App'x 857 (11th Cir. 2019), <i>aff'g</i> No. 21071-17 (T.C. July 5, 2018), <i>reh'g denied by, reh'g, en banc, denied by</i> , 2019 U.S. App. LEXIS 11443 (11th Cir. Apr. 18, 2019)	Penalty affirmed	No	IRS		Tax Court imposed a penalty of \$1,000.
<i>Jagos v. Comm'r</i> , 121 A.F.T.R.2d 2209 (6th Cir. 2018), <i>aff'g</i> T.C. Memo. 2017-202 (Oct. 16, 2017), <i>cert. denied</i> , 139 S.Ct. 2031 (U.S. May 13, 2019)	Penalty affirmed	Yes	IRS		Tax Court imposed a penalty of \$1,000.
<i>Lange v. Comm'r</i> , 748 F. App'x 635 (5th Cir. 2019), <i>aff'g</i> No.11492-17 (T.C. Apr. 27, 2018), <i>petition for cert. filed</i> , No. 19-366 (U.S. Sept. 19, 2019)	Penalty affirmed	Yes	IRS		Tax Court imposed a penalty of \$2,500.
<i>Waltner v. Comm'r</i> , 748 F. App'x. 162 (9th Cir. 2019), <i>aff'g in part</i> T.C. Memo. 2014-133 (July 3, 2014), <i>petition for cert. filed</i> , No. 19-261 (U.S. Aug. 28, 2019)	Penalty affirmed	No	IRS		Tax Court imposed a penalty of \$2,500. The Ninth Circuit added a sanction of \$10,000.
<b>Other U.S. Courts' Decisions on Sanctions Under Section 7482 (c)(4), FRAP Rule 38, or Other Authority</b>					
<i>Lange v. Comm'r</i> , 748 F. App'x 635 (5th Cir. 2019), <i>aff'g</i> No.11492-17 (T.C. Apr. 27, 2018), <i>petition for cert. filed</i> , No. 19-366 (U.S. Sept. 19, 2019)	TP appealed Tax Court's upholding of IRS frivolous submissions penalties and the Tax Court's imposition of a penalty under section 6673	Yes	IRS	\$8,000	

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

Case Name	Docket No.	Order Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Allison v. Comm'r</i>	16961-17L	7/6/18	Levy	Yes	IRS	CDP
<i>Anderson v. Comm'r</i>	23789-16	2/13/19	Deduction of Legal Expenses	No	TP	Schedule A Itemized Deductions
<i>Antoine v. Comm'r</i>	12070-18L	3/18/19	Lien	Yes	IRS	CDP
<i>Baeza v. Comm'r</i>	3402-18L	4/19/19	Lien	Yes	IRS	CDP
<i>Bailey v. Comm'r</i>	24831-17L	7/12/18	Levy	No	IRS	CDP
<i>Ball v. Comm'r</i>	13208-17L	7/19/18	Levy	Yes	IRS	CDP
<i>Banini v. Comm'r</i>	6699-18S	12/13/18	Education Expenses	Yes	IRS	Schedule A Itemized Deductions
<i>Bara v. Comm'r</i>	17107-17SL	4/25/19	Qualified Dividends; FTF Penalties	Yes	IRS	Gross Income; FTF/FTP and Estimated Tax Penalties
<i>Barefield v. Comm'r</i>	19814-17SL	8/2/18	Levy	Yes	IRS	CDP
<i>Barrett v. Comm'r</i>	5261-18SL	9/17/18	Levy	Yes	IRS	CDP
<i>Barrington v. Comm'r</i>	1781-14	4/15/19	FTF; Tax Evasion	Yes	TP	FTF
<i>Bates v. Comm'r</i>	7366-18SL	3/12/19	Lien	Yes	IRS	CDP
<i>Belair Woods, LLC v. Comm'r</i>	19493-17	9/24/18	Charitable Contribution Deductions Under IRC § 170	No	IRS	Charitable Contributions
<i>Benenson v. Comm'r</i>	759-13	9/11/18	Roth IRA Contributions	No	TP	Other (Roth IRA Contributions and Related Excise Tax)
<i>Benenson v. Comm'r</i>	779-13	9/11/18	Roth IRA Contributions	No	TP	Other (Roth IRA Contributions and Related Excise Tax)
<i>Berenblatt v. Comm'r</i>	7208-17W	4/19/19	Whistleblower Action Under IRC § 7623(b)	No	TP	Whistleblower Award Determinations
<i>Bertoni v. Comm'r</i>	20343-17L	8/16/18	Lien	No	IRS	CDP
<i>Bird v. Comm'r</i>	20019-17L	11/27/18	Lien	Yes	IRS	CDP
<i>Birdman, et. al, v. Comm'r</i>	28897-10, 5816-11, 5817-11	4/26/19	Limitation on Collection Activity Under IRC § 6501(a); Deficiency Due to Fraud Under IRC § 6501(c)	No	IRS	Other
<i>Bletsas v. Comm'r</i>	4485-17L	8/17/18	Lien	No	IRS	CDP
<i>Bowers v. Comm'r</i>	5956-17SL	10/17/18	Lien; Levy	Yes	IRS	CDP
<i>Brown v. Comm'r</i>	25992-16L	10/16/18	Lien	Yes	IRS	CDP
<i>Byrum v. Comm'r</i>	4465-17L	9/18/18	Levy	Yes	IRS	CDP
<i>Byrum v. Comm'r</i>	12246-17L	10/18/18	Levy; Frivolous Returns Filing	Yes	IRS	CDP; Frivolous Returns Filing
<i>Calpino v. Comm'r</i>	11368-18L	5/14/19	Frivolous Issues Penalty	Yes	Split	Frivolous Issues Penalty
<i>Carter v. Comm'r</i>	25561-16L	7/11/18	Levy	Yes	IRS	CDP
<i>Castaneda v. Comm'r</i>	7697-17L	4/3/19	Levy	Yes	TP	CDP
<i>Chambers v. Comm'r</i>	24953-17L	9/24/18	Levy	Yes	IRS	CDP
<i>Cheshier v. Comm'r</i>	19154-16SL	10/17/18	Levy	Yes	IRS	CDP

TABLE 11: Unpublished United States Tax Court Summary Judgment Orders

Case Name	Docket No.	Order Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Clark v. Comm'r</i>	20095-17	8/28/18	Accuracy Related Penalty	No	IRS	Accuracy Related Penalty
<i>Coffey v. Comm'r</i>	4949-10	7/24/18	Statute of Limitations Issues	No	TP	Statute of Limitation Issues
<i>Coffey v. Comm'r</i>	4720-10	7/24/18	Statute of Limitations Issues	No	TP	Statute of Limitation Issues
<i>Combs v. Comm'r</i>	784-18SL	8/28/18	Levy	Yes	IRS	CDP
<i>Cotter v. Comm'r</i>	7644-15L	5/22/19	Levy; Frivolous Returns Filing	Yes	IRS	CDP; Frivolous Returns Filing
<i>Cottonwood Place, LLC v. Comm'r</i>	14076-17	10/1/18	Charitable Contribution Deductions Under IRC § 170	No	IRS	Charitable Contributions
<i>Courtier v. Comm'r</i>	19714-16	4/8/19	Excise Tax	No	Split	Gross Income
<i>Crawford v. Comm'r</i>	24887-17L	3/15/19	Levy	Yes	IRS	CDP
<i>Cronin &amp; Byczek, LLP, v. Comm'r</i>	619-18L	2/8/19	Lien	Yes	TP	CDP
<i>Dail v. Comm'r</i>	21411-17L	11/14/18	Lien; Levy; Frivolous Returns Filing; Frivolous Issues Penalty	Yes	IRS	CDP; Frivolous Returns Filing; Frivolous Issues Penalty
<i>Davis v. Comm'r</i>	5262-17L	9/7/18	Levy	Yes	IRS	CDP
<i>De Los Santos v. Comm'r</i>	5458-16	9/19/18	Gross Income Issues	No	IRS	Gross Income
<i>Dieudonne v. Comm'r</i>	6462-17W	9/11/18	Whistleblower Action Under IRC § 7623(b)	Yes	IRS	Whistleblower Award Determinations
<i>Drinkard v. Comm'r</i>	18465-17L	9/24/18	Lien; Levy	Yes	IRS	CDP
<i>Dyer v. Comm'r</i>	12085-17L	9/27/18	Lien	Yes	IRS	CDP
<i>Elliott v. Comm'r</i>	13839-17L	12/10/18	CDP	No	IRS	CDP
<i>F. Scott Perrino MD, Inc. v. Comm'r</i>	19810-17L	7/10/18	Levy	Yes	IRS	CDP
<i>Fair v. Comm'r</i>	1674-17SL	4/23/19	Lien	Yes	IRS	CDP
<i>Fowler v. Comm'r</i>	28935-14L	12/7/18	Lien; Levy	Yes	IRS	CDP
<i>Gainer v. Comm'r</i>	6558-18SL	11/14/18	Levy	Yes	IRS	CDP
<i>Gallagher v. Comm'r</i>	18928-16L	6/8/18	Levy	Yes	IRS	CDP
<i>Ganousis v. Comm'r</i>	16095-17L	9/6/18	Levy	Yes	IRS	CDP
<i>Gerome v. Comm'r</i>	19994-17L	8/24/18	Levy	Yes	IRS	CDP
<i>Goddard v. Comm'r</i>	22334-17L	2/8/19	Lien	No	TP	CDP
<i>Gonsoulin v. Comm'r</i>	18395-17	3/8/19	Levy; Frivolous Issues Penalty	Yes	IRS	CDP; Frivolous Issues Penalty
<i>Gonsoulin v. Comm'r</i>	18395-17L	4/12/19	Frivolous Issues Penalty	Yes	IRS	Frivolous Issues Penalty
<i>Graham v. Comm'r</i>	20242-12L	10/3/18	Levy	Yes	IRS	CDP
<i>Grey v. Comm'r</i>	4358-18L	9/24/18	Lien	Yes	IRS	CDP
<i>Gross v. Comm'r</i>	4022-18L	12/14/18	CDP	Yes	IRS	CDP

TABLE 11: Unpublished United States Tax Court Summary Judgment Orders

Case Name	Docket No.	Order Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Hamilton v. Comm'r</i>	11823-18SL	12/13/18	Levy	Yes	IRS	CDP
<i>Hanson v. Comm'r</i>	22331-17L	2/21/19	Lien	No	TP	CDP
<i>Harbor Lofts Ass'n v. Comm'r</i>	993-17	8/29/18	Charitable Contribution Deductions Under IRC § 170	No	IRS	Charitable Contributions
<i>Harrison v. Comm'r</i>	17983-17	6/29/18	Levy	No	IRS	CDP
<i>Hartmann v. Comm'r</i>	24214-17L	9/17/18	Lien; Levy	Yes	IRS	CDP
<i>Haynes v. Comm'r</i>	714-16	6/28/18	Pension Income	Yes	IRS	Gross Income
<i>Hefflin v. Comm'r</i>	7164-17L	6/15/18	Lien	Yes	IRS	CDP
<i>Heist v. Comm'r</i>	8724-18L	2/21/19	Lien; Frivolous Return Filing	Yes	IRS	CDP; Frivolous Return Filing
<i>Held v. Comm'r</i>	3181-17SL	7/6/18	Levy	Yes	IRS	CDP
<i>Hermit v. Comm'r</i>	15998-17SL	10/11/18	Levy	Yes	IRS	CDP
<i>Herndon v. Comm'r</i>	21071-17L	7/5/18	Levy; Frivolous Returns	Yes	IRS	CDP; Frivolous Returns Filing
<i>Hess v. Comm'r</i>	26900-17L	10/16/18	Levy	Yes	IRS	CDP
<i>Hirsch, et. al, v. Comm'r</i>	28898-10, 5819-11, 5821-11, 6034-11	4/26/19	Limitation on Collection Activity Under IRC § 6501(a); Deficiency Due to Fraud Under IRC § 6501(c)	No	IRS	Other
<i>Holcombe v. Comm'r</i>	7981-18SL	12/20/18	Lien; Levy	Yes	IRS	CDP
<i>Holder v. Comm'r</i>	12071-17L	9/18/18	Levy	No	IRS	CDP
<i>Hommertzheim Enter., Inc. v. Comm'r</i>	25627-17SL	9/25/18	Levy	Yes	IRS	CDP
<i>HRB-Delaware, Inc. &amp; Subs. v. Comm'r</i>	28129-12	1/29/19	Built-In Gain (BIG) Tax Valuation	No	TP	BIG Tax Valuation
<i>Hudson v. Comm'r</i>	18116-17L	7/26/18	Levy	Yes	IRS	CDP
<i>Iannello v. Comm'r</i>	23949-13L	7/23/18	Levy	No	IRS	CDP
<i>IBDR, Inc. v. Comm'r</i>	26819-16L	12/19/18	Lien; Levy	Yes	IRS	CDP
<i>Irabagon v. Comm'r</i>	1594-16L	11/19/18	Levy	Yes	IRS	CDP
<i>J &amp; T Washes, Inc. v. Comm'r</i>	17649-17L	2/12/19	Levy	Yes	IRS	CDP
<i>Jackson v. Comm'r</i>	16854-17SL	7/18/18	Levy	Yes	IRS	CDP
<i>Jackson v. Comm'r</i>	3661-18L	2/1/19	Lien	Yes	IRS	CDP
<i>Jarvis v. Comm'r</i>	19387-18SL	4/22/19	Levy	Yes	IRS	CDP
<i>Kane v. Comm'r</i>	10988-17L	8/10/18	Lien	No	IRS	CDP
<i>Kannry v. Comm'r</i>	19091-16L	9/21/18	Lien	Yes	IRS	CDP
<i>Kono v. Comm'r</i>	18347-17L	11/1/18	Levy	Yes	IRS	CDP
<i>Kopstad v. Comm'r</i>	651-17L	8/30/18	Levy	Yes	IRS	CDP
<i>Lawal v. Comm'r</i>	12728-17	6/27/18	Levy	No	IRS	CDP
<i>Lawson v. Comm'r</i>	23278-17L	6/5/18	Levy	Yes	IRS	CDP
<i>Lee v. Comm'r</i>	19157-17	8/28/18	Gross Income	Yes	IRS	Gross Income
<i>Levin v. Comm'r</i>	11578-14L	10/17/18	Levy	Yes	IRS	CDP

TABLE 11: Unpublished United States Tax Court Summary Judgment Orders

Case Name	Docket No.	Order Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Lieber v. Comm'r</i>	22228-17L	2/14/19	Levy	Yes	IRS	CDP
<i>Locatelli v. Comm'r</i>	6126-17L	9/25/18	CDP	Yes	IRS	CDP
<i>Longino v. Comm'r</i>	6817-17L	10/19/18	Lien	Yes	IRS	CDP
<i>Machin v. Comm'r</i>	15194-18L	5/3/19	Lien; Trust Fund Recovery Penalty	Yes	IRS	CDP
<i>Marion v. Comm'r</i>	21841-17L	8/24/18	Levy	Yes	IRS	CDP
<i>Marshall v. Comm'r</i>	1949-17L	10/12/18	Lien; Levy	Yes	IRS	CDP
<i>Marvin v. Comm'r</i>	23092-17L	7/31/18	Levy; Frivolous Issues Penalty	Yes	IRS	CDP; Frivolous Issues Penalty
<i>Marzan v. Comm'r</i>	6071-16L	7/3/18	CDP	Yes	IRS	CDP
<i>Matus v. Comm'r</i>	25997-16L	5/6/19	Levy	Yes	TP	CDP
<i>McAvey v. Comm'r</i>	2583-17L	8/30/18	Levy	No	IRS	CDP
<i>McCrorry v. Comm'r</i>	16605-17W	12/20/18	Whistleblower Action Under IRC § 7623(b)	Yes	IRS	Whistleblower Award Determinations
<i>McDonald v. Comm'r</i>	11038-17SL	2/27/19	Levy	Yes	IRS	CDP
<i>McGillivray v. Comm'r</i>	26446-17SL	3/7/19	Levy	Yes	IRS	CDP
<i>McHenry v. Comm'r</i>	607-18L	11/8/18	Lien; Levy	No	IRS	CDP
<i>Minemyer v. Comm'r</i>	22182-10	2/26/19	Civil Fraud Penalty	Yes	IRS	Civil Fraud Penalty
<i>Morning v. Comm'r</i>	355-17L	2/15/19	CDP	Yes	IRS	CDP
<i>Morrisette v. Comm'r</i>	4415-14	2/21/19	"Split-dollar Life Insurance Arrangements"	No	TP	Gross Income
<i>Muhammad v. Comm'r</i>	22688-17SL	6/22/18	Lien	Yes	IRS	CDP
<i>Namm v. Comm'r</i>	8485-17; 8487-17; 8488-17; 8490-17; 8496-17; 8498-17; 8499-17; 8500-17; and 8501-17	11/5/18	Statute of Limitations Issue	No	IRS	Statute of Limitations Issues
<i>NCA Argyle LP, et. al, v. Comm'r</i>	3272-18	4/8/19	Partnership Profits	No	IRS	Partnership Issues; Gross Income
<i>NCA Cherokee LP, et. al, v. Comm'r</i>	6663-18	4/8/19	Partnership Profits	No	IRS	Partnership Issues; Gross Income
<i>NCA Highland LP, et. al, v. Comm'r</i>	6829-18	4/8/19	Partnership Profits	No	IRS	Partnership Issues; Gross Income
<i>NCA Palladium LP, et. al, v. Comm'r</i>	6662-18	4/8/19	Partnership Profits	No	IRS	Partnership Issues; Gross Income
<i>Nevius v. Comm'r</i>	6727-17L	7/6/18	Lien; Levy; Frivolous Issues Penalty	Yes	IRS	CDP; Frivolous Issues Penalty
<i>Obeirne v. Comm'r</i>	4313-17L	12/27/18	Lien	Yes	IRS	CDP
<i>O'Kagu v. Comm'r</i>	3835-18	9/20/18	Foreign Earned Income Exclusion	Yes	IRS	Foreign Earned Income Exclusion

TABLE 11: Unpublished United States Tax Court Summary Judgment Orders

Case Name	Docket No.	Order Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>P.J. Enter., LLC v. Comm'r</i>	14560-17L	8/28/18	CDP	No	IRS	CDP
<i>Pennington v. Comm'r</i>	19115-17SL	2/12/19	Lien	Yes	IRS	CDP
<i>Perales v. Comm'r</i>	20332-17W	8/20/18	Whistleblower Action Under IRC § 7623(b)	Yes	IRS	Whistleblower Award Determinations
<i>Perales v. Comm'r</i>	21791-17W	8/20/18	Whistleblower Action Under IRC § 7623(b)	Yes	IRS	Whistleblower Award Determinations
<i>Perales v. Comm'r</i>	787-18W	10/26/18	Whistleblower Action Under IRC § 7623(b)	Yes	IRS	Whistleblower Award Determinations
<i>Perales v. Comm'r</i>	25116-17W	10/30/18	Whistleblower Action Under IRC § 7623(b)	Yes	IRS	Whistleblower Award Determinations
<i>Perales v. Comm'r</i>	26906-17W	10/31/18	Whistleblower Action Under IRC § 7623(b)	Yes	IRS	Whistleblower Award Determinations
<i>Pettengill v. Comm'r</i>	4563-18L	2/7/19	Lien	Yes	IRS	CDP
<i>Polk v. Comm'r</i>	1781-17L	5/7/19	Levy; Frivolous Return Filing	Yes	Split	CDP; Frivolous Return Filing
<i>Potts v. Comm'r</i>	9307-17	6/20/18	Levy	No	IRS	CDP
<i>Provitola, et al., v. Comm'r</i>	12357-16, 16168-17	2/6/19	Accuracy Related Penalty	Yes	IRS	Accuracy Related Penalty
<i>Reavis v. Comm'r</i>	16342-17L	3/25/19	Levy	Yes	IRS	CDP
<i>Red Oak Estates, LLC v. Comm'r</i>	13659-17	10/1/18	Charitable Contribution Deductions Under IRC § 170	No	IRS	Charitable Contributions
<i>Reid v. Comm'r</i>	12152-17L	12/19/18	Levy	Yes	IRS	CDP
<i>Renka, Inc. v. Comm'r</i>	15988-11R	8/16/18	Tax-Exempt Status of Employee Stock Ownership Plan (ESOP)	No	TP	Other (ESOP/Tax-Exempt Status)
<i>Rhodes v. Comm'r</i>	1712-16W	8/16/18	Whistleblower Action Under IRC § 7623(b)	Yes	IRS	Whistleblower Award Determinations
<i>Richter v. Comm'r</i>	11191-18L	4/26/19	Levy	No	IRS	CDP
<i>Rivas v. Comm'r</i>	9490-17	9/27/18	Innocent Spouse Relief	No	IRS	Innocent Spouse Relief
<i>Rivas v. Comm'r</i>	24760-17L	11/14/18	Levy	Yes	IRS	CDP
<i>Robbins v. Comm'r</i>	16781-17L	10/3/18	CDP	Yes	IRS	CDP
<i>Robinson v. Comm'r</i>	15255-16SL	11/27/18	Lien; Levy; Trust Fund Recovery Penalty	Yes	IRS	CDP; Trust Fund Recovery Penalty
<i>Rosendale v. Comm'r</i>	7710-17L	7/5/18	Levy	No	IRS	CDP
<i>Rothner v. Comm'r</i>	525-18	4/11/19	Bad Business Debt Deduction IRC § 166	No	IRS	Other
<i>Rufus v. Comm'r</i>	8179-17W	7/5/18	Whistleblower Action Under IRC § 7623(b)	No	IRS	Whistleblower Award Determinations
<i>Sachi v. Comm'r</i>	12032-17	11/21/18	Affordable Care Act (ACA) Premium Tax Credit	Yes	IRS	Other (ACA Premium Tax Credit)
<i>Salter v. Comm'r</i>	553-18L	2/5/19	Levy	Yes	IRS	CDP

TABLE 11: Unpublished United States Tax Court Summary Judgment Orders

Case Name	Docket No.	Order Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Sarma v. Comm'r</i>	26318-16	3/28/19	Basis in TEFRA Partnership	No	IRS	Partnership Issues
<i>Sauter v. Comm'r</i>	15972-17	9/17/18	Gross Income; Accuracy Related Penalty; Frivolous Issues Penalty	Yes	IRS	Gross Income; Accuracy Related Penalty; Frivolous Issues Penalty
<i>Savonarola Editoriale, Inc. v. Comm'r</i>	21863-17L	3/1/19	Lien	No	IRS	CDP
<i>Schneider v. Comm'r</i>	10660-17L	7/3/18	Levy; Frivolous Issues Penalty	Yes	IRS	CDP; Frivolous Issues Penalty
<i>Schneider v. Comm'r</i>	15652-17	3/27/19	Unreported Pension, Unemployment Compensation, and Social Security Income; FTF/FTP Penalties; Frivolous Issues Penalty	Yes	IRS	Gross Income; FTF/FTP and Estimated Tax Penalties; Frivolous Issues Penalty
<i>Shepherd v. Comm'r</i>	19146-18L	4/18/19	Lien	Yes	TP	CDP
<i>Sklar v. Comm'r</i>	19506-17L	9/14/18	Lien	Yes	IRS	CDP
<i>Smith v. Comm'r</i>	14900-15	9/19/18	Dividend Income	No	IRS	Gross Income
<i>Smith v. Comm'r</i>	14578-18SL	2/22/19	Levy	No	IRS	CDP
<i>Sopin v. Comm'r</i>	6911-18L	2/6/19	Lien	No	IRS	CDP
<i>Spanbock v. Comm'r</i>	23659-16L	11/29/18	CDP	Yes	IRS	CDP
<i>Stone v. Comm'r</i>	4716-18SL	10/31/18	Levy	Yes	IRS	CDP
<i>Stout v. Comm'r</i>	19261-17L	10/29/18	Levy	Yes	IRS	CDP
<i>Stripling v. Comm'r</i>	19896-17L	3/6/19	Lien	Yes	IRS	CDP
<i>Swartz v. Comm'r</i>	402-17SL; and 403-17SL	11/29/18	Lien; Trust Fund Recovery Penalty	Yes	IRS	CDP; Trust Fund Recovery Penalty
<i>Terra Equip. Co. v. Comm'r</i>	14000-16L	6/28/18	Levy	Yes	IRS	CDP
<i>The Cannon Corp. &amp; Subs. v. Comm'r</i>	12466-16	6/4/18	Deductibility of Energy Efficient Building Property (IRC § 179D)	No	IRS	Trade or Business
<i>The Cmty. Law Firm, Inc. v. Comm'r</i>	18478-17L	12/4/18	Levy	No	IRS	CDP
<i>Thompson v. Comm'r</i>	29498-12	11/19/18	Gross Income; FTF/FTP and Estimated Tax Penalties	Yes	IRS	Gross Income; FTF/FTP and Estimated Tax Penalties
<i>Tiki Tanning, Inc. v. Comm'r</i>	3574-18L	3/29/19	Levy	No	IRS	CDP
<i>Toomey v. Comm'r</i>	8238-18L	10/12/18	Lien; Levy	Yes	IRS	CDP
<i>Total Printer Source of Georgia, Inc. v. Comm'r</i>	14809-17L	7/11/18	Levy	No	IRS	CDP
<i>Tsaras v. Comm'r</i>	6934-17L	9/6/18	Levy	Yes	IRS	CDP
<i>Utterback v. Comm'r</i>	14560-16L	8/3/18	Lien	Yes	IRS	CDP
<i>VanSickle v. Comm'r</i>	11164-17SL	11/28/18	Levy	Yes	IRS	CDP

TABLE 11: Unpublished United States Tax Court Summary Judgment Orders

Case Name	Docket No.	Order Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Walker v. Comm'r</i>	16108-14L	10/1/18	Lien; Levy; Frivolous Issues Penalty	Yes	IRS	CDP; Frivolous Issues Penalty
<i>Walker v. Comm'r</i>	9435-15L	10/2/18	Lien; Levy; Frivolous Issues Penalty	Yes	IRS	CDP; Frivolous Issues Penalty
<i>Weatherup v. Comm'r</i>	25370-17SL	12/27/18	Levy	Yes	IRS	CDP
<i>Wells v. Comm'r</i>	9693-17	11/13/18	Gross Income; FTF/FTP and Estimated Tax Penalties	Yes	IRS	Gross Income; FTF/FTP and Estimated Tax Penalties
<i>Whistleblower 14040-16W v. Comm'r</i>	14040-16W	2/15/19	Whistleblower Action Under IRC § 7623(b)	No	IRS	Whistleblower Award Determinations
<i>Wiltshire v. Comm'r</i>	19458-17	9/11/18	Innocent Spouse Relief	No	IRS	Innocent Spouse Relief
<i>Wisc. Fire Sprinkler Installation &amp; Insp. Serv. v. Comm'r</i>	5624-18L	3/15/19	Levy	Yes	IRS	CDP
<i>Wolff v. Comm'r</i>	2189-18L	2/1/19	Lien	No	IRS	CDP
<i>Wren v. Comm'r</i>	21355-17L	2/26/19	Lien	Yes	IRS	CDP
<i>Wright v. Comm'r</i>	17068-17	9/20/18	Lien	Yes	IRS	CDP
<i>Yee-Lo v. Comm'r</i>	3836-18L	3/22/19	Levy	Yes	IRS	CDP
<i>Young v. Comm'r</i>	5323-18L	4/9/19	Levy	Yes	IRS	CDP
<i>Zurn v. Comm'r</i>	8012-17L	12/28/18	Levy	Yes	IRS	CDP



**TABLE 12: Unpublished United States Tax Court Bench Orders**

Case Name	Docket No.	Order Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Abdullayev v. Comm'r</i>	9126-18S	4/16/19	Travel Expenses	Yes	IRS	Trade or Business
<i>Anderson v. Comm'r</i>	16323-17	11/14/18	Innocent Spouse Relief	Yes	IRS	Innocent Spouse
<i>Aouriri v. Comm'r</i>	4386-18S	4/22/19	Unreported Income; IRA Distribution	Yes	IRS	Gross Income
<i>Baptiste v. Comm'r</i>	7918-16	10/17/18	Profit or Loss from Business; First Time Homebuyers Credit; EIC; CTC; AOC; Making Work Pay Credit	Yes	IRS	Trade or Business; Family Status Issues; Civil Fraud Penalties
<i>Barker v. Comm'r</i>	22634-17S	11/8/18	Profit or Loss from Business; Vehicle Expenses	Yes	IRS	Trade or Business
<i>Bass v. Comm'r</i>	12871-17	6/8/18	Vehicle Expenses; Miscellaneous Unreimbursed Employee Business Expenses	Yes	Split	Trade or Business
<i>Blackburn v. Comm'r</i>	27721-14	6/26/18	Levy	No	IRS	CDP
<i>Boulware v. Comm'r</i>	5514-16	4/9/19	Diversion of Income; Unreported Income; FTF Penalty; Civil Fraud Penalty	No	IRS	Gross Income; FTF/FTP Penalties; Civil Fraud Penalty
<i>Boulware, Estate of, v. Comm'r</i>	5885-16	4/9/19	Diversion of Income; Unreported Income; FTF Penalty; Civil Fraud Penalty	No	IRS	Gross Income; FTF/FTP Penalty; Civil Fraud Penalty
<i>Brooke v. Comm'r</i>	5319-18S	12/19/18	Innocent Spouse Relief	Yes	Split	Innocent Spouse
<i>Brown v. Comm'r</i>	5817-18	3/14/19	Gross Income; FTF/FTP Penalties	Yes	IRS	Gross Income; FTF/FTP Penalties
<i>Cortez v. Comm'r</i>	14741-17	7/2/18	Unreported business income; propriety of bank deposits method	Yes (Petitioners did not show up to court)	IRS	Accuracy Related Penalty; FTF Penalty
<i>Cruz v. Comm'r</i>	16268-16	5/28/19	Dependency Exemption; EIC; CTC; Filing Status	No	Split	Family Status Issues
<i>Dubin v. Comm'r</i>	7752-18	5/6/19	Unemployment Compensation	Yes	IRS	Gross Income
<i>Elsayed v. Comm'r</i>	11994-17S	2/1/19	Filing Status	No	IRS	Family Status Issues
<i>Elsayed v. Comm'r</i>	11994-17S	2/1/19	Filing Status	No	IRS	Family Status Issues
<i>Englander v. Comm'r</i>	12735-18	4/4/19	Alimony; Gross Income	Yes	IRS	Other (Alimony); Gross Income
<i>Freeman v. Comm'r</i>	17114-15L	10/15/18	Trust Fund Recovery Penalty; Lien; Levy	No	Split	CDP; Trust Fund Recovery Penalty
<i>Freeman v. Comm'r</i>	5641-18L	10/15/18	Trust Fund Recovery Penalty; Lien; Levy	No	Split	CDP; Trust Fund Recovery Penalty
<i>Garcia v. Comm'r</i>	15144-17L	7/2/18	Levy	Yes	IRS	CDP
<i>Gibbs v. Comm'r</i>	6413-17	6/6/18	Education Credit; IRA Contribution Deduction; Schedule A Itemized Deductions (e.g., Casualty Loss); Accuracy Related Penalty	No	IRS	Other (Education Credit); Trade or Business; Schedule A Itemized Deductions; Accuracy Related Penalty

TABLE 12: Unpublished United States Tax Court Bench Orders

Case Name	Docket No.	Order Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Giller v. Comm'r</i>	4472-18L	3/15/19	FTF Penalty; Levy	Yes	IRS	FTF/FTP Penalties; CDP
<i>Guy-Fabiyi v. Comm'r</i>	16086-17	6/11/18	Innocent Spouse Relief	Yes	IRS	Innocent Spouse
<i>Hadid v. Comm'r</i>	14213-18L	4/10/19	Levy	No	IRS	CDP
<i>Hasson v. Comm'r</i>	15265-17S	2/4/19	Profit or Loss from Business; Accuracy Related Penalty	Yes	IRS	Trade or Business; Accuracy Related Penalty
<i>Hasson v. Comm'r</i>	25142-17S	2/4/19	Profit or Loss from Business; Accuracy Related Penalty	Yes	IRS	Trade or Business; Accuracy Related Penalty
<i>Herceg v. Comm'r</i>	25247-16	10/30/18	Dependency Exemption; CTC	Yes	IRS	Family Status Issues
<i>Hom v. Comm'r</i>	9778-16L	9/19/18	Lien	Yes	IRS	CDP
<i>Humiston v. Comm'r</i>	27125-16S	7/18/18	Alimony; Accuracy Related Penalty	Yes	IRS	Other (Alimony); Accuracy Related Penalty
<i>Humiston v. Comm'r</i>	1164-17S	7/18/18	Alimony; Accuracy Related Penalty	Yes	IRS	Other (Alimony); Accuracy Related Penalty
<i>Interventional Ctr. for Pain Mgmt., PC., v. Comm'r</i>	4966-18L	11/28/18	Lien	No	Split	CDP
<i>Kernan v. Comm'r</i>	17606-17S	12/19/18	Unreimbursed Employee Business Expenses	Yes	IRS	Trade or Business
<i>Lieber v. Comm'r</i>	22228-17L	4/26/19	Levy	No	IRS	CDP
<i>Maddox v. Comm'r</i>	5549-18	5/9/19	Dependency Exemption; HOH; EIC	Yes	IRS	Family Status Issues; Gross Income
<i>Manzueta v. Comm'r</i>	1092-18S	4/10/19	Qualifying Child; EIC; CTC	Yes	IRS	Family Status Issues
<i>McCallum v. Comm'r</i>	16833-17	11/14/18	Unreimbursed Employee Business Expenses; Accuracy Related Penalty	Yes	Split	Trade or Business; Accuracy Related Penalty
<i>McCullers v. Comm'r</i>	7669-18	4/29/19	Trade or Business Expenses	Yes	IRS	Trade or Business
<i>Michael v. Comm'r</i>	16761-17S	12/6/18	Innocent Spouse Relief	No	Split	Innocent Spouse; Accuracy Related Penalty
<i>Molina v. Comm'r</i>	16398-17	10/12/18	CTC; EITC; Vehicle Expenses	Yes	IRS	Family Status Issues; Trade or Business
<i>Morrison v. Comm'r</i>	22482-17	6/8/18	Unreimbursed Employee Business Expenses; Home Office Deduction	Yes	Split	Trade or Business
<i>Newburn v. Comm'r</i>	24737-17L	2/11/19	Innocent Spouse Relief	No	IRS	Innocent Spouse
<i>Nordberg v. Comm'r</i>	1426-17	11/8/18	Annuity Payments	Yes	Split	Gross Income
<i>Nuss v. Comm'r</i>	22655-17S	11/9/18	Interest Income; Pension Distribution	Yes	IRS	Gross Income
<i>Pennington v. Comm'r</i>	19115-17SL	2/12/19	Lien	Yes	IRS	CDP

TABLE 12: Unpublished United States Tax Court Bench Orders

Case Name	Docket No.	Order Date	Issue(s)	Pro Se	Decision	Corresponding MLI Topic
<i>Peterson v. Comm'r</i>	11719-17L	10/15/18	Lien	Yes	TP	CDP
<i>R&amp;L Heating &amp; Air Conditioning Inc. v. Comm'r</i>	5495-18L	3/29/19	Lien; FTP Penalty	Yes	IRS	CDP; FTF/FTP Penalties
<i>Rady v. Comm'r</i>	24547-17	4/22/19	Gross Income; Accuracy Related Penalty	Yes	IRS	Gross Income; Accuracy Related Penalty
<i>Rangel-Palacios v. Comm'r</i>	20885-16	10/15/18	Property Tax, Mortgage Interest, Job Expenses, and Miscellaneous Schedule A Itemized Deductions	Yes	TP	Schedule A Itemized Deductions; Accuracy Related Penalty
<i>Sansone v. Comm'r</i>	24051-17S	11/19/18	Social Security Benefits; Workers Compensation	Yes	IRS	Gross Income
<i>Saunders v. Comm'r</i>	2805-18S	2/19/19	Education Credit	Yes	IRS	Other (Education Credit)
<i>Scurlock v. Comm'r</i>	13177-17	5/28/19	Unemployment Compensation; Gross Income	Yes	IRS	Gross Income
<i>Shao v. Comm'r</i>	8413-18S	3/28/19	Travel Expenses	Yes	TP	Trade or Business
<i>Shi v. Comm'r</i>	6852-17S	10/18/18	Profit or Loss from Business; Accuracy Related Penalty	Yes	IRS	Trade or Business; Accuracy Related Penalty
<i>Sloan v. Comm'r</i>	22471-17S	12/10/18	Profit or Loss from Business; Schedule A Itemized Deductions; Accuracy Related Penalty	Yes	Split	Trade or Business; Schedule A Itemized Deductions; Accuracy Related Penalty
<i>Smelser v. Comm'r</i>	20883-17	2/12/19	Innocent Spouse Relief	No	TP	Innocent Spouse
<i>Thomas v. Comm'r</i>	5680-18S	4/16/19	Innocent Spouse Relief	Yes	Split	Innocent Spouse
<i>Thornton v. Comm'r</i>	15248-17	7/2/18	Travel, Meal, Entertainment, and Vehicle Expense Deductions	No	Split	Accuracy Related Penalty; Trade or Business
<i>Treverton v. Comm'r</i>	12518-17S	7/24/18	Miscellaneous Unreported Income	Yes	IRS	Gross Income
<i>Tukes v. Comm'r</i>	9946-18	5/10/19	Profit or Loss from Business; Accuracy Related Penalty	Yes	Split	Trade or Business
<i>Weatherup v. Comm'r</i>	25370-17SL	12/27/18	OIC	Yes	IRS	CDP
<i>Wheeler v. Comm'r</i>	6104-17S	3/29/19	Moving Expenses; Travel Expenses	No	IRS	Trade or Business
<i>Zagar v. Comm'r</i>	15292-17S	4/12/19	Profit or Loss from Business	Yes	Split	Trade or Business
<i>Zero Vector Sol., Inc. v. Comm'r</i>	16803-16SL	1/31/19	Levy	Yes	Split	CDP

## Appendix 6: Taxpayer Advocate Service Directory

### HEADQUARTERS

#### National Taxpayer Advocate

1111 Constitution Avenue NW  
Room 3031, TA  
Washington, DC 20224  
Phone: 202-317-6100  
FAX: 855-810-2126

#### Executive Director, Systemic Advocacy

1111 Constitution Avenue NW  
Room 3219, TA: EDSA  
Washington, DC 20224  
Phone: 202-317-4121  
FAX: 855-813-7410

#### Congressional Affairs Liaison

1111 Constitution Avenue NW  
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Washington, DC 20224  
Phone: 202-317-6082  
FAX: 855-810-5886

#### Deputy National Taxpayer Advocate

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#### Executive Director, Case Advocacy

915 2nd Avenue  
Room 860  
Seattle, WA 98174  
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FAX: 855-810-2129

### AREA OFFICES

#### Albuquerque

5338 Montgomery Blvd. NE  
MS 1005-ALB  
Albuquerque, NM 87109  
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FAX: 855-819-5021

#### Dallas

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

#### Richmond

400 North Eighth Street  
Room 328  
Richmond, VA 23219  
Phone: 804-916-3510  
FAX: 855-821-0237

#### Atlanta

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

#### Hartford

130 South Elmwood Ave.  
Buffalo, NY 14202-2664  
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FAX: 855-816-9809

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FAX: 877-817-5270

#### Cincinnati

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Stop 5703A  
Florence, KY 41042  
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FAX: 855-824-6406

#### Kansas City

333 West Pershing Road  
MS #P-L 3300  
Kansas City, MO 64108  
Phone: 816-499-4121  
FAX: 855-829-5331

## LOCAL OFFICES BY STATE AND LOCATION

### ALABAMA

417 20th Street North  
Birmingham, AL 35203  
Phone: 205-761-4880  
FAX: 855-822-2206

### ALASKA

949 East 36th Avenue, Stop A-405  
Anchorage, AK 99508  
Phone: 907-786-9777  
FAX: 855-819-5022

### ARIZONA

4041 North Central Avenue  
MS-1005 PHX  
Phoenix, AZ 85012  
Phone: 602-636-9500  
FAX: 855-829-5329

### ARKANSAS

700 West Capitol Avenue, MS 1005LIT  
Little Rock, AR 72201  
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FAX: 855-829-5325

### CALIFORNIA

#### *Fresno*

5045 East Butler Avenue, Stop 1394  
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#### *Laguna Niguel*

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Phone: 916-974-5007  
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### *San Diego*

701 B Street, Suite 902  
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Phone: 619-744-7156  
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### *San Jose*

55 S. Market Street, Stop 0004  
San Jose, CA 95113  
Phone: 408-283-1500  
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### COLORADO

1999 Broadway, Stop 1005 DEN  
Denver, CO 80202  
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FAX: 855-829-3838

### CONNECTICUT

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Hartford, CT 06103  
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FAX: 855-836-9629

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### DISTRICT OF COLUMBIA

77 K Street, N.E., Suite 1500  
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### IDAHO

550 W. Fort Street, M/S 1005  
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#### *Chicago*

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Springfield, IL 62704  
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Indianapolis, IN 46204  
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**IOWA**

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Des Moines, IA 50309  
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**KENTUCKY****Florence**

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**MAINE**

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**MARYLAND**

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15 New Sudbury Street, Room 725  
Boston, MA 02203  
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**OHIO***Cincinnati*

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FAX: 855-824-6407

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## Appendix 7: Glossary of Acronyms

Acronym	Definition
AAB	Aggregate Assessed Balance
AARP	American Association of Retired Persons
ABA	American Bar Association
AC	Action Code
ACA	Affordable Care Act
ACS	Automated Collection System
ACSI	American Customer Satisfaction Index
ACSS	Automated Collection System Support
ACTC	Additional Child Tax Credit
AES	Advanced Encryption Standard
AFR	Agency Financial Report
AFSP	Annual Filing Season Program
AFTR	Annual Federal Tax Refresher
AGI	Adjusted Gross Income
AIA	Anti-Injunction Act
AICPA	American Institute of Certified Public Accountants
AIMS	Audit Information Management System
AJAC	Appeals Judicial Approach and Culture
AJCA	American Jobs Creation Act
ALE	Allowable Living Expenses
ALERTS	Automated Labor and Employee Relations Tracking System
AM	Accounts Management
AMS	Accounts Management System
AMT	Alternative Minimum Tax
AO	Appeals Officer
AOD	Action on Decision
AOTC	American Opportunity Tax Credit
APA	Administrative Procedure Act
APTC	Advance Premium Tax Credit
ARC	Annual Report to Congress
ASA	Average Speed of Answer
ASFP	Annual Season Filing Program
ASFR	Automated Substitute for Return
ASL	American Sign Language
ATAO	Application for Taxpayer Assistance Order
ATCL	Appeals Team Case Leader
ATE	Appeals Technical Employee
ATIN	Adoption Taxpayer Identification Number
AUR	Automated Underreporter
BBA	Bipartisan Budget Act

Acronym	Definition
BFS	Bureau of Fiscal Services
BIR	Bureau of Internal Revenue
BLS	Bureau of Labor Statistics
BMF	Business Master File
BOD	Business Operating Division
BPR	Business Performance Review
BSA	Bank Secrecy Act
BSM	Business Systems Modernization
BTA	Board of Tax Appeals
CA	Correspondence Audit
CAA	Certified Acceptance Agent
CADE	Customer Account Data Engine
CAF	Centralized Authorization File
CAP	Collection Appeals Program
CAR	Collection Activity Report
CBO	Congressional Budget Office
CC	Command Code
CCA	Chief Counsel Advice
CCDM	Chief Counsel Directives Manual
CCE	Compliance Center Exam
CCEO	Chief Customer Experience Officer
CCH	Commerce Clearing House
CCI	Centralized Case Intake
C-CPI-U	Chained Consumer Price Index for All Urban Consumers
CDDB	Custodial Detail Database
CDP	Collection Due Process
CDW	Compliance Data Warehouse
CE	Continuing Education
CEAS	Correspondence Examination Automated Support
CEO	Chief Executive Officer
CET	Correspondence Examination Technicians or Correspondence Guidelines for Examination Technicians
Cff	Collection Field Function
CFO	Chief Financial Officer
CFR	Code of Federal Regulations
CHIP	Children's Health Insurance Program
CI	Criminal Investigation (Division)
CIC	Coordinated Industry Cases
CIP	Compliance Initiative Projects
CIS	Collection Information Statement

Acronym	Definition
CNC	Currently Not Collectible
COD	Cancellation of Debt
COIC	Centralized Offer in Compromise
CONOPS	Concept of Operations
CP	Computer Paragraph
CPA	Certified Public Accountant
CPE	Continuing Professional Education
CPI	Consumer Price Index
CRS	Congressional Research Service or Common Reporting Standard
CSED	Collection Statute Expiration Date
CSO	Communication and Stakeholder Outreach
CSR	Customer Service Representative
CTC	Child Tax Credit
CX	Customer Experience
CY	Calendar Year
DAS	Discriminant Analysis System
DCI	Data Collection Instrument
DDb	Dependent Database
DDIA	Direct Debit Installment Agreement
DEFRA	Deficit Reduction Act of 1984
DI	Debt Indicator
DIF	Discriminant Index Function
DJA	Declaratory Judgement Act of 1934
DMDC	Defense Manpower Data Center
DOD	Department of Defense
DOJ	Department of Justice
DSP	Disability Severance Pay
EA	Enrolled Agent
EB	Economic Burden
ECM	Enterprise Case Management
EDCA	Executive Director Case Advocacy
EDP	Economic Development Program
EDSA	Executive Director Systemic Advocacy
EFDS	Electronic Fraud Detection System
EFT	Electronic Funds Transfer
EFTPS	Electronic Federal Tax Payment System
EGTRRA	Economic Growth and Tax Reconciliation Act of 2001
EH	Equivalent Hearing
EIC	Earned Income Credit
EIN	Employer Identification Number
EITC	Earned Income Tax Credit
EO	Exempt Organization

Acronym	Definition
EPST	Exam Planning Scenario Tool
EQRS	Embedded Quality Review System
ERO	Electronic Return Originator
ESL	English as a Second Language
ESOP	Employee Stock Ownership Plan
ETA	Effective Tax Administration
ETARAS	Electronic Tax Administration Research and Analysis System
ETLA	Electronic Tax Law Assistance
EWT	Estimated Waiting Time
FA	Field Audit
FAFSA	Free Application for Federal Student Aid
FAST	Fixing America's Surface Transportation Act
FATCA	Foreign Account Tax Compliance Act
FBAR	Report of Foreign Bank and Financial Accounts or Foreign Bank Account Report
FCA	Financial Conduct Authority
FCR	First Call Resolution or Federal Case Registry
FFI	Free File, Inc. or Foreign Financial Institution
FFRF	Freedom From Religion Foundation
FICA	Federal Insurance Contributions Act
FIPIT	Field Inventory Process Improvement Team
FMIS	Financial Management Information System
FOIA	Freedom of Information Act
FPAA	Final Partnership Administrative Adjustment
FPL	Federal Poverty Level
FPLP	Federal Payment Levy Program
FPR	False Positive Rate
FRCP	Federal Rule of Civil Procedure
FS	Filing Season
FTC	Foreign Tax Credit or Federal Trade Commission
FTD	Federal Tax Deposit
FTE	Full-time Equivalents
FTF	Failure To File
FTL	Federal Tax Lien
FTP	Failure To Pay
FY	Fiscal Year
GAO	Government Accountability Office
GDP	Gross Domestic Product
GSA	General Services Administration
HCD	Human-Centered Design
HCO	Human Capital Office
HHI	Household Income
HHS	Health and Human Services

Acronym	Definition
HIV	Human Immunodeficiency Virus
HMRC	Her Majesty's Revenue and Customs
HOH	Head of Household
HUD	Housing and Urban Development
IA	Installment Agreement
IBFD	Independent Bureau of Fiscal Documentation
IBTF	In-Business-Trust-Fund
IC	Industry Cases
ICAS	Internet Customer Account Services
IDES	International Data Exchange System
IDR	Information Document Request
IDRS	Integrated Data Retrieval System
IDS	Inventory Delivery System
IDT	Identity Theft
IGA	Intergovernmental Agreements
IGM	Interim Guidance Memorandum
IIC	International Individual Compliance
IITA	International Individual Taxpayer Assistance
IMD	Internal Management Document
IMF	Individual Master File
IOAA	Independent Offices Appropriations Act
IP PIN	Identity Protection Personal Identification Number
IPERA	Improper Payments Elimination and Recovery Act of 2010
IPERIA	Improper Payments Elimination and Recovery Improvement Act of 2012
IPIA	Improper Payments Information Act of 2002
IPTW	Inverse Probability of Treatment Weighing
IRA	Individual Retirement Account
IRB	Internal Revenue Bulletin
IRC	Internal Revenue Code
IRI	Information Return Item
IRM	Internal Revenue Manual
IRMF	Information Returns Master File
IRP	Information Return Program
IRS	Internal Revenue Service
IRSAC	Internal Revenue Service Advisory Council
IRTF	Individual Returns Transaction File
ISRP	Individual Shared Responsibility Payment
IT	Information Technology
ITA	Interactive Tax Assistant
ITIN	Individual Taxpayer Identification Number
IVO	Integrity and Verification Operation
JCT	Joint Committee on Taxation

Acronym	Definition
JOC	Joint Operations Center
LB&I	Large Business and International Operating Division
LEP	Limited English Proficiency
LIF	Low Income Filter
LII	Low Income Indicator
LITC	Low Income Taxpayer Clinic
LLC	Limited Liability Company
LLP	Limited Liability Partnership
LM	Legal Memoranda
LOS	Level of Service
LR	Legislative Recommendation
LTA	Local Taxpayer Advocate
LUQ	Large, Unusual and Questionable Items
MANCOVA	Multivariate Analysis of Covariance
MAP	Monthly Assessment of Performance
MEA	Math Error Authority
MEF	Modernized Electronic Filing
MFJ	Married Filing Joint
MFS	Married Filing Separately
MFT	Master File Transcript
MLI	Most Litigated Issue
MOU	Memorandum of Understanding
MSA	Metropolitan Statistical Area
MSP	Most Serious Problem
MTLP	Municipal Tax Levy Program
MVRA	Mandatory Victim's Restitution Act
NALT	North American Land Trust
NASCO	National Association of State Charity Officials
NBER	National Bureau of Economic Research
NCLC	National Consumer Law Center
NDS	Notice Delivery System
NFTL	Notice of Federal Tax Lien
NIST	National Institute of Standards and Technology
NOL	Net Operating Loss
NPS	National Insurance and PAYE Service
NQRS	National Quality Review System
NRP	National Research Program
NSA	National Society of Accountants
NTA	National Taxpayer Advocate
NTEE	National Taxonomy of Exempt Entities
NTEU	National Treasury Employees Union
OA	Office Audit

Acronym	Definition
OAR	Operations Assistance Request
OCC	Office of Chief Counsel
OD	Operating Division
OECD	Organisation for Economic Co-operation and Development
OIC	Offer in Compromise
OLC	Office of Legal Counsel
OLS	Office of Online Services
OMB	Office of Management and Budget
OPA	Online Payment Agreement
OPI	Over the Phone Interpreter
OPR	Office of Professional Responsibility or Operational Performance Rate
OS	Operations Support
OTC	Office of Taxpayer Correspondence
OUO	Official Use Only
OVD	Offshore Voluntary Disclosure
PAC	Program Action Case
PACER	Public Access to Court Electronic Records
PAL	Property Appraisal and Liquidation Specialists
PATH	Protecting Americans from Tax Hikes
PAYE	Pay-As-You-Earn
PAYG	Pay-As-You-Go
PCA	Private Collection Agency
PCI	Potentially Collectible Inventory
PCIC	Primary Core Issue Code
PDC	Private Debt Collection
PFA	Pre-Filing Agreement
PIC	Program Integrity Cap
PII	Personally Identifiable Information
PIN	Personal Identification Number
PLR	Private Letter Ruling
PM	Program Manager
PMTA	Program Manager Technical Advice
POA	Power of Attorney
POMS	Program Operations Manual System
PPG	Policy and Procedure Guide
PPIA	Partial Payment Installment Agreement
PPS	Practitioner Priority Service
PRVVH	Pre-Refund Wage Verification Hold
PSP	Payroll Service Provider
PTC	Premium Tax Credit
PTIN	Preparer Tax Identification Number
PTSD	Post-Traumatic Stress Disorder

Acronym	Definition
PY	Processing Year
QBI	Qualified Business Income
QC	Qualifying Child
QTE	Qualified Tax Expert
RA	Revenue Agent
RAAS	Research, Analysis, and Statistics or Research, Applied Analytics, and Statistics
RAC	Refund Anticipation Check
RAD	Research Analysis and Data
RAL	Refund Anticipation Loan
RAND	Research and Development
RAS	(Office of) Research, Analysis and Statistics
RCA	Reasonable Cause Assistant
RCEO	Refundable Credits Examination Operation
RCP	Reasonable Collection Potential
RD	Return Delinquency
RDC	Research Development Center
RDD	Return Due Date
REI	Real Economic Impact
RIA	Research Institute of America
RICS	Return Integrity and Correspondence Services
RIO	Return Integrity Operations
RIVO	Return Integrity & Verification Operations
RO	Revenue Officer
ROI	Return on Investment
RPC	Return Preparer Coordinator
RPM	Return Preparer Misconduct
RPO	Return Preparer Office
RPP	Return Preparer Program or Return Preparer Provider
RRA 98	Internal Revenue Service Restructuring and Reform Act of 1998
RRP	Return Review Program
RUFI	Reduced User Fee Indicator
SAM	Strategic Analysis and Modeling
SAMS	Systemic Advocacy Management System
SB/SE	Small Business/Self-Employed Operating Division
SBA	Small Business Administration
SCA	Service Center Advice
SCIC	Secondary Core Issue Code
SCPP	Special Compliance Personnel Program
SE	Self Employed
SECA	Self-Employment Contributions Act
SERP	Servicewide Electronic Research Program
SFR	Substitute for Return

Acronym	Definition
SIA	Streamlined Installment Agreement
SIGTARP	Special Inspector General for the Troubled Asset Relief Program
SITLP	State Income Tax Levy Program
SL	Stakeholder Liaison
SLA	Service Level Agreement
SME	Small/Medium Enterprise
SMS	Short Messaging Service
SNAP	Supplemental Nutrition Assistance Program
SNIP	Servicewide Notice Information Program
SNOD	Statutory Notice of Deficiency
SO	Settlement Officer
SOI	Statistics of Income
SOL	Statute of Limitations
SP	Submission Processing
SPEC	Stakeholder Partnerships, Education & Communication
SPP	Service Priorities Project
SSA	Social Security Administration
SSDI	Social Security Disability Insurance or Income
SSF	Slippery Slope Framework
SSI	Supplemental Security Income
SSN	Social Security Number
TA	Taxpayer Advocate or Technical Assistance Memoranda
TAB	Taxpayer Assistance Blueprint
TAC	Taxpayer Assistance Center
TACT	Taxpayer Communications Taskgroup
TAD	Taxpayer Advocate Directive
TAMIS	Taxpayer Advocate Management Information System
TANF	Temporary Assistance to Needy Families
TAO	Taxpayer Assistance Order
TAP	Taxpayer Advocacy Panel
TAR	Tax Agency Reconciliations
TARD	Taxpayer Advocate Received Date
TAS	Taxpayer Advocate Service
TASIS	Taxpayer Advocate Service Integrated System
TBD	To Be Determined
TBOR	Taxpayer Bill of Rights
TC	Transaction Code
TCE	Tax Counseling for the Elderly
TCJA	Tax Cuts and Jobs Act
TCMP	Tax Compliance Measurement Program

Acronym	Definition
TCO	Tax Compliance Officer
TDA	Taxpayer Delinquent Account
TDC	Taxpayer Digital Communication
TDI	Taxpayer Delinquent Investigation
TE	Tax Examiner
TE/GE	Tax Exempt & Government Entities Operating Division
TEFRA	Tax Equity and Fiscal Responsibility Act
TES	Taxpayer Experience Survey
TFA	Taxpayer First Act
TFAO	Taxpayer First Act Office
TFRP	Trust Fund Recovery Penalty
TGR	Total Gross Receipts
TIA	Tax Injunction Act or Tax Implementation Agreement
TIGTA	Treasury Inspector General for Tax Administration
TIN	Taxpayer Identification Number
TIPRA	Tax Increase Prevention and Reconciliation Act
TLCATS	Tax Litigation Counsel Automated Tracking System
TP	Taxpayer
TPC	Third Party Contact
TPI	Total Positive Income
TPNC	Taxpayer Notice Code
TPP	Taxpayer Protection Program
TRIO	Tax Reform Implementation Office
TSR	Telemarketing Sales Rule
TY	Tax Year
UK	United Kingdom
UNAX	Unauthorized Access of Taxpayer Account
USC	United States Code
USPS	United States Postal Service
USVI	United States Virgin Islands
VAT	Value Added Tax
VBD	Voice Balance Due
VC	Voluntary Compliance
VFTF	Virtual Face-to-Face
VIBIR	Virgin Islands Bureau of Internal Revenue
VITA	Volunteer Income Tax Assistance
VOIP	Voice Over Internet Protocol
VSD	Virtual Service Delivery
W&I	Wage and Investment Operating Division
WVP	Wage Verification Program
YTD	Year to Date