

## Top 25 Case Advocacy Issues for FY 2010 by TAMIS\* Receipts

Issue Code	Description	FY 2010 Cases
330	Processing Amended Return	30,891
610	Open Audit (Non-Revenue Protection Strategy RPS)/Earned Income Tax Credit (EITC) Claim	26,182
315	Unpostable/Reject	22,341
425	Stolen Identity	17,291
710	Levy	14,766
620	Reconsideration of Substitute for Return under IRC § 6020(b) and Audits	12,843
310	Processing Original Return	11,997
20	Expedite Refund Request	11,755
340	Injured Spouse Claim	7,777
60	IRS Offset	6,865
630	RPS (EITC Claim)	6,769
90	Other Refund Inquiries/Issues	6,707
670	Closed Underreporter	6,137
40	Returned/Stopped Refunds	6,115
540	Civil Penalties other than Trust Fund Recovery Penalty	5,544
390	Other Document Processing Issues	5,172
675	Combined Annual Wage Reporting/Federal Unemployment Tax	4,951
320	Math Error	4,597
790	Other Collection Issues	4,433
759	Installment Agreement - Other	3,938
660	Open Underreporter	3,726
520	Failure to File (FTF)/Failure to Pay (FTP) Penalty	3,646
10	Lost or Stolen Refunds	3,464
210	Missing/Incorrect Payments	3,181
45	Pre-Refund Wage Verification Hold	3,171
<b>Total Top 25 Receipts</b>		<b>234,259</b>
<b>Total TAS Receipts</b>		<b>298,933</b>

\* Taxpayer Advocate Management Information System.

## Portfolio Advisor Assignments

Portfolio Assignment	Portfolio Owner	Location	Phone Number
Military Issues	Douts, K	AK	907-271-6297
Forms 2848 Powers of Attorney (POA)	Hawkins, D	AL	205-912-5634
Levy [Hardship determination linked to release of levy]	Wilde, B	AR	501-396-5820
Mixed and Scrambled Taxpayer Identification Numbers	Murphy, M	AZ	602-636-9503
Tax Forums - Case Resolution Program	Sawyer, M	CA-FSC	559-442-6418
Designated Federal Official (DFO) - Taxpayer Advocacy Panel (TAP)	Curran, D	CA-LA	213-576-3016
Tax Forums - Case Resolution Program	Adams, C	CA-LAG	949-389-4790
E- Services	Todaro, T	CA-OAK	510-637-3068
Audit Reconsiderations	Martin, T	CA-SAC	916-974-5191
Collection Statute Expiration Dates (CSED)	Sherwood, T	CO	303-603-4601
Federal Tax Liens including Lien Release, Lien Withdrawal, Lien Subordination, Lien Discharge	Sherwood, T	CO	303-603-4601
Interest Computations: Abatement of Interest	Romano, F	CT	860-756-4550
Employment Tax Policy	Garvin, W	DE	302-286-1545
Seizure and Sale -Foreclosures on Equity	Crook, T	FL-FTL	954-423-7676
Examination Strategy	Revel-Addis, B	FL-JAX	904-665-0523
Designated Federal Official (DFO) - Taxpayer Advocacy Panel (TAP)	Browne, R	GA-ATL	404-338-8085
U.S. Territories and Possessions	James, G	HI	808-539-2855
Health Care I	DeTimmerman, P	IA	515-564-6880
Innocent Spouse Relief: IRC § 6015	Knowles, J	ID	208-387-2827 ex 272
Health Care II	Taylor, S	IL-CHI	312-566-3801
Penalties	Bates, P	IL-SPR	217-862-6348
Correspondence Exam	Blinn, F	IN-IND	317-685-7799
Designated Federal Official (DFO) - Taxpayer Advocacy Panel (TAP)	Adams, M	KS	316-352-7505
Centralized Lien Filing and Releases	Diehl, J	KY-CSC	859-669-4013
Earned Income Tax Credit (EITC): Outreach, Education, Financial Literacy, Low Income	Campbell, D	KY-LOU	502-572-2201
Low Income Taxpayer Clinics (LITC)	Lewis, C	LA	504-558-3468
Identity Theft - Identity Protection Specialized Unit (IPSU)	Benoit, F	MA-ANC	978-474-9560
Appeals: Nondocketed Inventory, Alternative Dispute Resolutions, Collection Due Process	Leith, J	MD	410-962-8120
Automated Underreporter (AUR)	Boucher, D	ME	207-622-8577
Individual Taxpayer Identification Number (ITIN) Outreach	Blount, P	MI	313-628-3664
Nonfiler Strategy [Substitute for Returns]	Warren, J	MN	651-312-7874
Accessing Taxpayer File	Todd, G	MO-KCC	816-291-9001
Exempt Organization (EO) Education and Outreach	Guinn, P	MO-STL	314-612-4371
Disaster Response and Recovery	Washington, J	MS	601-292-4810
Designated Federal Official (DFO) - Taxpayer Advocacy Panel (TAP)	Thompson, T	MT	406-441-1044
Designated Federal Official (DFO) - Taxpayer Advocacy Panel (TAP)	Juncewicz, T	NC	336-378-2141
Amended Returns/Claims/Carryback/Carryforward Claims	Reeve, D	ND-FAR	701-237-8342
IRS Training on Taxpayers' Rights	Hickey, M	NE	402-221-7240
Federal Payment Levy Program (FPLP)/FPLP Communications	Simmons, M	NH	603-433-0753
Earned Income Tax Credit (EITC) Compliance	Harrison, Marcie	NJ	973-921-4376

Portfolio Advisor Assignments

Appendix #2

Portfolio Assignment	Portfolio Owner	Location	Phone Number
Tip Reporting	Grant, D	NV	702-868-5180
Preparer Penalties	Greene, S	NY-ALB	518-427-5412
Offer In Compromise	Tehrani, B	NY-BLY	718-488-3501
Identify Theft	Fuentes, B	NY-BSC	631-654-6687
Indian Tribal Government Issues	Wirth, B	NY-BUF	716-686-4820
Allowable Living Expenses	Spisak, J	NY-MAN	212-436-1010
Processing: Payments	Davis, S	OH CLE	216-522-8241
Tax Exempt Entities: EO Applications & Determinations	Esrig, B	OH-CIN	513-263-3249
IRS Policies Affecting Financially Distressed Taxpayers	Hensley, D	OK	405-297-4139
Customer Account Data Engine (CADE)	Logan, A	OR	307-633-0881
Automated Collection System (ACS)	Lombardo, L	PA-PHIL	215-861-1237
Bankruptcy Processing Issues	Mettlen, A	PA-PITT	412-395-6423
Office of Professional Responsibility	Juarez, V	PA-PSC	215-516-2525
International Taxpayers	Vargas, C	PR	787-622-8950
Math Errors	Sonier, G	SC	803-765-5300
Abusive Schemes	Gilchrist, L	SD	605-377-1606
Criminal Investigation Freezes and Tax Assurance Program	Wess, D	TN-MS	901-395-1700
Designated Federal Official (DFO) - Taxpayer Advocacy Panel (TAP)	Wess, D	TN-MS	901-395-1700
Electronic Tax Administration (ETA)	Martin, B	TN-NVL	615-250-6015
Individual Taxpayer Identification Number (ITIN) Processing	Caballero, A	TX-AUC	512-460-4652
Multilingual Initiative (MLI)	Rolon, J	TX-AUS	512-499-5970
First Time Home Buyers Credit	Lucas, D	TX-HOU	713-209-4781
Combined Annual Wage Reporting (CAWR)/Federal Unemployment Tax Act (FUTA)	Polson, R	UT-OSC	801-620-3000
TAS Confidentiality/IRC 6103	Cooper-Aquilar, S	UT-SLC	801-799-6962
Trust Fund Recovery Penalty (TFRP)	Campbell, M	VA	804-916-3500
Communication Liaison Group (CLG)	Campbell, Hickey, James, Martin, Simmons, Hensley, Crook, Tehrani, Thompson	VA, IA, HI, SC, TN, NH, OK, FL, MT	
Taxpayer Assistance Centers (TACs)	Fett, B	VT	802-859-1056
Designated Federal Official (DFO) - Taxpayer Advocacy Panel (TAP)	Fett, B	VT	802-859-1056
Returned/Stopped Refunds	Johnson, B.	WI	414-231-2391
Injured Spouse	Post, T	WV	304-420-8695
Installment Agreements: Processing	Hough, C	WY	307-633-0881
Tax Forums - Case Resolution Program	Sawyer, M	CA-FSC	559-442-6418
Tax Forums - Case Resolution Program	Adams, C	CA-LAG	949-389-4790

Appendix Two

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

Case Citation	Issue(s)	Pro Se	Decision
<b>Individual Taxpayers</b>			
<i>Alarcon, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 1466 (N.D. Cal. 2010)	Court enforced summons because TP failed to respond to petition to enforce summons	Yes	IRS
<i>Allen, U.S. v.</i> , 105 A.F.T.R.2d 1032 (S.D. Ohio 2010), <i>adopted by</i> 105 A.F.T.R.2d (RIA) 1391 (S.D. Ohio 2010)	Court adopted magistrate's recommendation and enforced summons	Yes	IRS
<i>Allen, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 887 (S.D. Ohio 2009)	Court found jurisdiction and non-taxpayer arguments frivolous; court rejected 1st and 4th Amendment claims, as well as claim of improper service of summons	Yes	IRS
<i>Andrikopoulos v. U.S.</i> , 105 A.F.T.R.2d (RIA) 1085 (D. Colo. 2010), <i>adopted by</i> 105 A.F.T.R.2d (RIA) 1087 (D. Colo. 2010)	Court adopted magistrate's recommendation to dismiss for lack of jurisdiction; TP failed to timely file petition to quash summons	Yes	IRS
<i>Armijo v. U.S.</i> , 105 A.F.T.R.2d (RIA) 2822 (S.D. Fla. 2010), <i>adopted by, motion granted by, motion denied by</i> 105 A.F.T.R.2d (RIA) 2825 (S.D. Fla. 2010)	Court adopted magistrate's recommendation, granted government's motion to dismiss, and dismissed TP's motion to quash for lack of jurisdiction	No	IRS
<i>Beeman, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 1137 (W.D. Pa. 2010)	Powell requirements satisfied; court enforced summons	Yes	IRS
<i>Berkowitz v. U.S.</i> , 104 A.F.T.R.2d (RIA) 6920 (D.S.C. 2009), <i>adopted in part by</i> 104 A.F.T.R.2d (RIA) 6923 (D.S.C. 2009)	Court partially adopted magistrate's recommendation to grant U.S. motion to dismiss for lack of jurisdiction; court lacking jurisdiction over all but one of 21 respondents	Yes	Split
<i>Bernhoft, U.S. v.</i> , 104 A.F.T.R.2d (RIA) 7059 (E.D. Wis. 2009)	Powell requirements satisfied; court rejected blanket attorney-client privilege claim	No	IRS
<i>Bishop (Jan), U.S. v.</i> , 105 A.F.T.R.2d (RIA) 624 (N.D. Cal. 2010), <i>show cause order entered</i> 2010 U.S. Dist. LEXIS 35901 (N.D. Cal. 2010) <i>enforced by</i> 2010 U.S. Dist. LEXIS 13834 (N.D. Cal. 2010)	Powell requirements satisfied; court enforced summons	Yes	IRS
<i>Bishop (Richard), U.S. v.</i> , 2009 U.S. Dist. LEXIS 125018 (N.D. Cal. 2009), <i>show cause order entered</i> 2010 U.S. Dist. LEXIS 46977 (N.D. Cal. 2010), <i>enforced by</i> 2010 U.S. Dist. LEXIS 13834 (N.D. Cal. 2010)	Powell requirements satisfied; court enforced summons	Yes	IRS
<i>Bohall v. U.S.</i> , 339 Fed. App'x. 661 (8th Cir. 2009)	Powell requirements satisfied; dismissal of motion to quash third-party summonses upheld; due process argument rejected	Yes	IRS
<i>Breaux v. U.S.</i> , 105 A.F.T.R.2d (RIA) 988 (W.D. La. 2010), <i>adopted by</i> 2010 U.S. Dist. LEXIS 8595 (W.D. La. 2010)	Court adopted magistrate's recommendation and granted government's motion to dismiss	Yes	IRS
<i>Bright, U.S. v.</i> , 596 F.3d 683 (9th Cir. 2010), <i>aff'g in part</i> 102 A.F.T.R.2d (RIA) 6183 (D. Haw. 2008)	Court rejected 5th Amendment privilege claims as to all documents except for ones related to two offshore credit card accounts where government failed to show knowledge, at time summonses were issued, that TP controlled accounts	No	Split
<i>Brumbaugh, U.S. v.</i> , 2010 U.S. Dist. LEXIS 24947 (W.D. Wash. 2010) <i>adopted by</i> 2010 U.S. Dist. LEXIS 33207 (W.D. Wash. 2010)	Court upheld magistrate's finding that TP in contempt and set a hearing for TP to show why he should not be held in contempt	Yes	IRS
<i>Brumbaugh, U.S. v.</i> , 2010 U.S. Dist. LEXIS 24961 (W.D. Wash. 2010)	Magistrate found TP in contempt	Yes	IRS
<i>Burch, U.S. v.</i> , 104 A.F.T.R.2d (RIA) 6204 (E.D. Cal. 2009)	Powell requirements satisfied; court adopted magistrate's recommendation and enforced summons	Yes	IRS
<i>Cannady, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 2821 (D. Kan. 2009), <i>adopted by</i> 104 A.F.T.R.2d (RIA) 5014 (D. Kan. 2009)	Powell requirements satisfied; court adopted magistrate's recommendation and enforced summons	No	IRS
<i>Catlett v. U.S.</i> , 326 Fed. App'x. 681 (4th Cir. 2009), <i>petition for cert. denied by</i> 130 S. Ct. 810 (2009)	Fourth Circuit affirmed District Court's order enforcing summonses	Yes	IRS
<i>Chavez v. U.S.</i> , 104 A.F.T.R.2d (RIA) 7502 (D. Utah 2009)	Court dismissed TP's motion to quash for improper service and lack of jurisdiction	Yes	IRS
<i>Cobb, U.S. v.</i> , 103 A.F.T.R.2d 2674 (S.D. Cal. 2009)	Court rejected TP's assertion of 5th Amendment privilege and held TP in contempt for non-compliance	Yes	IRS
<i>Colby, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 1459 (D.N.H. 2010), <i>adopted by</i> 105 A.F.T.R.2d (RIA) 1477 (D. N.H. 2010)	Court adopted magistrate's recommendation to enforce summons and award the government its costs	Yes	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Collins v. Provost (Andre)</i> , 104 A.F.T.R.2d (RIA) 7382 (E.D. Cal. 2009), <i>adopted by</i> 104 A.F.T.R.2d (RIA) 7778 (E.D. Cal. 2009)	Court adopted magistrate's recommendation and enforced summons; 5th Amendment claims rejected	Yes	IRS
<i>Colby v. Provost (Sheri)</i> , 104 A.F.T.R.2d (RIA) 7386 (E.D. Cal. 2009), <i>adopted by</i> 2009 U.S. Dist. LEXIS 118428 (E.D. Cal. 2009)	Court adopted magistrate's recommendation and enforced summons; 5th Amendment claims rejected	Yes	IRS
<i>Cook v. U.S.</i> , 104 A.F.T.R.2d (RIA) 5303 (D. Idaho 2009), <i>adopted by</i> 104 A.F.T.R.2d (RIA) 5306 (D. Idaho 2009)	Court denied TP motion to quash third-party summons; court adopted magistrate's recommendation and enforces summons	Yes	IRS
<i>Corriveau, U.S. v.</i> , 104 A.F.T.R.2d (RIA) 6051 (D. Me. 2009), <i>aff'd by</i> 2009 U.S. Dist. LEXIS 80460 (D. Me. 2009)	Powell requirements satisfied; court adopted magistrate's recommendation and enforced summons	Yes	IRS
<i>Cortese, U.S. v.</i> , 104 A.F.T.R.2d (RIA) 6298 (N.D.N.Y. 2009)	Powell requirements satisfied; court enforced summons	Yes	IRS
<i>Cromar, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 1994, <i>adopted by</i> 105 A.F.T.R.2d (RIA) 1995 (D. Utah 2010)	Court adopted magistrate's recommendation and enforced summons	Yes	IRS
<i>Crowe (Maria), U.S. v.</i> , 2010 U.S. Dist. LEXIS 26408 (D.N.H. 2010), <i>adopted by</i> 2010 U.S. Dist. LEXIS 26410 (D.N.H. 2010)	Court adopted magistrate's recommendation, enforced summons, and awarded government its costs	Yes	IRS
<i>Crowe (Richard), U.S. v.</i> , 2010 U.S. Dist. LEXIS 26407 (D.N.H. 2010), <i>adopted by</i> 2010 U.S. Dist. LEXIS 26411 (D.N.H. 2010)	Court adopted magistrate's recommendation, enforced summons, and awarded government its costs	Yes	IRS
<i>Cryer, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 2946 (W.D. La. 2010), <i>adopted by</i> 105 A.F.T.R.2d 2949 (W.D. La. 2010)	Court adopted magistrate's recommendation and enforced summons	Yes	IRS
<i>Dalgleish, U.S. v.</i> , 104 A.F.T.R.2d (RIA) 6012 (C.D. Utah 2009), <i>adopted by</i> 104 A.F.T.R.2d (RIA) 6013 (C.D. Utah 2009)	Court adopted magistrate's recommendation and enforced summons	Yes	IRS
<i>Delgado, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 1062 (S.D. Cal. 2010)	Powell requirements satisfied; court adopted magistrate's recommendation, enforced summons, and cautioned TP of possible conditional confinement	Yes	IRS
<i>DePolo, U.S. v.</i> , 2010 U.S. Dist. LEXIS 42451 (N.D. Tex. 2010)	Powell requirements satisfied; court enforced summons	Yes	IRS
<i>Dew v. U.S.</i> , 105 A.F.T.R.2d 1012 (D.S.C. 2010), <i>adopted by</i> 105 A.F.T.R.2d 1013 (D.S.C. 2010)	Court dismissed petition to quash summons because IRS had withdrawn summons, and so TP's motion was moot	Yes	No decision
<i>Dye, U.S. v.</i> , 104 A.F.T.R.2d (RIA) 5983 (W.D. Tenn. 2009)	Court held TP in contempt for non-compliance with summons order; court ordered TP to comply with summons order, assessed fines, and issued arrest warrant for conditional confinement	Yes	IRS
<i>Edomwande v. I.R.S.</i> , 2009 U.S. Dist. LEXIS 122530 (N.D. Tex. 2009), <i>accepted by</i> 2010 U.S. Dist. LEXIS 1508 (N.D. Tex. 2010)	Court adopted magistrate's recommendation to grant government's motion to dismiss and to dismiss motion to quash for lack of jurisdiction	Yes	IRS
<i>Elsberg, U.S. v.</i> , 104 A.F.T.R.2d (RIA) 5456 (D. Colo. 2009), <i>motion granted in part by</i> 105 A.F.T.R.2d (RIA) 2333 (D. Colo. 2009)	Court granted government's motion to re-serve by publication and to serve by substituted service	Yes	IRS
<i>Elmes, U.S. v.</i> , 104 A.F.T.R.2d (RIA) 7676 (S.D. Fla. 2009), <i>reconsideration denied by</i> 105 A.F.T.R.2d (RIA) 322 (S.D. Fla. 2009), <i>sanctions denied by</i> 105 A.F.T.R.2d (RIA) 666 (S.D. Fla. 2010), <i>petition dismissed by</i> 2010 U.S. Dist. LEXIS 10234 (S.D. Fla. 2010)	Court granted summons enforcement; after granting motion to dismiss, court dismissed petition for summons enforcement; civil sanctions disallowed; 1st and 5th Amendment claims dismissed	Yes	IRS
<i>Ennis, U.S. v.</i> , 2010-1 U.S.T.C. (CCH) ¶ 50,202 (D. Colo. 2010)	Court ordered TPs to comply with summons and cautioned of possible finding of contempt if TPs failed to comply	Yes	IRS
<i>Eulich v. U.S.</i> , 104 A.F.T.R.2d (RIA) 6332 (N.D. Tex. 2009), <i>motion granted by</i> 104 A.F.T.R.2d (RIA) 6337 (N.D. Tex. 2009)	Court rejected motion to hold TP in contempt of court and granted TP's motion to dismiss; TP asserted work-product and attorney-client privileges; court granted government's motion to determine TP's claim of privilege and to turn over documents determined not privileged	No	TP
<i>Fabian v. Comm'r</i> , 105 A.F.T.R.2d (RIA) 1848 (D. Md. 2010)	Powell requirements satisfied	Yes	IRS
<i>Fisher v. U.S.</i> , 103 A.F.T.R.2d (RIA) 2696 (W.D. Wash. 2009)	Court declined to transfer case to another venue and dismissed motion to quash summons	Yes	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Fisher v. U.S.</i> , 676 F. Supp. 2d 1165 (W.D. Wash. 2009)	Court rejected argument that summonses were illegal subterfuge to gather documents related to third-party entities and not TP; 4th Amendment claims rejected	Yes	IRS
<i>Flores, U.S. v.</i> , 104 A.F.T.R.2d (RIA) 7782 (E.D. Cal. 2009), adopted by 105 A.F.T.R.2d (RIA) 370 (E.D. Cal. 2010)	Court adopted magistrate's recommendation and enforced summons	Yes	IRS
<i>Ganem, U.S. v.</i> , 104 A.F.T.R.2d (RIA) 6297 (D.N.H. 2009), approved by 104 A.F.T.R.2d (RIA) 6298 (D.N.H. 2009)	Court adopted magistrate's recommendation, enforced summons, and awarded government its costs	Yes	IRS
<i>Glavin v. U.S.</i> , 2010 U.S. Dist. LEXIS 36137 (W.D. Wis. 2010)	Powell requirements satisfied; court enforces summons	Yes	IRS
<i>Good, U.S. v.</i> , 104 A.F.T.R.2d (RIA) 6307 (S.D. Ala. 2009), magistrate's recommendation 104 A.F.T.R.2d (RIA) 5954 (S.D. Ala. 2009), adopted by 104 A.F.T.R. 2d (RIA) 6140 (S.D. Ala. 2009), and 104 A.F.T.R.2d (RIA) 6302 (S.D. Ala. 2009)	Court adopted magistrate's recommendation to enforce summons	Yes	IRS
<i>Griggs, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 922 (D. Ariz. 2009), magistrate's recommendation 2009-2 T.C. (CCH) ¶50768 (D. Ariz. 2009), accepted by 104 A.F.T.R.2d (RIA) 7695 (D. Ariz. 2009), reconsideration denied by 105 A.F.T.R.2d (RIA) 744 (D. Ariz. 2009), stay denied by 105 A.F.T.R.2d (RIA) 859 (D. Ariz. 2009), motion granted by 105 A.F.T.R.2d (RIA) 1525 (D. Ariz. 2010)	Court denied TP's motion to dismiss and motion for reconsideration where magistrate's recommendation was adopted and summons enforced; 5th Amendment claims rejected	Yes	IRS
<i>Hassell, U.S. v.</i> , 2010 U.S. Dist. LEXIS 35163 (D.N.H. 2010), adopted by 2010 U.S. Dist. LEXIS 35159 (D.N.H. 2010)	Court adopted magistrate's recommendation, enforced summons, and awarded government its costs	Yes	IRS
<i>Hendrickson, U.S. v.</i> , 104 A.F.T.R.2d (RIA) 6836 (E.D. Mich. 2009), motion denied by 664 F. Supp. 2d 793 (E.D. Mich. 2009)	Court denied TP's motion for judgment of acquittal or new trial finding that jury instructions were proper and TP's evidentiary challenges lacked merit	No	IRS
<i>Hibben v. U.S.</i> , 104 A.F.T.R.2d (RIA) 5378 (E.D. Tenn. 2009), aff'd by 104 A.F.T.R.2d (RIA) 5516 (E.D. Tenn. 2009)	Court adopted magistrate's recommendation, denied motion to quash, and granted government's motion to dismiss	Yes	IRS
<i>Hibben v. U.S.</i> , 104 A.F.T.R.2d (RIA) 6621 (S.D. Ohio 2009), adopted by 104 A.F.T.R.2d (RIA) 6623 (S.D. Ohio 2009)	Court adopted magistrate's recommendation and dismissed petition to quash summons; 4th Amendment claims rejected	Yes	IRS
<i>Horne, U.S. v.</i> , 343 Fed. App'x. 192 (9th Cir. 2009), aff'g 101 A.F.T.R.2d (RIA) (D. Nev. 2008)	Ninth Circuit affirmed District Court's decision to enforce summons	Yes	IRS
<i>Johansen, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 321 (D.N.H. 2009), approved by 105 A.F.T.R.2d (RIA) 322 (D.N.H. 2009)	Court adopted magistrate's recommendation and enforced summons and awarded government its costs	Yes	IRS
<i>Jones, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 1876 (W.D. Wash. 2010)	Court denied award of attorney's fees to TP where government's motion to withdraw summons had been granted	No	IRS
<i>Kern v. U.S.</i> , 105 A.F.T.R.2d (RIA) 1520 (E.D. Mich. 2010), adopted by 105 A.F.T.R.2d (RIA) 1525 (E.D. Mich. 2010), and 105 A.F.T.R.2d (RIA) 1526 (E.D. Mich. 2010)	Court adopted magistrate's recommendation and enforced summons	Yes	IRS
<i>Kliethermes, U.S. v.</i> , 2009-2 T.C. (CCH) ¶50563 (W.D. Mo. 2009), adopted by 104 A.F.T.R.2d (RIA) 5366 (W.D. Mo. 2009)	Court adopted magistrate's recommendation and enforced summons	Yes	IRS
<i>Lalonde, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 1824 (W.D. Pa. 2010)	Powell requirements satisfied; court enforced summons	Yes	IRS
<i>Lanoie, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 844 (10th Cir. 2010)	Tenth Circuit found jurisdictional defect on appeal because District Court did not enter summons enforcement order	Yes	TP
<i>Le, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 1827 (N.D. Cal. 2010)	Powell requirements satisfied; court enforced summons	Yes	IRS
<i>Levy, U.S. v.</i> , 104 A.F.T.R.2d (RIA) 6049 (D. Utah 2009), adopted by 104 A.F.T.R.2d 6050 (D. Utah 2009)	Court adopted magistrate's recommendation and enforced summons	Yes	IRS
<i>Little, U.S. v.</i> , 104 A.F.T.R.2d (RIA) 7473 (E.D. Ky. 2009)	Powell requirements satisfied; court enforced summons; 5th Amendment claims rejected	No	IRS
<i>Lopez, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 6777 (E.D. Cal. 2008), adopted by 103 A.F.T.R.2d (RIA) 1293 (E.D. Cal. 2009), magistrate's recommendation at 105 A.F.T.R.2d 1148 (E.D. Cal. 2010)	Magistrate certified further consideration of contempt and set matter for hearing where TP did not comply with summons order	Yes	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Luong, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 6499 (E.D. Cal. 2009), petition granted by 2009 U.S. Dist. LEXIS 116921 (E.D. Cal. 2009)	Court enforced summons, held TP in contempt, and ordered confinement for failure to comply with court order enforcing summons	Yes	IRS
<i>Maehr v. U.S.</i> , 103 A.F.T.R.2d (RIA) 405 (D. Neb. 2009), motion granted by, in part, motion denied by 104 A.F.T.R.2d (RIA) 5927 (D. Neb. 2009)	Powell requirements satisfied; court also found frivolous arguments	Yes	IRS
<i>Manuia, U.S. v.</i> , 2009-2 T.C. (CCH) ¶50778 (D. Haw. 2009), adopted by 104 A.F.T.R.2d (RIA) 5631 (D. Haw. 2009)	Court adopted magistrate's recommendation and enforced summons	Yes	IRS
<i>Marino, U.S. v.</i> , 2010 U.S. Dist. LEXIS 35863 (D.N.H. 2010), adopted by 2010 U.S. Dist. LEXIS 35981 (D.N.H. 2010)	Court adopted magistrate's recommendation and enforced summons, and awarded government its costs	Yes	IRS
<i>Maxwell v. I.R.S.</i> , 104 A.F.T.R.2d (RIA) 5064 (M.D. Tenn. 2009), sanctions allowed by 2009 U.S. Dist. LEXIS 118275 (M.D. Tenn. 2009)	Court found frivolous TP's filings before hearing and ordered TP not to make further filings or institute further actions until TP satisfied previous sanction	Yes	IRS
<i>Mengedoht, U.S. v.</i> , 99 A.F.T.R.2d 1137 (D. Neb. 2007), adopted by 100 A.F.T.R.2d 6480 (D. Neb. 2007), appeal dismissed by 343 Fed. App'x. 158 (8th Cir. 2009)	Court adopted magistrate judge's recommendation and enforced summons; appeal dismissed because notice of appeal filing was untimely	Yes	IRS
<i>Mensch v. U.S.</i> , 104 A.F.T.R.2d (RIA) 5658 (E.D.N.Y. 2009)	Court granted motion to dismiss petition to quash third-party summons because jurisdiction over third-party entity was lacking; TP failed to state a claim for which relief may be granted	Yes	IRS
<i>Menz, U.S. v.</i> , 2010 U.S. Dist. LEXIS 39719 (D.N.H. 2010), approved by 2010 U.S. Dist. LEXIS 39801 (D.N.H. 2010)	Powell requirements satisfied	Yes	IRS
<i>Metz v. U.S.</i> , 104 A.F.T.R.2d (RIA) 7228 (M.D. Fla. 2009)	Court rejected privacy arguments and dismisses motion to seek injunctive relief	Yes	IRS
<i>Mollison v. U.S.</i> , 2007 U.S. Dist. LEXIS 43407 (D. Nev. 2007), rev'd and remanded by 568 F.3d 1073 (9th Cir. 2009)	Ninth Circuit found District Court had proper jurisdiction to consider motion to quash third-party summons because TP's service was proper	No	TP
<i>Morgan, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 1979 (M.D. Fla. 2010), adopted by 105 A.F.T.R.2d (RIA) 1980 (M.D. Fla. 2010)	Court adopted magistrate's recommendation and enforced summons	Yes	IRS
<i>Navarro v. I.R.S.</i> , 105 A.F.T.R.2d (RIA) 2587 (2nd Cir. 2010)	Court affirmed magistrate's finding of lack of jurisdiction	Yes	IRS
<i>Neilson v. U.S.</i> , 104 A.F.T.R.2d (RIA) 7778 (D.D.C. 2009)	Court dismissed TP's claims for injunctive relief from third-party summons for lack of jurisdiction; court dismissed TP's remaining claims for failure to state a claim; government's motion to dismiss granted	Yes	IRS
<i>Ohendalski, U.S. v.</i> , 2009 U.S. Dist. LEXIS 88416 (S.D. Tex. 2009)	Powell requirements satisfied	Yes	IRS
<i>O'Shea, U.S. v.</i> , 662 F. Supp. 2d 535 (S.D. W. Va. 2009), related opinion 105 A.F.T.R.2d (RIA) 877 (S.D. W. Va. 2009), judgment entered by 105 A.F.T.R.2d (RIA) 660 (S.D. W. Va. 2009)	Powell requirements satisfied; court found summons not enforceable as to oral testimony and enforced summons partially; court found TP's (H&W) waived privilege by failing to submit privilege log	Yes	Split
<i>Panzo, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 1648 (N.D. Cal. 2010)	Powell requirements satisfied; court enforced summons	Yes	IRS
<i>Parker, U.S. v.</i> , 2010 U.S. Dist. LEXIS 34000 (D. Minn. 2010), accepted by 2010 U.S. Dist. LEXIS 33981 (D. Minn. 2010)	Court adopted magistrate's recommendation and enforced summons	Yes	IRS
<i>Parker, U.S. v.</i> , 2010 U.S. Dist. LEXIS 46185 (D. Minn. 2010), adopted by 2010 U.S. Dist. LEXIS 46324 (D. Minn. 2010)	Court adopted magistrate's recommendation and enforced summons	Yes	IRS
<i>Paulsen, U.S. v.</i> , 104 A.F.T.R.2d (RIA) 7201 (W.D. Wash. 2009)	Court denied TP's motion to dismiss and motion for preliminary injunction; court granted government's motion to withdraw and dismiss petition for enforcement of summons	Yes	IRS
<i>Pennington v. U.S.</i> , 105 A.F.T.R.2d (RIA) 784 (W.D. Tex. 2010)	Court dismissed petition to quash third-party summons because no jurisdiction existed and limited waiver of sovereign immunity did not apply	Yes	IRS
<i>Perry v. U.S.</i> , 104 A.F.T.R.2d (RIA) 6597 (E.D. Mich. 2009), petition dismissed, judgment entered by 2009 U.S. Dist. LEXIS 90013 (E.D. Mich. 2009)	Court adopted magistrate's recommendation and enforced summons	Yes	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Personett v. I.R.S.</i> , 104 A.F.T.R.2d (RIA) 6580 (D. Colo. 2009), accepted by 104 A.F.T.R.2d (RIA) 6586 (D. Colo. 2009)	Court adopted magistrate's recommendation and enforced summons	Yes	IRS
<i>Pragovich v. I.R.S.</i> , 104 A.F.T.R.2d (RIA) 7625 (E.D. Mich. 2009), accepted by 676 F. Supp. 2d 557 (E.D. Mich. 2009)	Powell requirements satisfied; court adopted magistrate's recommendation and enforced summons	Yes	IRS
<i>Pragovich, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 597 (6th Cir. 2009)	Court adopted magistrate's recommendation and enforced third-party summons; 1st Amendment claims rejected	Yes	IRS
<i>Provost, U.S. v.</i> , 104 A.F.T.R.2d (RIA) 7386 (E.D. Cal. 2009), adopted by 2009 U.S. Dist. LEXIS 118428 (E.D. Cal. 2009)	Court adopted magistrate's recommendation and enforced summons	Yes	IRS
<i>Putnam v. U.S.</i> , 104 A.F.T.R.3.2d (RIA) 5820 (D. Md. 2009), motion granted by 2009 U.S. Dist. LEXIS 78312 (D. Md. 2009)	Powell requirements satisfied; third-party summons enforced; Right to Privacy Act claim rejected	Yes	IRS
<i>Rader v. U.S.</i> , 2009 U.S. Dist. LEXIS 92570 (D. Colo. 2009), adopted by 104 A.F.T.R.2d (RIA) 6132 (D. Colo. 2009)	Court adopted magistrate's recommendation and enforced summons	Yes	IRS
<i>Ratcliff, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 2677 (E.D. Cal. 2009)	Court adopted magistrate's recommendation and enforced summons	Yes	IRS
<i>Redeker-Barry v. U.S.</i> , 103 A.F.T.R.2d (RIA) 2076 (M.D. Fla. 2008), <i>aff'd</i> by 333 Fed. App'x. 482 (11th Cir. 2009)	Powell requirements satisfied; third-party summons upheld	Yes	IRS
<i>Reed, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 862 (N.D. Cal. 2009)	Powell requirements satisfied; court enforced summons	Yes	IRS
<i>Rodríguez, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 1177 (D. Colo. 2010)	Court held TP in contempt for failure to comply and assessed conditional fine	Yes	IRS
<i>Rodríguez, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 1246 (D. Colo. 2010)	Court held TP in contempt for failure to comply and ordered conditional confinement	Yes	IRS
<i>Sanders v. U.S.</i> , 105 A.F.T.R.2d (RIA) 2013 (D. Ariz. 2010)	Court lacking jurisdiction because the summons was issued in aid of collection of assessment	Yes	IRS
<i>Schlabach, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 337 (E.D. Wash. 2009), adopted by 105 A.F.T.R.2d 341 (E.D. Wash. 2010)	Court adopted magistrate's recommendation and enforced summons	Yes	IRS
<i>Seay v. U.S.</i> , 105 A.F.T.R.2d (RIA) 1099 (W.D.N.C. 2010), adopted by, motion denied by 105 A.F.T.R.2d (RIA) 1103 (W.D.N.C. 2010)	Court adopted magistrate's recommendation and enforced summons.	Yes	IRS
<i>Settle, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 1172 (E.D. Cal. 2010), adopted by 105 A.F.T.R.2d (RIA) 1542 (E.D. Cal. 2010)	Court adopted magistrate's recommendation and enforced summons	Yes	IRS
<i>Shadley, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 824 (E.D. Cal. 2010)	Powell requirements satisfied; court enforced summons	Yes	IRS
<i>Shelly, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 906 (N.D. Ohio 2010), motion denied by 105 A.F.T.R.2d (RIA) 1873 (N.D. Ohio 2010)	Court granted government's motion for summary judgment finding the tax assessment computation to be accurate and dismissed TP's motion to modify judgment because it created post-judgment litigation	No	IRS
<i>Shields, U.S. v.</i> , 2010 U.S. Dist. LEXIS 35797 (E.D. Tex. 2010), adopted by 2010 U.S. Dist. LEXIS 35800 (E.D. Tex. 2010)	Court adopted magistrate's recommendation and enforced summons	Yes	IRS
<i>Silva, U.S. v.</i> , 2009 U.S. Dist. LEXIS 91524 (E.D. Cal. 2009)	Powell requirements satisfied; court enforced summons	Yes	IRS
<i>Simmons, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 2203 (M.D. Fla. 2010), adopted by 105 A.F.T.R.2d 2204 (M.D. Fla. 2010)	Court adopted magistrate's recommendation and enforced summons	Yes	IRS
<i>Smith, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 2661 (E.D. Cal. 2009), adopted by 104 A.F.T.R.2d (RIA) 5516 (E.D. Cal. 2009)	Court adopted magistrate's recommendation and enforced summons	Yes	IRS
<i>Smith, U.S. v.</i> , 2010 U.S. Dist. LEXIS 38533 (D.N.H. 2010), adopted by 2010 U.S. Dist. LEXIS 38534 (D.N.H. 2010)	Court adopted magistrate's recommendation and enforced summons	Yes	IRS
<i>Soliz, U.S. v.</i> , 104 A.F.T.R.2d (RIA) 6743 (E.D. Cal. 2009), <i>aff'd</i> by 104 A.F.T.R.2d (RIA) 7825 (E.D. Cal. 2009)	Court adopted magistrate's recommendation and enforced summons as limited to both gross and assigned income	Yes	Split
<i>St. Claire v. U.S.</i> , 105 A.F.T.R.2d (RIA) 1569 (S.D. Cal. 2010)	Powell requirements satisfied; court rejected confidentiality argument	Yes	IRS
<i>Steinmetz, U.S. v.</i> , 2010-1 T.C. (CCH) ¶150131 (D.N.H. 2009), approved by 104 A.F.T.R.2d (RIA) 7552 (D.N.H. 2009)	Court adopted magistrate's recommendation and enforced summons	Yes	IRS



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

Case Citation	Issue(s)	Pro Se	Decision
<i>Stevenson, U.S. v.</i> , 2009 U.S. Dist. LEXIS 124044 (D. Minn. 2009), <i>adopted by</i> 2010 U.S. Dist. LEXIS 5992 (D. Minn. 2010)	Court adopted magistrate's recommendation and enforced summons	Yes	IRS
<i>Sundberg, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 454 (E.D. Wis. 2009)	Powell requirements satisfied; court denied TP's motion to dismiss	Yes	IRS
<i>Tanner, U.S. v.</i> , 104 A.F.T.R.2d (RIA) 5635 (W.D. Va. 2009), <i>magistrate's recommendation at</i> 2009 U.S. Dist. LEXIS 85674 (W.D. Va. 2009), <i>adopted by</i> 2009 U.S. Dist. LEXIS 85671 (W.D. Va. 2009)	Court enforced summons and after compliance with summons discharged TP from any further obligation under the current summons	Yes	IRS
<i>Thomas, U.S. v.</i> , 666 F. Supp. 2d 139 (D. Me. 2009), <i>motion granted by, in part, motion denied by, in part, by</i> 577 F. Supp. 2d 469 (D. Me. 2009)	Court granted TP's motion to amend pre-sentence report to reflect time previously served and certain agreed-upon facts but not to eliminate assessments for two tax years	No	Split
<i>Thornberry, U.S. v.</i> , 102 A.F.T.R.2d (RIA) 7178 (M.D. Fla. 2008), <i>aff'd by</i> 346 Fed. App'x. 406 (11th Cir. 2009)	Challenge to contempt order rendered moot when TP complied with underlying summons enforcement order	Yes	IRS
<i>Thurgood, U.S. v.</i> , 104 A.F.T.R.2d (RIA) 5537 (D. Utah 2009), <i>adopted by</i> 104 A.F.T.R.2d (RIA) 5538 (D. Utah 2009)	Court adopted magistrate's recommendation and enforced summons	No	IRS
<i>Tuka v. U.S.</i> , 2009 U.S. Dist. LEXIS 93012 (E.D. Tex. 2009), <i>adopted by</i> 2009 U.S. Dist. LEXIS 93010 (E.D. Tex. 2009)	Powell requirements satisfied; TP failed to serve United States	Yes	IRS
<i>Walker v. IRS</i> , 104 A.F.T.R.2d (RIA) 6599 (D. Ariz. 2009)	Court denied TP's motions to quash and for order that debt has been paid in full with legal tender	Yes	IRS
<i>Wang v. U.S.</i> , 104 A.F.T.R.2d (RIA) 7261 (W.D. Wash. 2009), <i>stay granted in part by</i> 105 A.F.T.R.2d (RIA) 317 (W.D. Wash. 2009)	Third-party summons upheld; court granted short stay to permit TP to seek emergency stay from Ninth Circuit	No	IRS
<i>Wang v. U.S.</i> , 105 A.F.T.R.2d (RIA) 957 (D. Minn. 2009)	Court adopted magistrate's recommendation and denied TP's motion to quash third-party summons as moot	No	IRS
<i>Webster, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 954 (W.D. Mo. 2009), <i>adopted by</i> 105 A.F.T.R.2d (RIA) 955 (W.D. Mo. 2009)	Court adopted magistrate's recommendation and enforced summons	Yes	IRS
<i>Welsh, U.S. v.</i> , 2009 U.S. Dist. LEXIS 79240 (N.D. Utah 2009), <i>adopted by</i> 2009 U.S. Dist. LEXIS 79239 (N.D. Utah 2009)	Court adopted magistrate's recommendation and enforced summons	Yes	IRS
<i>White v. U.S.</i> , 104 A.F.T.R.2d (RIA) 6881 (E.D. Mo. 2009), <i>aff'd by</i> 105 A.F.T.R.2d (RIA) 2930 (8th Cir. 2010)	Eighth Circuit affirmed district court and denied TP's petition to quash third-party summons based on unsupported assertion of improper service on TP	Yes	IRS
<i>Williams, U.S. v.</i> , 104 A.F.T.R.2d (RIA) 5977 (E.D. Cal. 2009), <i>adopted by</i> 104 A.F.T.R.2d (RIA) 6745 (E.D. Cal. 2009)	Court adopted magistrate's recommendation and enforced summons; motion to dismiss pending in district court	Yes	IRS
<i>Wilson-Skelton, U.S. v.</i> , 2009 U.S. Dist. LEXIS 120674 (E.D. Tex. 2009), <i>adopted by</i> 2009 U.S. Dist. LEXIS 120672 (E.D. Tex. 2009)	Court adopted magistrate's recommendation and enforced summons	Yes	IRS
<i>Worley, U.S. v.</i> , 104 A.F.T.R.2d (RIA) 5974 (M.D. Pa. 2009), <i>reconsideration denied by</i> 2009 U.S. Dist. LEXIS 79208 (M.D. Pa. 2009), <i>mandamus denied by</i> 331 Fed. App'x. 948 (3d Cir. 2009), <i>appeal dismissed by</i> 347 Fed. App'x. 744 (3d Cir. 2009)	1st and 4th Amendment claims rejected; TP may invoke 5th Amendment privilege against self-incrimination as to individual questions	Yes	Split
<i>Yokoyama, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 1394 (D. Haw. 2010), <i>adopted by</i> 105 A.F.T.R.2d (RIA) 1395 (D. Haw. 2010)	Court adopted magistrate's recommendation and enforced summons	Yes	IRS
<i>Yokoyama, U.S. v.</i> , 2010 U.S. Dist. LEXIS 7448 (D. Haw. 2010), <i>adopted by</i> 2010 U.S. Dist. LEXIS 7451 (D. Haw. 2010)	Court adopted magistrate's recommendation and enforced summons	Yes	IRS
<b>Business Taxpayers</b>			
<i>Atl. Ave. D.B. Fin./Legal Support Group v. U.S.</i> , 104 A.F.T.R.2d (RIA) 5586 (S.D. Fla. 2009)	Third-party summons upheld because summons issued in aid of collection and third-party notice exemption applied	No	IRS
<i>Burbank Holdings, LLC v. U.S.</i> , 104 A.F.T.R.2d (RIA) 6600 (D. Nev. 2009), <i>aff'd and adopted by</i> 2010-1 T.C. (CCH) ¶50681 (D. Nev. 2009)	Court adopted magistrate's recommendation; court denied motion to quash third-party summons	Yes	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Clearwater Consulting Concepts, LLLP v. U.S.</i> , 102 A.F.T.R.2d (RIA) 5307 (D.V.I. 2008), <i>vacated by</i> 104 A.F.T.R.2d (RIA) 7313 (D.V.I. 2009)	Court construed magistrate's opinion as recommended disposition and enforced stay on summons	No	TP
<i>Harlan Fund LLC v. U.S. Dep't. of Treasury - I.R.S.</i> , 329 Fed. App'x 540 (5th Cir. 2009)	Powell requirements satisfied; Fifth Circuit affirmed District Court's decision to enforce summons	No	IRS
<i>Hollywood Svcs, Inc. v. I.R.S.</i> , 105 A.F.T.R.2d (RIA) 1883 (D. Colo. 2010)	Court granted government's motion to dismiss for lack of jurisdiction, and because TP had not responded to the motion	Yes	IRS
<i>Marcon, Inc. v. U.S.</i> , 105 A.F.T.R.2d (RIA) 460 (D. Idaho 2009)	Powell requirements satisfied; third-party summons upheld	No	IRS
<i>Matchwood Foundation v. U.S.</i> , 103 A.F.T.R.2d (RIA) 2583 (D. Md. 2009), <i>reconsideration denied by</i> 104 A.F.T.R.2d (RIA) 5988 (D. Md. 2009)	Court denied motion for reconsideration and enforced third-party summons	No	IRS
<i>McKouen v. U.S.</i> , 2009 U.S. Dist. LEXIS 63344 (W.D. Pa. 2009)	Court dismissed petition to quash summons; TP failed to serve United States	Yes	IRS
<i>Nero Trading, LLC v. U.S.</i> , 570 F.3d 1244 (11th Cir. 2009), reversing and remanding 104 A.F.T.R.2d (RIA) 5205 (N.D. Ga. 2007)	In consolidated appeal, the Eleventh Circuit remanded the case so that the District Court for the Northern District of Georgia could conduct further proceeding but upheld the District Court for the Middle District of Florida's decision to enforce the summons	No	Split
<i>Paul Fowler, Inc., U.S. v.</i> , 104 A.F.T.R.2d (RIA) 7820 (E.D. Ark. 2009)	Powell requirements satisfied; court enforced summons	No	IRS
<i>Sugarloaf Funding, LLC v. U.S. Dep't. of Treasury</i> , 584 F.3d 340 (1st Cir. 2009)	Powell requirements satisfied; third-party summons upheld	No	IRS
<i>Sunshine Behavioral Health Services v. U.S.</i> , 104 A.F.T.R.2d (RIA) 5104 (M.D. Fla. 2009)	Court rejected attorney-client privilege argument as to bank records of trust account of attorney who represented TP in bankruptcy proceeding; attorney had standing to challenge summons as third party named in the summons	No	IRS
<i>Textron Inc. and Subsidiaries, U.S. v.</i> , 577 F.3d 21 (1st Cir. 2009) ( <i>en banc</i> ), <i>cert. denied</i> , 176 L. Ed. 2d 1219 (2010)	Court found that work product privilege did not shield tax accrual work papers from summons	No	IRS
<i>Twin Palms Resort, LLC v. U.S.</i> , 676 F. Supp. 2d 1350 (S.D. Fla. 2009)	Powell requirements satisfied; third-party summons upheld	No	IRS
<i>Twin Palms Resort, LLC v. U.S.</i> , 2010 U.S. Dist. LEXIS 10238 (E.D. Tenn. 2010), <i>adopted by</i> 2010 U.S. Dist. LEXIS 10048 (E.D. Tenn. 2010)	Court dismissed case without prejudice because TP filed notice of voluntary dismissal	No	IRS
<i>UBS AG, U.S. v.</i> , 104 A.F.T.R.2d (RIA) 5247 (S.D. Fla. 2009)	Court denied motion seeking to compel United States to disclose number of accounts targeted by summons that have already been identified by voluntary disclosure or other means	No	IRS
<i>Valero Energy Corp. v. U.S.</i> , 100 A.F.T.R.2d (RIA) 6473 (N.D. Ill. 2007), <i>aff'd by</i> 569 F.3d 626 (7th Cir. 2009)	Court rejected attorney-client privilege as to documents containing both legal analysis and accounting advice; court rejected tax practitioner-client privilege as inapplicable	No	IRS
<i>Valero Energy Corp. v. U.S.</i> , 105 A.F.T.R.2d (RIA) 1829 (W.D. Tex. 2010)	Collateral estoppel applied to TP's argument that summons was overbroad; support of tax-practitioner privilege was acceptable if not barred by collateral estoppel	No	IRS
<i>Viewtech, Inc. v. U.S.</i> , 104 A.F.T.R.2d (RIA) 7101 (S.D. Cal. 2009)	Court denied standing to quash because third-party notice exemption applied	No	IRS
<i>Zugerese Trading LLC v. I.R.S.</i> , 336 Fed. App'x 416 (5th Cir. 2009), <i>aff'g</i> 579 F. Supp. 2d 781 (E.D. La. 2008)	Fifth Circuit affirmed District Court's decision to enforce summons	No	IRS

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

Case Citation	Lien or Levy	Issue(s)	Pro Se	Decision
<b>Individual Taxpayers</b>				
<i>Aldridge v. Comm’r</i> , T.C. Memo. 2009-276	Lien	No abuse of discretion in failing to consider an OIC	No	IRS
<i>Ament v. Comm’r</i> , T.C. Memo. 2010-28	Lien	TFRP assessment was not procedurally deficient	No	IRS
<i>Anson v. Comm’r</i> , T.C. Memo. 2010-119	Levy	Lack of jurisdiction	Yes	IRS
<i>Banks v. Comm’r</i> , T.C. Summ. Op. 2009-85	Lien	No abuse of discretion in failing to consider collection alternatives	No	IRS
<i>Barnes v. Comm’r</i> , T.C. Memo. 2010-30	Levy	Underlying liability as to penalties should have been considered at hearing, remanded to IRS Appeals	Yes	TP
<i>Barry v. Comm’r</i> , T.C. Memo. 2010-57	Lien	No abuse of discretion	Yes	IRS
<i>Bartl v. Comm’r</i> , T.C. Memo. 2010-43	Lien	No abuse of discretion in rejecting OIC	No	IRS
<i>Battle v. Comm’r</i> , T.C. Memo. 2009-171	Lien	Inability to challenge underlying tax liability; No abuse of discretion	Yes	IRS
<i>Blair v. Comm’r</i> , T.C. Memo. 2009-232	Levy	It was unclear why the OIC was rejected, remanded to IRS Appeals	Yes	TP
<i>Beeler v. Comm’r</i> , T.C. Memo. 2009-266	Levy	No abuse of discretion	No	IRS
<i>Blank v. Comm’r</i> , T.C. Summ. Op. 2010-10	Levy	Inconsistency on Form 4340; IRS motion for summary judgment denied	Yes	TP
<i>Booth v. Comm’r</i> , 338 Fed. Appx. 732 (9th Cir. 2009), <i>aff’g</i> Tax Ct. No. 16340-07L	Both	Lack of jurisdiction	Yes	IRS
<i>Brandon, Estate of v. Comm’r</i> , 133 T.C. No. 4 (2009)	Lien	Notice was sent to the last known address	No	IRS
<i>Brown v. Comm’r</i> , T.C. Summ. Op. 2009-176	Lien	No abuse of discretion	Yes	IRS
<i>Burke v. Comm’r</i> , T.C. Memo. 2009-282	Levy	No abuse of discretion	Yes	IRS
<i>Butti v. Comm’r</i> , T.C. Memo. 2009-198, <i>aff’d</i> by 105 A.F.T.R.2d (RIA) 2274 (2d Cir. 2010)	Lien	No abuse of discretion	Yes	IRS
<i>Caney v. Comm’r</i> , T.C. Memo. 2010-90	Both	No abuse of discretion in rejecting OIC	No	IRS
<i>Carney v. Comm’r</i> , T.C. Memo. 2009-310	Levy	Appeals Officer did not err in determination	Yes	IRS
<i>Casey v. Comm’r</i> , T.C. Memo. 2009-131	Levy	No abuse of discretion	Yes	IRS
<i>Cessna v. Comm’r</i> , T.C. Memo. 2009-301	Lien	No abuse of discretion in rejecting face-to-face hearing	Yes	IRS
<i>Cleveland v. Comm’r</i> , 600 F.3d 739 (7th Cir. 2010), <i>aff’g</i> Tax Ct. No. 31367-08	Levy	Lack of jurisdiction	Yes	IRS
<i>Coleman v. Comm’r</i> , T.C. Memo. 2010-51	Both	No abuse of discretion in rejecting collection alternatives	Yes	IRS
<i>Comensoli v. Comm’r</i> , T.C. Memo. 2009-242	Both	TP failed to offer a legitimate challenge to the underlying tax liability	No	IRS
<i>Constantine v. Comm’r</i> , T.C. Summ. Op. 2010-24	Levy	No abuse of discretion in rejecting a collection alternative	Yes	IRS
<i>Crouch v. Comm’r</i> , T.C. Summ. Op. 2009-143	Levy	Abuse of discretion in Appeals Officer’s failure to consider TP’s challenge to tax liability	Yes	TP
<i>Cyman v. Comm’r</i> , T.C. Memo. 2009-144	Lien	No abuse of discretion	Yes	IRS
<i>Dean v. Comm’r</i> , T.C. Memo. 2009-269	Levy	No abuse of discretion in the use of local standards for housing and utilities expenses as published by the IRS.	No	IRS
<i>Delgado v. Comm’r</i> , T.C. Summ. Op. 2009-158	Levy	No abuse of discretion in rejecting OIC	No	IRS
<i>Dinino v. Comm’r</i> , T.C. Memo. 2009-284	Levy	No abuse of discretion in failing to provide taxpayer with more time to produce financial information	No	IRS
<i>Doose v. Comm’r</i> , T.C. Memo. 2010-18	Levy	No abuse of discretion	Yes	IRS
<i>Elias v. Comm’r</i> , T.C. Memo. 2009-236	Levy	No abuse of discretion in rejecting a face-to-face hearing	Yes	IRS
<i>Enax v. Comm’r</i> , T.C. Memo. 2009-163	Lien	No abuse of discretion in rejecting a face-to-face hearing	Yes	IRS

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

Case Citation	Lien or Levy	Issue(s)	Pro Se	Decision
<i>Fairlamb v. Comm'r</i> , T.C. Memo. 2010-22	Levy	Court was unable to determine if there was an abuse of discretion because the reasons given in the determination letter were inadequate, remand to IRS Appeals	No	TP
<i>Fisher v. Comm'r</i> , 105 A.F.T.R.2d (RIA) 2225 (7th Cir. 2010)	Levy	Dismissed for failure to prosecute	Yes	IRS
<i>Flathers v. Comm'r</i> , T.C. Summ. Op. 2009-113	Levy	No abuse of discretion in rejecting OIC	Yes	IRS
<i>Freeland v. Comm'r</i> , 345 Fed. Appx. 829 (3d Cir. 2009), <i>aff'g</i> Tax Ct. No. 9259-07	Levy	No abuse of discretion in rejecting a face-to-face hearing	Yes	IRS
<i>Garcia v. Comm'r</i> , T.C. Summ. Op. 2009-141	Levy	No abuse of discretion in rejecting OIC	Yes	IRS
<i>Ghani v. Comm'r</i> , 354 Fed. Appx. 333 (10th Cir. 2009)	Levy	Lack of jurisdiction	Yes	IRS
<i>Gilmer v. Comm'r</i> , T.C. Memo. 2009-296	Lien	No abuse of discretion	Yes	IRS
<i>Gonzales v. Comm'r</i> , T.C. Memo. 2010-35	Lien	No abuse of discretion	Yes	IRS
<i>Gonzalez v. Comm'r</i> , T.C. Memo. 2010-8	Levy	No abuse of discretion	No	IRS
<i>Granger v. Comm'r</i> , T.C. Memo. 2009-258	Levy	No abuse of discretion in rejecting a request for face-to-face hearing	Yes	IRS
<i>Guden v. Comm'r</i> , T.C. Summ. Op. 2009-199	Lien	No abuse of discretion	Yes	IRS
<i>Harper v. Comm'r</i> , T.C. Summ. Op. 2009-125	Levy	No abuse of discretion	Yes	IRS
<i>Harry v. Comm'r</i> , T.C. Memo. 2009-206	Both	Challenge to underlying tax liability; section 6700 penalty properly assessed	Yes	IRS
<i>Hartmann v. Comm'r</i> , 351 Fed. Appx. 624 (3d Cir. 2009), <i>aff'g</i> Tax Ct. No. 04427-08	Levy	No abuse of discretion in rejecting OIC and having the same IRS agent conduct a CDP hearing and review the OIC	Yes	IRS
<i>Hebert v. Comm'r</i> , T.C. Memo. 2010-14	Levy	No abuse of discretion	Yes	IRS
<i>Holmes v. Comm'r</i> , T.C. Memo. 2010-50	Levy	Inability to challenge underlying tax liability; No abuse of discretion	Yes	IRS
<i>Hotchkiss v. Comm'r</i> , T.C. Memo. 2010-32	Levy	No improper ex parte communication	No	IRS
<i>Huntress v. Comm'r</i> , T.C. Memo. 2009-161	Lien	No abuse of discretion in rejecting OIC	Yes	IRS
<i>Hurley v. Comm'r</i> , T.C. Memo. 2009-165	Levy	Inability to challenge underlying tax liability	Yes	IRS
<i>Improta v. Comm'r</i> , 349 Fed. Appx. 420 (11th Cir. 2009), <i>aff'g</i> Tax Ct. No. 25833-06L	Levy	Inability to change underlying tax liability	Yes	IRS
<i>Jahn v. Comm'r</i> , 334 Fed. Appx. 501 (3d Cir. 2009), <i>aff'g</i> Tax Ct. No. 21387-06	Levy	Dismissed for failure to prosecute	Yes	IRS
<i>Johnson-Thomas v. Comm'r</i> , T.C. Summ. Op. 2010-43	Levy	No abuse of discretion in refusing to abate interest	Yes	IRS
<i>Jordan v. Comm'r</i> , 134 T.C. No. 1 (2010)	Lien	Court found that both TPs (H & W) signed the Form 900 extending the collection period	No	IRS
<i>Judge v. Comm'r</i> , T.C. Memo. 2009-135	Levy	Abuse of discretion in Appeals Officer's refusal to grant short extensions of time to submit Form 433-A; remanded to IRS Appeals	No	TP
<i>Kanofsky v. Comm'r</i> , T.C. Memo. 2010-46	Levy	No abuse of discretion	Yes	IRS
<i>Kay v. Comm'r</i> , T.C. Memo. 2010-59	Levy	No abuse of discretion	Yes	IRS
<i>Keller v. Comm'r</i> , 568 F.3d 710 (9th Cir. 2009)*	Levy	No abuse of discretion in rejecting OIC	No	IRS
<i>Kelso v. Comm'r</i> , T.C. Memo. 2009-125	Levy	No abuse of discretion in rejecting IA	No	IRS
<i>Knop v. Comm'r</i> , T.C. Summ. Op. 2009-142	Levy	No abuse of discretion.	Yes	IRS
<i>Kovacevich v. Comm'r</i> , T.C. Memo. 2009-160	Levy	No abuse of discretion because Appeals Officer error was harmless	Yes	IRS
<i>Lance v. Comm'r</i> , T.C. Memo. 2009-129	Levy	No abuse of discretion in rejecting OIC; Inability to challenge underlying tax liability	Yes	IRS
<i>Landess v. Comm'r</i> , 357 Fed. Appx. 167 (10th Cir. 2009), <i>aff'g</i> Tax Ct. No. 20585-07L	Both	Inability to challenge underlying tax liability; No abuse of discretion	Yes	IRS
<i>Lewis v. Comm'r</i> , T.C. Memo. 2009-202	Lien	Notice was sent to TP's last known address	Yes	IRS
<i>Lindberg v. Comm'r</i> , T.C. Memo. 2010-67	Levy	No abuse of discretion	Yes	IRS

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

Case Citation	Lien or Levy	Issue(s)	Pro Se	Decision
<i>Lincir v. Comm’r</i> , T.C. Memo. 2009-153	Levy	No abuse of discretion in not offsetting outstanding overpayments and underpayments	No	IRS
<i>Litwak v. Comm’r</i> , T.C. Memo. 2009-292	Levy	No abuse of discretion in rejecting OIC	No	IRS
<i>Lizalek v. Comm’r</i> , T.C. Memo. 2009-122	Levy	No abuse of discretion	Yes	IRS
<i>Long v. Comm’r</i> , T.C. Memo. 2009-224	Levy	Inability to challenge underlying tax liability; No abuse of discretion	Yes	IRS
<i>Long v. Comm’r</i> , T.C. Memo. 2010-7	Lien	No abuse of discretion	No	IRS
<i>MacDonald v. Comm’r</i> , T.C. Memo 2009-240, <i>dismissing</i> T.C. Memo. 2009-63	Levy	Issue was moot	No	IRS
<i>Mantell v. Comm’r</i> , T.C. Summ. Op. 2010-28	Levy	Lack of jurisdiction	No	IRS
<i>Marlow v. Comm’r</i> , T.C. Memo. 2010-113	Levy	Abuse of discretion in determining that the requirements of applicable law or administrative procedure were met	No	TP
<i>Maselli v. Comm’r</i> , T.C. Memo. 2010-19	Levy	No abuse of discretion in rejecting IA	No	IRS
<i>McCollin v. Comm’r</i> , T.C. Memo. 2010-93	Both	Inability to challenge underlying tax liability; No abuse of discretion	Yes	IRS
<i>McKenna v. Comm’r</i> , T.C. Summ. Op. 2010-58	Levy	No abuse of discretion	No	IRS
<i>Meeh v. Comm’r</i> , T.C. Memo. 2009-180	Levy	Remand to IRS Appeals to allow for the pursuit of an IA	Yes	TP
<i>Michael v. Comm’r</i> , 133 T.C. No. 10 (2009)	Levy	Abuse of discretion for 1989 because TP overpaid on liability; No abuse of discretion for 1990 and 1991	No	Split
<i>Mourad v. Comm’r</i> , T.C. Memo. 2009-217	Levy	No abuse of discretion	Yes	IRS
<i>Mueller v. Comm’r</i> , T.C. Memo. 2010-10	Lien	No abuse of discretion	Yes	IRS
<i>Olesen v. Comm’r</i> , T.C. Memo. 2009-307	Lien	TP received notice of deficiency	No	IRS
<i>O’Neil v. Comm’r</i> , T.C. Memo. 2009-183	Both	No abuse of discretion in rejecting OIC	No	IRS
<i>Oropeza v. Comm’r</i> , T.C. Memo. 2009-244	Levy	No abuse of discretion	Yes	IRS
<i>Pearce v. Comm’r</i> , T.C. Memo. 2010-56	Levy	No abuse of discretion in rejecting IA	Yes	IRS
<i>Pickell v. Comm’r</i> , 360 Fed. Appx. 962 (9th Cir. 2010), <i>aff’g</i> T.C. Memo 2008-60	Levy	Lack of jurisdiction	Yes	IRS
<i>Pitts v. Comm’r</i> , T.C. Memo. 2010-101	Lien	No abuse of discretion	No	IRS
<i>Powers v. Comm’r</i> , T.C. Memo. 2009-229	Lien	Taxpayer could not show that settlement officer was bias	Yes	IRS
<i>Prince v. Comm’r</i> , 133 T.C. No. 12 (2009)	Levy	No abuse of discretion	Yes	IRS
<i>Reynolds v. Comm’r</i> , T.C. Memo. 2009-181	Levy	Inability to challenge underlying tax liabilities; No abuse of discretion	Yes	IRS
<i>Rice v. Comm’r</i> , T.C. Memo. 2009-169	Levy	No abuse of discretion	Yes	IRS
<i>Roberts v. Comm’r</i> , T.C. Summ. Op. 2010-21	Both	Lack of jurisdiction	Yes	IRS
<i>Rogers v. Comm’r</i> , T.C. Summ. Op. 2010-13	Levy	No abuse of discretion in rejection collection alternatives	Yes	IRS
<i>Romero v. Comm’r</i> , T.C. Memo. 2009-264	Lien	No abuse of discretion in refusing to lower TP’s future income value to reflect anticipated termination of taxpayer’s disability benefits when considering an OIC	Yes	IRS
<i>Schropp v. Comm’r</i> , T.C. Memo. 2010-71	Lien	No abuse of discretion in rejecting OIC	Yes	IRS
<i>Schwartz v. Comm’r</i> , 348 Fed. Appx. 806 (3d Cir. 2009), <i>aff’g</i> T.C. Memo. 2008-117	Levy	No abuse of discretion in rejecting OIC	No	IRS
<i>Silverman v. Comm’r</i> , 105 A.F.T.R.2d (RIA) 1856 (9th Cir. 2010), <i>aff’g</i> Tax Ct. No. 13629-05L	Levy	Inability to challenge underlying tax liability; No abuse of discretion in rejecting face-to-face hearing	No	IRS
<i>Selph v. Comm’r</i> , T.C. Summ. Op. 2010-20	Both	Challenged underlying tax liability	Yes	Split
<i>Severo v. Comm’r</i> , 586 F.3d 1213 (9th Cir. 2009), <i>aff’g</i> 129 T.C. 160 (2007)	Lien	IRS collection actions were timely; Bankruptcy did not extinguish tax liability	No	IRS
<i>Smith-Irving v. Comm’r</i> , T.C. Summ. Op. 2009-116	Lien	Abuse of discretion in the filing of the NFTL because it was an error as a matter of law	Yes	TP

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

Case Citation	Lien or Levy	Issue(s)	Pro Se	Decision
<i>Space v. Comm’r</i> , T.C. Memo. 2009-230	Levy	Notice was not mailed to last known address	No	IRS
<i>Sparkman v. Comm’r</i> , T.C. Memo. 2009-308	Both	No abuse of discretion in refusing to remove lien because of interference of home construction	Yes	IRS
<i>Springer v. Comm’r</i> , 580 F.3d 1142 (10th Cir. 2009), cert. denied, 130 S. Ct. 1907 (2010)	Levy	Inability to challenge underlying tax liability; TP liable for penalties	No	IRS
<i>Stinchcomb v. Comm’r</i> , T.C. Memo. 2009-259	Lien	No abuse of discretion in refusing to withdraw lien	Yes	IRS
<i>Stockton v. Comm’r</i> , T.C. Memo. 2009-186	Both	No abuse of discretion in rejecting face-to-face hearing	Yes	IRS
<i>Szulczewski v. Comm’r</i> , T.C. Summ. Op. 2009-136	Lien	Notice was not mailed to last known address	Yes	TP
<i>Turner v. U.S.</i> , 338 Fed. Appx. 805 (11th Cir. 2009), aff’g 102 A.F.T.R.2d 6813 (N.D. Ga. 2008)	Levy	No abuse of discretion	Yes	IRS
<i>Turner v. Comm’r</i> , T.C. Memo. 2010-44	Lien	No genuine issue of material fact	Yes	IRS
<i>Ulrich v. Comm’r</i> , 585 F.3d 1235 (9th Cir. 2009), aff’g Tax Ct. No. 7738-06L	Levy	No abuse of discretion	No	IRS
<i>Vela v. Comm’r</i> , T.C. Memo. 2010-100	Lien	No abuse of discretion	No	IRS
<i>Vinatieri v. Comm’r</i> , 133 T.C. No. 16 (2009)	Levy	Appeals officer’s determination to allow levy was wrong as a matter of law and thus an abuse of discretion	Yes	TP
<i>Vines v. Comm’r</i> , T.C. Memo. 2009-267	Levy	No abuse of discretion in rejecting collection alternatives	No	IRS
<i>Walthers v. Comm’r</i> , T.C. Memo. 2009-139	Levy	Lack of jurisdiction	Yes	IRS
<i>Westcott v. Comm’r</i> , T.C. Memo. 2010-36	Lien	No abuse of discretion	Yes	IRS
<i>Wheeler v. Comm’r</i> , 356 Fed. Appx. 188 (10th Cir. 2009)	Levy	Court of Appeals upheld Tax Court’s granting of summary judgment to IRS; TP was liable for the tax	Yes	IRS
<i>Willhite v. Comm’r</i> , T.C. Memo 2009-263	Levy	TP liable for penalties	Yes	IRS
<i>Williams v. Comm’r</i> , T.C. Memo. 2009-159	Levy	Declining to postpone determination was not an abuse of discretion	No	IRS
<i>Williamson v. Comm’r</i> , T.C. Memo. 2009-188	Levy	No abuse of discretion in rejecting face-to-face hearing	Yes	IRS
<i>Willis v. Comm’r</i> , 348 Fed. Appx. 290 (9th Cir. 2009), aff’g Tax Ct. No. 3654-07L	Levy	No abuse of discretion in rejecting face-to-face hearing	Yes	IRS
<i>Willock v. Comm’r</i> , T.C. Memo. 2009-178, aff’d by 105 A.F.T.R.2d (RIA) 1166 (4th Cir. 2010)	Lien	No abuse of discretion	Yes	IRS
<i>Wright v. Comm’r</i> , 571 F.3d 215 (2d Cir. 2009)	Levy	Issue was moot	Yes	IRS
<i>Yeomans v. Comm’r</i> , T.C. Memo. 2009-216	Levy	No abuse of discretion in denying abatement of interest	Yes	IRS
<b>Business</b>				
<i>Hassel Family Chiropractic, DC, PC v. Comm’r</i> , T.C. Memo. 2009-127, aff’d by 105 A.F.T.R.2d (RIA) 1358 (8th Cir. 2010)	Levy	No abuse of discretion	No	IRS
<i>Independent Staffing Solutions v. Comm’r</i> , T.C. Memo. 2010-102	Lien	No abuse of discretion	No	IRS
<i>Industrial Investment v. Comm’r</i> , 353 Fed. Appx. 90 (9th Cir. 2009), aff’g T.C. Memo 2007-93	Levy	No abuse of discretion in recording of CDP hearing meeting with TP’s attorney	No	IRS
<i>Ken Ryan, Inc. v. Comm’r</i> , T.C. Summ. Op. 2010-18	Unclear	Challenged underlying tax liability; TP not liable for penalties	No	TP
<i>Leedreau v. Comm’r</i> , T.C. Summ. Op. 2009-195	Levy	TP was liable for taxes owed by LLC	No	IRS
<i>Mayer Inv. Co. v. Comm’r</i> , T.C. Memo. 2010-52	Levy	No abuse of discretion in rejecting OIC	No	IRS
<i>Medical Practice Solutions LLC v. Comm’r</i> , T.C. Memo. 2009-214, appeal dismissed, T.C. Memo 2010-98	Levy	Abuse of discretion	Yes	TP
<i>Ron Lykins Inc. v. Comm’r</i> , 133 T.C. No. 5 (2009)	Levy	No abuse of discretion	No	IRS
<i>TGI Enterprise, Inc v. Comm’r</i> , T.C. Memo. 2009-123	Levy	No abuse of discretion in rejecting IA	No	IRS

\*This consolidated appeal addresses the sixteen separate Tax Court cases where the same issues were raised.

**Table 3 Accuracy-Related Penalties Under IRC §§ 6662(B)(1) and (2)**

Case Citation	Issue(s)	Pro Se	Decision
<b>Individual Taxpayers (But Not Sole Proprietorships)</b>			
<i>Ackermen v. U.S.</i> , 643 F. Supp. 2d 140 (D.D.C. 2009)	6662(b)(1) & (2) - Accuracy-related penalties were attributed to partnership item and claims were late-filed	No	IRS
<i>Akanno v. Comm’r</i> , T.C. Summ. Op. 2009-168	6662(b)(1) & (2) - TP failed to substantiate deductions	No	IRS
<i>Agronin v. Comm’r</i> , T.C. Summ. Op. 2009-189	6662(b)(1) & (2) - TP failed to substantiate deductions	Yes	IRS
<i>Anderson v. Comm’r</i> , T.C. Memo. 2010-1	6662(b)(2) - TPs (H&W) acted with reasonable cause and in good faith despite failing to pay self-employment tax	Yes	TP
<i>Angle, Estate of v. Comm’r</i> , T.C. Memo. 2009-227	6662(b)(2) - TPs (H&W) entered into sham transactions to conceal gain	No	IRS
<i>Balice v. Comm’r</i> , T.C. Memo. 2009-196	6662(b)(1) & (2) - TPs (H&W) shifting of income to a sham trust resulted in an omission of gross income	Yes	IRS
<i>Banach v. Comm’r</i> , T.C. Summ. Op. 2010-33	6662(b)(1) - TP acted with reasonable cause and in good faith by consulting attorney and accountant	Yes	TP
<i>Barr v. Comm’r</i> , T.C. Memo. 2009-250	6662(b)(1) - TP's surrender of life insurance policy is ordinary income	No	IRS
<i>Beasley v. Comm’r</i> , T.C. Summ. Op. 2009-93	6662(b)(2) - TPs (H&W) reasonably relied on preparer	No	TP
<i>Billups v. Comm’r</i> , T.C. Summ. Op. 2009-86	6662(b)(1) - TP reasonably relied on advice of accountant though failing to report distributions from qualified employer plan as taxable	Yes	TP
<i>Bomer v. Comm’r</i> , T.C. Summ. Op. 2010-54	6662(b)(1) - TP improperly filed return claiming earned income credit while an inmate at a penal institution	Yes	IRS
<i>Campbell v. Comm’r</i> , 134 T.C. No. 3 (2010)	6662(b)(1) & (2) - TP failed to adequately disclose payments from qui tam settlement on return though disclosure of attorney's fee payment was adequate	No	Split
<i>Carter v. Comm’r</i> , T.C. Memo. 2010-111	6662(b)(2) - TP failed to report capital gains income	No	IRS
<i>Chandler v. Comm’r</i> , T.C. Memo. 2010-92	6662(b)(1) - TP failed to show horse activity was for profit	No	IRS
<i>Conway v. Comm’r</i> , T.C. Summ. Op. 2010-27	6662(b)(2) - TP failed to report rental income. Deductions for charity and employee expenses upheld	Yes	IRS
<i>Dollander v. Comm’r</i> , T.C. Memo. 2009-187	6662(b)(1) & (2) - TPs (H&W) acted in good faith when return preparer failed to include 10-percent additional tax on early distribution from qualified retirement plan though interest and cancellation of debt income were negligently omitted	Yes	Split
<i>Dungca v. Comm’r</i> , T.C. Summ. Op. 2009-144	6662(b)(1) - TPs (H&W) failed to keep adequate records to substantiate gambling losses and expenses	Yes	IRS
<i>Elverson v. Comm’r</i> , T.C. Summ. Op. 2010-36	6662(b)(1) & (2) - TPs (H&W) failed to substantiate Sch. C and Sch. A expenses	Yes	IRS
<i>Espinoza v. Comm’r</i> , T.C. Memo. 2010-53	6662(b)(2) - TP reasonably relied on advice of attorney in failing to report funds from a settlement as taxable income	Yes	TP
<i>Friedman v. Comm’r</i> , T.C. Memo. 2010-45	6662(b)(1) - TPs (H&W) failed to provide CPA with necessary and accurate information and therefore could not reasonably rely on CPA's advice	No	IRS
<i>Gochis v. Comm’r</i> , T.C. Summ. Op. 2009-156	6662(b)(1) - TP prepared own return and failed to establish that his accountant was qualified to give tax advice regarding partnership interest	Yes	IRS
<i>Green v. Comm’r</i> , T.C. Memo. 2010-109	6662(b)(1) & (2) - TPs (H&W) failed to substantiate medical expenses, NOL deductions, and Social Security disability benefit exclusions	Yes	IRS
<i>Guerrero v. Comm’r</i> , T.C. Memo. 2009-164	6662(b)(1) - TPs (H&W) failed to substantiate deductions	Yes	IRS
<i>Halby v. Comm’r</i> , T.C. Memo. 2009-204	6662(b)(2) - TP not entitled to claimed deductions	Yes	IRS
<i>Handy v. Comm’r</i> , T.C. Summ. Op. 2009-123	6662(b)(1) - TP failed to substantiate deductions	No	IRS
<i>Hill v. Comm’r</i> , T.C. Summ. Op. 2010-34	6662(b)(1) - TP failed to report social security benefits as taxable income but did so in good faith with reasonable cause	Yes	TP
<i>Hopson v. Comm’r</i> , T.C. Summ. Op. 2009-130	6662(b)(2) - TPs' (H&W) reliance on tax return preparation software not reasonable cause	Yes	IRS

Table 3: Accuracy-Related Penalties Under IRC §§ 6662(B)(1) and (2)

Case Citation	Issue(s)	Pro Se	Decision
<i>Hwynn v. Comm'r</i> , T.C. Summ. Op. 2009-88	6662(b)(2) - TPs (H&W) failed to report wages and substantiate deductions but IRS failed to show underpayment was substantial	Yes	TP
<i>Kaufman v. Comm'r</i> , 134 T.C. No. 9	6662(b)(1) &(2) - TPs (H&W) acted with reasonable cause and in good faith by consulting accountant before claiming disallowed deduction	No	TP
<i>Kelly v. Comm'r</i> , T.C. Summ. Op. 2010-4	6662(b)(2) - TPs (H&W) failed to provide return preparer with necessary information and therefore could not reasonably rely on preparer's advice	Yes	IRS
<i>Koelemay v. Comm'r</i> , T.C. Summ. Op. 2009-134	6662(b)(1) - TP reasonably believed early 401(k) disbursement was on his W-2	Yes	TP
<i>Koziej v. Comm'r</i> , T.C. Summ. Op. 2010-40	6662(b)(1) - TPs (H&W) failed to present evidence that bank deposits were loans	Yes	IRS
<i>Koziej v. Comm'r</i> , T.C. Summ. Op. 2010-41	6662(b)(1) - TP failed to present evidence that bank deposits were loans	Yes	IRS
<i>LaPlante v. Comm'r</i> , T.C. Memo. 2009-226	6662(b)(2) - TP, a recreational gambler, acted with reasonable cause and in good faith by disclosing gambling winnings and seeking the advice of a tax expert	No	TP
<i>Liu v. Comm'r</i> , T.C. Summ. Op. 2009-137	6662(b)(1) - TP liable for penalty for unreported interest income but had reasonable cause for failure to pay penalty on premature distribution from annuity	Yes	Split
<i>Longoria v. Comm'r</i> , T.C. Memo. 2009-162	6662(b)(1) & (2) - TP reasonably relied on advice of CPA that settlement award was nontaxable	No	TP
<i>Manning v. Comm'r</i> , T.C. Memo. 2009-157	6662(b)(1) - TPs (H&W) mistakenly made deduction that should have applied to the following tax year but did not do so negligently	No	TP
<i>Matthies v. Comm'r</i> , 134 T.C. No. 6 (2010)	6662(b)(1) - TPs (H&W) had reasonable basis for position, tax treatment of a bargain sale of a life insurance policy had not yet been addressed by the Tax Court at time of filing	No	TP
<i>Melcher, Estate of v. Comm'r</i> , T.C. Memo. 2009-210	6662(b)(2) - TPs reasonably relied on advice of CPA	No	TP
<i>Mora v. Comm'r</i> , T.C. Summ. Op. 2010-60	6662(b)(1) - TPs (H&W) reasonably relied on tax professional and made a good faith effort to determine correct tax liability	Yes	TP
<i>Morse v. Comm'r</i> , T.C. Memo. 2010-40	6662(b)(1) - TPs (H&W) failed to report wages	Yes	IRS
<i>Musshafen v. Comm'r</i> , T.C. Summ. Op. 2009-115	6662(b)(2) - TP not entitled to foreign income exclusion; TP reasonably relied on tax preparer	Yes	TP
<i>O'Neill v. Comm'r</i> , T.C. Summ. Op. 2009-131	6662(b)(2) - TP acted with reasonable cause and in good faith	Yes	TP
<i>Orellana v. Comm'r</i> , T.C. Summ. Op. 2010-51	6662(b)(1) - TP, an IRS revenue agent, failed to report income from Internet sales	Yes	IRS
<i>Prough v. Comm'r</i> , T.C. Memo. 2010-20	6662(b)(2) - TP failed to report early annuity distribution; reliance on third party calculations not reasonable	No	IRS
<i>Prudhomme v. Comm'r</i> , 345 Fed. Appx. 6 (5th Cir. 2009), <i>aff'g</i> T.C. Memo. 2008-83	6662(b)(2) - TPs (H&W) did not act in good faith and with reasonable cause in relying on their accountants to prepare their taxes	No	IRS
<i>Ramirez v. Comm'r</i> , T.C. Memo. 2010-108	6662(b)(1) - TPs (H&W) failed to substantiate deductions	Yes	IRS
<i>Rice v. Comm'r</i> , T.C. Memo. 2009-142	6662(b)(1) - TPs (H&W) reasonably relied on preparer	No	TP
<i>Risley v. Comm'r</i> , T.C. Summ. Op. 2009-172	6662(b)(1) - TPs (H&W) made improper deductions related to participation in fraudulent tax shelter	No	IRS
<i>Rodkey v. Comm'r</i> , T.C. Memo. 2009-238	6662(b)(1) - TP improperly deducted child support payments as alimony	Yes	IRS
<i>Rosemann v. Comm'r</i> , T.C. Memo. 2009-185	6662(b)(1) - TP reasonably relied on IRS statement in prior audit for employment status but had no reasonable cause for unsubstantiated deductions	Yes	Split
<i>Scott v. Comm'r</i> , 352 Fed. Appx. 468 (2d Cir. 2009)	6662(b)(2) - TP reported no wages and gave frivolous arguments	Yes	IRS
<i>Sirin v. Comm'r</i> , T.C. Summ. Op. 2010-57	6662(b)(1) - TPs (H&W) could not speak English and had little understanding of federal tax laws but made a good faith effort to file a return and pay tax correctly	No	TP
<i>Slater v. Comm'r</i> , T.C. Summ. Op. 2010-1	6662(b)(2) - TPs (H&W) acted with reasonable cause and in good faith in not including commission compensation paid into an annuity as gross income	Yes	TP
<i>Smiley v. Comm'r</i> , T.C. Summ. Op. 2009-122	6662(b)(1) - TP acted with reasonable cause in failing to report Social Security benefits but without reasonable cause in failure to report interest income	Yes	Split



Table 3: Accuracy-Related Penalties Under IRC §§ 6662(B)(1) and (2)

Case Citation	Issue(s)	Pro Se	Decision
<i>Smith v. Comm'r</i> , 104 A.F.T.R.2d (RIA) 7830 (9th Cir. 2009), aff'g T.C. Memo. 2007-368	6662(b)(1) - TPs incorrectly reported expenses from hobbies as expenses of a for-profit business	No	IRS
<i>Stiel, Estate of v. Comm'r</i> , T.C. Memo. 2009-278	6662(b)(2) - TPs (H&W) did not reasonably rely on tax preparer because they failed to review the return	Yes	IRS
<i>Sykes v. Comm'r</i> , T.C. Memo. 2010-84	6662(b)(1) - TPs (H&W) failed to substantiate casualty loss	Yes	IRS
<i>Tarpo v. Comm'r</i> , T.C. Memo. 2009-222	6662(b)(1) & (2) - TPs (H&W) shifted income to a sham trust and failed to substantiate deductions	Yes	IRS
<i>Wallis v. Comm'r</i> , T.C. Memo. 2009-243	6662(b)(1) & (2) - TP, a partner at a law firm, incorrectly reported payments made to liquidate partnership interest as capital gains instead of as ordinary income	Yes	IRS
<i>Warren v. Comm'r</i> , T.C. Memo. 2009-148	6662(b)(1) & (2) - TP failed to file a return resulting in unreported income	Yes	IRS
<i>Woodard v. Comm'r</i> , T.C. Summ. Op. 2009-150	6662(b)(1) & (2) - TP relying on information online not reasonable cause	Yes	IRS
<i>Wright v. Comm'r</i> , T.C. Summ. Op. 2010-50	6662(b)(2) - TP failed to show bank deposits were not income	Yes	IRS
<i>Young v. Comm'r</i> , T.C. Summ. Op. 2009-17 <sup>3</sup>	6662(b)(2) - TP failed to substantiate deductions	Yes	IRS
<b>Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships - Schedules C, E, F)</b>			
<i>Alpha I, L.P. v. U.S.</i> , 105 A.F.T.R.2d (RIA) 2724 (Ct. Fed. Cl. 2010)	6662(b)(1) & (2) - TP was engaged in a tax shelter	No	IRS
<i>Argyle v. Comm'r</i> , T.C. Memo. 2009-218	6662(b)(1) & (2) - TP filing status and deductions denied; TP, a CPA, was negligent in claiming the disallowed deductions	Yes	IRS
<i>Bennett v. Comm'r</i> , T.C. Memo. 2010-114	6662(b)(2) - TP failed to substantiate deductions	Yes	IRS
<i>Bruns v. Comm'r</i> , T.C. Memo. 2009-168	6662(b)(1) & (2) - Certain Sch. C. expenses and all Sch. E expenses disallowed	No	IRS
<i>Campbell v. Comm'r</i> , T.C. Summ. Op. 2009-119	6662(b)(1) - TPs (H&W) failed to substantiate expenses	Yes	IRS
<i>Canterbury Holdings, LLC v. Comm'r</i> , T.C. Memo. 2009-175	6662(b)(1) & (2) - Management fees were capital investment & not deductible; reasonably relied on advice	No	TP
<i>Cavaretta v. Comm'r</i> , T.C. Memo. 2010-4	6662(b)(1) - Civil restitution payments were ordinary and necessary business expenses; penalties upheld for non-contested deficiencies	No	Split
<i>Chow v. Comm'r</i> , T.C. Memo. 2010-48	6662(b)(1) & (2) - Deductions for rental expenses and personal attorney were contrary to the law or unsubstantiated	Yes	IRS
<i>Curcio v. Comm'r</i> , T.C. Memo. 2010-115	6662(b)(1) & (2) - Employee benefit trust not ordinary & necessary business expenses; no reasonable belief	No	IRS
<i>Damer v. Comm'r</i> , T.C. Summ. Op. 2009-145	6662(b)(2) - Deductions for loan payments for their home not deductible	Yes	IRS
<i>Derby v. Comm'r</i> , T.C. Memo. 2010-66	6662(b)(2) - TP reasonably relied on advice from accountant	Yes	TP
<i>Enbridge Energy Co. v. U.S.</i> , 354 Fed. Appx. 15 (5th Cir. 2009), aff'g 553 F. Supp. 2d 716 (S.D. Tex 2008)	6662(b)(1) - Transaction was a sham conduit; TP not entitled to step-up in basis	No	IRS
<i>Engle v. Comm'r</i> , T.C. Summ. Op. 2009-138	6662(b)(1) - TP failed to substantiate deductions and understated income	Yes	IRS
<i>Farber v. Comm'r</i> , T.C. Memo. 2010-37	6662(b)(1) - TP failed to substantiate deductions	No	IRS
<i>Farquhar v. Comm'r</i> , T.C. Summ. Op. 2010-17	6662(b)(1) - TP failed to substantiate deductions and loss	Yes	IRS
<i>Foriest v. Comm'r</i> , T.C. Summ. Op. 2009-110	6662(b)(1) - TPs (H&W) failed to substantiate deductions or show farming activity was for trade or business and omitted income; reasonably relied on tax preparer	Yes	TP
<i>Foster v. Comm'r</i> , T.C. Memo. 2009-274	6662(b)(1) - TP failed to substantiate deductions	Yes	IRS
<i>Foxworthy, Inc. v. Comm'r</i> , T.C. Memo. 2009-203	6662(b)(1) - TP failed to substantiate deductions and transaction was a sham; not liable for penalty because liable for 6663 fraud penalty	No	IRS
<i>Gentry v. Comm'r</i> , T.C. Summ. Op. 2010-49	6662(b)(2) - TP failed to substantiate deductions and report cost of goods sold; reasonable cause for COGS but not for other deductions	Yes	Split
<i>Gist v. Comm'r</i> , T.C. Summ. Op. 2009-126	6662(b)(1) - TP failed to keep adequate records to substantiate deductions	No	IRS
<i>Goolsby v. Comm'r</i> , T.C. Memo. 2010-64	6662(b)(1) & (2) - TPs (H&W) must recognize gain on property not held for trade or business and include in income excess proceeds of property sale; cannot deduct passive losses	Yes	IRS

Table 3: Accuracy-Related Penalties Under IRC §§ 6662(B)(1) and (2)

Case Citation	Issue(s)	Pro Se	Decision
<i>Johnson v. Comm’r</i> , T.C. Summ. Op. 2009-124	6662(b)(1) - TPs (H&W) failed to substantiate deductions	Yes	IRS
<i>Jones v. Comm’r</i> , T.C. Memo. 2010-112	6662(b)(2) - TP did not receive Sch K-1 and therefore failed to report income	No	IRS
<i>Jordan v. Comm’r</i> , T.C. Memo. 2009-223	6662(b)(1) - TP had unreported taxable income and failed to substantiate deductions	Yes	IRS
<i>Lam v. Comm’r</i> , T.C. Memo. 2010-82	6662(b)(1) - TP reliance on tax preparation software not reasonable	Yes	IRS
<i>Le v. Comm’r</i> , T.C. Summ. Op. 2009-109	6662(b)(1) - TPs (H&W) failed to substantiate deductions	Yes	IRS
<i>Lenard v. Comm’r</i> , T.C. Summ. Op. 2009-165	6662(b)(1) & (2) - TPs (H&W) failed to report income	Yes	IRS
<i>Leone v. Comm’r</i> , T.C. Summ. Op. 2009-174	6662(b)(1) & (2) - Drag racing activity not trade or business	Yes	IRS
<i>LKF X Investments, LLC v. Comm’r</i> , T.C. Memo. 2009-192	6662(b)(1) & (2) - Partnership lacks economic substance	No	IRS
<i>Madduri v. Comm’r</i> , T.C. Summ. Op. 2009-117	6662(b)(2) - TPs (H&W) incorrectly reported taxable wages as business profit on Schedule C and failed to show reasonable belief	Yes	IRS
<i>Maquire Partners-Master Investments, LLC v. U.S.</i> , 104 A.F.T.R.2d (RIA) 7839 (C.D. Cal. 2009)	6662(b)(1) - Partnership basis overstated because lacked economic substance	No	IRS
<i>Milton v. Comm’r</i> , T.C. Memo. 2009-246	6662(b)(1) - TP kept no books or records; reliance on unidentified CPA not reasonable	No	IRS
<i>Morrissey v. Comm’r</i> , T.C. Summ. Op. 2009-135	6662(b)(1) - Deductions disallowed and TPs (H&W) did not show reasonable cause	Yes	IRS
<i>Munson v. Comm’r</i> , T.C. Summ. Op. 2009-164	6662(b)(2) - TP failed to substantiate deductions	Yes	IRS
<i>Nelson v. Comm’r</i> , T.C. Memo. 2010-96	6662(b)(2) - TP deductions disallowed	No	IRS
<i>Nevada Partners Fund, LLC v. U.S.</i> , 105 A.F.T.R.2d (RIA) 2133 (S.D. Miss. 2010)	6662(b)(1) & (2) - Transactions lacked economic substance and were part of an abusive tax shelter	No	IRS
<i>Orr v. Comm’r</i> , T.C. Summ. Op. 2010-55	6662(b)(1) - TP diminished mental capacity was reasonable cause	Yes	TP
<i>Pacheco v. Comm’r</i> , T.C. Summ. Op. 2009-112	6662(b)(1) - TP failed to substantiate deductions	Yes	IRS
<i>Palm Canyon X Investments, LLC v. Comm’r</i> , T.C. Memo. 2009-288	6662(b)(1) & (2) - Transactions lacked economic substance	No	IRS
<i>Phemister v. Comm’r</i> , T.C. Memo. 2009-201	6662(b)(1) & (2) - TPs (H&W) failed to report income and made improper deductions	Yes	IRS
<i>Prinster v. Comm’r</i> , T.C. Summ. Op. 2009-99	6662(b)(1) & (2) - TP failed to report income from wrongful termination settlement and substantiate deductions; reasonably relied on attorney advice for settlement but not deductions	Yes	Split
<i>Recovery Group, Inc. v. Comm’r</i> , T.C. Memo. 2010-76	6662(b)(2) - Covenant not to compete must be amortized over 15 yrs; TP reasonably relied on accountants	No	TP
<i>Ringgold Telephone Co. v. Comm’r</i> , T.C. Memo. 2010-103	6662(b)(2) - TP reasonably relied on CPA	No	TP
<i>Robertson v. Comm’r</i> , T.C. Memo. 2009-302	6662(b)(1) - TP failed to file brief and abandoned case	Yes	IRS
<i>Rosato v. Comm’r</i> , T.C. Memo. 2010-39	6662(b)(2) - TPs (H&W) had no reasonable cause for position on employment status	No	IRS
<i>Rosser v. Comm’r</i> , T.C. Memo. 2010-6	6662(b)(1) - TP failed to report payment of personal expenses by corporation as constructive dividends and improperly claimed deduction for investment loss; reliance on tax preparer not reasonable	Yes	IRS
<i>Royster v. Comm’r</i> , T.C. Memo. 2010-16	6662(b)(1) & (2) - TP failed to report income and substantiate deductions	Yes	IRS
<i>Rudnick v. Comm’r</i> , T.C. Memo. 2009-133	6662(b)(2) - TP failed to substantiate deductions	Yes	IRS
<i>Shah v. Comm’r</i> , T.C. Summ. Op. 2010-6	6662(b)(1) & (2) - TP reasonably relied on preparer	Yes	TP
<i>Shellito v. Comm’r</i> , T.C. Memo. 2010-41	6662(b)(2) - TPs (H&W) reasonably relied on advice from CPA for deductions	No	TP
<i>Southgate Master Fund, LLC v. U.S.</i> , 651 F. Supp. 2d 596 (N.D. Tex. 2009)	6662(b)(1) & (2) - TP had reasonable and good faith reliance on advice from qualified accountants and tax attorneys	No	TP
<i>Symonette v. Comm’r</i> , T.C. Summ. Op. 2009-90	6662(b)(1) - TPs (H&W) failed to substantiate deductions	Yes	IRS
<i>TIFD-III-E Inc. v. U.S.</i> , 660 F. Supp. 2d 367 (D. Conn. 2009), amending 104 A.F.T.R.2d (RIA) 6746 (D. Conn. 2009)	6662(b)(1) - TP partnership had a business purpose; the partnership’s tax position was supported by substantial authority and a reasonable basis	No	TP
<i>Trask v. Comm’r</i> , T.C. Memo. 2010-78	6662(b)(1) - TP failed to substantiate deductions and rental activity not active	Yes	IRS
<i>Tyson v. Comm’r</i> , T.C. Memo. 2009-176	6662(b)(1) & (2) - TP failed to substantiate deductions	No	IRS

Table 3: Accuracy-Related Penalties Under IRC §§ 6662(B)(1) and (2)

Case Citation	Issue(s)	Pro Se	Decision
<i>Vianello v. Comm’r</i> , T.C. Memo. 2010-17	6662(b)(2) - TP farming not for trade or business	No	IRS
<i>Vlock v. Comm’r</i> , T.C. Memo. 2010-3	6662(b)(2) - TP payments to children and to corporation formed as part of alleged tax-avoidance scheme not deductible as business expenses	No	IRS
<i>Weisberg v. Comm’r</i> , T.C. Memo. 2010-55	6662(b)(2) - TP erroneously deducted flow-through loss of S corporation	Yes	IRS
<i>Whitmarsh v. Comm’r</i> , T.C. Memo. 2010-83	6662(b)(2) - TP failed to establish that insurance broker and accountant that gave advice were competent tax professionals	Yes	IRS
<i>Willock v. Comm’r</i> , T.C. Memo. 2010-75	6662(b)(1) - TP failed to substantiate deductions; TP showed reasonable cause and good faith in part	Yes	Split
<i>Ziegeler v. Comm’r</i> , T.C. Summ. Op. 2010-65	6662(b)(1) & (2) - TP failed to report income	Yes	IRS

**Table 4 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>Agosto v. Comm’r</i> , T.C. Summ. Op. 2009-191	Deductions denied for business travel and unreimbursed employee expenses not substantiated; deduction allowed for casualty loss of rental property	Yes	Split
<i>Agronin v. Comm’r</i> , T.C. Summ. Op. 2009-189	Deductions denied for unreimbursed employee expenses not substantiated	Yes	IRS
<i>Brown v. Comm’r</i> , T.C. Summ. Op. 2009-89	Deductions denied for travel and meal expenses because TP not away from home	Yes	IRS
<i>Canterbury v. Comm’r</i> , T.C. Summ. Op. 2009-118	Deductions denied for travel expenses because TP not away from home	Yes	IRS
<i>Conway v. Comm’r</i> , T.C. Summ. Op. 2010-27	Deductions denied for unreimbursed travel and work-related expenses not substantiated	Yes	IRS
<i>Coppin v. Comm’r</i> , T.C. Memo. 2009-221	Deductions denied for vehicle and travel expenses not substantiated; deductions denied for clothing, grooming, home office, and meal expenses that were personal	Yes	IRS
<i>De Chacing v. Comm’r</i> , T.C. Summ. Op. 2009-127	Deductions denied for unsubstantiated gift and entertainment expenses, and for personal commuting expenses; deductions allowed for mileage, tools, and work clothes expenses	Yes	Split
<i>Dungca v. Comm’r</i> , T.C. Summ. Op. 2009-144	Deductions denied for meal expenses not substantiated and for gambling losses in excess of winnings; deductions allowed for unreimbursed education and meal expenses	Yes	Split
<i>Durrance v. Comm’r</i> , T.C. Summ. Op. 2010-12	Deductions denied for travel and other incidental expenses because TP not away from home	Yes	IRS
<i>Evans v. Comm’r</i> , T.C. Summ. Op. 2010-7	Deductions denied for unreimbursed employee travel expenses not substantiated	Yes	IRS
<i>Freeman v. Comm’r</i> , T.C. Memo. 2009-213	Deductions denied for personal commuting and unsubstantiated mileage expenses; deductions allowed for substantiated mileage expenses	No	Split
<i>Hager v. Comm’r</i> , T.C. Summ. Op. 2009-101	Deductions denied for vehicle expenses not substantiated	Yes	IRS
<i>Handy v. Comm’r</i> , T.C. Summ. Op. 2009-123	Deductions denied for travel, meal, gift, telephone, and subscription expenses either not substantiated or personal; deductions allowed for agent, office, and postage expenses	No	Split
<i>Hwynn v. Comm’r</i> , T.C. Summ. Op. 2009-88	Deductions denied for unreimbursed employee expenses not substantiated	Yes	IRS
<i>Knight v. Comm’r</i> , T.C. Summ. Op. 2009-106	Deductions denied for travel, vehicle, and job search expenses not substantiated and for other expenses that were personal; deductions allowed for union dues, safety clothing, tool repairs	No	Split
<i>Kyne v. Comm’r</i> , T.C. Summ. Op. 2009-98	Deductions denied for business expenses not substantiated; deductions allowed for substantiated vehicle expenses	Yes	Split
<i>Martin v. Comm’r</i> , T.C. Memo. 2009-234	Deductions denied for unreimbursed employee expenses not substantiated	Yes	IRS
<i>McGowan v. Comm’r</i> , T.C. Memo. 2009-172	Deductions denied for meal expenses not substantiated; deductions allowed for substantiated vehicle expenses	Yes	Split
<i>Menzies v. Comm’r</i> , T.C. Summ. Op. 2009-196	Deductions denied for travel and vehicle expenses not substantiated; deductions allowed for work clothes and other unreimbursed employee expenses under Cohan rule	Yes	Split
<i>Minick v. Comm’r</i> , T.C. Memo. 2010-12	Deductions denied for travel expenses because TP not away from home	Yes	IRS
<i>Orellana v. Comm’r</i> , T.C. Summ. Op. 2010-51	Deductions denied for eBay business expenses not substantiated	Yes	IRS
<i>Ortega v. Comm’r</i> , T.C. Summ. Op. 2009-120	Deduction allowed for education expenses incurred to improve skills and not to qualify for a new trade or business	Yes	IRS
<i>Ramirez v. Comm’r</i> , T.C. Memo. 2010-108	Deductions denied for business expenses not substantiated	Yes	IRS
<i>Rosemann v. Comm’r</i> , T.C. Memo. 2009-185	Deductions denied for vehicle expenses not substantiated and for other expenses that should have been deducted as unreimbursed employee expenses because TP was common law employee and could not deduct business expenses on Schedule C	Yes	IRS
<i>Scott v. Comm’r</i> , T.C. Summ. Op. 2010-47	Deductions denied for personal commuting expenses and for other business expenses not substantiated; deductions allowed for work clothes under Cohan rule, union dues, and meal expenses	Yes	Split
<i>Singleton-Clarke v. Comm’r</i> , T.C. Summ. Op. 2009-182	Deduction allowed for education expenses incurred to improve skills and not to qualify for a new trade or business	Yes	TP

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Sloan v. Comm’r</i> , T.C. Summ. Op. 2009-162	Deductions denied for home office expenses because allowable only to extent of offsetting gross income; deductions denied for unreimbursed employee expenses not substantiated	Yes	IRS
<i>Smith v. Comm’r</i> , T.C. Summ. Op. 2009-175	Deductions denied for travel expenses because TP failed to substantiate and establish entitlement to unreimbursed employee travel expenses	Yes	IRS
<i>Tarpo v. Comm’r</i> , T.C. Memo. 2009-222	Deductions denied for all expenses not substantiated or that could not be estimated under Cohan rule except for substantiated licensing fee	Yes	Split
<i>Van Ryswyk v. Comm’r</i> , T.C. Memo. 2009-189	Deductions denied for commission payments because TP failed to show expenses were ordinary and necessary to TP’s financial product sale business	No	IRS
<b>Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedules C, E, F)</b>			
<i>Adler v. Comm’r</i> , T.C. Memo. 2010-47	Deductions denied for greenhouse farming, stamp sale, and vehicle expenses not substantiated	Yes	IRS
<i>Akanno v. Comm’r</i> , T.C. Summ. Op. 2009-168	Deductions denied for vehicle expenses not substantiated	No	IRS
<i>Altria Group, Inc. v. United States</i> , 2009 U.S. Dist. LEXIS 27463 (S.D.N.Y. 2009), <i>motion for new trial denied by</i> 2010 U.S. Dist. LEXIS 25160 (S.D.N.Y. 2010)	Deduction denied for interest, depreciation, amortization, and transaction expenses because lease facility transaction was lacking economic substance and failed to transfer tax ownership to TP	No	IRS
<i>Argyle v. Comm’r</i> , T.C. Memo. 2009-218	Deductions denied for travel, meal, and home office expenses not substantiated; deductions denied for legal fees incurred in criminal proceedings arising from personal relationship	Yes	IRS
<i>Armstrong v. Comm’r</i> , T.C. Summ. Op. 2010-3	Deductions denied because business expenses either not substantiated, or not ordinary and necessary, or belonged to TP’s corporation	Yes	IRS
<i>Beasley v. Comm’r</i> , T.C. Summ. Op. 2009-93	Deductions denied for charter fishing expenses because no profit objective and therefore not a trade or business	No	IRS
<i>Bennett v. Comm’r</i> , T.C. Memo. 2010-114	Deductions denied for business expenses not substantiated	Yes	IRS
<i>Brown v. Comm’r</i> , T.C. Summ. Op. 2009-171	Deductions allowed for depreciation expenses because computer and music equipment were placed in service	Yes	TP
<i>Bruns v. Comm’r</i> , T.C. Memo. 2009-168	Deductions denied for contract labor and business gift expenses not substantiated; deductions denied for printing expenses because not ordinary and necessary; deductions allowed for depreciation, vehicle, meal, gift, and other business expenses	No	Split
<i>Campbell v. Comm’r</i> , T.C. Summ. Op. 2009-119	Deductions denied for expenses not substantiated or that should have been capitalized; deductions allowed for repair expenses under Cohan rule	Yes	Split
<i>Canterbury Holdings, LLC v. Comm’r</i> , T.C. Memo. 2009-175	Deductions denied for corporate management fees and interest expenses because not ordinary and necessary	No	IRS
<i>Carver v. Comm’r</i> , T.C. Memo. 2009-279	Deductions denied for expenses either personal or not substantiated; deductions allowed for parking and office expenses	Yes	Split
<i>Cavaretta v. Comm’r</i> , T.C. Memo. 2010-4	Deductions allowed for compensatory restitution payment because ordinary and necessary expenses to TP’s dental practice	No	TP
<i>Child v. Comm’r</i> , T.C. Memo. 2010-58	Deductions denied for expenses lacking economic substance	No	IRS
<i>Chow v. Comm’r</i> , T.C. Memo. 2010-48	Deductions denied for rental expenses not substantiated; deductions allowed for gambling losses because TP engaged in gambling for profit as professional gambler	Yes	Split
<i>Consolidated Edison Co. of New York v. United States</i> , 90 Fed. Cl. 228 (2009)	Deductions allowed for rental, interest, and other expenses related to leveraged lease transaction that had economic substance	No	TP
<i>Crawford v. Comm’r</i> , T.C. Memo. 2010-54	Deductions denied for promotional activity expenses because TP failed to show expenses were ordinary and necessary, and actually incurred; deductions denied for gambling losses in excess of winnings because TP failed to establish entitlement to deduction in full	Yes	IRS
<i>Curcio v. Comm’r</i> , T.C. Memo. 2010-115	Deductions denied because payments were constructive dividends and not ordinary and necessary business expenses	No	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Damer v. Comm'r</i> , T.C. Summ. Op. 2009-145	Deductions denied for passive activity losses because TP did not materially participate; deductions denied for mortgage interest not paid, and for recording fees and loan expense unrelated to TP's law practice; deductions allowed for amortizable fees and mortgage interest expenses under Cohan rule	Yes	Split
<i>Deneselya v. Comm'r</i> , T.C. Summ. Op. 2009-157	Deductions denied for vehicle expenses not substantiated	Yes	IRS
<i>Derby v. Comm'r</i> , T.C. Memo. 2010-66	Deductions denied for vehicle expenses not substantiated; deductions allowed for substantiated cost of goods sold	Yes	Split
<i>Ding v. Comm'r</i> , T.C. Summ. Op. 2009-186	Deductions denied for start-up consulting expenses because TP failed to establish carrying a trade or business; deductions denied for unreimbursed employee expenses not substantiated; deductions allowed for telephone and equipment expenses under Cohan rule and for unreimbursed employee expenses for home office	Yes	Split
<i>Doherty v. Comm'r</i> , 105 A.F.T.R.2d (RIA) 2181 (8th Cir. 2010), <i>aff'g</i> T.C. Memo. 2009-99	Deductions denied for depreciation expenses because TP did not acquire ownership of ATMs and payphones; deductions denied for other business expenses because TP not engaged in a trade or business involving payphones or ATMs	Yes	IRS
<i>Elverson v. Comm'r</i> , T.C. Summ. Op. 2010-36	Deductions denied for expenses because either not substantiated or personal, or TP engaged in accounting and litigation support activity not with profit objective and therefore not a trade or business	Yes	IRS
<i>Engle v. Comm'r</i> , T.C. Summ. Op. 2009-138	Deductions denied for vehicle and depreciation expenses not substantiated	Yes	IRS
<i>Farber v. Comm'r</i> , T.C. Memo. 2010-37	Deductions denied for unreimbursed employee expenses and tax preparation fees not substantiated; deductions allowed for expenses for retail activity not engaged in for profit but limited by income derived from activity	No	Split
<i>Farquhar v. Comm'r</i> , T.C. Summ. Op. 2010-17	Deductions denied for real estate losses and unreimbursed employee expenses because TP failed to establish entitlement	Yes	IRS
<i>Fleming v. Comm'r</i> , T.C. Memo. 2010-60	Deductions denied for business expenses not substantiated; deduction allowed for substantiated advertising expense	Yes	Split
<i>Foriest v. Comm'r</i> , T.C. Summ. Op. 2009-110	Deductions denied for business expenses not substantiated; deductions denied for farming expenses because TP's farming activity neither regular and continuous nor for profit and therefore not a trade or business; deductions allowed for uniform maintenance	Yes	Split
<i>Forrest v. Comm'r</i> , T.C. Memo. 2009-228	Deductions denied because TP's activity as contract attorney not regular and continuous and therefore not a trade or business	Yes	IRS
<i>Foster v. Comm'r</i> , T.C. Memo. 2009-274	Deductions denied for contract labor expenses not substantiated and that could not be estimated under Cohan rule; deductions allowed for wage and rental expenses under Cohan rule	Yes	Split
<i>Fowler v. United States</i> , 104 A.F.T.R.2d (RIA) 6208 (W.D. La. 2009), <i>aff'd on other grounds</i> , 104 A.F.T.R.2d (RIA) 6962 (W.D. La. 2009)	Deductions denied for soybean farming expenses because no profit objective and therefore not a trade or business	No	IRS
<i>Foxworthy, Inc. v. Comm'r</i> , T.C. Memo. 2009-203	Deductions denied for worthless debt because debt either not valid or not worthless; deductions denied for SEC fine and other expenses that were either personal or not substantiated; deduction allowed for wages of sole proprietor TP	No	Split
<i>Fucaloro v. Comm'r</i> , T.C. Summ. Op. 2010-37	Deductions denied for expenses because boxing-related activity not engaged in for profit	Yes	IRS
<i>Gentry v. Comm'r</i> , T.C. Summ. Op. 2010-49	Deductions denied for unsubstantiated expenses for business use of home; deductions allowed for substantiated expenses for business use of vehicle	Yes	Split
<i>Gist v. Comm'r</i> , T.C. Summ. Op. 2009-126	Deductions denied for vehicle expenses not substantiated and for other expenses that were personal	No	IRS
<i>Goalsby v. Comm'r</i> , T.C. Memo. 2010-64	Deductions denied for passive activity losses because TP did not materially participate and therefore not engaged in a trade or business	Yes	IRS
<i>Gordon v. United States</i> , 104 A.F.T.R.2d (RIA) 7740 (S.D.N.Y. 2009)	Deductions denied for legal fees arising from embezzlement scheme charges because not related to carrying on TP's trade or business; deductions allowed for legal fees arising from record falsification charges because incurred for carrying on TP's trade or business as employee of brokerage firm	No	Split

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Gralia v. Comm’r</i> , T.C. Memo. 2009-219	Deductions for legal fees and settlement expenses allowed only as miscellaneous itemized deductions because not related to TP’s trade or business as real estate developer	No	Split
<i>Hegarty v. Comm’r</i> , T.C. Summ. Op. 2009-153	Deductions allowed for expenses of charter fishing activity conducted through limited liability company because TP materially participated and therefore engaged in a trade or business	Yes	TP
<i>Heller v. Comm’r</i> , T.C. Memo. 2010-116	Deductions denied for mileage expenses not substantiated	Yes	IRS
<i>Helmick v. Comm’r</i> , T.C. Memo. 2009-220	Deductions allowed for horse-breeding and horse-boarding expenses because TP engaged in activity for profit and therefore a trade or business	Yes	TP
<i>HIE Holdings, Inc. v. Comm’r</i> , T.C. Memo. 2009-130	Deductions denied for legal fee expenses that were either not substantiated or personal, or should have been capitalized	No	IRS
<i>Holmes v. Comm’r</i> , T.C. Summ. Op. 2010-42	Deductions denied for vehicle and travel expenses not substantiated	Yes	IRS
<i>Houston v. Comm’r</i> , T.C. Memo. 2009-286	Deductions denied for expenses that were either not substantiated or personal; deductions denied for computer equipment and overdraft fees because expenses not ordinary and necessary; deductions allowed for parking, taxicab, office, and supply expenses under Cohan rule, and for substantiated equipment rental expenses	Yes	Split
<i>Johnson v. Comm’r</i> , T.C. Summ. Op. 2009-124	Deductions denied for legal and professional service fees neither substantiated nor shown to be ordinary and necessary; deductions allowed for mortgage interest expenses	Yes	Split
<i>Jordan v. Comm’r</i> , T.C. Memo. 2009-223	Deductions denied for crushing cost expenses not substantiated and for passive activity losses because TP did not materially participate and therefore not engaged in a trade or business	Yes	IRS
<i>Kurtz v. Comm’r</i> , 575 F.3d 1275 (11th Cir. 2009), <i>aff’g</i> T.C. Memo. 2008-111	Deductions denied for meal expenses because TP was crew member on commercial fishing vessel and entitled to no more than 50% of per diem rate	No	IRS
<i>Le v. Comm’r</i> , T.C. Summ. Op. 2009-109	Deductions denied for business expenses not substantiated; deductions allowed for tax return preparation fees under Cohan rule; deductions allowed for unreimbursed union dues, kennel construction, and uniform maintenance expenses	Yes	Split
<i>LeBlanc v. United States</i> , 90 Fed. Cl. 186 (2009)	Deductions denied for losses attributable to abandonment of partnership interest because TP’s basis in partnership at time of abandonment was zero	No	IRS
<i>Leone v. Comm’r</i> , T.C. Summ. Op. 2009-174	Deductions denied for drag racing activity expenses because no profit objective and therefore not a trade or business	Yes	IRS
<i>Loveland v. Comm’r</i> , 105 A.F.T.R.2d (RIA) 2182 (8th Cir. 2010), <i>aff’g</i> T.C. Memo. 2009-98	Deductions denied for depreciation expenses because TP did not acquire ownership of ATMs and payphones; deductions denied for other business expenses because TP not engaged in a trade or business involving payphones or ATMs	Yes	IRS
<i>Manning v. Comm’r</i> , T.C. Memo. 2009-157	Deductions allowed for commission adjustment payments because expenses were ordinary and necessary to TP’s day trading business	No	TP
<i>Montagne v. United States</i> , 90 Fed. Cl. 41(2009)	Deductions denied for horse-training and horse-breeding activity expenses because court lacked jurisdiction over TP’s tort, refund, and takings claims against the IRS	Yes	IRS
<i>Morrissey v. Comm’r</i> , T.C. Summ. Op. 2009-135	Deductions denied for legal fees and real estate activity expenses because no profit objective and therefore not a trade or business	Yes	IRS
<i>Munson v. Comm’r</i> , T.C. Summ. Op. 2009-164	Deductions denied for vehicle, home office, and computer expenses not substantiated; deductions allowed for advertising, telephone, internet, and postage expenses under Cohan rule	Yes	Split
<i>Natkunanathan v. Comm’r</i> , T.C. Memo. 2010-15	Deductions denied for business expenses not substantiated; deductions denied for worthless debt because debt arising from fees for TP’s services not collected and not included in TP’s income	Yes	IRS
<i>Nelson v. Comm’r</i> , T.C. Memo. 2010-96	Deduction for repayment of loan principal denied	No	IRS
<i>Orr v. Comm’r</i> , T.C. Summ. Op. 2010-55	Deductions denied for net gambling losses even though TP was professional gambler; overstatement of both gambling income and losses by identical amounts did not change net gambling loss amount	Yes	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Outerbridge v. Comm’r</i> , T.C. Memo. 2009-173	Deductions denied for rent and office expenses because TP failed to establish carrying on a trade or business	Yes	IRS
<i>Pacheco v. Comm’r</i> , T.C. Summ. Op. 2009-112	Deductions denied for business expenses not substantiated; deductions allowed for advertising and referral fee expenses under Cohan rule	Yes	Split
<i>Pate v. Comm’r</i> , 105 A.F.T.R.2d (RIA) 896 (5th Cir. 2010), <i>aff’g</i> T.C. Memo. 2008-272	Deductions denied for cattle-raising activity expenses, except for allowable legal expenses that were remanded, because TP engaged in activity with tax-driven motive and therefore not a bona fide trade or business	Yes	IRS
<i>Phemister v. Comm’r</i> , T.C. Memo. 2009-201	Deductions denied for emergency physician and retail activity business expenses not substantiated; deductions denied for horse activity expenses because no profit objective	Yes	IRS
<i>Prinster v. Comm’r</i> , T.C. Summ. Op. 2009-99	Deductions denied for business expenses not substantiated	Yes	IRS
<i>Purdy v. Comm’r</i> , T.C. Summ. Op. 2010-26	Deductions denied for legal fees on Schedule C because TP was common law employee and could not deduct business expenses	Yes	IRS
<i>Ragassa v. Comm’r</i> , T.C. Summ. Op. 2009-166	Deductions denied for work clothes and unsubstantiated business expenses	Yes	IRS
<i>Robertson v. Comm’r</i> , T.C. Memo. 2009-302	Deductions denied for business expenses because TP failed to file a brief and abandoned case	Yes	IRS
<i>Robinson Knife Mfg. Co., Inc. v. Comm’r</i> , 600 F.3d 121 (2d Cir. 2010), <i>rev’g</i> T.C. Memo. 2009-9	Deductions allowed for trademark licensee’s payment of royalties because TP’s sales-based royalty payments not properly allocable to property produced, and therefore capitalization not required	No	TP
<i>Rosser v. Comm’r</i> , T.C. Memo. 2010-6	Deductions denied for investment loss, personal credit card charges, insurance, medical, and other expenses because TP failed to establish entitlement to expenses that belonged to TP’s corporation	Yes	Split
<i>Royster v. Comm’r</i> , T.C. Memo. 2010-16	Deductions denied for mileage expenses not substantiated	Yes	IRS
<i>Rudnick v. Comm’r</i> , T.C. Memo. 2009-133	Deductions denied for legal fees, and for unreimbursed employee and other business expenses not substantiated; deductions denied for nondeductible start-up expenses	Yes	IRS
<i>Senulis v. Comm’r</i> , T.C. Summ. Op. 2009-97	Deductions denied for business expenses not substantiated; deductions denied for travel expenses because TP not away from home; deductions allowed for substantiated internet expenses, and for vehicle and meal expenses estimated based TP’s credible testimony	Yes	Split
<i>Shah v. Comm’r</i> , T.C. Summ. Op. 2010-6	Deduction allowed for education expenses incurred to improve skills and not to qualify for a new trade or business; deductions denied for office expenses not substantiated and for travel expenses because TP not away from home	Yes	IRS
<i>Shellito v. Comm’r</i> , T.C. Memo. 2010-41	Deductions denied for Schedule F employee healthcare benefit expenses because TP received no compensation and purported employment agreement was merely formalistic	No	IRS
<i>Snyder v. Comm’r</i> , 105 A.F.T.R.2d (RIA) 2180 (8th Cir. 2010), <i>aff’g</i> T.C. Memo. 2009-97	Deductions denied for depreciation expenses because TP did not acquire ownership of ATMs and payphones; deductions denied for other business expenses because TP not engaged in a trade or business involving payphones or ATMs	Yes	IRS
<i>Stahl v. United States</i> , 673 F. Supp. 2d 1233 (E.D. Wash. 2009)	Corporation’s deductions denied for medical care and meals provided to non-employee TP; TP’s deductions denied for meal expenses when TP was not an employee	No	IRS
<i>Symonette v. Comm’r</i> , T.C. Summ. Op. 2009-90	Deductions denied for vehicle and depreciation expenses not substantiated	Yes	IRS
<i>Thompson v. Comm’r</i> , T.C. Summ. Op. 2009-111	Deductions denied for travel expenses because TP not away from home	Yes	IRS
<i>Tilman v. United States</i> , 644 F. Supp. 2d 391 (S.D.N.Y. 2009)	Deductions denied for expenses that were personal	Yes	IRS
<i>Trask v. Comm’r</i> , T.C. Memo. 2010-78	Deduction denied for amortization and repair expenses not substantiated; deductions allowed for property tax expenses because ordinary and necessary to TP’s rental real estate business	Yes	IRS
<i>Tyson v. Comm’r</i> , T.C. Memo. 2009-176	Deductions denied because expenses were related to rental transaction lacking economic substance; deductions denied for business expenses not substantiated; deductions denied for employee benefit plan expenses because no employment agreement; deduction allowed for substantiated meal expenses	No	Split



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

Case Citation	Issue(s)	Pro Se	Decision
<i>Vianello v. Comm’r</i> , T.C. Memo. 2010-17	Deductions denied for worthless debt because debt not worthless; deductions denied for other business expenses because either TP not engaged in a trade or business of farming, loan acquisition, and debt collection, or expenses should have been capitalized	No	IRS
<i>Vlock v. Comm’r</i> , T.C. Memo. 2010-3	Deductions denied because expenses either not ordinary and necessary to TP’s insurance business or for purported compensation expenses that TP failed to establish were for services actually rendered	No	IRS
<i>V.R. De Angelis M.D., P.C. v. Comm’r</i> , 574 F.3d 789 (2d Cir. 2009), <i>aff’g</i> T.C. Memo. 2007-360, <i>cert. denied</i> , 130 S. Ct. 1904 (2010)	Deductions denied because payments were personal distributions to partners	No	IRS
<i>Wellpoint, Inc. v. Comm’r</i> , 599 F.3d 641 (7th Cir. 2010), <i>aff’g</i> T.C. Memo. 2008-236	Deductions denied for legal fees that should have been capitalized and for settlement expenses that were partial restoration of acquired assets to the assets’ rightful owners	No	IRS
<i>Wheeler v. Comm’r</i> , T.C. Summ. Op. 2009-151	Deductions denied for mileage expenses not substantiated	No	IRS
<i>Willock v. Comm’r</i> , T.C. Memo. 2010-75	Deductions denied for unsubstantiated consulting fees, depreciation expenses, and losses from marketing activity; deductions denied for expenses either personal or not substantiated; deductions allowed for farming activity engaged in for profit	Yes	Split
<i>Wolfgang v. Comm’r</i> , T.C. Memo. 2010-69	Deductions denied for business expenses not substantiated and for bed-and-breakfast activity because no profit objective and therefore not a trade or business; deductions denied for personal commuting and for expenses that should have been capitalized	Yes	IRS
<i>Young v. Comm’r</i> , T.C. Summ. Op. 2009-173	Deductions denied for unreimbursed employee expenses because either not substantiated or TP failed to establish carrying out a trade or business	Yes	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<b>Individual Taxpayers (But Not Sole Proprietorships)</b>			
<i>Akanno v. Comm’r</i> , T.C. Summ. Op. 2009-168	Unreported interest and rental income	No	IRS
<i>Balice v. Comm’r</i> , T.C. Memo. 2009-196	Underreported insurance commission income attributed to sham trust	Yes	IRS
<i>Barr v. Comm’r</i> , T.C. Memo. 2009-250	Unreported income from surrender of life insurance policy under IRC 72(e)	Yes	IRS
<i>Barrett v. Comm’r</i> , 105 A.F.T.R.2d (RIA) 1278 (11th Cir. 2010), <i>aff’g</i> 104 A.F.T.R.2d 6365 (M.D. Fla. 2009)	Taxpayer challenged inclusion of wages in gross income	Yes	IRS
<i>Beard v. Comm’r</i> , T.C. Memo. 2009-184 <i>appeal filed</i> No. 09-3741 (7th Cir. Nov. 9, 2009)	Overstatement of basis as omission from gross income	No	TP
<i>Bigley v. Comm’r</i> , T.C. Memo. 2010-29	Unreported income under IRC 74(a)	Yes	IRS
<i>Campbell v. Comm’r</i> , 134 T.C. No. 3 (2010)	Unreported <i>qui tam</i> settlement income	No	IRS
<i>Caro v. Comm’r</i> , T.C. Summ. Op. 2009-184	Unreported gambling income	No	TP
<i>Child v. Comm’r</i> , T.C. Memo. 2010-58	Unreported income	No	IRS
<i>Colegrove v. Comm’r</i> , T.C. Summ. Op. 2010-44	Unreported retirement plan distribution	Yes	IRS
<i>Conway v. Comm’r</i> , T.C. Summ. Op. 2010-27	Unreported rental income	Yes	IRS
<i>Davenport v. Comm’r</i> , T.C. Memo. 2009-248	Unreported wage income	Yes	IRS
<i>Domeny v. Comm’r</i> , T.C. Memo. 2010-9	Settlement proceeds under IRC 104(a)(2)	No	TP
<i>Doyle v. Comm’r</i> , T.C. Summ. Op. 2009-187	Unreported interest income	Yes	IRS
<i>Duma v. Comm’r</i> , T.C. Memo. 2009-304	Unreported income	Yes	IRS
<i>Espinoza v. Comm’r</i> , T.C. Memo. 2010-53	Settlement proceeds under IRC 104(a)(2)	Yes	IRS
<i>Evans v. Comm’r</i> , T.C. Memo. 2010-62	Unreported ordinary and interest income	Yes	IRS
<i>Felt v. Comm’r</i> , T.C. Memo. 2009-245	Unreported capital gains, discharge of indebtedness, and other income	No	Split
<i>Florance v. Comm’r</i> , T.C. Memo. 2009-154	Unreported nonemployee compensation	Yes	IRS
<i>Florance v. Comm’r</i> , T.C. Memo. 2009-155	Unreported nonemployee compensation	Yes	IRS
<i>Foxworthy, Inc. v. Comm’r</i> , T.C. Memo. 2009-203	Unreported income from “offshore employee leasing” transactions, interest, investment, capital gains, and other income	No	IRS
<i>Fuller v. Comm’r</i> , T.C. Summ. Op. 2009-91	Unreported discharge of indebtedness income	No	IRS
<i>Gochis v. Comm’r</i> , T.C. Summ. Op. 2009-156	Unreported partnership income and retirement plan distribution	Yes	Split
<i>Green v. Comm’r</i> , T.C. Memo. 2010-109	Unreported pension income; capital losses	Yes	IRS
<i>Guyton, United States v.</i> , 105 A.F.T.R.2d (RIA) 1617 (11th Cir. 2010), <i>aff’g</i> 103 A.F.T.R.2d 2112 (M.D. Fla. 2009)	Gains realized before death are income to decedent’s estate	Yes	IRS
<i>Hakim v. Comm’r</i> , T.C. Summ. Op. 2009-92	Unreported discharge of indebtedness income	Yes	IRS
<i>Hamilton v. Comm’r</i> , T.C. Memo. 2009-271	Unreported pension, capital gain, wage, and other income	Yes	IRS
<i>Hellesen v. Comm’r</i> , T.C. Memo. 2009-143	Settlement proceeds under IRC 104(a)(2)	Yes	IRS
<i>Hennessey v. Comm’r</i> , T.C. Memo. 2009-132	Settlement proceeds under IRC 104(a)(2)	Yes	IRS
<i>Hill v. Comm’r</i> , T.C. Summ. Op. 2010-34	Unreported Social Security income	Yes	IRS
<i>Hodges v. Comm’r</i> , T.C. Memo. 2009-179	Unreported income	Yes	IRS
<i>Holmes v. Comm’r</i> , T.C. Summ. Op. 2010-42	Parsonage housing allowance under IRC 107	Yes	TP
<i>Holmes v. Comm’r</i> , T.C. Memo. 2010-42	Unreported income	Yes	IRS
<i>Jensen v. Comm’r</i> , T.C. Memo. 2010-77	Unreported discharge of indebtedness income	Yes	IRS
<i>Johnson v. Comm’r</i> , T.C. Memo. 2009-156	Settlement proceeds under IRC 104(a)(2)	Yes	IRS
<i>Jones v. Comm’r</i> , T.C. Memo. 2010-112	Unreported pass-through entity income	No	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Jordan v. Comm'r</i> , T.C. Memo. 2009-223	Unreported income	Yes	Split
<i>Kelley v. Comm'r</i> , T.C. Summ. Op. 2010-19	Unreported Social Security benefits	Yes	IRS
<i>Langille v. Comm'r</i> , T.C. Memo. 2010-49	Unreported Schedule C, rental, and interest income	Yes	IRS
<i>LaPlante v. Comm'r</i> , T.C. Memo. 2009-226	Underreported gambling income	No	IRS
<i>Lawson v. Comm'r</i> , T.C. Memo. 2009-147	Unreported compensation, unemployment benefits, Alaska Permanent Fund Dividends, and business income	Yes	IRS
<i>Linkugel v. Comm'r</i> , T.C. Summ. Op. 2009-180	Unreported discharge of indebtedness income	No	TP
<i>Lizalek v. Comm'r</i> , T.C. Memo. 2009-122	Unreported income; assignment of income	Yes	IRS
<i>Longoria v. Comm'r</i> , T.C. Memo. 2009-162	Settlement proceeds under IRC 104(a)(2)	No	IRS
<i>Manning v. Comm'r</i> , T.C. Memo. 2009-157, motion for litigation costs denied T.C. Memo. 2009-277	Unreported income	No	TP
<i>Martin v. Comm'r</i> , T.C. Summ. Op. 2009-121	Unreported discharge of indebtedness income	Yes	TP
<i>Matthies v. Comm'r</i> , 134 T.C. No. 6 (2010)	Unreported income from bargain sale of insurance policy	No	IRS
<i>McGowan v. Comm'r</i> , T.C. Memo. 2009-172	Unreported income	Yes	IRS
<i>McGowen v. Comm'r</i> , T.C. Memo. 2009-285	Income received from termination of life insurance contract under IRC 72(e)	No	IRS
<i>McMormick v. Comm'r</i> , T.C. Memo. 2009-239	Unreported discharge of indebtedness income	Yes	Split
<i>Melvin v. Comm'r</i> , T.C. Memo. 2009-199	Unreported discharge of indebtedness income	No	IRS
<i>Morgan v. Comm'r</i> , T.C. Summ. Op. 2010-29	Unreported nonemployee compensation	Yes	IRS
<i>Morse v. Comm'r</i> , T.C. Memo. 2010-40	Unreported wage income	Yes	IRS
<i>Musshafen v. Comm'r</i> , T.C. Summ. Op. 2009-115	Unreported income not excludable as foreign earned income under IRC 911(a)	Yes	IRS
<i>Natkunanathan v. Comm'r</i> , T.C. Memo. 2010-15	Unreported income from qualified business stock exclusion under IRC 1202	Yes	IRS
<i>Nelson v. U.S.</i> , 105 A.F.T.R.2d (RIA) 627 (N.D. Fla. 2009), adopted by 105 A.F.T.R.2d (RIA) 635 (N.D. Fla. 2010)	Refund suit for wage income	Yes	IRS
<i>Nino v. Comm'r</i> , T.C. Memo. 2009-293	Unreported wage income	Yes	IRS
<i>O'Neill v. Comm'r</i> , T.C. Summ. Op. 2009-131	Unreported pension income	Yes	IRS
<i>Orellana v. Comm'r</i> , T.C. Summ. Op. 2010-51	Unreported income	Yes	IRS
<i>Orr v. Comm'r</i> , T.C. Summ. Op. 2010-55	Unreported retirement benefits income	Yes	IRS
<i>Payne v. Comm'r</i> , 357 Fed. Appx. 734 (8th Cir. 2009), aff'g T.C. Memo. 2008-66	Unreported discharge of indebtedness income	Yes	IRS
<i>Phemister v. Comm'r</i> , T.C. Memo. 2009-201	Unreported income	Yes	IRS
<i>Prinster v. Comm'r</i> , T.C. Summ. Op. 2009-99	Settlement proceeds under IRC 104(a)(2)	Yes	IRS
<i>Pugh v. Comm'r</i> , T.C. Memo. 2009-138	Unreported income	Yes	IRS
<i>Richmond v. Comm'r</i> , T.C. Memo. 2009-207	Unreported Social Security benefits and interest income	Yes	IRS
<i>Rivera v. Comm'r</i> , T.C. Memo. 2009-215	Unreported wage income	Yes	IRS
<i>Rosser v. Comm'r</i> , T.C. Memo. 2010-6	Constructive dividends under IRC 61(a)(7), IRC 301	Yes	Split
<i>Royster v. Comm'r</i> , T.C. Memo. 2010-16	Unreported capital gains, state income tax refund, interest, and retirement income	Yes	IRS
<i>Samples v. Comm'r</i> , T.C. Memo. 2009-167	Unreported wage income	Yes	IRS
<i>Save v. Comm'r</i> , T.C. Memo. 2009-209	Settlement proceeds under IRC 104(a)(2)	Yes	IRS
<i>Scott v. Comm'r</i> , 352 Fed. Appx. 468 (2d Cir. 2009)	Unreported wage income	Yes	IRS
<i>Shollenberger v. Comm'r</i> , T.C. Memo. 2009-306	Unreported gambling income	Yes	IRS
<i>Simmons v. Comm'r</i> , T.C. Memo. 2009-283	Unreported income	Yes	IRS
<i>Sirin v. Comm'r</i> , T.C. Summ. Op. 2010-57	Overreported income	No	TP

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Slater v. Comm'r</i> , T.C. Summ. Op. 2010-1	Deferred compensation under IRC 409A	Yes	IRS
<i>Soltan v. Comm'r</i> , T.C. Memo. 2010-91	Unreported wage income	Yes	IRS
<i>Stadnyk v. Comm'r</i> , 105 A.F.T.R.2d 1130 (6th Cir. 2010), <i>aff'g</i> T.C. Memo. 2008-289	Settlement proceeds under IRC 104(a)(2)	No	IRS
<i>Strand v. Comm'r</i> , T.C. Summ. Op. 2009-103	Unreported military retirement pension income; gain not realized on divorce division of community property prior to effective date of IRC 1041	No	IRS
<i>Taylor v. Comm'r</i> , T.C. Memo. 2009-235	Unreported wage and settlement income under IRC 104(a)(2)	Yes	IRS
<i>Ulloa v. Comm'r</i> , T.C. Memo. 2010-68	Unreported income	Yes	IRS
<i>Van Ryswyk v. Comm'r</i> , T.C. Memo. 2009-189	Unreported nonemployee compensation	No	IRS
<i>Waamiq-Ali v. Comm'r</i> , T.C. Memo. 2010-86	Unreported income	Yes	IRS
<i>Wells v. Comm'r</i> , T.C. Memo. 2010-5	Settlement proceeds under 104(a)(2)	Yes	IRS
<i>Willock v. Comm'r</i> , T.C. Memo. 2010-75	Unreported loan repayment income	Yes	TP
<i>Wong v. Comm'r</i> , T.C. Summ. Op. 2009-152	Unreported income	Yes	IRS
<i>Seaver v. Comm'r</i> , T.C. Memo. 2009-270	Unreported Social Security Disability income under IRC 86(a); unreported discharge of indebtedness income	Yes	IRS
<b>Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedules C, E, F)</b>			
<i>Bakersfield Energy Partners, LP v. Comm'r</i> , 568 F.3d 767 (9th Cir. 2009), <i>aff'g</i> 128 T.C. No. 17 (2007)	Overstatement of basis as omission from gross income	No	TP
<i>Cole v. Comm'r</i> , T.C. Memo. 2010-31	Unreported income	No	IRS
<i>Coleman, In re</i> , 417 B.R. 712 (S.D. Miss. 2009)	Separate taxation of C corporation and shareholders, unreported dividend income	No	IRS
<i>Derby v. Comm'r</i> , T.C. Memo. 2010-66	Unreported business income	Yes	Split
<i>Enayat v. Comm'r</i> , T.C. Memo. 2009-257	Unreported constructive dividend, officer's compensation, and business income	No	IRS
<i>Foriest v. Comm'r</i> , T.C. Summ. Op. 2009-110	Unreported Schedule C income	Yes	IRS
<i>Freda v. Comm'r</i> , T.C. Memo. 2009-191	Unreported ordinary income from trademark misappropriation settlement	No	IRS
<i>Intermountain Ins. Serv. of Vail, LLC v. Comm'r</i> , 134 T.C. No. 11 (2010), <i>supplementing</i> T.C. Memo. 2009-195	Overstatement of basis as omission from gross income	No	TP
<i>Koziej v. Comm'r</i> , T.C. Summ. Op. 2010-40	Unreported business income	Yes	IRS
<i>Koziej v. Comm'r</i> , T.C. Summ. Op. 2010-41	Unreported business income	Yes	IRS
<i>Lenard v. Comm'r</i> , T.C. Summ. Op. 2009-165	Unreported business and self-employment income	Yes	IRS
<i>Leone v. Comm'r</i> , T.C. Summ. Op. 2009-174	Unreported capital gain income	Yes	IRS
<i>Robertson v. Comm'r</i> , T.C. Memo. 2009-302	Unreported business income	Yes	IRS
<i>Tarpo v. Comm'r</i> , T.C. Memo. 2009-222	Unreported income; improperly reported capital gains	Yes	IRS
<i>UTAM, LTD. V. Comm'r</i> , T.C. Memo. 2009-253	Overstatement of basis as omission from gross income	No	TP
<i>Wilmington Partners, L.P. v. Comm'r</i> , T.C. Memo 2009-193	Overstatement of basis as omission from gross income	No	TP
<i>Wright v. Comm'r</i> , T.C. Summ. Op. 2010-50	Unreported business income	Yes	IRS

**Table 6** Failure to File Penalty Under IRC § 6651(A)(1) and Estimated Tax Penalty Under IRC § 6654

Case Citation	Issue(s)	Pro Se	Decision
<b>Individual Taxpayers</b>			
<i>Adler v. Comm’r</i> , T.C. Memo. 2010-47	6651(a)(1); 6654; No evidence or reasonable cause or exception presented	Yes	IRS
<i>Carver v. Comm’r</i> , T.C. Memo. 2009-279	6651(a)(1); No evidence of reasonable cause presented	Yes	IRS
<i>Charania, Estate of v. Comm’r</i> , 133 T.C. No. 7 (2009), <i>aff’d in part, rev’d in part</i> , 2010 WL 2404423 (1 <sup>st</sup> Cir. June 17, 2010)	6651(a)(1); Legal complexities arising from other matters is not reasonable cause	No	IRS
<i>Cunningham v. Comm’r</i> , T.C. Memo. 2009-194	6651(a)(1); Reliance on tax preparer with established qualifications is not evidence of reasonable cause	Yes	IRS
<i>Davenport v. Comm’r</i> , T.C. Memo. 2009-248	6651(a)(1); 6654; No evidence of reasonable cause presented; IRS failed to meet burden of production with respect to 6654 penalty	Yes	Split
<i>Davidson v. Comm’r</i> , T.C. Memo. 2010-38	6651(a)(1); No evidence of reasonable cause presented	Yes	IRS
<i>Duma v. Comm’r</i> , T.C. Memo. 2009-304	6651(a)(1); 6654; No evidence of reasonable cause or exception presented	Yes	IRS
<i>Elis v. Comm’r</i> , 346 Fed.Appx. 346 (10th Cir. 2009), <i>aff’g in part, rev’g in part</i> T.C. Memo. 2007-207	6651(a)(1); 6654; No evidence of reasonable cause presented; 6654 penalties remanded for recalculation	No	Split
<i>Evans v. Comm’r</i> , T.C. Memo. 2010-62	6651(a)(1); 6654; No evidence of reasonable cause or exception presented	Yes	IRS
<i>Felt v. Comm’r</i> , T.C. Memo. 2009-245	6651(a)(1); TP failed to show wife lacked access to information to file her own return; No evidence of reasonable cause presented	No	IRS
<i>Florence v. Comm’r</i> , T.C. Memo. 2009-154	6651(a)(1); No evidence of reasonable cause presented	Yes	IRS
<i>Florence v. Comm’r</i> , T.C. Memo. 2009-155	6651(a)(1); 6654; No evidence of reasonable cause or exception presented	Yes	IRS
<i>Fuertes, Estate of v. U.S.</i> , 104 A.F.T.R.2d (RIA) 6527 (N.D. Tex. 2009)	6651(a)(1); Reliance on attorney was a delegation of duty, not reliance on legal advice; No evidence of reasonable cause presented	No	IRS
<i>Hamilton v. Comm’r</i> , T.C. Memo. 2009-271	6651(a)(1); 6654; No evidence of reasonable cause presented; IRS failed to meet burden of production with respect to 6654 penalty	Yes	Split
<i>Harris v. Comm’r</i> , T.C. Summ. Op. 2010-63	6651(a)(1); No evidence of reasonable cause presented	Yes	IRS
<i>Hellesen v. Comm’r</i> , T.C. Memo. 2009-143	6651(a)(1); No evidence of reasonable cause presented	Yes	IRS
<i>Hodges v. Comm’r</i> , T.C. Memo. 2009-179	6651(a)(1); 6654; No evidence of reasonable cause or exception presented	Yes	IRS
<i>Holmes v. Comm’r</i> , T.C. Memo. 2010-42	6651(a)(1); 6654; No evidence of reasonable cause or exception presented	Yes	IRS
<i>Humes v. Comm’r</i> , T.C. Summ. Op. 2009-100	6651(a)(1); 6654; No evidence of reasonable cause presented for 2004; Illness is evidence of reasonable cause for 2003; IRS failed to meet burden of production with respect to 6654 penalty for 2003; TP met an exception to 6654 for 2004	Yes	Split
<i>Kalinowski v. Comm’r</i> , T.C. Summ. Op. 2010-30	6651(a)(1); 6654; No evidence of reasonable cause or exception presented	Yes	IRS
<i>Kelso v. Comm’r</i> , T.C. Memo. 2009-125	6651(a)(1); No evidence of reasonable cause presented	No	IRS
<i>Kindred v. Comm’r</i> , T.C. Memo. 2010-107	6651(a)(1); 6654; No evidence of reasonable cause or exception presented	No	IRS
<i>Kirshenbaum v. Comm’r</i> , T.C. Summ. Op. 2009-179	6651(a)(1); No evidence of reasonable cause presented	Yes	IRS
<i>Lizalek v. Comm’r</i> , T.C. Memo. 2009-122	6651(a)(1); 6654; No evidence of reasonable cause or exception presented	Yes	IRS
<i>Lukovsky v. Comm’r</i> , T.C. Memo. 2010-117	6651(a)(1); 6654; No evidence of reasonable cause or exception presented	No	IRS
<i>McGowan v. Comm’r</i> , T.C. Memo. 2009-172	6651(a)(1); 6654; Nonfiler; No evidence of reasonable cause or exception presented	Yes	IRS
<i>McKenna v. Comm’r</i> , T.C. Summ. Op. 2010-58	6651(a)(1); 6654; Nonfiler; No evidence of reasonable cause or exception presented	No	IRS
<i>Mora v. Comm’r</i> , T.C. Summ. Op. 2010-60	6651(a)(1); No evidence of reasonable cause presented	Yes	IRS
<i>Mourad v. Comm’r</i> , T.C. Memo. 2009-217	6651(a)(1); No evidence of reasonable cause presented	Yes	IRS
<i>Natkunanathan v. Comm’r</i> , T.C. Memo. 2010-15	6651(a)(1) No evidence of reasonable cause presented	Yes	IRS
<i>Nino v. Comm’r</i> , T.C. Memo. 2009-293	6651(a)(1); 6654; No evidence of reasonable cause or exception presented	Yes	IRS

Table 6: Failure to File Penalty Under IRC § 6651(A)(1) and Estimated Tax Penalty Under IRC § 6654

Case Citation	Issue(s)	Pro Se	Decision
<i>Patmon v. Comm'r</i> , T.C. Memo. 2009-299	6651(a)(1); 6654; No evidence of reasonable cause or exception presented	Yes	IRS
<i>Proske, Estate of v. Comm'r</i> , 105 A.F.T.R.2d (RIA) 2613 (D.N.J. 2010)	6651(a)(1); IRS abused discretion in denial of extension to file return; Return treated as timely filed	No	TP
<i>Rivera v. Comm'r</i> , T.C. Memo. 2009-215	6651(a)(1); 6654; No evidence of reasonable cause or exception presented	Yes	IRS
<i>Samples v. Comm'r</i> , T.C. Memo. 2009-167	6651(a)(1); No evidence of reasonable cause presented	Yes	IRS
<i>Selph v. Comm'r</i> , T.C. Summ. Op. 2010-20	6651(a)(1); Illness as reasonable cause for 2000 and 2001; No evidence of reasonable cause presented for 1999	Yes	Split
<i>Senulis v. Comm'r</i> , T.C. Summ. Op. 2009-97	6651(a)(1); 6654; No evidence of reasonable cause; IRS failed to meet burden of production with respect to 6654 penalty	Yes	Split
<i>Simmons v. Comm'r</i> , T.C. Memo. 2009-283	6651(a)(1); 6654; Issue not address because fraud; No evidence of exception presented	Yes	IRS
<i>Soltan v. Comm'r</i> , T.C. Memo. 2010-91	6651(a)(1); 6654; Nonfiler; No evidence of reasonable cause; IRS failed to meet burden of production with respect to 6654 penalty	Yes	Split
<i>Springer v. Comm'r</i> , 580 F.3d 1142 (10th Cir 2009), <i>aff'g</i> 231 Fed. Appx. 793 (10th Cir. 2007), <i>petition for cert. denied</i> 130 S. Ct. 1907 (2010)	6651(a)(1); 6654; TP challenged the assessment of the tax and penalty due to IRS's alleged violation of the Paperwork Reduction Act	No	IRS
<i>Stoddard v. U.S.</i> , 664 F. Supp. 2d 774 (E.D. Mich. 2009)	6654; Reasonable cause not an exception to 6654; No evidence of exception presented	No	IRS
<i>Storaasli v. Comm'r</i> , T.C. Memo. 2010-99	6654; Nonfiler; No evidence of exception presented	Yes	IRS
<i>Taylor v. Comm'r</i> , T.C. Memo. 2009-235	6651(a)(1); 6654; No evidence of reasonable cause or exception presented	Yes	IRS
<i>Thomas v. Comm'r</i> , T.C. Summ. Op. 2009-146	6651(a)(1); Reliance on CPA having filed second extension not reasonable cause	Yes	IRS
<i>Trask v. Comm'r</i> , T.C. Memo. 2010-78	6651(a)(1); Nonfiler; No evidence of reasonable cause presented	Yes	IRS
<i>Twaragowski v. Comm'r</i> , T.C. Summ. Op. 2009-192	6651(a)(1); No evidence of reasonable cause presented	Yes	IRS
<i>U.S. v. Morehouse</i> , 103 A.F.T.R.2d (RIA) 2668 (W.D. Wash. 2009), <i>summary judgment granted by</i> 104 A.F.T.R.2d (RIA) 5001 (D. Or. 2009)	6651(a)(1); 6654; Nonfiler; No evidence of reasonable cause or exception presented	No	IRS
<i>Ulloa v. Comm'r</i> , T.C. Memo. 2010-68	6651(a)(1); 6654; Nonfiler; Summary Judgment; Taxpayer reported all zeros on return; No evidence of reasonable cause presented; Denied as to 6654 because issue of material fact existed for 2003; No evidence of exception presented for 2004-2006.	Yes	Split
<i>Van Ryswyk v. Comm'r</i> , T.C. Memo. 2009-189	6651(a)(1); 6654; No evidence of reasonable cause or exception presented	No	IRS
<i>Waarmiq-Ali v. Comm'r</i> , T.C. Memo. 2010-86	6651(a)(1); 6654; No evidence of reasonable cause or exception presented	Yes	IRS
<i>Walzer v. Comm'r</i> , T.C. Memo. 2009-200	6651(a)(1); 6654; No evidence of reasonable cause or exception presented	Yes	IRS
<i>Warren v. Comm'r</i> , T.C. Memo. 2009-148	6651(a)(1); TP liability not discharged in Bankruptcy; No evidence of reasonable cause presented	Yes	IRS
<i>Wolfgram v. Comm'r</i> , T.C. Memo. 2010-69	6651(a)(1); 6654; No evidence of reasonable cause or exception presented	Yes	IRS
<b>Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedules C, E, F)</b>			
<i>American Friends of Yeshivat Ohr Yerushalayim, Inc. v. U.S.</i> , 104 A.F.T.R.2d (RIA) 5747(E.D.N.Y. 2009)	6651(a)(1); No evidence of reasonable cause presented	No	IRS
<i>Benton Workshop, Inc. v. U.S.</i> , 104 A.F.T.R. 2d (RIA) 6034 (E.D. Ark. 2009)	6651(a)(1); Corp. president illness not reasonable cause	No	IRS
<i>Chow v. Comm'r</i> , T.C. Memo. 2010-48	6651(a)(1); TPs (H&W) claimed they filed a return (questionable copy of return not admitted); No evidence of reasonable cause presented	Yes	IRS
<i>Eleverson v. Comm'r</i> , T.C. Summ. Op. 2010-36	6651(a)(1); No evidence of reasonable cause presented	Yes	IRS
<i>Enayat c. Comm'r</i> , T.C. Memo. 2009-257	6651(a)(1); No evidence of reasonable cause presented	No	IRS
<i>Foxworthy, Inc. v. Comm'r</i> , T.C. Memo. 2009-203	6651(a)(1); No evidence of reasonable cause presented	No	IRS
<i>Grunsted v. Comm'r</i> , T.C. Summ. Op. 2009-159	6651(a)(1); 6654; No evidence of reasonable cause or exception presented	Yes	IRS

Table 6: Failure to File Penalty Under IRC § 6651(A)(1) and Estimated Tax Penalty Under IRC § 6654

Case Citation	Issue(s)	Pro Se	Decision
<i>Hager v. Comm’r</i> , T.C. Summ. Op. 2009-101	6651(a)(1); 6654; No evidence of reasonable cause presented; IRS failed to meet burden of production with respect to 6654 penalty	Yes	Split
<i>Heller v. Comm’r</i> , T.C. Memo. 2010-116	6651(a)(1); No evidence of reasonable cause presented	Yes	IRS
<i>HIE Holdings, Inc. v. Comm’r</i> , T.C. Memo. 2009-130	6651(a)(1); No evidence of reasonable cause presented	No	IRS
<i>Houston v. Comm’r</i> , T.C. Memo. 2009-286	6651(a)(1); 6654; No evidence of reasonable cause or exception presented	Yes	IRS
<i>Lawson v. Comm’r</i> , T.C. Memo. 2009-147	6651(a)(1); Nonfiler; No evidence of reasonable cause presented	Yes	IRS
<i>McNair Eye Center, Inc. v. Comm’r</i> , T.C. Memo. 2010-81	6651(a)(1); Reliance on CPA as reasonable cause	No	IRS
<i>Nicholas Acoustics &amp; Specialty Co. v. U.S.</i> , 2010 WL 2505472 (S.D. Miss. 2010)	6651(a)(1); No evidence of reasonable cause presented	No	IRS
<i>N.Y. Guangdong Finance, Inc. v. Comm’r</i> , 588 F.3d 889 (5th Cir. 2009), <i>aff’g</i> T.C. Memo. 2008-62	6651(a)(1); Companies that may be exempt from tax by treaty still required to file return; No evidence of reasonable cause presented	No	IRS
<i>Phemister v. Comm’r</i> , T.C. Memo. 2009-201	6651(a)(1); Nonfiler; No evidence of reasonable cause presented	Yes	IRS
<i>Weisberg v. Comm’r</i> , T.C. Memo. 2010-55	6651(a)(1); No evidence of reasonable cause presented	Yes	IRS
<i>Windheim v. Comm’r</i> , T.C. Memo. 2009-136	6651(a)(1); 6654; IRS failed to shown TP was beneficial owner of partnership interest	Yes	TP

**Table 7** Frivolous Issues Penalty and Related Appellate-Level Sanctions Under IRC § 6673

Case Citation	Issues	Pro Se	Decision	Amount
<b>Individual Taxpayers (But Not Sole Proprietorships)</b>				
<i>Battle v. Comm'r</i> , T.C. Memo. 2009-171	Taxpayer petitioned for review of IRS decision to proceed with collection activity. Taxpayer failed to raise any issues relating to underlying liability and asserted frivolous arguments.	Yes	IRS	\$20,000
<i>Bigley v. Comm'r</i> , T.C. Memo. 2010-29	Taxpayer petitioned for redetermination of deficiency and additions to income tax and argued that he was not a taxpayer because he had no earnings from federally privileged activities.	Yes	IRS	\$5,000
<i>Burke v. Comm'r</i> , T.C. Memo. 2009-282	Taxpayer petitioned for a redetermination of the decision to levy his account to collect a failure to pay penalty and argued that because he appealed the court's decision he did not have to pay the tax due in the interim and should not be assessed a penalty for failing to pay.	Yes	TP	
<i>Constantine v. Comm'r</i> , T.C. Summ. Op. 2010-24	Taxpayer petitioned for review of IRS decision to proceed with collection activity and argued the IRS cannot collect income taxes because the Pocket Commission granted to the IRS denies that authority. Taxpayer eventually filed returns and agreed that he was liable for federal income tax.	Yes	TP	
<i>Cyman v. Comm'r</i> , T.C. Memo. 2009-144	Taxpayer petitioned for review of IRS decision to sustain a federal tax lien and asserted frivolous arguments. Taxpayer eventually ceased raising frivolous arguments.	Yes	TP	
<i>Davenport v. Comm'r</i> , T.C. Memo. 2009-248	Taxpayer petitioned for redetermination of deficiency and additions to income tax and argued that the compensation he received was not wages and therefore not taxable.	Yes	IRS	\$25,000
<i>Enax v. Comm'r</i> , T.C. Memo. 2009-163	Taxpayer petitioned for review of IRS decision to uphold a federal tax lien and asserted frivolous arguments.	Yes	IRS	\$5,000
<i>Florance v. Comm'r</i> , T.C. Memo. 2009-155	Taxpayer petitioned for redetermination of deficiency and additions to income tax and accused the Court of criminal activity, objected to Special Trial Judges, objected to the introduction of IRS records as evidence, argued the IRS had no jurisdiction in the Court, and asserted he was not a taxpayer.	Yes	IRS	\$17,500
<i>Florance v. Comm'r</i> , T.C. Memo. 2009-154	Taxpayer petitioned for redetermination of deficiency and additions to income tax and accused the Court of criminal activity, objected to Special Trial Judges, objected to the introduction of IRS records as evidence, argued the IRS had no jurisdiction in the Court, and asserted he was not a taxpayer.	Yes	IRS	\$15,000
<i>Hamilton v. Comm'r</i> , T.C. Memo. 2009-271	Taxpayer petitioned for redetermination of deficiency and additions to income tax and argued that only Federal employees are subject to income tax.	Yes	IRS	\$2,000
<i>Hines v. U.S.</i> , 658 F. Supp. 2d 139 (D.C. Cir. 2009), appeal dismissed for mootness, 2009 U.S. App. LEXIS 25213 (D.C. Cir. Nov. 9, 2009)	Taxpayer filed a complaint against the U.S. asserting that levies attached to his Social Security benefits and other assets were unlawful and argued the IRS did not follow proper processes when attaching the levies and that he was not a taxpayer.	No	TP	
<i>Hodges v. Comm'r</i> , T.C. Memo. 2009-179	Taxpayer petitioned for redetermination of deficiency and additions to income tax and asserted none of the compensation he earned was taxable income.	Yes	IRS	\$15,000
<i>Holmes v. Comm'r</i> , T.C. Memo. 2010-50	Taxpayer petitioned for review of a proposed levy action and asserted frivolous arguments.	Yes	IRS	\$10,000
<i>Holmes v. Comm'r</i> , T.C. Memo. 2010-42	Taxpayer petitioned for redetermination of deficiency and additions to income tax and argued that paying income tax is voluntary, income tax based on Form 1040 is an illegal kickback, only international or foreign commerce activity is taxable, he is domiciled in the compact state of Texas, he is not a U.S. person, domestic partnership, domestic corporation, estate, or trust, employees are only those who are public servants, income tax is prohibited by the 13th Amendment, Secretary of the Treasury as used in the Internal Revenue Code applies only to the Secretary of the Treasury of Puerto Rico, the capitalization of his name in court documents creates the impression that he is a fictional legal entity not entitled to constitutional rights, and his wages are not includable in gross income.	Yes	IRS	\$10,000
<i>Kay v. Comm'r</i> , T.C. Memo. 2010-59	Taxpayer petitioned for review of IRS decision to sustain a federal tax lien and the assessment of a frivolous return penalty and asserted frivolous arguments.	Yes	IRS	\$500



Table 7: Frivolous Issues Penalty and Related Appellate-Level Sanctions Under IRC § 6673

Case Citation	Issues	Pro Se	Decision	Amount
<i>Knittel v. Comm’r</i> , T.C. Memo. 2009-149	Taxpayer petitioned for redetermination of deficiency and additions to income tax and argued that his income is not taxable, he had no obligation to file a return, and he is not a United States person.	Yes	IRS	\$7,500
<i>Lindberg v. Comm’r</i> , T.C. Memo. 2010-67	Taxpayer petitioned for review of IRS decision to collect via levy and the imposition of a frivolous return penalty and asserted frivolous arguments.	Yes	IRS	\$1,000
<i>Lizalek v. Comm’r</i> , T.C. Memo. 2009-122	Taxpayers (H&W) petitioned for redetermination of deficiency and additions to tax and made arguments relating to Office of Management and Budget control numbers on tax forms and the Paperwork Reduction Act.	Yes	TP	
<i>Nino v. Comm’r</i> , T.C. Memo. 2009-293	Taxpayer petitioned for redetermination of deficiency and additions to income tax and asserted frivolous arguments.	Yes	IRS	\$2,000
<i>Powell v. Comm’r</i> , T.C. Memo. 2009-174	Taxpayer petitioned for review of IRS decision to collect via levy and asserted that compensation for services is not taxable and other frivolous arguments. Taxpayer’s motion to withdraw counsel was granted.	Yes	IRS	TP: \$25,000 TP’s Counsel: \$4,725
<i>Powers v. Comm’r</i> , T.C. Memo. 2009-229	Taxpayer petitioned for review of IRS decision to collect tax deficiency and argued he is a non-taxpayer, that his Constitutional rights were violated, and that his CDP hearing was conducted incorrectly.	Yes	TP	
<i>Precourt v. Comm’r</i> , T.C. Memo. 2010-24	Taxpayer petitioned for redetermination of deficiency and additions to income tax and argued he had received no income in the constitutional sense and failed to appear in court.	Yes	IRS	\$25,000
<i>Pugh v. Comm’r</i> , T.C. Memo. 2009-138	Taxpayer petitioned for redetermination of deficiency and asserted frivolous arguments of common law immunity from taxation.	Yes	IRS	\$15,000
<i>Reynolds v. Comm’r</i> , T.C. Memo. 2009-181	Taxpayer petitioned for review of IRS decision to proceed with a levy and argued he owed no taxes.	Yes	TP	
<i>Rivera v. Comm’r</i> , T.C. Memo. 2009-215	Taxpayer petitioned for redetermination of deficiency and additions to income tax. Taxpayer argued that the IRS failed to prove he is the taxpayer & refused to acknowledge employment facts.	Yes	IRS	\$3,000
<i>Samples v. Comm’r</i> , T.C. Memo. 2009-167	Taxpayer petitioned for redetermination of deficiency and additions to income tax and argued that income tax is an indirect excise tax, and due to the fact that none of his income was produced by taxable activity and he is not a corporation; none of his income is taxable.	Yes	IRS	\$5,000
<i>Ulloa v. Comm’r</i> , T.C. Memo. 2010-68	Taxpayer petitioned for redetermination of deficiency and additions to income tax and argued that income from third party payers is not taxable because they are not located in Puerto Rico, Guam, the Virgin Islands, and American Samoa, so they are not “valid payers.”	Yes	IRS	\$5,000
<i>Waamiq-Ali v. Comm’r</i> , T.C. Memo. 2010-86	Taxpayer petitioned for redetermination of deficiency and additions to income tax and argued that employers have to pay income tax on behalf of employees, wages are not taxable income, and the IRS does not have the authority to prepare substitutes for return.	Yes	TP	
<i>Williamson v. Comm’r</i> , T.C. Memo. 2009-188	Taxpayer petitioned for review of IRS decision to proceed with levy and asserted frivolous arguments.	Yes	IRS	\$3,000
<b>Section 6673 Penalty Not Requested or Imposed but Taxpayer Warned to Stop Asserting Frivolous Arguments</b>				
<i>Carney v. Comm’r</i> , T.C. Memo. 2009-310	Taxpayer petitioned for review of IRS decision to proceed with levy and asserted frivolous arguments.	Yes		
<i>Elias v. Comm’r</i> , T.C. Memo. 2009-236	Taxpayer petitioned for review of IRS decision to proceed with collection activity and asserted frivolous arguments.	Yes		
<i>Hebert v. Comm’r</i> , T.C. Memo. 2010-14	Taxpayer petitioned for review of IRS decision to proceed with levy and asserted frivolous arguments.	Yes		
<i>Manjaro v. Comm’r</i> , T.C. Memo. 2010-25	Taxpayer petitioned for review of IRS decision to proceed with levy and argued that wages are not taxable.	Yes		
<i>Simmons v. Comm’r</i> , T.C. Memo. 2009-283	Taxpayer petitioned for redetermination of deficiency and additions to income tax. Taxpayer argued that income deposited in unincorporated business trust organizations was not subject to income tax and asserted frivolous arguments.	Yes		

Table 7: Frivolous Issues Penalty and Related Appellate-Level Sanctions Under IRC § 6673

Case Citation	Issues	Pro Se	Decision	Amount
<i>Turner v. Comm’r</i> , T.C. Memo. 2010-44	Taxpayer petitioned for review of IRS decision to sustain lien and asserted arguments relating to the Paperwork Reduction Act.	Yes		
<b>U.S. Courts of Appeals’ Decisions on Appeal of Section 6673 Penalties Imposed by US Tax Court</b>				
<i>Boggs v. Comm’r</i> , 569 F.3d 235 (6th Cir. 2009)	Penalty affirmed	Yes	IRS	\$10,000
<i>Montero v. Comm’r</i> , 354 Fed. Appx. 173 (5th Cir. 2009)	Penalty affirmed	Yes	IRS	\$20,000
<i>Roytburd v. Comm’r</i> , 355 Fed. Appx. 618 (3d Cir. 2009)	Penalty affirmed	Yes	IRS	\$5,000
<i>Stimer v. Comm’r</i> , 337 Fed. Appx. 699 (9th Cir. 2009)	Penalty affirmed	Yes	IRS	
<b>U.S. Courts of Appeals’ Decisions on Sanctions Under Section 7482 (c)(4), FRAP Rule 38, or Other Authority</b>				
<i>Barrett v. U.S.</i> , 105 A.F.T.R.2d (RIA) 1278 (11th Cir. 2010), <i>aff’g</i> 104 A.F.T.R.2d (RIA) 6365 (M.D. Fla. 2009)	Taxpayer brought suit against the U.S. claiming he had overpaid his taxes for 5 years and argued that private employees are not subject to taxation.	Yes	TP	
<i>Boggs v. Comm’r</i> , 569 F.3d 235 (6th Cir. 2009), <i>on appeal from</i> T.C. Memo 2008-81	Taxpayers (H&W) petitioned for redetermination of deficiency and penalties and argued that their wages were not taxable under the 16th Amendment of the Constitution.	Yes	IRS	\$8,000
<i>U.S. v. Bruner</i> , 105 A.F.T.R.2d (RIA) 1084 (8th Cir. 2010), <i>aff’g</i> 102 A.F.T.R.2d (RIA) 7246 (W.D. Ark. 2008)	Taxpayer appealed decision of district court to grant summary judgment and proceed with foreclosure on real property and asserted frivolous arguments.	Yes	IRS	\$5,000
<i>Collard v. Comm’r</i> , 354 Fed. Appx. 24 (5th Cir. 2009), <i>aff’g</i> T.C. order of dismissal in Docket No. 22683-08	Taxpayer appealed Tax Court decision to dismiss for failure to state a claim and asserted frivolous arguments.	Yes	IRS	\$8,000
<i>Pollinger v. I.R.S. Oversight Board</i> , 362 Fed. Appx. 5 (11th Cir. 2010), <i>on appeal from</i> 103 A.F.T.R.2d (RIA) 1873 (N.D. Fla. 2009)	Taxpayer brought suit claiming reckless behavior on the part of the government with regard to its tax collection efforts and argued that seizing his wages for income tax was an illegal seizure of life and liberty.	Yes	TP	
<i>Roytburd v. Comm’r</i> , 355 Fed. Appx. 618 (3d Cir. 2009), <i>on appeal from</i> T.C. Memo. 2008-198	Taxpayer appealed Tax Court decision and asserted frivolous arguments.	Yes	IRS	\$4,000
<i>Taylor v. Comm’r</i> , 350 Fed. Appx. 913 (5th Cir. 2009), <i>aff’g</i> T.C. order of dismissal in Docket No. 22094-08	Taxpayers (H&W) appealed Tax Court decision to dismiss for failure to state a claim and asserted frivolous arguments.	Yes	IRS	\$16,000
<b>Section 7482 (c)(4), FRAP Rule 38, or Other Authority Penalty Not Requested or Imposed but Taxpayer Warned to Stop Asserting Frivolous Arguments</b>				
<i>Landess v. Comm’r</i> , 357 Fed. Appx. 167 (10th Cir. 2009), <i>aff’g</i> T.C. bench opinion in Docket No. 20585-07L	Taxpayer appealed Tax Court decision, claiming error in applying wrong standard of review and in granting the Commissioner’s motion for partial summary judgment.	Yes	IRS	
<i>Landess v. Comm’r</i> , 357 Fed. Appx. 171 (10th Cir. 2009), <i>aff’g</i> T.C. bench opinion in Docket No. 20586-07L	Taxpayer appealed Tax Court decision, claiming error in applying wrong standard of review and in granting the Commissioner’s motion for partial summary judgment.	Yes	IRS	

**Table 8**      **Civil Actions to Enforce Federal Tax Liens or to Subject Property to Payment of Tax Under IRC § 7403**

Case Citation	Issue(s)	Pro Se	Decision
<b>Individual Taxpayers (But Not Sole Proprietorships)</b>			
<i>Anderson, U.S. v.</i> , 104 A.F.T.R.2d (RIA) 7609 (W.D. N.Y. 2009)	Federal tax liens not foreclosed against the TP's jointly owned real property.	No	TP
<i>Barczyk, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 1619 (E.D. Mich. 2010)	Federal tax liens foreclosed against TP's jointly owned real property. Non-liable spouse's interest valued at 50%.	No	IRS
<i>Beninati, U.S. v.</i> , 632 F.Supp.2d 116 (D. Mass. 2009)	Federal tax liens foreclosed against TP's (H&W) real property.	Yes	IRS
<i>Brown, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 1450 (D.N.J. 2010)	Federal tax liens valid and enforceable against TP's real property.	Yes	IRS
<i>In re Callahan</i> , 419 B.R. 109 (D. Mass. 2009)	Valid federal tax lien does not exist.	No	TP
<i>Criner, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 2343 (N.D. Okla. 2010)	Federal tax liens valid and foreclosed against TP's real property.	No	IRS
<i>Davenport, U.S. v.</i> , 2010 WL 1882023 (E.D. Wash. 2010)	Federal tax liens properly attached and foreclosed against TP's (H&W) real property.	Yes	IRS
<i>DeTar, et. al., U.S. v.</i> , 104 A.F.T.R.2d (RIA) 5572 (W.D. Mich. 2009)	Federal tax liens foreclosed against TP's real property held by nominee.	Yes	IRS
<i>Dix, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 1448 (E.D. Wis. 2009)	Federal tax liens foreclosed against TP's (H&W) real property.	Yes	IRS
<i>Evans, U.S. v.</i> , 340 Fed. Appx. 990 (5th Cir. 2009)	Affirmed lower court's decision to foreclose federal tax liens against TP's real property.	Yes	IRS
<i>Filson, U.S. v.</i> , 347 Fed. Appx. 987 (5th Cir. 2009)	Affirmed lower court's decision to foreclose federal tax liens against TP's (H&W) real property.	Yes	IRS
<i>Hersperger, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 1797 (W.D. Pa. 2010)	Federal tax liens foreclosed against TP's (H&W) real property.	No	IRS
<i>Hockensmith, U.S. v.</i> , 104 A.F.T.R.2d (RIA) 5133 (M.D. Pa. 2009)	Federal tax liens foreclosed against TP's real property.	Yes	IRS
<i>Jaegar, U.S. v.</i> , 104 A.F.T.R.2d (RIA) 7569 (D. Conn. 2009)	Federal tax liens foreclosed against TP's real property.	Yes	IRS
<i>Kimmell, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 1607 (D. Colo. 2010)	Federal tax liens foreclosed against TP's (H&W) real property.	Yes	IRS
<i>Ledford, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 1325 (D. Colo. 2010)	Federal tax liens foreclosed against TP's (H&W) real property.	Yes	IRS
<i>Miller, U.S. v.</i> , 104 A.F.T.R.2d (RIA) 6876 (E.D. Mich. 2009)	Federal tax liens valid and foreclosed against TP's real property.	Yes	IRS
<i>Miller, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 2636 (S.D. Ala. 2010)	Federal tax liens valid and foreclosed against TP's real property.	No	IRS
<i>Morehouse, U.S. v.</i> , 104 A.F.T.R.2d (RIA) 5001 (D. Or. 2009)	Federal tax liens foreclosed against TP's jointly owned property.	No	IRS
<i>Morehouse, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 2668 (W.D. Wash. 2009)	Federal tax liens foreclosed against TP's jointly owned property.	No	IRS
<i>Morgan, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 442 (M.D. Fla. 2010)	Federal tax liens foreclosed against TP's (H&W) real property held by nominee.	Yes	IRS
<i>Mueller, U.S. v.</i> , 104 A.F.T.R.2d (RIA) 6578 (S.D. Tex. 2009)	TP's (H&W) motion to dismiss suit to foreclose federal tax liens against TP's property denied.	Yes	IRS
<i>Navolio, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 2466 (M.D. Fla. 2009)	TP's motion to stay foreclosure of federal tax liens denied.	Yes	IRS
<i>Navolio, U.S. v.</i> , 334 Fed. Appx. 204 (11th Cir. 2009)	Affirmed lower court's decision to foreclose federal tax liens against TP's real property.	Yes	IRS
<i>Northern States Investments, Inc., U.S. v.</i> , 670 F. Supp. 2d 778 (N.D. Ill. 2009)	Federal tax liens foreclosed against TP's (H&W) real property held by nominee.	No	IRS
<i>Offiler, U.S. v.</i> , 336 Fed. Appx 907 (11th Cir. 2009)	Affirmed lower court's decision to foreclose federal tax liens against TP's real property.	Yes	IRS
<i>Oyer, U.S. v.</i> , 104 A.F.T.R.2d (RIA) 5855 (D. Kan. 2009)	Federal tax liens foreclosed against TP's (H&W) real property.	Yes	IRS
<i>Palmer, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 2679 (W.D. Wash. 2009)	Federal tax liens foreclosed against TP's (H&W) real property held by nominee.	Yes	IRS
<i>Perez, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 942 (S.D. Tex. 2010)	IRS lien has priority over subsequent purchase of land by a 3rd party. Federal tax liens foreclosed against TP's (H&W) real property and mineral interests.	No	IRS
<i>Simons, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 1104 (D. Utah 2010)	Federal tax liens foreclosed against TP's (H&W) real property.	Yes	IRS
<i>Springer, U.S. v.</i> , 105 A.F.T.R.2d 1192 (N.D. Okla. 2010)	Federal tax liens valid and foreclosed against TP's real property held by nominee.	Yes	IRS

Table 8: Civil Actions to Enforce Federal Tax Liens or to Subject Property to Payment of Tax Under IRC § 7403

Case Citation	Issue(s)	Pro Se	Decision
<i>Stephens, U.S. v.</i> , 670 F. Supp. 2d 1145 (D. Mon. 2010)	Federal tax liens foreclosed against TP's real property.	No	IRS
<i>Stuler, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 764 (W.D. Pa. 2010)	Federal tax liens foreclosed against TP's real property.	Yes	IRS
<i>Uptergrove v. U.S.</i> , 104 A.F.T.R.2d (RIA) 5637 (E.D. Cal. 2009)	TPs (H&W) motion for relief from judgment to foreclose federal tax lien real property denied.	Yes	IRS
<i>Walsh, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 1794 (D. Me. 2010)	Valid federal tax lien exists.	No	IRS
<i>Wesselman, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 2021 (S.D. Ill. 2010)	Federal tax liens valid and foreclosed against TP's real property held by nominee.	Yes	IRS
<b>Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships – Schedules C, E, F)</b>			
<i>Ausilio, Estate of v. U.S.</i> , 105 A.F.T.R.2d (RIA) 346 (E.D. Mich. 2010)	Federal tax liens enforced against decedent TP's real property.	No	IRS
<i>Cabral, U.S. v.</i> , 103 A.F.T.R.2d (RIA) 2501 (E.D. Ca. 2009)	Federal tax liens foreclosed against TPs' (H&W) real property.	Yes	IRS
<i>Carinos Ambulance Service, U.S. v.</i> , 104 A.F.T.R.2d (RIA) 7311 (D.P.R. 2009)	Federal tax liens not foreclosed against TP's real property as issue of material fact remained as to whether the U.S. holds superior interest in the property.	Yes	TP
<i>Marquez et. al., U.S. v.</i> , 105 A.F.T.R.2d (RIA) 649 (N.D. Cal. 2010)	Federal tax liens foreclosed against TPs' real property.	No	IRS
<i>Paternoster v. U.S.</i> , 640 F. Supp. 2d 983 (S.D. Ohio 2009)	TP's wife moved to quiet title to real property and for IRS to release lien on the property upon death of TP.	No	IRS
<i>Porter, U.S. v.</i> , 104 A.F.T.R.2d (RIA) 6234 (S.D. Iowa 2009)	Federal tax liens valid and foreclosed against TP's real property.	Yes	IRS
<i>Reid, U.S. v.</i> , 104 A.F.T.R.2d (RIA) 5389 (S.D. Miss. 2009)	Federal tax liens foreclosed against TPs' (H&W) real property.	Yes	IRS
<i>Tellez, U.S. v.</i> , 678 F. Supp. 2d 437 (W.D. Tx. 2009)	TPs' (H&W) motion to set aside default judgment to reduce tax balance to judgment and foreclose on TPs' real property granted.	No	TP
<i>Toler, U.S. v.</i> , 666 F. Supp. 2d 872 (S.D. Ohio 2009)	Federal tax liens valid and foreclosed on certain parcels of real property owned by TPs (H&W) but held by alter-ego. Material issues exist as to ownership of other parcels and whether conveyance was fraudulent.	No	Split
<i>Vacante, U.S. v.</i> , 105 A.F.T.R.2d (RIA) 2538 (E.D. Cal. 2010)	Federal tax lien not foreclosed on TPs (H&W) real property as material issue remained as to whether TP treated his employees as independent contractors or employees for the purposes of employment taxes.	Yes	TP

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

Case Citation	Issue(s)	Pro Se	Decision
<b>Individual Taxpayers</b>			
<i>Addie v. Comm’r</i> , T.C. Summ. Op. 2009-129	EITC	Yes	TP
<i>Adler v. Comm’r</i> , T.C. Memo. 2010-47	Dependency Exemption	Yes	IRS
<i>Akanno v. Comm’r</i> , T.C. Summ. Op. 2009-168	Dependency Exemption	No	IRS
<i>Bitzberger v. Comm’r</i> , T.C. Summ. Op. 2009-178	CTC, Dependency Exemption	Yes	IRS
<i>Bjelland v. Comm’r</i> , T.C. Memo. 2009-297	CTC, Dependency Exemption, Filing Status	Yes	Split
<i>Bomer v. Comm’r</i> , T.C. Summ. Op. 2010-54	EITC	Yes	IRS
<i>Brown v. Comm’r</i> , T.C. Summ. Op. 2010-56	Dependency Exemption	Yes	IRS
<i>Byles v. Comm’r</i> , T.C. Summ. Op. 2010-25	Dependency Exemption, EITC, Filing Status	Yes	IRS
<i>Childress v. Comm’r</i> , T.C. Summ. Op. 2009-133	CTC, Dependency Exemption, Filing Status	Yes	IRS
<i>Cochran v. Comm’r</i> , T.C. Summ. Op. 2010-14	Dependency Exemption, EITC, Filing Status	Yes	IRS
<i>Conner v. Comm’r</i> , T.C. Summ. Op. 2010-8	CTC, Dependency Exemption, EITC, Filing Status	Yes	TP
<i>Dyer v. Comm’r</i> , T.C. Summ. Op. 2009-148	CTC, Dependency Exemption	Yes	IRS
<i>Eleverson v. Comm’r</i> , T.C. Summ. Op. 2010-36	Dependency Exemption	Yes	IRS
<i>Flores v. Comm’r</i> , T.C. Summ. Op. 2010-11	CTC, Dependency Exemption, EITC, Filing Status	Yes	Split
<i>Gaitor v. Comm’r</i> , T.C. Memo. 2010-70	CTC, Dependency Exemption, Filing Status	Yes	TP
<i>Gessic v. Comm’r</i> , T.C. Memo. 2010-88	CTC, Dependency Exemption	Yes	IRS
<i>Ghaleb v. Comm’r</i> , T.C. Summ. Op. 2010-46	CTC, Dependency Exemption	Yes	IRS
<i>Hardaway v. Comm’r</i> , T.C. Summ. Op. 2009-132	CTC, Dependency Exemption, EITC, Filing Status	Yes	IRS
<i>Hendrickson v. Comm’r</i> , T.C. Summ. Op. 2010-45	CTC, Dependency Exemption	No	IRS
<i>Hill v. Comm’r</i> , T.C. Summ. Op. 2009-188	CTC, Dependency Exemption, EITC, Filing Status	Yes	Split
<i>Himes v. Comm’r</i> , T.C. Memo. 2010-97	CTC, Dependency Exemption	Yes	IRS
<i>Jackson v. I.R.S.</i> , 103 A.F.T.R.2d (RIA) 2667 (E.D. Mo. 2009)	Dependency Exemption, EITC, Filing Status	Yes	IRS
<i>Jimenez v. Comm’r</i> , T.C. Summ. Op. 2009-108	CTC, Dependency Exemption, Filing Status	Yes	IRS
<i>Kirshenbaum v. Comm’r</i> , T.C. Summ. Op. 2009-179	Dependency Exemption	Yes	IRS
<i>Litton v. Comm’r</i> , T.C. Summ. Op. 2010-16	CTC, Dependency Exemption, Filing Status	Yes	TP
<i>Mamoudou v. Comm’r</i> , T.C. Summ. Op. 2010-9	Dependency Exemption	No	IRS
<i>Mann v. Comm’r</i> , T.C. Summ. Op. 2009-104	CTC, Dependency Exemption, EITC, Filing Status	Yes	Split
<i>McClure v. Comm’r</i> , T.C. Summ. Op. 2009-181	Dependency Exemption	Yes	IRS
<i>Moore v. Comm’r</i> , T.C. Summ. Op. 2009-105	EITC, Filing Status	No	IRS
<i>Mora v. Comm’r</i> , T.C. Summ. Op. 2010-60	CTC, Dependency Exemption	Yes	IRS
<i>Mosley v. Comm’r</i> , T.C. Summ. Op. 2009-140	CTC, Dependency Exemption	Yes	IRS
<i>Newkirk v. Comm’r</i> , T.C. Summ. Op. 2009-128	CTC, Dependency Exemption, EITC, Filing Status	Yes	IRS
<i>Reyes v. U.S.</i> , 105 A.F.T.R.2d (RIA) 830 (E.D. Cal. 2010), <i>granting motion in part, denying motion in part, dismissing claim</i> 105 A.F.T.R.2d (RIA) 782 (E.D. Cal. 2009)	EITC	Yes	IRS
<i>Richmond v. Comm’r</i> , T.C. Memo. 2009-207	CTC, EITC	Yes	IRS
<i>Sanchez v. Comm’r</i> , T.C. Summ. Op. 2009-167	CTC, Dependency Exemption	Yes	IRS
<i>Scott v. Comm’r</i> , T.C. Memo. 2009-211	EITC	No	Split
<i>Sheikh v. Comm’r</i> , T.C. Memo. 2010-33	CTC, Dependency Exemption	Yes	IRS

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

Case Citation	Issue(s)	Pro Se	Decision
<i>Statin, U.S. v.</i> , 105 A.F.T.R.2d 931 (5th Cir. 2010)	EITC	No	IRS
<i>Stone v. Comm’r</i> , T.C. Summ. Op. 2009-194	CTC, Dependency Exemption, EITC	Yes	IRS
<i>Taboh v. Comm’r</i> , T.C. Summ. Op. 2009-163	Dependency Exemption, EITC, Filing Status	Yes	Split
<i>Thomas v. Comm’r</i> , T.C. Memo. 2010-11	CTC, Dependency Exemption	Yes	IRS
<i>Thompson v. Comm’r</i> , T.C. Summ. Op. 2009-197	CTC, Dependency Exemption, EITC, Filing Status	Yes	Split
<i>Twaragowski v. Comm’r</i> , T.C. Summ. Op. 2009-192	CTC, Dependency Exemption, Filing Status	Yes	IRS
<i>White v. Comm’r</i> , T.C. Summ. Op. 2010-48	Dependency Exemption	Yes	IRS
<i>Wolfgram v. Comm’r</i> , T.C. Memo. 2010-69	Dependency Exemption	Yes	IRS

**Table 10** Relief From Joint and Several Liability Under IRC § 6015

Case Citation	Issue(s)	Pro Se	Intervenor	Decision
<i>Acoba v. Comm’r</i> , T.C. Summ. Op. 2010-64	6015(f) (underpayment)	Yes	No	IRS
<i>Adkison v. Comm’r</i> , 592 F.3d 1050 (9th Cir. 2010), <i>aff’g on other grounds</i> 129 T.C. 97 (2007)	6015(c); availability of relief due to pending partnership proceedings in district court	No	No	IRS
<i>Bozick v. Comm’r</i> , T.C. Memo. 2010-61	6015(f) (underpayment)	No	No	TP
<i>Bruen v. Comm’r</i> , T.C. Memo. 2009-249	6015(f) (underpayment)	No	Yes	Split
<i>Caldwell v. Comm’r</i> , T.C. Summ. Op. 2009-95	6015(f) (underpayment); only issue was two year rule of Treas. Reg. 1.6015-5(b)(1) considered in Lantz	Yes	No	TP
<i>Deihl v. Comm’r</i> , 134 T.C. No. 7 (2010)	6015(g); effect of prior proceedings as a bar to relief; effect of subsequent death of spouse on 6015(c) election.	No	No	Split
<i>DeMattos v. Comm’r</i> , T.C. Memo. 2010-110	6015(b), (c), (f) (understatement, underpayment)	Yes	Yes	IRS
<i>Denton v. Comm’r</i> , T.C. Summ. Op. 2009-87	6015(f) (understatement)	Yes	Yes	TP
<i>Franc v. Comm’r</i> , T.C. Memo. 2010-79	6015(f) (underpayment)	Yes	No	IRS
<i>Garcia v. Comm’r</i> , T.C. Summ. Op. 2009-147	6015(f) (underpayment)	Yes	Yes	TP*
<i>Gormeley v. Comm’r</i> , T.C. Memo. 2009-252, <i>appeal docketed</i> , No.10-1574 (3rd Cir. Mar. 5, 2010)	6015 (b), (c), (f) (understatement) petition not timely filed; whether a joint return was filed is a determination on merits	No	No	IRS
<i>Greer v. Comm’r</i> , 595 F.3d 338 (6th Cir. 2009) <i>aff’g</i> T.C. Memo. 2009-20	6015(b), (f) (understatement)	No	No	IRS
<i>Haigh v. Comm’r</i> , T.C. Memo. 2009-140	6015(b), (c), (f) (understatement)	Yes	No	IRS
<i>Harper v. Comm’r</i> , T.C. Summ. Op. 2009-125	6015(f) (underpayment); petition not timely filed; IRS not required to consider claim in CDP hearing held after final notice of determination	Yes	No	IRS
<i>Iljazi v. Comm’r</i> , T.C. Summ. Op. 2010-59	6015(f) (underpayment); only issue was two year rule of Treas. Reg. 1.6015-5(b)(1) considered in Lantz	No	No	TP
<i>Johnson v. Comm’r</i> , T.C. Memo. 2009-156	6015(b), (f) (understatement)	Yes	No	IRS
<i>Jones v. Comm’r</i> , T.C. Memo. 2010-112	6015(b), (f) (understatement)	No	No	Split
<i>Kannard v. Comm’r</i> , T.C. Summ. Op. 2010-22	6015(b), (c), (f) (understatement)	Yes	Yes	IRS
<i>Kaufman v. Comm’r</i> , T.C. Memo. 2010-89	6015(f) (underpayment); TP not entitled to refund because spouse’s estate, not TP, paid the tax	No	No	IRS
<i>Kosola v. Comm’r</i> , T.C. Memo. 2010-34	6015(f) (underpayment)	No	Yes	TP
<i>Lantz v. Comm’r</i> , 607 F.3d 479 (7th Cir. 2010) <i>rev’g</i> 132 T.C. 131 (2009)	6015 (f) (underpayment); Treas. Reg. 1.6015-5(b)(1) application of a two-year rule to claims for relief under section 6015(f) is a valid interpretation of section 6015(f).	No	No	IRS
<i>Maluda v. Comm’r</i> , T.C. Memo. 2009-281, <i>appeal docketed</i> , No.10-1753 (3rd Cir. Mar. 24, 2010)	6015 (underpayment)	No	No	IRS
<i>McCasland v. Comm’r</i> , T.C. Summ. Op. 2010-52	6015(f) (underpayment); only issue was two year rule of Treas. Reg. 1.6015-5(b)(1) considered in Lantz	No	No	TP
<i>McDaniel v. Comm’r</i> , T.C. Memo. 2009-137	6015(c) (understatement)	No	Yes	TP*
<i>Molsbee v. Comm’r</i> , T.C. Memo. 2009-231	6015(g) (prior proceedings bar relief)	Yes	No	IRS
<i>Olson v. Comm’r</i> , T.C. Memo. 2009-294	6015(b), (f) (understatement)	Yes	No	IRS
<i>Phemister v. Comm’r</i> , T.C. Memo. 2009-201	6015(b), (c), (f) (understatement)	Yes	No	Split
<i>Rogers v. Comm’r</i> , T.C. Summ. Op. 2010-13	6015(f) (underpayment)	Yes	No	IRS
<i>Schepers v. Comm’r</i> , T.C. Memo. 2010-80	6015(f) (understatement, underpayment)	No	No	IRS

Table 10: Relief From Joint and Several Liability Under IRC § 6015

Case Citation	Issue(s)	Pro Se	Intervenor	Decision
<i>Smith v. Comm’r</i> , T.C. Memo. 2009-237	6015(b), (f) (underpayment)	Yes	No	IRS
<i>Stegawski v. Comm’r</i> , T.C. Summ. Op. 2009-96	6015(f) (underpayment); only issue was two year rule of Treas. Reg. 1.6015-5(b)(1) considered in Lantz	Yes	Yes	TP
<i>Stewart v. Comm’r</i> , T.C. Summ. Op. 2010-31	6015(b), (c), (f) (understatement)	Yes	No	IRS
<i>Sykes v. Comm’r</i> , T.C. Memo. 2009-197	6015(b), (c), (f) (understatement)	No	Yes	IRS
<i>Torres v. Comm’r</i> , T.C. Summ. Op. 2009-170	6015(f) (underpayment)	Yes	Yes	IRS
<i>Venables v. Comm’r</i> , T.C. Summ. Op. 2010-62	6015(f) (underpayment)	Yes	No	TP
<i>U.S. v. Wallace</i> , No. 1:09-CV-87, 2010 WL 2302377 (S.D. Ohio Apr. 28, 2010)	District Court did not have jurisdiction to determine innocent spouse claim raised as a defense in a collection suit; claim for relief untimely because made more than two years after collection activity.	Yes	No	IRS

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



## Acronym Glossary - Annual Report to Congress 2010

Acronym	Definition	Acronym	Definition
AARS	Appeals Account Resolution Specialist	CAP	CAWR Automated Program
ABA	American Bar Association	CARE	Customer Assistance, Relationships & Education
ACDS	Appeals Centralized Database System	CAS	Customer Account Services
ACS	Automated Collection System	CAWR	Combined Annual Wage Reporting
ACSS	Automated Collection System Support	CBO	Congressional Budget Office
ACTC	Additional Child Tax Credit or Advance Child Tax Credit	CBPP	Center on Budget & Policy Priorities
ADA	Americans With Disabilities Act	CBRS	Currency & Banking Retrieval System
ADR	Alternative Dispute Resolution or Address Research System	CCISO	Cincinnati Campus Innocent Spouse Operations
AGI	Adjusted Gross Income	CCP-LU	Centralized Case Processing
AICPA	American Institute of Certified Public Accountants	CDP	Collection Due Process
AIS	Automated Insolvency System	CDPTS	Collection Due Process Tracking System
AJCA	American Jobs Creation Act of 2004	CDE	Compliance Data Environment
AIMS	Audit Information Management System	CDW	Compliance Data Warehouse
ALE	Allowable Living Expenses	CEAS	Correspondence Examination Automation Support
ALS	Automated Lien System	CFE	Collection Field Function
AM	Accounts Management	CI	Criminal Investigation
AMS	Accounts Management System	CIP	Compliance Initiative Project
AMT	Alternative Minimum Tax	CIS	Correspondence Imaging System
ANMF	Automated Non Master File	CLD	Communications, Liaison and Disclosure
ANPR	Advance Notice of Proposed Rulemaking	CNC	Currently Not Collectible
AOIC	Automated Offer In Compromise	COBRA	Consolidated Omnibus Budget Reconciliation Act
APA	Advance Pricing Agreement or Administrative Procedure Act	CODI	Cancellation Of Debt Income
ARC	Annual Report to Congress	COIC	Centralized Offer In Compromise
AQMS	Appeals Quality Measurement System	COTR	Contract Officer Technical Representative
ARRA	America Recovery and Reinvestment Act	CONOPS	Concept of Operations
ASA	Average Speed of Answer	CPE	Continuing Professional Education
ASED	Assessment Statute Expiration Date	CPS	Collection Process Study
ASFR	Automated Substitute for Return	CQMS	Collection Quality Management System
ATAO	Application for Taxpayer Assistance Order	CRIS	Compliance Research Information System
ATFRS	Automated Trust Fund Recovery System	CSCO	Compliance Services Collection Operation
ATIN	Adoption Taxpayer Identification Number	CSED	Collection Statute Expiration Date
ATP	Abusive Transaction Program	CSI	Campus Specialization Initiative
AUR	Automated Underreporter	CSR	Customer Service Representative
AWSS	Agency Wide Shared Services	CTC	Child Tax Credit
BMF	Business Master File	DA	Disclosure Authorization
BNA	Bureau of National Affairs	DAC	Disability Access Credit
BPR	Business Performance Review	DART	Disaster Assistance Review Team
CADE	Customer Account Data Engine	DATC	Doubt As To Collectibility
CAF	Centralized Authorization File	DATL	Doubt As To Liability

Acronym	Definition
DDb	Dependent Data Base
DDP	Daily Delinquency Penalty
DFO	Designated Federal Official
DI	Desktop Integration or Debt Indicator
DIF	Discriminant Index Function
DLN	Document Locator Number
DOD	Department of Defense
DOJ	Department of Justice
DoMA	Defense of Marriage Act
EA	Enrolled Agent
EAJA	Equal Access to Justice Act
EAR	Electronic Account Resolution
EBT	Electronic Benefits Transfer
EGTRRA	Economic Growth and Tax Relief Reconciliation Act (of 2001)
EFTPS	Electronic Federal Tax Payment System
EIN	Employer Identification Number
EITC	Earned Income Tax Credit
ELMS	Enterprise Learning Management System
ELS	Electronic Lodgment Service
ERIS	Enforcement Revenue Information System
EO	Exempt Organization
EP	Employee Plans
EQRS	Embedded Quality Review System
ERIS	Enforcement Revenue Information System
ERO	Electronic Return Originator
ERISA	Employee Retirement Income Security Act
ERSA	Employee Retirement Savings Account
ES	Estimated Tax Payments
ESL	English as a Second Language
ESOP	Employee Stock Ownership
ESP	Economic Stimulus Payment
ETA	Effective Tax Administration
ETACC	Electronic Tax Administration Advisory Committee
ETARC	Electronic Tax Administration and Refundable Credits
ETLA	Electronic Tax Law Assistance
FA	Field Assistance
FAFSA	Free Application for Financial Student Aid
FBAR	Foreign Bank Account Report
FCRA	Fair Credit Reporting Act
FDCPA	Fair Debt Collection Practices Act
FDIC	Federal Deposit Insurance Corporation

Acronym	Definition
FEMA	Federal Emergency Management Agency
FICA	Federal Insurance Contribution Act
FMV	Fair Market Value
FOIA	Freedom Of Information Act
FPAA	Final Partnership Administrative Adjustment
FPLP	Federal Payment Levy Program
FRA	Federal Records Act
FLSA	Fair Labor Standards Act
FSRP	Facilitated Self-Assistance Research Project
FTA	First-Time Abatement
FTC	Federal Trade Commission or Foreign Tax Credit
FTD	Federal Tax Deposit or Failure To Deposit
FTE	Full Time Equivalent
FTF	Failure To File
FTHBC	First-Time Homebuyer Credit
FTI	Federal Tax Information
FTL	Federal Tax Lien
FTP	Failure To Pay
FTS	Fast Track Settlement
FUTA	Federal Unemployment Tax
FY	Fiscal Year
GCCF	Gulf Coast Claims Facility
GCI	Geographic Coverage Initiative
GCM	General Counsel Memorandum
GE	Government Entities
GID	Gender Identity Disorder
GLD	Governmental Liaison and Disclosure
GAO	Government Accountability Office or General Accounting Office
HCTC	Health Coverage Tax Credit
IA	Installment Agreement
IAT	Integrated Automation Technology
ICAS	Internet Customer Account Services
ICP	Integrated Case Processing
ICS	Integrated Collection System
IDAP	IDRS Decision Assisting Program
IDFP	IRS Directory for Practitioners
IDRS	Integrated Data Retrieval System
IDS	Inventory Delivery System
IMD	Internal Management Document
IMF	Individual Master File
IMRS	Issue Management Resolution System

Acronym	Definition
IPM	Integrated Production Model
IOAA	Independent Offices Appropriation Act
IPSU	Identity Protection Specialized Unit
IRB	Internal Revenue Bulletin
IRC	Internal Revenue Code
IRDM	Information Reporting and Document Matching
IRM	Internal Revenue Manual
IRMF	Information Returns Master File
IRP	Information Returns Processing
IRS	Internal Revenue Service
IRSAC	Internal Revenue Service Advisory Council
IRSN	Internal Revenue Service Number
ITIN	Individual Taxpayer Identification Number
JCT	Joint Committee on Taxation
JGTRA	Jobs and Growth Tax Relief Reconciliation Act (of 2003)
JOC	Joint Operations Center
LB&I	Large Business and International Operating Division
LCTU	Large Corporation Technical Unit
LEM	Law Enforcement Manual
LEP	Limited English Proficiency
LIHTC	Low Income Housing Tax Credit
LILO	Lease-In Lease-Out
LITC	Low Income Taxpayer Clinic
LLC	Limited Liability Company
LOS	Level of Service
LTA	Local Taxpayer Advocate
M&P	Media and Publications
MAGI	Modified Adjusted Gross Income
MFDR	Mortgage Forgiveness Debt Relief Act
MFT	Master File Tax
MIRSA	My IRS Account Application
MITS	Modernization and Information Technology Services
MLI	Multilingual Initiative or Most Litigated Issue
MWP	Making Work Pay Credit
NAEA	National Association of Enrolled Agents
NCOA	National Change of Address
NFTL	Notice of Federal Tax Lien
NMF	Non-Master File
NOD	Notice of Deficiency
NQRS	National Quality Review System
NRP	National Research Program

Acronym	Definition
NTA	National Taxpayer Advocate
OAR	Operations Assistance Request
OD	Operating Division
OIC	Offer in Compromise
OECD	Organisation for Economic Co-Operation and Development
OMB	Office of Management and Budget
OPERA	Office of Program Evaluation, Research, & Analysis
OPI	Office of Penalty and Interest Administration or Over the Phone Interpreter
OPR	Office of Professional Responsibility
OSP	Office of Servicewide Penalties
OTA	Office of Tax Analysis
OTBR	Office of Taxpayer Burden Reduction
OUO	Official Use Only
PCA	Private Collection Agency
PCAOB	Public Company Accounting Oversight Board
PCI	Potentially Collectible Inventory
PDC	Private Debt Collection
PIPDS	Privacy, Information and Data Security
PLR	Private Letter Ruling
POA	Power Of Attorney
POP	Phone Optimization Project
PPACA	Patient Protection and Affordable Care Act
PPIA	Partial Payment Installment Agreement
PPS	Practitioner Priority Service
PRA	Paperwork Reduction Act
PREA	Premature Referral and Acceptance
PTIN	Preparer Tax Identification Number
PY	Processing Year
QETP	Questionable Employment Tax Practices
QRP	Questionable Refund Program
RAL	Refund Anticipation Loan
RCA	Reasonable Cause Assistant
RCP	Reasonable Collection Potential
RGS	Report Generating Software
RO	Revenue Officer
ROFT	Record of Federal Tax Liability
ROI	Return on Investment
ROTERS	Records of Tax Enforcement Results
RPS	Revenue Protection Strategy
RRA 98	(Internal Revenue Service) Restructuring and Reform Act of 1998

Acronym	Definition	Acronym	Definition
RPC	Return Preparer Coordinator	TCE	Tax Counseling for the Elderly
RPS	Revenue Protection Strategy	TDA	Taxpayer Delinquent Account
RPP	Return Preparer Program	TDRA	Tip Rate Determination Agreement
RSED	Refund Statute Expiration Date	TDI	Taxpayer Delinquent Investigation
SAMS	Systemic Advocacy Management System	TE	Tax Examiner or Tax Exempt
SAR	Strategic Assessment Report	TEFRA	Tax Equity and Fiscal Responsibility Act of 1982
SARP	State Audit Report Program	TEC	Taxpayer Education and Communication
SB/SE	Small Business/Self Employed Operating Division	TE/GE	Tax Exempt & Government Entities Operating Division
SBJPA	Small Business Job Protection Act	TEI	Tax Executives Institute
SEC	Securities and Exchange Commission	TFRP	Trust Fund Recovery Penalty
SEP	Special Enforcement Program	TIGTA	Treasury Inspector General for Tax Administration
SERP	Service-wide Electronic Research Program	TIN	Taxpayer Identification Number
SFR	Substitute for Return	TIPRA	Tax Increase Prevention and Reconciliation Act (of 2005)
SL	Stakeholder Liaison	TOP	Treasury Offset Program
SNOD	Statutory Notice of Deficiency	TOS	Terms of Service
SOI	Statistics of Income	TPP	Third Party Payer
SP	Submission Processing	TPPA	Third Party Payroll Agent
SPC	Submission Processing Center(s)	TRA 97	Taxpayer Relief Act of 1997
SPDER	Office of Service-wide Policy, Directives, and Electronic Research	TRHCA	Tax Relief and Health Care Act (of 2006)
SPEC	Stakeholder Partnerships, Education & Communication	TY	Tax Year
SPOC	Single Point of Contact	UAA	Undeliverable As Addressed
SSA	Social Security Administration	UAL	Uniform Acknowledgement Letter
SSI	Supplemental Security Income	UDOC	Uniform Definition of a Child
SSN	Social Security Number	UOU	Universal Postal Union
STC	Student Tax Clinic	URP	Underreporter
SVC	Stored Value Card	USPS	United States Postal Service
TAB	Taxpayer Assistance Blueprint	USPTO	United States Patent and Trademark Office
TAC	Taxpayer Assistance Center	VAT	Value Added Tax
TACT	Taxpayer Communications Taskgroup	VITA	Volunteer Income Tax Assistance
TAD	Taxpayer Advocate Directive	VTO	Virtual Translation Office
TAMIS	Taxpayer Advocate Management Information System	W & I	Wage and Investment Operating Division
TANF	Temporary Assistance to Needy Families	WFTRA	Working Families Tax Relief Act
TAP	Taxpayer Advocacy Panel	WO	Whistleblower Office
TAS	Taxpayer Advocate Service		

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Phone: 414-231-2390  
FAX: 414-231-2383

**Wyoming**

5353 Yellowstone Road  
Cheyenne, WY 82009  
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FAX: 307-633-0918

**International/Puerto Rico**

San Patricio Office Building  
7 Tabonuco Street,  
Room 202  
Guaynabo, PR 00966  
Phone (Spanish): 787-622-8930  
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# Appendix Five

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