

26 U.S.C.A. § 6702



I.R.C. § 6702

**Effective: December 20, 2006**

United States Code Annotated [Currentness](#)

Title 26. Internal Revenue Code ([Refs & Annos](#))

Subtitle F. Procedure and Administration ([Refs & Annos](#))

Chapter 68. Additions to the Tax, Additional Amounts, and Assessable Penalties

▣ [Subchapter B](#). Assessable Penalties

▣ [Part I](#). General Provisions.

**→ § 6702. Frivolous tax submissions**

**(a) Civil penalty for frivolous tax returns.**--A person shall pay a penalty of \$5,000 if--

(1) Such person files what purports to be a return of a tax imposed by this title but which--

(A) does not contain information on which the substantial correctness of the self-assessment may be judged, or

(B) contains information that on its face indicates that the self-assessment is substantially incorrect, and

(2) the conduct referred to in paragraph (1)--

(A) is based on a position which the Secretary has identified as frivolous under subsection (c), or

(B) reflects a desire to delay or impede the administration of Federal tax laws.

**(b) Civil penalty for specified frivolous submissions.**--

(1) **Imposition of penalty.**--Except as provided in paragraph (3), any person who submits a specified frivolous submission shall pay a penalty of \$5,000.

(2) **Specified frivolous submission.**--For purposes of this section--

(A) **Specified frivolous submission.**--The term "specified frivolous submission" means a specified submission if any portion of such submission--

(i) is based on a position which the Secretary has identified as frivolous under subsection (c), or

(ii) reflects a desire to delay or impede the administration of Federal tax laws.

(B) **Specified submission.**--The term "specified submission" means--

(i) a request for a hearing under--

(I) [section 6320](#) (relating to notice and opportunity for hearing upon filing of notice of lien), or

(II) [section 6330](#) (relating to notice and opportunity for hearing before levy), and

(ii) an application under--

(I) [section 6159](#) (relating to agreements for payment of tax liability in installments),

(II) [section 7122](#) (relating to compromises), or

(III) [section 7811](#) (relating to taxpayer assistance orders).

**(3) Opportunity to withdraw submission.**--If the Secretary provides a person with notice that a submission is a specified frivolous submission and such person withdraws such submission within 30 days after such notice, the penalty imposed under paragraph (1) shall not apply with respect to such submission.

**(c) Listing of frivolous positions.**--The Secretary shall prescribe (and periodically revise) a list of positions which the Secretary has identified as being frivolous for purposes of this subsection. The Secretary shall not include in such list any position that the Secretary determines meets the requirement of [section 6662\(d\)\(2\)\(B\)\(ii\)\(II\)](#).

**(d) Reduction of penalty.**--The Secretary may reduce the amount of any penalty imposed under this section if the Secretary determines that such reduction would promote compliance with and administration of the Federal tax laws.

**(e) Penalties in addition to other penalties.**--The penalties imposed by this section shall be in addition to any other penalty provided by law.

CREDIT(S)

(Added [Pub.L. 97-248, Title III, § 326\(a\)](#), Sept. 3, 1982, 96 Stat. 617, and amended [Pub.L. 109-432](#), Div. A, Title IV, § 407(a), Dec. 20, 2006, 120 Stat. 2960.)

#### HISTORICAL AND STATUTORY NOTES

##### Revision Notes and Legislative Reports

1982 Acts. [Senate Report No. 97-494](#), [House Conference Report No. 97-760](#), and Statements by Legislative Leaders, see 1982 U.S.Code Cong. and Adm.News, p. 781.

2006 Acts. Statement by President, see 2006 U.S. Code Cong. and Adm. News, p. S73.

##### Amendments

2006 Amendments. [Pub.L. 109-432](#), Div. A, Title IV, § 407(a), rewrote the section, which formerly read:

#### "§ 6702. Frivolous income tax return

"(a) Civil penalty.--If--

"(1) any individual files what purports to be a return of the tax imposed by subtitle A but which--

"(A) does not contain information on which the substantial correctness of the self-assessment may be judged, or

"(B) contains information that on its face indicates that the self-assessment is substantially incorrect; and

"(2) the conduct referred to in paragraph (1) is due to--

"(A) a position which is frivolous, or

"(B) a desire (which appears on the purported return) to delay or impede the administration of Federal income tax laws,

"then such individual shall pay a penalty of \$500.

"(b) **Penalty in addition to other penalties.**--The penalty imposed by subsection (a) shall be in addition to any other penalty provided by law."

#### Effective and Applicability Provisions

2006 Acts. Amendments to this section by [Pub.L. 109-432](#), Div. A, Title IV, § 407(a), applicable to submissions made and issues raised after the date on which the Secretary first prescribes a list under 26 U.S.C.A. § 6702(c), see [Pub.L. 109-432](#), Div. A, Title IV, § 407(f), set out as an Effective and Applicability Provisions note under [26 U.S.C.A. § 6320](#).

1982 Acts. Section 326(c) of [Pub.L. 97-248](#), provided that: "The amendments made by this section [enacting this section] shall apply with respect to documents filed after the date of the enactment of this Act [Sept. 3, 1982]."

#### LIBRARY REFERENCES

##### American Digest System

Internal Revenue  5217 to 5217.55.

Key Number System Topic No. 220.

##### Corpus Juris Secundum

[CJS Internal Revenue § 821](#), Grounds for Penalties and Amount Thereof, Generally.

#### RESEARCH REFERENCES

##### ALR Library

[117 ALR, Fed. 75](#), Construction and Application of [§ 7430 of Internal Revenue Code](#), Providing for Award of Costs and Fees to Prevailing Parties in Connection With Determination, Collection, or Refund of Any Tax Or...

[114 ALR, Fed. 377](#), Construction and Application of [26 U.S.C.A. § 6701](#) Imposing Civil Penalties on Persons Aiding and Abetting Understatement of Tax Liability.

[88 ALR, Fed. 573](#), Construction and Application of [26 U.S.C.A. § 6673](#), Providing for Tax Court's Assessment of Damages Against Taxpayer in Certain Circumstances-Modern Cases.

[81 ALR, Fed. 36](#), What Conduct Constitutes Multiplying Proceedings Unreasonably and Vexatiously So as to Warrant Imposition of Liability on Counsel Under [28 U.S.C.A. § 1927](#) for Excess Costs, Expenses, and Attorney...

[84 ALR, Fed. 433](#), Validity, Construction, and Application of Provisions for Assessment and Review of Civil Penalty Against Taxpayer Who Files Frivolous Income Tax Return (26 U.S.C.A. §§ 6702-[6703](#)).

[77 ALR, Fed. 572](#), What Rules, Statements, and Interpretations Adopted by Federal Agencies Must be Published.

[67 ALR, Fed. 319](#), Award of Damages or Costs Under [28 U.S.C.A. § 1912](#) or [Rule 38 of Federal Rules of Appellate Procedure](#), Against Appellant Who Brings Frivolous Appeal.

[174 ALR 549](#), Interest Necessary to Maintenance of Declaratory Determination of Validity of Statute or Ordinance.

[174 ALR 1373](#), Federal Tax Liens.

#### Encyclopedias

[Am. Jur. 2d Federal Tax Enforcement § 1051](#), Particular Actions Prohibited.

[Am. Jur. 2d Federal Taxation P 71655](#), Tax Protestors.

#### Forms

[9 West's Federal Forms § 14032](#), Review of Collection Actions Proposed by the Internal Revenue Service.

[1 West's Legal Forms DIV. I § 3.6](#), Taxpayer Appeal Process.

#### Treatises and Practice Aids

[Casey Federal Tax Practice § 13A:40](#), Frivolous Returns.

[Casey Federal Tax Practice § 13A:41](#), Judicial Review.

[Casey Federal Tax Practice § 13A:44](#), Contesting Penalties.

[Casey Federal Tax Practice § 3:08.50](#), -- Adequacy of Return.

[Casey Federal Tax Practice § 3:08.57](#), -- -- Penalties and Sanctions.

[Federal Procedure, Lawyers Edition § 48:1420](#), Particular Actions Prohibited.

[Mertens: Law of Federal Income Taxation § 55:3](#), Constitutional Considerations--Generally.

[Mertens: Law of Federal Income Taxation § 55:4](#), Procedure for Penalty Assessments.

[Mertens: Law of Federal Income Taxation § 50:22](#), Review of Collection Actions Proposed by the Internal Revenue Service.

[Mertens: Law of Federal Income Taxation § 55:62](#), Penalty for Filing Frivolous Documents.

[Mertens: Law of Federal Income Taxation § 55:63](#), Procedural Considerations.

[Mertens: Law of Federal Income Taxation § 55:64](#), Examples of Frivolous Positions -- Positions Based on the Constitution.

[Social Security Law and Practice § 73:49](#), Penalty for Tax Protestors.

[West's Federal Administrative Practice § 808](#), Subject Matters Beyond the Court's Jurisdiction.

[West's Federal Administrative Practice § 1640](#), Penalties -- Civil Penalties.

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
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

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This section was not unconstitutionally vague. [Welch v. U.S., C.A.1 \(Mass.\) 1985, 750 F.2d 1101](#). Internal Revenue  5201


**2. --- Bill of attainder, constitutionality**


This section governing penalty for frivolous return proscribed conduct only, and did not inflict punishment on specific group, and therefore was not a bill of attainder. [Ueckert v. U.S., D.C.N.D.1984, 581 F.Supp. 1262](#), reconsideration denied. Constitutional Law  82.5; Internal Revenue  5201

Civil fine imposed upon plaintiff for filing tax return which does not contain information on which substantial correctness of self assessment may be judged did not constitute a bill of attainder. [Milazzo v. U.S., S.D.Cal.1984, 578 F.Supp. 248](#). Constitutional Law  82.5; Internal Revenue  5201



Although this section imposing civil penalty for filing frivolous federal income tax returns was enacted because of congressional concern about activities of tax protestors, the law punishes conduct and not tax protestors as such and is not a bill of attainder. [Bearden v. C.I.R., D.C.Utah 1983, 575 F.Supp. 1459](#). Constitutional Law  82.5; Internal Revenue  5201


**3. --- Cruel and unusual punishment, constitutionality**

This section did not constitute cruel and unusual punishment with regard to taxpayers who filed frivolous return, since taxpayers were not being held for punishment after criminal conviction. [Brennan v. C.I.R., E.D.Mich.1984, 581 F.Supp. 28](#), affirmed [752 F.2d 187](#). Sentencing And Punishment  1580

Imposing penalty for filing frivolous tax returns does not constitute cruel and unusual punishment. [Milazzo v. U.S., S.D.Cal.1984, 578 F.Supp. 248](#). See, also, [Bearden v. C.I.R., D.C.Utah 1983, 575 F.Supp. 1459](#). Sentencing And Punishment  1566

**4. --- Delegation of authority, constitutionality**

Taxpayer's challenge to collection actions taken by Internal Revenue Service (IRS) employees, on ground that Treasury Secretary could not delegate his authority to notify taxpayers of their obligations or rights under Tax Code, had no basis in law, and thus would be dismissed as frivolous; Secretary could and had delegated much of his statutory authority and responsibilities to others. [Bartley v. U.S. I.R.S., N.D.Ohio 2004, 343 F.Supp.2d 649](#). Internal Revenue  3004; Internal Revenue  4855

The Internal Revenue Service (IRS) is not required to provide the taxpayer with a copy of the delegation, from the Secretary of the Treasury, of authority to assess penalties. [Borchardt v. C.I.R., D.Minn.2004, 338 F.Supp.2d 1040](#). Internal Revenue  5225

Assessment of penalty for filing frivolous federal income tax return does not violate the Internal Revenue Service's delegated powers; Secretary of Treasury has statutory authority to assess penalties and that authority may be deleg-

ated to district directors and directors of regional service centers of the I.R.S. [McCullough v. Secretary of Treasury, N.D.Miss.1985, 621 F.Supp. 750](#). Internal Revenue ☞ 5201

Since nothing in complaint or record indicated that "low level administrative agents" or "minor officials" made assessment of civil penalty for filing frivolous tax returns but, rather, authority had been properly delegated to district directors and directors of regional service centers of the Internal Revenue Service, section providing for assessment of civil penalties was not unconstitutional on ground that "low level administrative agents" assessed penalty. [Tibbetts v. Secretary of the Treasury, W.D.N.C.1984, 577 F.Supp. 911](#). Internal Revenue ☞ 5201

#### 5. ---- Due process, constitutionality

Internal Revenue Service notice informing taxpayer of penalty for filing of frivolous tax return did not deprive taxpayer of due process, where notice presented assessment of penalty, taxable year for which it was assessed, and statutory basis for assessment. [Kahn v. U.S., C.A.3 \(Pa.\) 1985, 753 F.2d 1208](#). Constitutional Law ☞ 286

Compliance Technical Support Manager from local Internal Revenue Service (IRS) office was appropriate authority to send taxpayers notice of federal tax lien filing, and of their right to due process hearing if they wished to contest imposition of underlying frivolous return penalty. [Lemieux v. U.S., D.Nev.2002, 230 F.Supp.2d 1143](#). Internal Revenue ☞ 5225

Taxpayer received adequate notice of his entitlement to collection due process hearing; notice was signed by representative of Internal Revenue Service (IRS), to whom Secretary of Treasury had properly delegated authority. [Hoffman v. U.S., W.D.Wash.2002, 209 F.Supp.2d 1089](#), reconsideration denied. Internal Revenue ☞ 4855

Assessment of newly created "frivolous return" penalty did not violate taxpayer's due process rights, though IRS had failed to provide him with actual notice of newly created penalty at time he filed tax return containing "peace credit," where penalty created was civil one that did not impinge on taxpayer's liberty interest, and taxpayer was aware that tax credit he was claiming violated tax clause. [Chamberlin v. U.S., N.D.N.Y.1987, 664 F.Supp. 663](#). Constitutional Law ☞ 286; Internal Revenue ☞ 5201

Imposition of penalty for filing frivolous federal income tax return does not violate due process; taxpayers' suit challenging penalty is sufficient to protect due process rights. [McCullough v. Secretary of Treasury, N.D.Miss.1985, 621 F.Supp. 750](#). Constitutional Law ☞ 286; Internal Revenue ☞ 5201

Statute allowing imposition of a penalty against taxpayer for filing a frivolous income tax return due to taxpayer's taking of a patently unallowable war tax deduction did not violate taxpayer's right to due process because it is overbroad, since the statute does not infringe constitutionally protected conduct. [Aschenbach v. U.S., D.C.Conn.1984, 599 F.Supp. 588](#). Constitutional Law ☞ 286; Internal Revenue ☞ 5201

Taxpayer was not prejudiced by failure of Internal Revenue Service to specify which provisions of this section applied to penalty assessed against her, where taxpayer contested assessment of penalty on basis of constitutional and statutory challenges attendant to her "war tax deduction" and government never contended that there was any other factual basis than "war tax deduction" for imposition of penalty. [Drefchinski v. Regan, W.D.La.1984, 589 F.Supp. 1516](#). Internal Revenue ☞ 5231

Assessment of penalty for filing frivolous tax return, without prior hearing on validity of defense, and requirement that taxpayer pay 15% of the penalty prior to review of its assessment did not violate due process. [Karpowycz v. U.S., N.D.Ill.1984, 586 F.Supp. 48](#). Constitutional Law ☞ 286

Assessment of a penalty for frivolous tax return without a prior hearing on validity of taxpayers' defense, and re-

quirement that taxpayers pay 15% of the penalty before they could obtain review of the assessment were not violations of due process. [Stamp v. C.I.R., N.D.Ill.1984, 579 F.Supp. 168](#). Constitutional Law ↪ 286

Government's notice informing taxpayers of penalties assessed for filing frivolous tax returns did not deprive taxpayers of due process where notice each taxpayer received cited assessment of penalty, taxable year for which it was assessed and statutory basis for assessment. [Franklet v. U.S., N.D.Cal.1984, 578 F.Supp. 1552](#), affirmed [761 F.2d 529](#). Constitutional Law ↪ 286

This section providing for penalties for filing frivolous income tax returns does not, merely because of lack of hearing prior to assessment of penalty, violate due process; postassessment judicial review provides all the process that is due. [Kloes v. U.S., W.D.Wis.1984, 578 F.Supp. 270](#). Constitutional Law ↪ 286

Plaintiffs were not denied due process of law on ground that no hearing was held on their claims of privilege against self incrimination prior to imposition of \$500 fine for filing a tax return which does not contain information on which substantial correctness of self assessment may be judged. [Milazzo v. U.S., S.D.Cal.1984, 578 F.Supp. 248](#). Constitutional Law ↪ 286

Penalty assessment and review mechanism established by this section and [section 6703](#) of this title, which impose penalty for filing of frivolous return and require payment of 15% thereof to obtain review of the assessment determination, do not violate due process or vest judicial power in the Internal Revenue Service. [Bearden v. C.I.R., D.C.Utah 1983, 575 F.Supp. 1459](#). Constitutional Law ↪ 80(1); Constitutional Law ↪ 286; Internal Revenue ↪ 4635; Internal Revenue ↪ 5201

Assessment of \$ 500.00 penalty against taxpayer by the Internal Revenue Service (IRS) for filing frivolous tax return was valid; taxpayer did not include any of his income for year in question on his return, and taxpayer provided frivolous reasons for providing incorrect information, e.g., he argued that he did not have to submit return, despite requirement of Internal Revenue Code (IRC), that filing return violated his Fifth Amendment right against self-incrimination, and that contrary to IRC provision, IRS was required to provide statutory notice of deficiency prior to assessment of penalty. [Dean v. U.S., N.D.Fla.2002, 2002 WL 31662299](#), Unreported. Internal Revenue ↪ 5217.30; Internal Revenue ↪ 5217.35; Internal Revenue ↪ 5220

#### 6. ---- Equal protection, constitutionality

Statutes under which a penalty was imposed against taxpayer for filing a frivolous income tax return due to her taking of a patently unallowable war tax deduction did not violate her right to equal protection by imposing upon her a penalty which is not imposed upon other individuals who improperly report their tax liability without explaining how or why they did so. [Aschenbach v. U.S., D.C.Conn.1984, 599 F.Supp. 588](#). Constitutional Law ↪ 229.2; Internal Revenue ↪ 5201

#### 7. ---- Freedom of religion, constitutionality

Statute providing for penalty filing of frivolous tax return did not unconstitutionally infringe upon taxpayer's First Amendment right to free exercise of religion, even though taxpayer believed that any payment of money in support of war is sinful and that 36.1% of federal budget was directed to military spending, and therefore reduced her taxed obligation accordingly, claiming war tax deduction. [Nelson v. U.S., C.A.6 \(Ohio\) 1986, 796 F.2d 164](#). Constitutional Law ↪ 84.5(2); Internal Revenue ↪ 5201

Taxpayer assessed a penalty for claiming a "war tax deduction" was not unlawfully penalized for expressing his moral or religious beliefs but, instead, was penalized because he filed a return containing substantially incorrect self-assessments based on a clearly unallowable credit. [Wall v. U.S., C.A.8 \(Iowa\) 1985, 756 F.2d 52](#). Constitutional



Law ↪ 84.5(2); Internal Revenue ↪ 5217.40

Tax return in which taxpayers deducted 64% of computed tax liability upon determination that such percentage of their tax dollars would go to military spending was frivolous, and subjected taxpayers to penalty; penalty did not violate taxpayers' First Amendment rights merely because they had included with tax return letter explaining that their religious beliefs prevented them from being party to killing. [Woida v. U.S., E.D.Wis.1985, 609 F.Supp. 1271](#). Internal Revenue ↪ 5217.40

Section of Internal Revenue Code authorizing a penalty for filing a frivolous return did not violate taxpayer's rights guaranteed under First Amendment to free exercise of religion since it was neutral on matters of religion. [Carey v. U.S., E.D.Va.1985, 601 F.Supp. 150](#). Constitutional Law ↪ 84.5(2); Internal Revenue ↪ 5201

This section did not violate free exercise clause with regard to taxpayer who claimed that her religious beliefs obliged her to claim a "war tax deduction" which she acknowledged she was not legally entitled to, since governmental interests underlying penalty statute are sufficiently compelling to outweigh impairment of asserted free exercise rights and statute employs least restrictive means of achieving such interests. [Drefchinski v. Regan, W.D.La.1984, 589 F.Supp. 1516](#). Constitutional Law ↪ 84.5(2); Internal Revenue ↪ 5201

Application of penalty on taxpayers, who claimed war tax credits or deductions against their federal income tax, did not violate taxpayers' right to exercise of religion. [Franklet v. U.S., N.D.Cal.1984, 578 F.Supp. 1552](#), affirmed [761 F.2d 529](#). Constitutional Law ↪ 84.5(2)

#### 8. ---- Freedom of speech, constitutionality

Statute providing that Internal Revenue Service may impose civil penalty for filing frivolous tax return did not infringe on First Amendment rights of taxpayer who crossed out portion of jurat above his signature stating that signature was provided "under penalties of perjury," despite contention that crossing out such portion of the jurat was pursuant to taxpayer's rights of free expression and that imposition of penalty amounted to "Marxist oriented ideology." [Hettig v. U.S., C.A.8 \(Mo.\) 1988, 845 F.2d 794](#), reconsideration denied. Constitutional Law ↪ 90.1(1); Internal Revenue ↪ 5201

Internal Revenue Code section penalizing filing frivolous income tax return did not violate taxpayer's right to free speech, notwithstanding fact that taxpayer was not obligated to report his tax liability and his form did not inadequately supply any required financial information, where purported return contained little more than political message voluntarily submitted to the IRS. [Bradley v. U.S., C.A.9 \(Cal.\) 1987, 817 F.2d 1400](#). Constitutional Law ↪ 90.1(1); Internal Revenue ↪ 5215

Statute which mandates imposition of civil penalty on taxpayer who files frivolous income tax return [26 U.S.C.A. § 6702] did not violate the First Amendment, as the act did not penalize protest communications since there were many other ways one could express the protest, the penalty would not apply if the taxpayer showed the correct tax but refused to pay the tax, and the maintenance and viability of the tax system was a sufficiently important governmental interest to justify incidental regulation upon speech and nonspeech communication. [Collett v. U.S., C.A.6 \(Ohio\) 1985, 781 F.2d 53](#). Constitutional Law ↪ 90.1(1); Internal Revenue ↪ 5201

Statute authorizing imposition of civil penalty for filing of frivolous tax return [26 U.S.C.A. § 6702] does not implicate First Amendment concerns of freedom of expression. [Eicher v. U.S., C.A.1 \(Mass.\) 1985, 774 F.2d 27](#). Constitutional Law ↪ 90.1(1); Internal Revenue ↪ 5201

Taxpayers who were assessed penalties for claiming "war tax" credits were not penalized for expressing their political, moral or religious beliefs on their returns, or for attaching letters to their returns stating their opposition to mil-

itary spending but, rather, were penalized simply because they filed returns containing substantially incorrect self-assessments based on clearly unallowable credits. [Welch v. U.S., C.A.1 \(Mass.\) 1985, 750 F.2d 1101](#). Constitutional Law ↪ 90.1(1)

Assuming, arguendo, that taxpayer's "conscientious war deduction" could be qualified as speech, penalty for filing of frivolous return did not violate rights guaranteed under First Amendment to freedom of speech since penalty imposed was not related to suppression of free speech but, rather, was intended to discourage filing of frivolous returns which would impede tax collection system and since the incidental restriction on alleged First Amendment freedoms was no greater than was essential to furtherance of that interest. [Carey v. U.S., E.D.Va.1985, 601 F.Supp. 150](#). Constitutional Law ↪ 90.1(1); Internal Revenue ↪ 5217.40

Application of penalty for filing frivolous tax return did not permissibly abridge [U.S.C.A. Const. Amend. 1](#) right to freedom of expression of taxpayers, who claimed war tax credits or deductions against their federal income tax, and even if attempts to avoid or redirect taxes were treated as expressive activity protected by [Amend. 1](#), necessities of maintaining revenue system raised compelling governmental interest adequate to overcome that fundamental right. [Franklet v. U.S., N.D.Cal.1984, 578 F.Supp. 1552](#), affirmed [761 F.2d 529](#). Constitutional Law ↪ 90.1(1)

#### 9. ---- Origination clause, constitutionality

Enactment of 26 U.S.C.A. § 6702 which allows Commissioner of Internal Revenue to assess penalty for filing of frivolous returns did not violate origination clause [[U.S.C.A. Const. Art. 1, § 7, cl. 1](#)]. [Hudson v. U.S., C.A.9 \(Cal.\) 1985, 766 F.2d 1288](#). Internal Revenue ↪ 5217.55

Tax Equity and Fiscal Responsibility Act, which authorizes frivolous return penalty is constitutional, although taxpayer contended statute was enacted in violation of origination clause because House of Representatives' version of bill reduced revenue, while Senate version increased revenue so that "revenue-raising" aspect of bill originated in Senate. [Wardell v. U.S., C.A.8 \(Minn.\) 1985, 757 F.2d 203](#). Internal Revenue ↪ 5201; Statutes ↪ 6

Penalty assessment for filing frivolous federal income tax return does not violate First Amendment guarantees of free speech and right to petition the government for redress of grievances; taxpayers, assessed a penalty based on amended return claiming they received no income or gain because their services rendered and compensation received constituted an equal exchange of value, were not penalized for expressing their ideas on tax planning and, in any event, compelling governmental interest of maintaining a revenue system suffices to override the fundamental right of freedom of expression and governing regulation is narrowly drawn to avoid unnecessary intrusion on freedom of expression. [McCullough v. Secretary of Treasury, N.D.Miss.1985, 621 F.Supp. 750](#). Constitutional Law ↪ 90.1(1); Constitutional Law ↪ 91

Where house initiated bill which ultimately became Tax Equity and Fiscal Responsibility Act, [Pub.L. 97-248](#), fact that Senate substituted different version did not change conclusion that constitutional prerequisites were satisfied; thus, this section was not unconstitutional on ground said Act originated in Senate in violation of origination clause, [U.S.C.A. Const. Art. 1, § 7, cl. 1](#), even though Senate amendments substituted entirely new text for house version. [Rowe v. U.S., D.C.Del.1984, 583 F.Supp. 1516](#), affirmed [749 F.2d 27](#). Statutes ↪ 6

This section and, particularly, penalty provision for filing of frivolous income tax return, was passed in compliance with the origination clause, even though, after the House of Representatives originally passed the legislation, the Senate substituted what amounted to entirely different bill. [Kloes v. U.S., W.D.Wis.1984, 578 F.Supp. 270](#). Statutes ↪ 21

This section providing for \$500 fine for filing of tax return which does not contain information on which substantial

correctness of self assessment may be judged, did not violate constitutional provision stating that all bills for raising revenue shall originate in House of Representatives, but Senate may propose or concur with amendment as in other bills, in that this section did not originate in the Senate, but was born in a House of Representatives as a bill dealing with the collection of taxes, and, although bill was dramatically altered by amendment in upper house of Congress, it remained a revenue bill, regardless of whether it raised taxes or lowered them, and Senate amendments were germane to the subject matter of the bill and were not beyond the power of the Senate to propose. [Milazzo v. U.S., S.D.Cal.1984, 578 F.Supp. 248](#). Statutes ↪ 6

10. ---- Petition for redress of grievances, constitutionality

Internal Revenue Code penalty for filing frivolous income tax return did not violate taxpayer's First Amendment right to petition the government for redress of grievances as it in no way hindered individuals from complaining to any government official about the way taxes were spent. [Bradley v. U.S., C.A.9 \(Cal.\) 1987, 817 F.2d 1400](#). Constitutional Law ↪ 91; Internal Revenue ↪ 5215

Taxpayers' constitutional right to petition government for redress of grievances is not violated by federal statute authorizing Internal Revenue Service to impose civil penalty of \$500 on any individual filing purported tax return which contains information facially indicating that self-assessment is substantially incorrect and relies on frivolous position. [Stelly v. C.I.R., C.A.5 \(Tex.\) 1986, 804 F.2d 868](#), certiorari denied [107 S.Ct. 1352, 480 U.S. 907, 94 L.Ed.2d 522](#). Constitutional Law ↪ 91

This section did not violate rights under [U.S.C.A. Const.Amend. 1](#) of freedom of expression, and freedom to petition government for redress of the grievances, with regard to taxpayer who claimed unallowable "war tax deduction" due to her desire to fully disclose and explain her beliefs to Internal Revenue Service, and to protest compelled payment of taxes for military spending against her religious beliefs, since this section is within constitutional power of the government, it furthers an important and substantial governmental interest, the governmental interest is unrelated to suppression of free expression, and this section is narrowly drawn to further governmental interest without unnecessary intrusion on freedom of expression; moreover, this section did not deprive taxpayer of significant alternative means of presenting her grievance and expressing her objections to collection of taxes for military expenditures. [Drefchinski v. Regan, W.D.La.1984, 589 F.Supp. 1516](#). Constitutional Law ↪ 90.1(1); Constitutional Law ↪ 91; Internal Revenue ↪ 5201

Application of penalty for filing frivolous tax return did not impermissibly restrict right of taxpayers who claimed war tax credits or deductions against their federal income taxes, to petition government for redress of grievances guaranteed to them by [U.S.C.A. Const. Amend. 1](#). [Franklet v. U.S., N.D.Cal.1984, 578 F.Supp. 1552](#), affirmed [761 F.2d 529](#). Constitutional Law ↪ 91

This section imposing \$500 fine for filing tax return which did not contain information on which substantial correctness of self assessment could be judged did not infringe on plaintiff's right to petition the government for redress of grievances. [Milazzo v. U.S., S.D.Cal.1984, 578 F.Supp. 248](#). Constitutional Law ↪ 91; Internal Revenue ↪ 5201

Provisions of this section and [section 6703](#) of this title imposing civil penalty for frivolous income tax returns and requiring payment of 15% thereof to obtain review of assessment determination do not infringe constitutional right to petition the government for redress of grievances. [Bearden v. C.I.R., D.C.Utah 1983, 575 F.Supp. 1459](#). Constitutional Law ↪ 91; Internal Revenue ↪ 4635; Internal Revenue ↪ 5201

11. ---- Separation of powers, constitutionality

Penalty imposed for filing frivolous federal income tax return does not violate separation of powers doctrine by granting to the executive branch, i.e. the Internal Revenue Services, the judicial power of assessing penalties; assessment action is subject to judicial review. [McCullough v. Secretary of Treasury, N.D.Miss.1985, 621 F.Supp. 750](#). Constitutional Law ↪ 52; Internal Revenue ↪ 5201

This section providing for imposition of a penalty for filing of frivolous income tax return does not violate doctrine of separation of powers. [Vaughn v. U.S., W.D.La.1984, 589 F.Supp. 1528](#). Constitutional Law ↪ 52; Internal Revenue ↪ 5201

This section providing that \$500 fine shall be assessed if tax return is filed which does not contain information on which substantial correctness of self assessment may be judged did not violate the principle of separation of powers by conferring judicial power on members of the executive branch and making the Internal Revenue Service a "law unto itself." [Milazzo v. U.S., S.D.Cal.1984, 578 F.Supp. 248](#). Constitutional Law ↪ 62(13); Internal Revenue ↪ 5201

This section providing for assessment of civil penalty for filing frivolous tax return did not violate separation of powers doctrine and was not unconstitutional on ground that assessments were levied without notice, hearing and in violation of the due process clauses of [U.S.C.A. Const. Amends. 5](#) and [14](#) in that taxpayer may immediately apply for a refund of penalty and if such is denied he has full access to the courts. [Tibbetts v. Secretary of the Treasury, W.D.N.C.1984, 577 F.Supp. 911](#). Constitutional Law ↪ 286; Internal Revenue ↪ 5201

#### [12.](#) ---- Vagueness, constitutionality

Term "self-assessment" as used in this section does not render this section unconstitutionally vague. [Drefchinski v. Regan, W.D.La.1984, 589 F.Supp. 1516](#).

This section imposing penalty for filing frivolous tax return is not void for vagueness. [Franklet v. U.S., N.D.Cal.1984, 578 F.Supp. 1552](#), affirmed [761 F.2d 529](#). Internal Revenue ↪ 5201


For purposes of this section imposing penalties for filing of frivolous income tax returns, term "frivolous" is capable of sufficiently precise meaning so as not to be unconstitutionally vague. [Kloes v. U.S., W.D.Wis.1984, 578 F.Supp. 270](#). Internal Revenue ↪ 5201

#### [13.](#) Rules and regulations


Internal Revenue Service's failure to publish in Federal Register interpretive guidelines for this section imposing penalty for filing a frivolous tax return did not violate freedom of information provisions, section 552(a)(1)(D) of Title 5, where any interpretation of this section applicable to instant taxpayers, who claimed war tax credits or deductions against their federal income tax, would only reiterate Congress's plainly expressed intent that war tax reductions be considered frivolous. [Franklet v. U.S., N.D.Cal.1984, 578 F.Supp. 1552](#), affirmed [761 F.2d 529](#). Internal Revenue ↪ 5201


#### [14.](#) Generally


Statute allowing imposition and collection of a penalty against a taxpayer for filing a frivolous income tax return did not violate rights of taxpayer, against whom the penalty had been assessed because she took a patently unallowable war tax deduction, to complain to government officials and did not penalize her expression of political or moral beliefs but merely penalized the filing of a legally incorrect return which was not due to mistake or inadvertence and which was not based on a legally supportable position. [Aschenbach v. U.S., D.C.Conn.1984, 599 F.Supp. 588](#). Internal Revenue ↪ 5217.40


This section providing for penalties for filing of frivolous income tax returns is applicable only where taxpayer has filed what purports to be a tax return, and where return either fails to contain sufficient information to judge whether self-assessment of taxes is correct or contains information which, on its face, shows that self-assessment is incorrect, and deficiencies which appear on return are due to either a position which is frivolous or a desire, apparent from face of the return, to delay or impede administration of the tax laws. [Kloes v. U.S., W.D.Wis.1984, 578 F.Supp. 270](#). Internal Revenue  5217.15


#### 15. Returns within section



All tax returns, including amended returns, are subject to statute allowing assessment of civil penalties against taxpayer who files frivolous tax return. [Colton v. Gibbs, C.A.9 \(Nev.\) 1990, 902 F.2d 1462](#). Internal Revenue  5217.15



Taxpayer, who reported no income despite attached Form W-2 indicating that he received in excess of \$25,000 in wages, and who filed request for refund of tax with unsigned Form 1040, was subject to penalty for filing frivolous tax return; documents submitted constituted "purported return" within meaning of penalty statute. [Kelly v. U.S., C.A.1 \(N.H.\) 1986, 789 F.2d 94](#). Internal Revenue  5217.20


Although taxpayer did not submit actual tax return or schedule for profit or loss from business or profession, documents he submitted were numbered with reference to tax return form and schedule and since stated purpose in submitting those documents was to obtain tax refund, documents constituted a "purported return" within purview of statute providing for civil penalty to be assessed against taxpayer for filing of frivolous return. [Sullivan v. U.S., C.A.1 \(N.H.\) 1986, 788 F.2d 813](#). Internal Revenue  4477

Even though taxpayer wrote words "not a return" on form 1040 he had filed to obtain refund of taxes withheld from his wages, the form would be construed as a "purported" return for purposes of penalty statute. [Olson v. U.S., C.A.9 \(Alaska\) 1985, 760 F.2d 1003](#). Internal Revenue  5217.20


Statute authorizing penalty for filing frivolous return applied where taxpayers filed separate forms 1040, claimed no income, claimed refund of all federal income and social security taxes that had been withheld during the year, did not sign returns, and wrote on signature lines "not a tax return (see attached letter)." [Lovell v. U.S., C.A.7 \(Wis.\) 1984, 755 F.2d 517](#). Internal Revenue  5217.35


Where documents filed by plaintiff were official tax forms completed in detail, it was proper to treat form in question as "purported return" for purposes of Internal Revenue Code provision for civil penalty for filing of frivolous income tax return, notwithstanding disclaimer added by the taxpayer that document filed was merely request for refund of taxes erroneously collected and did not purport to be tax return. [Madison v. U.S., C.A.11 \(Fla.\) 1985, 752 F.2d 607](#), rehearing denied [758 F.2d 573](#). Internal Revenue  4477; Internal Revenue  5217.20


Form 1040 filed to obtain refund of taxes withheld from taxpayers' wages, for which filing of a return is necessary, was a "purported return" for purpose of assessment of fine for filing frivolous return, despite fact that taxpayers wrote on forms the words "not a tax return." [Davis v. U.S. Government, C.A.5 \(Tex.\) 1984, 742 F.2d 171](#). Internal Revenue  4470; Internal Revenue  5217.20

A request for a tax refund sent to the Internal Revenue Service, to which was appended a Form 1040 and W-2 statements, were elements of a purported return under this section. [Holker v. U.S., C.A.8 \(Minn.\) 1984, 737 F.2d 751](#). Internal Revenue  5217.20


Taxpayer's filing of amended tax return form claiming that wages were not income for tax purposes constituted filing of "purported return" for purposes of statute providing that civil penalty will be assessed against individual who

files what purports to be a return of the tax imposed that contains information which on its face indicates that self-assessment is substantially incorrect due to a frivolous position, and thus, penalty was properly assessed against taxpayer. [Tickel v. U.S., E.D.Tenn.1986, 633 F.Supp. 833](#), affirmed [815 F.2d 706](#). Internal Revenue  5217.20


Since taxpayer's stated purpose was to obtain a refund, documents submitted with his tax return, which included a tax protestor's form, would be deemed purported tax returns for purposes of 26 U.S.C.A. § 6702 affixing a penalty against any taxpayer for filing a frivolous return. [Myers v. U.S. Government, S.D.Tex.1985, 618 F.Supp. 353](#). Internal Revenue  5217.20


Unsigned tax forms which contained the words "for information (informal) purposes only/not a return" in the signature space fit definition of "what purports to be a return of the tax" for purposes of this section. [Nichols v. U.S., D.C.Minn.1983, 575 F.Supp. 320](#). Internal Revenue  5217.45


#### 16. Withdrawn returns


Taxpayer's attempt to withdraw amended returns shortly after filing did not prevent Internal Revenue Service from assessing penalties for filing of frivolous returns. [Branch v. I.R.S., C.A.8 \(Mo.\) 1988, 846 F.2d 36](#). Internal Revenue  5217.15



#### 17. Information indicating incorrectness

Taxpayers' amended return, asserting inflation adjustment to interest income, contained information that facially indicated that self-assessment was substantially incorrect and relied on frivolous position, such that Internal Revenue Service could impose \$500 penalty for its filing. [Stelly v. C.I.R., C.A.5 \(Tex.\) 1986, 804 F.2d 868](#), certiorari denied [107 S.Ct. 1352, 480 U.S. 907, 94 L.Ed.2d 522](#). Internal Revenue  5217.35

Completed and signed form 1040, filed to obtain refund of taxes withheld from wages, and containing information on its face indicating that self-assessment was substantially incorrect and that taxpayer's conduct was based on position which was frivolous, fell within scope of Internal Revenue Code provision defining "frivolous income tax return" [26 U.S.C.A. § 6702]. [Hyslep v. U.S., C.A.11 \(Fla.\) 1985, 765 F.2d 1083](#). Internal Revenue  5217.35

Internal Revenue Service properly imposed \$500 civil penalty on taxpayer who filed tax return reflecting obviously incorrect self-assessment based on patently frivolous legal theory that Congress was not empowered to levy tax on wage and salary income, and which included words "For Information onlly [sic] Not a Return" on signature line. [Anderson v. U.S., C.A.5 \(Tex.\) 1985, 754 F.2d 1270](#). Internal Revenue  5217.15

It was apparent from face of taxpayer's complaint that his income tax return was frivolous, the return containing information on its face indicating that the self-assessment was substantially incorrect and taxpayer's conduct being based on position that was frivolous within meaning of Internal Revenue Code provision for civil penalty for frivolous return. [Madison v. U.S., C.A.11 \(Fla.\) 1985, 752 F.2d 607](#), rehearing denied [758 F.2d 573](#). Internal Revenue  5217.35

Taxpayers who filed tax return claiming a business loss of \$3,551, calculated by reducing amount of gross receipts by "cost of labor" in amount equal to the amounts of wages and other compensation shown on Forms W-2 and by costs of "materials and supplies," clearly filed return which on its face indicated that self-assessment was substantially incorrect and which was based on a frivolous position, warranting imposition of \$500 penalty for filing a frivolous return. [Davis v. U.S. Government, C.A.5 \(Tex.\) 1984, 742 F.2d 171](#). Internal Revenue  5217.40; Internal Revenue  5220

Income tax return facially indicated that taxpayer's self-assessment was incorrect and that his position was frivolous;



thus, taxpayer, who had claimed that he was a natural individual and unenfranchised freeman who neither requested, obtained nor exercised any privilege from any agency of the government, could be assessed a penalty for filing a frivolous tax return. [Holker v. U.S., C.A.8 \(Minn.\) 1984, 737 F.2d 751](#). Internal Revenue ☞ 5217.35

Returns on which taxpayers used incorrect calculations to determine, report, and pay their income taxes and to which they attached explanations as to why they were not paying the proper amount of their tax according to internal revenue regulations facially demonstrated the substantial incorrectness of the returns so that penalty for frivolous return could be imposed. [Clark v. U.S., D.Md.1986, 630 F.Supp. 101](#). Internal Revenue ☞ 5217.35

#### 18. Lack of information for judgment of correctness

Taxpayer's income tax return was invalid and could not be processed by Internal Revenue Service where taxpayer crossed out jurat, thus refusing to certify that entries on form were correct so as to preclude IRS from assessing substantial correctness of taxpayer's self-assessment and, therefore, \$500 frivolous return penalty was authorized. [Mosher v. I.R.S., C.A.5 \(Tex.\) 1985, 775 F.2d 1292](#), certiorari denied [106 S.Ct. 1645, 475 U.S. 1123, 90 L.Ed.2d 189](#). Internal Revenue ☞ 4478; Internal Revenue ☞ 5217.45

Where taxpayers filed tax returns without adequate financial information on basis of blanket Fifth Amendment claims, they engaged in clearly prohibited conduct and did not have standing to contend that use of term "frivolous" in section governing civil penalties for filing frivolous returns is unconstitutionally vague. [Boday v. U.S., C.A.9 \(Ariz.\) 1985, 759 F.2d 1472](#). Constitutional Law ☞ 42.2(1)

Taxpayer's zero tax returns with attachments that challenged authority of Internal Revenue Service (IRS) to collect income tax constituted frivolous tax returns, requiring assessment of civil penalties, since taxpayer did not provide information upon which IRS could have judged correctness of returns. [Le Doux v. U.S., D.N.M.2005, 375 F.Supp.2d 1242](#). Internal Revenue ☞ 5217.25

Purported tax return on which taxpayer crossed out the phrase "under penalties of perjury" in printed jurat above his signature was frivolous within meaning of this section, since a return not signed under penalties of perjury does not contain sufficient information by which to calculate a taxpayer's tax liability or by which to judge substantial correctness of his self-assessment of tax. [Green v. U.S., N.D.Ind.1984, 593 F.Supp. 1341](#). Internal Revenue ☞ 5217.45

Taxpayers' income tax return which failed to provide any information with respect to income, deductions, or tax due to taxpayers' assertion of their rights under [U.S.C.A. Const.Amend. 5](#) was frivolous as a matter of law because the return did not contain information on which substantial correctness of the self-assessment could be judged, taxpayers' failure to provide any financial information amounted to failure to file a tax return, and their claim was purely hypothetical and, therefore, not a valid claim under [U.S.C.A. Const.Amend. 5](#) at all. [House v. U.S., I.R.S., W.D.Mich.1984, 593 F.Supp. 139](#), affirmed [787 F.2d 590](#). Internal Revenue ☞ 5237

Taxpayers, who claimed "war tax" credits or deductions against their federal income tax, could be assessed a penalty for filing frivolous return where returns unequivocally claimed incorrect tax due because of clearly unallowable deduction based on their adoption of clearly impermissible position and although one taxpayer's return provided two sets of figures for tax due, one reflecting impermissible war tax deduction and the other not, because taxpayer failed to specify which of two figures on a return represented her self-assessment, return did not contain information on which substantial correctness of self-assessment could be judged. [Franklet v. U.S., N.D.Cal.1984, 578 F.Supp. 1552](#), affirmed [761 F.2d 529](#). Internal Revenue ☞ 5217.40

Tax returns which contained plaintiffs' names and addresses, but were almost wholly devoid of financial informa-

tion, with entries in most lines of standard forms 1040 reading "object," were subject to \$500 penalty assessed if tax return is filed which does not contain information on which substantial correctness of self assessment may be judged. [Milazzo v. U.S., S.D.Cal.1984, 578 F.Supp. 248](#). Internal Revenue ↪ 5217.25

#### 19. Good faith

Taxpayer's asserted good faith is irrelevant under 26 U.S.C.A. § 6702 which allows assessment of penalty for filing of frivolous return. [Hudson v. U.S., C.A.9 \(Cal.\) 1985, 766 F.2d 1288](#). Internal Revenue ↪ 5217.55

A good-faith belief in one's position cannot serve as his defense to a penalty for filing a frivolous income tax return. [Vaughn v. U.S., W.D.La.1984, 589 F.Supp. 1528](#). Internal Revenue ↪ 5228

Taxpayer's state of mind when filing tax return is not part of the test as to whether the return is frivolous so as to warrant assessment of \$500 civil penalty, and thus taxpayer's good faith in filing return does not preclude the penalty. [Knottnerus v. U.S., N.D.Ill.1984, 582 F.Supp. 1572](#). Internal Revenue ↪ 5217.55

#### 20. Self-assessment

Term, "self-assessment," as used in 26 U.S.C.A. § 6702, which provides for penalty of \$500 when individual files return for frivolous or dilatory purposes and when the return does not show that its "self-assessment" is substantially accurate, included tax returns on which individuals refused to furnish numerical responses to questions concerning taxes owed. [Fuller v. U.S., C.A.9 \(Cal.\) 1986, 786 F.2d 1437](#). Internal Revenue ↪ 5217.25

Phrase self-assessment as used in statute providing for assessment of civil penalty for filing of frivolous tax returns is descriptive, not technical, and refers to our honest system of taxation whereby individual taxpayer answers applicable questions on his or her return, calculates tax on adjusted gross income, files return and pays amount owed, or, receives refund of amounts previously paid through withholding or other means. [Kahn v. U.S., C.A.3 \(Pa.\) 1985, 753 F.2d 1208](#). Internal Revenue ↪ 5217.15

The term "self-assessment" in statute providing for penalties for filing frivolous tax returns included taxpayers' representations on their tax return as to tax due or refund claimed, in addition to amount of total tax due. [Snyder v. U.S., D.Md.1989, 714 F.Supp. 761](#). Internal Revenue ↪ 5217.15

#### 21. Frivolousness of position--Generally

Ambiguities which lurk in word "frivolous" or any other word in marginal cases do not prevent imposition of penalties for filing of "frivolous" tax return. [Coleman v. C.I.R., C.A.7 \(Ind.\) 1986, 791 F.2d 68](#). Internal Revenue ↪ 5217.15

Underlying income tax liability was not required to satisfy requirements of statute that governed civil liability for frivolous income tax returns. [Le Doux v. U.S., D.N.M.2005, 375 F.Supp.2d 1242](#). Internal Revenue ↪ 5217.15

Taxpayer's position with regard to information reported on his income tax return meets objective test for frivolousness, and thus is subject to penalty, when it has no basis in fact or law. [Turner v. U.S., S.D.Ohio 2005, 372 F.Supp.2d 1053](#). Internal Revenue ↪ 5217.15

No approval of the assessment by an immediate supervisor is required for filing frivolous tax returns because it is an automatic penalty for a fixed amount. [Borchardt v. C.I.R., D.Minn.2004, 338 F.Supp.2d 1040](#). Internal Revenue ↪ 5225

Hearing officer properly verified that requirements of any applicable law and administrative procedures had been



met, as required to impose lien to collect frivolous return penalty; tax returns showing zero income despite receipt of wages were clearly frivolous, taxpayers had been notified of penalty assessment, and their requested due process hearing had been held. [Lemieux v. U.S., D.Nev.2002, 230 F.Supp.2d 1143](#). Internal Revenue ☞ 5200

Assessment of frivolous filing penalty was not abuse of discretion; there was no procedural defect in assessment and taxpayer failed to raise valid challenge to proposed levy at collection due process hearing. [Carroll v. U.S., W.D.Tenn.2002, 217 F.Supp.2d 852](#), reconsideration denied [249 F.Supp.2d 937](#). Internal Revenue ☞ 5217.15

A deduction is based on a position that is "frivolous" within meaning of this section if it is clearly unallowable, having no basis in law or fact. [Drefchinski v. Regan, W.D.La.1984, 589 F.Supp. 1516](#). Internal Revenue ☞ 5217.40

Taxpayers' claim that Internal Revenue Service (IRS) improperly asserted, rather than assessed, penalties for filing frivolous tax returns was irrelevant; the statute stating that penalties and liabilities would be assessed and collected in the same manner as taxes did not restrict semantics used by IRS, and the actions of the individual taxpayer were policed, not the grammar of the Secretary of the Treasury or IRS agents when requesting certain payments or otherwise policing, informing, or notifying the taxpayer. [Lorenzen v. U.S., D.Wyo.2006, 2006 WL 848427](#). Internal Revenue ☞ 5225

#### 22. ---- Alteration of return, frivolousness of position

The statutory \$500 penalty for filing frivolous income tax return was properly applied to taxpayer who altered form 1040 to claim a foreign war tax credit and altered line specifying amount of refund to be applied the following year's estimated tax to provide that the war tax credit be spent on social services, or taxpayer who took a credit for amount which she alleged would be deposited into escrow account for world peace tax, notwithstanding that holding of sincere religious beliefs nor expression of antiwar sentiment is not a frivolous action; however, to take a position which indicates desire to impede the administration of tax laws is a legally frivolous one and it was such a position for which penalty was assessed. [McKee v. U.S., C.A.4 \(N.C.\) 1986, 781 F.2d 1043](#), certiorari denied [106 S.Ct. 3274, 477 U.S. 905, 91 L.Ed.2d 564](#). Internal Revenue ☞ 5217.40

Tax return in which taxpayers placed asterisk in all lines but lines with their names and addresses, referencing a note in which they stated various constitutional objections was "frivolous." [Miller v. U.S., E.D.Mo.1985, 604 F.Supp. 804](#). Internal Revenue ☞ 5217.25

Where taxpayers filed federal income tax form in which they deleted the word "income" and substituted the word "receipts" on the printed form, altered a line of return to read "non-taxable receipts," and treated amount entered on that line, which represented over 90 percent of their income, as a deduction from "receipts," their return was frivolous, subjecting them to a \$500 penalty under this section. [Podhola v. U.S., D.C.Mich.1984, 585 F.Supp. 1305](#). Internal Revenue ☞ 5217.50

#### 23. ---- Assertion of self-incrimination, frivolousness of position

Income tax return was frivolous, warranting assessment of \$500 penalty, where taxpayers supplied only their names and those of their dependent children, address, signatures, and amount of federal tax withheld, but failed to provide any information about their income and expenses; instead, they inserted phrase "Object - 5th Amend" on each line of Form 1040 that called for specific financial information. [Sochia v. C.I.R., C.A.5 \(Tex.\) 1994, 23 F.3d 941](#), rehearing denied [32 F.3d 568](#), certiorari denied [115 S.Ct. 1107, 513 U.S. 1153, 130 L.Ed.2d 1073](#). Internal Revenue ☞ 5217.25

Taxpayer's reason for striking jurat clause from his income tax return form was frivolous where taxpayer claimed that jurat violated Fifth Amendment privilege against self-incrimination and, therefore, taxpayer was properly as-

essed \$500 penalty for filing frivolous income tax return. [Mosher v. I.R.S., C.A.5 \(Tex.\) 1985, 775 F.2d 1292](#), certiorari denied [106 S.Ct. 1645, 475 U.S. 1123, 90 L.Ed.2d 189](#). Internal Revenue ☞ 5217.45

Taxpayer's blanket claim of Fifth Amendment privilege on income tax return rendered the return "frivolous" within meaning of 26 U.S.C.A. § 6702(a)(2)(A), which authorizes imposition of civil penalty for filing of frivolous return, absent anything to support taxpayer's bald assertions that real danger of self-incrimination existed. [Eicher v. U.S., C.A.1 \(Mass.\) 1985, 774 F.2d 27](#). Federal Civil Procedure ☞ 2843

Federal income tax return which contained only taxpayer's signature and date and invoked Fifth Amendment privilege against self-incrimination with respect to other relevant questions was a "frivolous return" within meaning of 26 U.S.C.A. § 6702, providing for \$500 penalty if such a return is filed. [Ricket v. U.S., C.A.11 \(Fla.\) 1985, 773 F.2d 1214](#). Internal Revenue ☞ 5217.30

Taxpayer was not entitled to a refund of frivolous return penalty imposed when taxpayer filed return which contained the word "refused" on all lines which called for his occupation, items of income, adjustments, credits, payments, other taxes, tax computation, and tax owed or refund due and he explained the refusals as based on the Fifth Amendment. [Peeples v. C.I.R., C.A.4 \(S.C.\) 1985, 771 F.2d 77](#). Internal Revenue ☞ 5241

Taxpayer's statement that information requested on income tax return could be used to build false and malicious case against him if he had supplied false financial information to federal agency to obtain benefits was insufficient to assert claim of Fifth Amendment privilege; thus, return containing only taxpayer's name, address, social security number, filing status, and number of exemptions was "frivolous return" under 26 U.S.C.A. § 6702 which allows assessment of \$500 penalty for filing of frivolous return. [Hudson v. U.S., C.A.9 \(Cal.\) 1985, 766 F.2d 1288](#). Criminal Law ☞ 393(1); Internal Revenue ☞ 5217.30

Arguments by taxpayer, who sought refund of frivolous-return penalty imposed after taxpayer filed income tax return providing simply name and address, providing no information regarding income, deductions, or tax owed, and containing statements regarding taxpayer's Fifth Amendment rights and other constitutional rights, that words "frivolous return" in penalty statute were unconstitutionally vague, that a claim based on Fifth Amendment privilege is not frivolous, that First Amendment protected him from being penalized for asserting Fifth Amendment privilege, and that he was entitled to hearing, were clearly frivolous, warranting imposition of sanctions in form of \$500 in damages and double costs. [Boomer v. U.S., C.A.8 \(S.D.\) 1985, 755 F.2d 696](#). Internal Revenue ☞ 5225; Internal Revenue ☞ 5337

Fifth Amendment general objection is not valid claim of constitutional privilege so as to preclude imposition of income tax penalty for filing federal income tax return without providing any information from which liability could be computed. [Betz v. U.S., C.A.10 \(Wyo.\) 1985, 753 F.2d 834](#). Internal Revenue ☞ 5217.30

Tax return on which taxpayer responded to every question with blanket assertion of his privilege against self-incrimination under [U.S.C.A. Const.Amend. 5](#) was properly labeled frivolous, and taxpayer was subject to \$500 penalty, where setting offered no clue as to how answers would be incriminatory and taxpayer, in in camera discussion, declined to offer any basis for his fear of incrimination. [Baskin v. U.S., C.A.8 \(Minn.\) 1984, 738 F.2d 975](#). Internal Revenue ☞ 5217.30

Taxpayers' good-faith reliance on advice of counsel when they refused to sign their tax return and instead wrote "Fifth Amendment" in signature block of tax returns was irrelevant in determining liability for \$500 frivolous return penalty. [Buck v. U.S., S.D.Tex.1991, 756 F.Supp. 1014](#), appeal dismissed [967 F.2d 1060](#), rehearing denied [974 F.2d 1337](#), certiorari denied [113 S.Ct. 1052, 506 U.S. 1082, 122 L.Ed.2d 360](#). Internal Revenue ☞ 5228

Taxpayer's assertion of Fifth Amendment privilege to virtually every question on his personal income tax form, for which he offered no basis or evidence indicating his reasons for doing so, constituted submission of frivolous tax return, and thus, was subject to statutory penalty. [Miller v. U.S., N.D.Ind.1987, 669 F.Supp. 906](#), affirmed [868 F.2d 236](#). Internal Revenue ↪ 5217.30

Taxpayer's income tax returns fell within parameters of 26 U.S.C.A. § 6702, providing \$500 penalty for frivolous return, where the return contained no information and taxpayer claimed Fifth Amendment privilege as to most items on the return and made no attempt to demonstrate illegitimacy of invocation of the Fifth Amendment. [Schoffner v. U.S., S.D.Ohio 1985, 627 F.Supp. 167](#), affirmed [812 F.2d 292](#). Internal Revenue ↪ 5217.30

Where citizen did not provide any basis for his objections when he mailed his income tax return forms on which he simply typed in name and address and left all other line items blank or marked them with asterisk, Secretary of the Treasury, absent detailed explanation of why the privilege under [U.S.C.A. Const.Amend. 5](#) was asserted, properly determined that return was frivolous, and insofar as plaintiff delineated several uses to which information called for on the return might be put, they were hypothetical in nature and plaintiff failed to demonstrate that his refusal to provide information was justified. [Liljenfeldt v. U.S., E.D.Wis.1984, 588 F.Supp. 966](#), affirmed [753 F.2d 1077](#). Internal Revenue ↪ 5217.30

Taxpayer's refusal to provide any information on income tax return was bottomed on patently frivolous position, where taxpayer stated only in generalized manner that he might be prosecuted for fraud, purported return contained only blanket assertion of privilege under [U.S.C.A. Const.Amend. 4](#) and [5](#) and, in effect, did not constitute return at all, and record was devoid of any evidence to suggest that taxpayer's response to routine tax questions would be least bit incriminating; thus imposition of civil penalty for filing frivolous return was proper. [Rowe v. U.S., D.C.Del.1984, 583 F.Supp. 1516](#), affirmed [749 F.2d 27](#). Internal Revenue ↪ 5217.30

Grounds asserted by taxpayer for fear of self-incrimination, reciting an extensive list of offenses as to which tax information could provide a lead and reciting that the crime for which taxpayer feared prosecution was within the list, did not constitute a colorable showing that taxpayer was involved in some activity for which he could be criminally prosecuted, and thus did not preclude assessment of \$500 civil penalty for filing of frivolous tax return, which did not provide any of the information required. [Knottnerus v. U.S., N.D.Ill.1984, 582 F.Supp. 1572](#). Internal Revenue ↪ 5235

Taxpayers' indication of protection of constitutional privilege against self-incrimination as a reason for not providing certain information on tax return was frivolous where none of complaints alleged that taxpayers were the subject of criminal investigation or had been formally accused of crime, types of information required were neutral and did not of themselves suggest that response would be incriminating, and tax protest nature of materials appended to returns suggested that refusal to complete forms was motivated by a desire to protest taxes. [Aune v. U.S., D.C.Ariz.1984, 582 F.Supp. 1132](#), affirmed in part, appeal dismissed in part [765 F.2d 148](#). Internal Revenue ↪ 5217.30

Return which failed to state specific facts showing real and appreciable danger of self-incrimination and which failed to provide any information on which plaintiff's tax liability could be determined or checked was frivolous on its face. [Ueckert v. U.S., D.C.N.D.1984, 581 F.Supp. 1262](#), reconsideration denied. Internal Revenue ↪ 5217.30

Taxpayer's conduct in both filing a return and in pursuing an action seeking a refund of \$75 which he paid as a partial penalty for filing a frivolous tax return were based on a position which was frivolous since taxpayer, who claimed protection of [USCA Const.Amend. 5](#) in his return and in his refund action, made no effort to disclose any facts which would make a possible claim for the privilege. [Reed v. U.S., D.C.Colo.1984, 581 F.Supp. 718](#). Internal Revenue ↪ 5337

Taxpayer failed to make a colorable showing that he was involved in some activity for which he could have been criminally prosecuted and therefore his purported tax return, in which he refused to furnish any financial data on basis of a claim of constitutional privilege against self-incrimination, was "frivolous" within meaning of this section authorizing imposition of a penalty for filing a frivolous income tax return. [Matz v. U.S., N.D.Ill.1984, 581 F.Supp. 714](#). Internal Revenue ↪ 5217.30

[U.S.C.A. Const. Amend. 5](#) cannot justify filing of a purported tax return that does not disclose sufficient information from which tax liability can be calculated unless the taxpayer makes a colorable showing that he is involved in some activity for which he could be criminally prosecuted. [Stamp v. C.I.R., N.D.Ill.1984, 579 F.Supp. 168](#). Criminal Law ↪ 393(1)

Taxpayer's blanket assertion of constitutional privilege to decline to disclose any information requested on income tax form was ineffective and, absent any specification of legitimate reasons for the particular objections, return was of "frivolous" nature so as to warrant imposition of penalty. [Kloes v. U.S., W.D.Wis.1984, 578 F.Supp. 270](#). Internal Revenue ↪ 5217.30

Purported tax return containing only a blanket assertion of privilege against self-incrimination under [U.S.C.A. Const. Amend. 5](#) was "frivolous" for purposes of this section. [Miller v. U.S., N.D.Ind.1984, 577 F.Supp. 980](#). Internal Revenue ↪ 5217.30

Otherwise frivolous federal income tax return could not be considered nonfrivolous, for purpose of civil penalty, on ground that taxpayer was exercising his [U.S.C.A. Const. Amend. 5](#) right against compulsory self-incrimination, as taxpayer failed to respond to virtually every line on his Form 1040 and every line on that form but one, that being inquiry as to filer's occupation, seeks information concerning amount of income, deductions or credits and not the source thereof. [Bearden v. C.I.R., D.C.Utah 1983, 575 F.Supp. 1459](#). Internal Revenue ↪ 5217.30

#### [24](#). ---- Conscientious objections, frivolousness of position


Taxpayer's refusal to pay tax because of his antiwar sentiments was frivolous, notwithstanding fact that taxpayer was legally justified in not filing or paying tax because he earned less than minimum filing amount for purposes of provision imposing penalty for filing frivolous tax return. [Bradley v. U.S., C.A.9 \(Cal.\) 1987, 817 F.2d 1400](#). Internal Revenue ↪ 5217.15


Sanctions against taxpayer and her attorney would be imposed for prosecuting a frivolous appeal from judgment denying requested refund of penalty imposed for filing an income tax return in which the taxpayer claimed a credit for federal military expenditures to which she objected. [Dalton v. U.S., C.A.4 \(N.C.\) 1986, 800 F.2d 1316](#), certiorari denied [107 S.Ct. 1911, 481 U.S. 1024, 95 L.Ed.2d 516](#). Federal Civil Procedure ↪ 2841; Internal Revenue ↪ 5338

Taxpayers' return, which indicated it was based on unallowable deduction for percentage of the federal budget dedicated to military use, was "frivolous," for purposes of 26 U.S.C.A. § 6702(a)(2)(A), which mandates imposition of civil penalty upon taxpayer whose purported return takes a position which is "frivolous." [Collett v. U.S., C.A.6 \(Ohio\) 1985, 781 F.2d 53](#). Internal Revenue ↪ 5217.40


Taxpayer claiming conscience deduction for conscientious objection to war cannot avoid penalty for filing frivolous return by reporting correct self-assessment of tax in exhibit, letter or attachment; taxpayer can only avoid penalty by reporting correct tax due on tax form. [Jenney v. U.S., C.A.9 \(Cal.\) 1985, 755 F.2d 1384](#). Internal Revenue ↪ 5217.40

Taxpayers who claimed deductions and tax credits based on their opposition to United States military policy in


Central America filed a frivolous return despite their assertion that they were not claiming a deduction or a credit as a "war tax" and did not oppose all military spending. [Clark v. U.S., D.Md.1986, 630 F.Supp. 101](#). Internal Revenue  5217.40


Penalty for filing frivolous return was properly assessed against taxpayer, who claimed a "conscientious objection to war" deduction in the amount which taxpayer claimed was necessary not to pay 35% of his taxes that would pay for war. [Carey v. U.S., E.D.Va.1985, 601 F.Supp. 150](#). Internal Revenue  5217.40


25. ---- Criminal activity by government, frivolousness of position

Amended tax return, which changed amount of total tax liability from \$2,206.90 to zero, demanded refund of previously paid taxes, and included attached statement citing "crimes" allegedly committed by government and claiming right not to become accomplice in those crimes by paying taxes, was frivolous and incorrect, thus warranting assessment of civil penalty against taxpayer. [Colton v. Gibbs, C.A.9 \(Nev.\) 1990, 902 F.2d 1462](#). Internal Revenue  5217.15


26. ---- Deductions for war tax, frivolousness of position



Taxpayers' assertion that they could claim a war tax deduction was frivolous; thus, civil penalty for filing frivolous return could be imposed. [Jenney v. U.S., C.A.9 \(Cal.\) 1985, 755 F.2d 1384](#). Internal Revenue  5217.40


Imposition of a \$500 penalty against taxpayer for filing a frivolous income tax return was proper, where the self-assessment was substantially incorrect as taxpayer took a patently unallowable war tax deduction and incorrectness of taxpayer's return resulted from her adoption of a frivolous position. [Aschenbach v. U.S., D.C.Conn.1984, 599 F.Supp. 588](#). Internal Revenue  5217.40

Penalty provision for filing frivolous return applied to return of taxpayer, who claimed amount of tax due as a "foreign war tax credit" and whose refusal to pay the tax due was based on his conscientious religious objections to war and war preparations. [Harper v. U.S., E.D.Pa.1984, 587 F.Supp. 1056](#), affirmed [760 F.2d 257](#). Internal Revenue  5217.40

27. ---- Signature and verification, frivolousness of position

Husband and wife who refused to sign income tax return because doing so violated their First, Fourth and Fifth Amendment rights violated statute prohibiting submission of what purports to be a return not containing information on which substantial correctness of self-assessment may be judged and asserting position which is frivolous. [Buck v. U.S., C.A.5 \(Tex.\) 1992, 967 F.2d 1060](#), rehearing denied [974 F.2d 1337](#), certiorari denied [113 S.Ct. 1052, 506 U.S. 1082, 122 L.Ed.2d 360](#). Internal Revenue  5217.15

Internal Revenue Service properly rejected income tax return as frivolous and imposed \$500 penalty against taxpayer under 26 U.S.C.A. § 6702(a) governing frivolous returns, where it was uncontroverted that jurat was altered and any alteration impeded administration of federal income tax laws. [Parkinson v. U.S., S.D.Ohio 1985, 614 F.Supp. 105](#). Internal Revenue  5217.45; Internal Revenue  5220

Even though taxpayers submitted sufficient factual information from which their taxes could be calculated, their willful refusal to verify information contained in return by signing return violated this section and constituted the filing of a frivolous return for which \$500 penalty could be imposed. [Schneider v. U.S., E.D.Mich.1984, 594 F.Supp. 611](#). Internal Revenue  5217.45

28. ---- Wages and income, frivolousness of position

Frivolous return penalty of \$500 was properly assessed against taxpayers who filed amended return claiming refund on ground that wages had been erroneously reported as income but were now considered by taxpayers exempt as having been received in equal exchange for services, pursuant to statute providing for imposition of civil penalty for filing of frivolous income tax return, where courts which had considered that position had uniformly rejected it as patently without merit. [Sisemore v. U.S., C.A.6 \(Tenn.\) 1986, 797 F.2d 268](#). Internal Revenue ↪ 5220

Taxpayers' contentions that wages may not be taxed because they come from taxpayer's person, which is depreciating asset, and because Sixteenth Amendment authorizes only excise taxes, were objectively frivolous, so that tax court and Internal Revenue Service were entitled to impose sanctions. [Coleman v. C.I.R., C.A.7 \(Ind.\) 1986, 791 F.2d 68](#). Internal Revenue ↪ 5217.40

Taxpayer's attempt to escape taxation by deducting as "cost of labor" expense an amount virtually equal to wages had no basis in Internal Revenue Code and was frivolous; therefore, taxpayer failed to state claim for refund of partial payment of civil penalty assessed for filing of frivolous tax return. [Sullivan v. U.S., C.A.1 \(N.H.\) 1986, 788 F.2d 813](#). Internal Revenue ↪ 5217.40

Tax return in which taxpayer attempted to deduct his wages as "cost of labor" and in which he claimed that he had obtained no privilege from a governmental agency was frivolous, warranting imposition of penalty. [Olson v. U.S., C.A.9 \(Alaska\) 1985, 760 F.2d 1003](#). Internal Revenue ↪ 5217.40

Taxpayer's income tax return was frivolous and subject to penalty, despite taxpayer's contention that wages did not constitute income, where taxpayer filed his income tax return with zeroes on all lines of Form 1040 related to wages and income for tax year, even though income documents provided to Internal Revenue Service (IRS) by other parties showed that he earned \$34,903 in wages and \$77 in interest. [Turner v. U.S., S.D.Ohio 2005, 372 F.Supp.2d 1053](#). Internal Revenue ↪ 5217.35

Taxpayer's challenge to imposition of frivolous return penalties, on ground that no statute imposed liability for payment of income taxes, had no basis in law, and thus would be dismissed as frivolous; wages were income upon which taxpayer owed tax. [Bartley v. U.S. I.R.S., N.D.Ohio 2004, 343 F.Supp.2d 649](#). Internal Revenue ↪ 3150; Internal Revenue ↪ 5200

Internal Revenue Service (IRS) satisfied its burden of proving that taxpayer was liable for monetary penalties for filing frivolous zero-income amended tax returns, where taxpayer amended his returns by placing zeros on all lines reflecting income earned or taxes due on grounds that "[d]ue to ignorance, I reported as 'Income' sources of Income as being 'Income' itself, when in fact I had no statutory income tax to report." [Borchardt v. C.I.R., D.Minn.2004, 338 F.Supp.2d 1040](#). Internal Revenue ↪ 5235

Taxpayer's statement on his income tax returns that "no part of Internal Revenue Code establishes an income tax liability" for wages was substantially incorrect and frivolous, thus making him liable for frivolous return penalty when he reported no income. [Jewett v. C.I.R., N.D.Ohio 2003, 292 F.Supp.2d 962](#). Internal Revenue ↪ 5217.35

Taxpayer's tax returns were substantially incorrect and frivolous, when he filed returns with zeros on nearly every line, and thus assessments of frivolous return penalties were valid. [Yuen v. U.S., D.Nev.2003, 290 F.Supp.2d 1220](#). Internal Revenue ↪ 5217.35

Imposition of civil penalty for filing of frivolous return was proper where taxpayer filed tax form stating he had no income but attached W-2 forms showed payment of wages, tips, and other compensation, taxpayer received notice and opportunity for hearing prior to the levy, and requested and received a collection due process hearing, at which he did not challenge the appropriateness of the intended method of collection, offer an alternative means of collec-



tion, or raise a spousal defense. [Gillett v. U.S., W.D.Mich.2002, 233 F.Supp.2d 874](#). Internal Revenue ☞ 5217.35

Taxpayer's position that distribution from pension plan was not taxable income was untenable and directly contrary to law, as would support IRS imposition of frivolous return penalty. [Myrick v. U.S., D.Ariz.2002, 217 F.Supp.2d 979](#), affirmed [70 Fed.Appx. 956, 2003 WL 21771922](#). Internal Revenue ☞ 3587; Internal Revenue ☞ 5217.35

Imposition of frivolous filing penalty was supported by evidence; taxpayer's return contained zeroes or was blank except for identifying information and claim of refund due, and document attached to return claimed that income tax was invalid. [Hoffman v. U.S., W.D.Wash.2002, 209 F.Supp.2d 1089](#), reconsideration denied. Internal Revenue ☞ 5217.15; Internal Revenue ☞ 5217.25

Income tax return with zeros on nearly every line of return, and claimed refund of all tax withheld, was frivolous, warranting penalty. [Danner v. U.S., E.D.Wash.2002, 208 F.Supp.2d 1166](#). Internal Revenue ☞ 5217.35

IRS did not abuse its discretion by assessing a frivolous return penalty against taxpayer, since there was an abundance of authority regarding the taxability of wages earned in the United States by citizens of the United States. [Loofbourrow v. C.I.R., S.D.Tex.2002, 208 F.Supp.2d 698](#). Internal Revenue ☞ 5217.40

Amended income tax return claiming that wages were not income was frivolous and subject to penalty due to information on its face indicating self-assessment was substantially incorrect contention that an individual receives no taxable gain from exchange of labor for money is meritless. [Beard v. U.S., E.D.Tenn.1986, 630 F.Supp. 92](#). Internal Revenue ☞ 5217.40

IRS was fully justified in imposing penalty for filing "frivolous" income tax return, where taxpayer reduced amount of taxable income shown on his return by subtracting from amount shown as wages an identical amount as "business losses," but "business losses" claimed on schedule C filed with return did not constitute a return of information related to any business or profession of taxpayer; moreover, asserted and apparent theory behind return, that wages are not taxable income, was patently frivolous. [Frost v. C.I.R., S.D.Miss.1985, 624 F.Supp. 316](#). Internal Revenue ☞ 5217.40



Government was entitled to recover, as part of its costs, a reasonable attorney fee and related expenses for filing of frivolous action challenging \$500 civil penalty assessed against taxpayers for filing "frivolous" tax return based on long-defunct argument that wages or salaries did not constitute income. [Beckelhimer v. U.S., M.D.Tenn.1985, 623 F.Supp. 115](#). Internal Revenue ☞ 5246


Tax return of taxpayer, who reported his wages as "gross receipt in exchange for labor" and who claimed the same amount as a deduction for "cost of labor" thereby wiping out his taxable income and tax liability and who then demanded a refund of all taxes withheld, was based on a frivolous position warranting imposition of a penalty pursuant to 26 U.S.C.A. § 6702. [Myers v. U.S. Government, S.D.Tex.1985, 618 F.Supp. 353](#). Internal Revenue ☞ 5217.40



Document, which was purported to be an amended tax return, which reflected that taxpayer and his wife had earned wages of \$18,646 but had asserted no tax was owed, and which was based on a position that wages were not taxable income, was a frivolous return, so that taxpayer was liable for a civil penalty of \$500. [Hill v. U.S., M.D.Tenn.1984, 599 F.Supp. 118](#). Internal Revenue ☞ 5217.40


Taxpayer was properly assessed penalty for filing frivolous income tax return on which he refused to state his wages, contending that wages did not represent taxable income. [Neal v. Regan, N.D.Ind.1984, 587 F.Supp. 1558](#). Internal Revenue ☞ 5217.25


Purported agreement whereby taxpayer, as "nominee-agent" for a purported trust created by another entity conveyed


his "personal services property assets" to the purported trust was at best simply an anticipatory assignment of income, not recognized as a valid tax deferral structure, and thus tax return which reported the bulk of taxpayer's wages, salary or tips as nontaxable distributions was frivolous, warranting imposition of \$500 penalty since it contained both altered or incorrect descriptions of line items or other provisions and a clearly unallowable deduction. [Karpowycz v. U.S., N.D.Ill.1984, 586 F.Supp. 48](#). Internal Revenue  5217.40; Internal Revenue  5220



Income tax returns in which taxpayers deducted all of their income as a cost of labor and reported no taxable income were "frivolous" within meaning of this section providing for assessment of penalty against taxpayers for filing frivolous returns. [Scull v. U.S., E.D.Va.1984, 585 F.Supp. 956](#). Internal Revenue  5217.40


Taxpayer's argument that he had a basis in his labor equal to its fair market value would effectively eliminate taxes on wages and was frivolous, and therefore taxpayer was properly assessed a \$500 penalty for filing a frivolous income tax return. [Beard v. U.S., E.D.Mich.1984, 580 F.Supp. 881](#). Internal Revenue  5217.40; Internal Revenue  5220


Taxpayers' income tax returns were frivolous, where, although both taxpayers asserted they received no income from wages, salaries or tips, they both asserted that taxes were withheld from their wages, indicating on face of returns substantial incorrectness of self-assessment, and legal position on which taxpayers depended was that payment of compensation for services is an equal exchange and not taxable. [Lovell v. U.S., W.D.Wis.1984, 579 F.Supp. 1047](#), affirmed [753 F.2d 1077](#), affirmed [755 F.2d 517](#). Internal Revenue  5217.35

Taxpayer was liable for penalty for filing frivolous return in which he indicated that he had no taxable income for year in question, even though W-2 forms attached to return indicated income of over \$6,000 for the year, and in which taxpayer sought refund of \$1,900 when his W-2 forms indicated that only \$560 had been withheld by his employer. [Gautz v. U.S., E.D.Mich.1984, 577 F.Supp. 1015](#). Internal Revenue  5217.35

Plaintiff taxpayer's tax return was frivolous and subject to \$500 civil penalty, in that schedules completed by taxpayer led to conclusion that taxpayer's purported business loss was nothing more than salary paid to himself for his own services. [Tibbetts v. Secretary of the Treasury, W.D.N.C.1984, 577 F.Supp. 911](#). Internal Revenue  5217.40

Self-employed taxpayer's return which deducted his own remuneration from his business as a "cost of labor" from his gross income was substantially incorrect and patently frivolous since it was based on theory that money he received as salary constituted an exchange for value of services performed and that there is no taxable gain when a person exchanges his labor for money. [Googe v. Secretary of the Treasury, E.D.Tenn.1983, 577 F.Supp. 758](#). Internal Revenue  3321; Internal Revenue  4477

Individuals who filed unsigned tax forms listing wages, tips and salary as zero, even though accompanying W-2 forms indicated that both individuals received wages were liable for a civil penalty under this section, where neither individual made any attempt to explain discrepancy beyond writing the word "incorrect" across their W-2 forms. [Nichols v. U.S., D.C.Minn.1983, 575 F.Supp. 320](#). Internal Revenue  5217.35

Amended income returns submitted by taxpayer in which she claimed a deduction for her entire salary were frivolous, warranting penalties; taxpayer's assertion that her employment income was not taxable lacked any valid basis and was "substantially incorrect." [Sumter v. U.S., Fed.Cl.2004, 61 Fed.Cl. 517](#). Internal Revenue  5217.40

Taxpayer acted frivolously in filing amended income tax returns showing reduction of his adjusted gross income from tens of thousands of dollars to zero, and thus, imposition of civil penalties for filing frivolous returns was warranted; amended returns were based on frivolous arguments that "no section of the Internal Revenue Code establishes an income tax 'liability,'" that "no section of the Internal Revenue Code provides that income taxes 'have to be



paid on the basis of a return'," and that the word "income" as defined by the Internal Revenue Code includes only corporate income. [Herip v. U.S., C.A.6 \(Ohio\) 2004, 106 Fed.Appx. 995, 2004 WL 1987302](#), Unreported. Internal Revenue ☞ 5335

Taxpayer filed frivolous tax returns when he filed tax returns claiming zero income and zero taxes even though he earned wages during pertinent years, notwithstanding taxpayer's contention that he had no income because he was not engaged in corporate activity. [Cipolla v. I.R.S., E.D.N.Y.2003, 2003 WL 22952617](#), Unreported. Internal Revenue ☞ 5217.35

### 29. Remand

Remand of taxpayer's claim, for further administrative proceedings and for proper due process hearing, on frivolous return assessment, was warranted, since appeals officer erred in not allowing taxpayer to raise issues concerning merits of frivolous return penalty at hearing and appeals officer made no findings whatsoever concerning merits of imposing the frivolous return penalty. [Silver v. Smith, W.D.N.Y.2002, 2002 WL 31367926](#), Unreported, affirmed [70 Fed.Appx. 17, 2003 WL 21510347](#). Internal Revenue ☞ 5200

### 30. Review

Tax Court lacked jurisdiction to review penalties for providing false withholding information, and for filing frivolous return. [Sherwood v. C.I.R., U.S.Tax Ct.2005, 2005 WL 3108165](#), Unreported. Internal Revenue ☞ 5238

Taxpayer's Tax Court petition was dismissed for lack of jurisdiction, where the only unpaid tax liability remaining at time notice of intent to levy was issued was frivolous return penalty; taxpayer had submitted return reporting zeros on every line for reporting income earned, but attached two W-2 forms and requested refund of withheld taxes, and withheld taxes satisfied his unreported tax liability. [Henderson v. C.I.R., U.S.Tax Ct.2004, 2004 WL 254283](#), Unreported. Internal Revenue ☞ 5200

In the case of a lien assessed as a result of a frivolous return penalty, the district court is the proper reviewing court. [Silver v. Smith, W.D.N.Y.2002, 2002 WL 31367926](#), Unreported, affirmed [70 Fed.Appx. 17, 2003 WL 21510347](#). Federal Courts ☞ 1138

### 31. Persons imposing penalty

Because the identity of employees of the Internal Revenue Service (IRS) who determined a taxpayer's return to be frivolous is not relevant to whether the imposition of the frivolous filing penalty was proper, the government is not required to produce either the employees or their identities. [Borchardt v. C.I.R., D.Minn.2004, 338 F.Supp.2d 1040](#). Internal Revenue ☞ 5217.15

The identity of the Internal Revenue Service (IRS) employees who imposed civil penalty for filing of frivolous return was not relevant to whether the penalty was proper. [Gillett v. U.S., W.D.Mich.2002, 233 F.Supp.2d 874](#). Internal Revenue ☞ 5217.15

Hearing officer was not required to prove who determined and authorized imposition of penalties against taxpayer for filing frivolous tax returns, which was irrelevant to issue of whether penalties were proper. [Cipolla v. I.R.S., E.D.N.Y.2003, 2003 WL 22952617](#), Unreported. Internal Revenue ☞ 5237

26 U.S.C.A. § 6702, **26 USCA § 6702**

Current through P.L. 109-481 (excluding P.L. 109-435, 109-461, 109-469,

26 U.S.C.A. § 6702

109-479) approved 01-12-07

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**KEYCITE**

▶ [26 USCA s 6702](#)

**Citing References****Citations From U.S.C.A. (U.S.A.)****1. Constitutionality--Generally**

- H** [1](#) Welch v. U.S., 750 F.2d 1101, 1101+, 77 A.L.R. Fed. 551, 551+, 55 A.F.T.R.2d 85-560, 85-560+, 85-1 USTC P 9122, 9122+ (1st Cir.(Mass.) Jan 04, 1985) (NO. 84-1131)

**2. ---- Bill of attainder, constitutionality**

- ▶ [2](#) Milazzo v. U.S., 578 F.Supp. 248, 248+, 53 A.F.T.R.2d 84-600, 84-600+, 84-1 USTC P 9167, 9167+ (S.D.Cal. Jan 16, 1984) (NO. CIV. 83-1901-T, CIV. 83-1936-T, CIV. 83-1980-T, CIV. 83-2016-T)
- H** [3](#) Ueckert v. U.S., 581 F.Supp. 1262, 1262+, 53 A.F.T.R.2d 84-1058, 84-1058+, 84-1 USTC P 9377, 9377+ (D.N.D. Mar 26, 1984) (NO. CIV. A1-83-135)
- ▶ [4](#) Bearden v. C.I.R., 575 F.Supp. 1459, 1459+, 53 A.F.T.R.2d 84-897, 84-897+, 84-1 USTC P 9264, 9264+ (D.Utah Dec 06, 1983) (NO. CIV. C-83-1022W)

**3. ---- Cruel and unusual punishment, constitutionality**

- ▶ [5](#) Milazzo v. U.S., 578 F.Supp. 248, 248+, 53 A.F.T.R.2d 84-600, 84-600+, 84-1 USTC P 9167, 9167+ (S.D.Cal. Jan 16, 1984) (NO. CIV. 83-1901-T, CIV. 83-1936-T, CIV. 83-1980-T, CIV. 83-2016-T)
- H** [6](#) Brennan v. C.I.R., 581 F.Supp. 28, 29+, 53 A.F.T.R.2d 84-1099, 84-1099+, 84-1 USTC P 9379, 9379+ (E.D.Mich. Mar 09, 1984) (NO. CIV. 83CV-6295-AA)
- ▶ [7](#) Bearden v. C.I.R., 575 F.Supp. 1459, 1459+, 53 A.F.T.R.2d 84-897, 84-897+, 84-1 USTC P 9264, 9264+ (D.Utah Dec 06, 1983) (NO. CIV. C-83-1022W)

**4. ---- Delegation of authority, constitutionality**

- C** [8](#) Borchardt v. C.I.R., 338 F.Supp.2d 1040, 1041+, 94 A.F.T.R.2d 2004-6419, 2004-6419+ (D.Minn. Oct 12, 2004) (NO. CIV. 03-5543 RHKAJB)

- C** [9](#) *McCullough v. Secretary of Treasury*, 621 F.Supp. 750, 751+, 56 A.F.T.R.2d 85-6138, 85-6138+, 85-2 USTC P 9735, 9735+ (N.D.Miss. Jul 18, 1985) (NO. EC 84-408-LS-D)
- C** [10](#) *Tibbetts v. Secretary of the Treasury*, 577 F.Supp. 911, 911+, 53 A.F.T.R.2d 84-700, 84-700+, 84-1 USTC P 9200, 9200+ (W.D.N.C. Jan 12, 1984) (NO. B-C-83-312)
- C** [11](#) *Bartley v. U.S. I.R.S.*, 343 F.Supp.2d 649, 649+, 94 A.F.T.R.2d 2004-6466, 2004-6466+ (N.D.Ohio Oct 14, 2004) (NO. 1:04 CV 1840)

#### 5. ---- Due process, constitutionality

- C** [12](#) *Kahn v. U.S.*, 753 F.2d 1208, 1208+, 84 A.L.R. Fed. 405, 405+, 55 A.F.T.R.2d 85-785, 85-785+, 85-1 USTC P 9152, 9152+ (3rd Cir.(Pa.) Jan 23, 1985) (NO. 83-1897)
- P** [13](#) *Milazzo v. U.S.*, 578 F.Supp. 248, 248+, 53 A.F.T.R.2d 84-600, 84-600+, 84-1 USTC P 9167, 9167+ (S.D.Cal. Jan 16, 1984) (NO. CIV. 83-1901-T, CIV. 83-1936-T, CIV. 83-1980-T, CIV. 83-2016-T)
- P** [14](#) *Franklet v. U.S.*, 578 F.Supp. 1552, 1552+, 53 A.F.T.R.2d 84-555, 84-555+, 84-1 USTC P 9151, 9151+ (N.D.Cal. Jan 09, 1984) (NO. C-83-3938-WWS, C-83-3939-WWS, C-83-3957-WWS, C-83-3958-WWS, C-83-4003-WWS, C-83-4004-WWS, C-83-4218-WWS, C-83-4219-WWS)
- C** [15](#) *Aschenbach v. U.S.*, 599 F.Supp. 588, 588+, 55 A.F.T.R.2d 85-329, 85-329+, 84-2 USTC P 9982, 9982+ (D.Conn. Nov 13, 1984) (NO. CIV. N-84-140 (WWE))
- C** [16](#) *Dean v. U.S.*, 2002 WL 31662299, \*31662299+, 90 A.F.T.R.2d 2002-7111, 2002-7111+, 2002-2 USTC P 50,802, 50802+ (N.D.Fla. Oct 23, 2002) (NO. 3:01-CV-430/LAC)
- P** [17](#) *Karpowycz v. U.S.*, 586 F.Supp. 48, 49+, 54 A.F.T.R.2d 84-5184, 84-5184+, 84-1 USTC P 9515, 9515+ (N.D.Ill. May 08, 1984) (NO. 83 C 7899)
- C** [18](#) *Stamp v. C.I.R.*, 579 F.Supp. 168, 168+, 53 A.F.T.R.2d 84-919, 84-919+, 84-1 USTC P 9259, 9259+ (N.D.Ill. Jan 30, 1984) (NO. 83 C 7437)
- C** [19](#) *Drefchinski v. Regan*, 589 F.Supp. 1516, 1517+, 54 A.F.T.R.2d 84-6009, 84-6009+, 84-2 USTC P 9924, 9924+ (W.D.La. Jun 25, 1984) (NO. CIV. 83-2277)
- C** [20](#) *McCullough v. Secretary of Treasury*, 621 F.Supp. 750, 751+, 56 A.F.T.R.2d 85-6138, 85-6138+, 85-2 USTC P 9735, 9735+ (N.D.Miss. Jul 18, 1985) (NO. EC 84-408-LS-D)
- C** [21](#) *Lemieux v. U.S.*, 230 F.Supp.2d 1143, 1143+, 90 A.F.T.R.2d 2002-6661, 2002-6661+, 2002-2 USTC P 50,720, 50720+ (D.Nev. Sep 12, 2002) (NO. 02-0274-RLH (PAL))
- C** [22](#) *Chamberlin v. U.S.*, 664 F.Supp. 663, 663+, 59 A.F.T.R.2d 87-1060, 87-1060+, 87-1 USTC P 9324, 9324+ (N.D.N.Y. Feb 09, 1987) (NO. 84-CV-524)
- P** [23](#) *Bearden v. C.I.R.*, 575 F.Supp. 1459, 1459+, 53 A.F.T.R.2d 84-897, 84-897+, 84-1 USTC P 9264, 9264+ (D.Utah Dec 06, 1983) (NO. CIV. C-83-1022W)
- H** [24](#) *Hoffman v. U.S.*, 209 F.Supp.2d 1089, 1090+, 89 A.F.T.R.2d 2002-2647, 2002-2647+, 2002-2 USTC P 50,499, 50499+ (W.D.Wash. May 03, 2002) (NO. C02-5023RJB)
- P** [25](#) *Kloes v. U.S.*, 578 F.Supp. 270, 270+, 53 A.F.T.R.2d 84-1125, 84-1125+, 84-1 USTC P 9251, 9251+ (W.D.Wis. Jan 17, 1984) (NO. 83-C-814-S)

## 6. ---- Equal protection, constitutionality

- C** [26](#) *Aschenbach v. U.S.*, 599 F.Supp. 588, 588+, 55 A.F.T.R.2d 85-329, 85-329+, 84-2 USTC P 9982, 9982+ (D.Conn. Nov 13, 1984) (NO. CIV. N-84-140 (WWE))

## 7. ---- Freedom of religion, constitutionality

- C** [27](#) *Nelson v. U.S.*, 796 F.2d 164, 164+, 58 A.F.T.R.2d 86-5439, 86-5439+, 86-2 USTC P 9545, 9545+ (6th Cir.(Ohio) Jul 15, 1986) (NO. 85-3724)
- C** [28](#) *Wall v. U.S.*, 756 F.2d 52, 53+, 55 A.F.T.R.2d 85-961, 85-961+, 85-1 USTC P 9250, 9250+ (8th Cir.(Iowa) Feb 27, 1985) (NO. 84-1956)
- P** [29](#) *Franklet v. U.S.*, 578 F.Supp. 1552, 1552+, 53 A.F.T.R.2d 84-555, 84-555+, 84-1 USTC P 9151, 9151+ (N.D.Cal. Jan 09, 1984) (NO. C-83-3938-WWS, C-83-3939-WWS, C-83-3957-WWS, C-83-3958-WWS, C-83-4003-WWS, C-83-4004-WWS, C-83-4218-WWS, C-83-4219-WWS)
- C** [30](#) *Drefchinski v. Regan*, 589 F.Supp. 1516, 1517+, 54 A.F.T.R.2d 84-6009, 84-6009+, 84-2 USTC P 9924, 9924+ (W.D.La. Jun 25, 1984) (NO. CIV. 83-2277)
- C** [31](#) *Carey v. U.S.*, 601 F.Supp. 150, 151+, 55 A.F.T.R.2d 85-1095, 85-1095+, 85-1 USTC P 9410, 9410+ (E.D.Va. Jan 16, 1985) (NO. CIV. A. 84-0529-R)
- C** [32](#) *Woida v. U.S.*, 609 F.Supp. 1271, 1271+, 56 A.F.T.R.2d 85-5608, 85-5608+, 85-2 USTC P 9738, 9738+ (E.D.Wis. Jun 06, 1985) (NO. CIV. A. 85-C-108)

## 8. ---- Freedom of speech, constitutionality

- C** [33](#) *Eicher v. U.S.*, 774 F.2d 27, 28+, 56 A.F.T.R.2d 85-6117, 85-6117+, 85-2 USTC P 9728, 9728+ (1st Cir.(Mass.) Oct 09, 1985) (NO. 84-1892)
- H** [34](#) *Welch v. U.S.*, 750 F.2d 1101, 1101+, 77 A.L.R. Fed. 551, 551+, 55 A.F.T.R.2d 85-560, 85-560+, 85-1 USTC P 9122, 9122+ (1st Cir.(Mass.) Jan 04, 1985) (NO. 84-1131)
- H** [35](#) *Collett v. U.S.*, 781 F.2d 53, 53+, 57 A.F.T.R.2d 86-600, 86-600+, 86-1 USTC P 9183, 9183+ (6th Cir.(Ohio) Aug 30, 1985) (NO. 84-3933)
- H** [36](#) *Hettig v. U.S.*, 845 F.2d 794, 794+, 61 A.F.T.R.2d 88-1155, 88-1155+, 88-1 USTC P 9335, 9335+ (8th Cir.(Mo.) May 04, 1988) (NO. 87-2602)
- P** [37](#) *Bradley v. U.S.*, 817 F.2d 1400, 1400+, 59 A.F.T.R.2d 87-1162, 87-1162+, 87-1 USTC P 9336, 9336+ (9th Cir.(Cal.) May 22, 1987) (NO. 85-2445)
- P** [38](#) *Franklet v. U.S.*, 578 F.Supp. 1552, 1552+, 53 A.F.T.R.2d 84-555, 84-555+, 84-1 USTC P 9151, 9151+ (N.D.Cal. Jan 09, 1984) (NO. C-83-3938-WWS, C-83-3939-WWS, C-83-3957-WWS, C-83-3958-WWS, C-83-4003-WWS, C-83-4004-WWS, C-83-4218-WWS, C-83-4219-WWS)
- C** [39](#) *Carey v. U.S.*, 601 F.Supp. 150, 151+, 55 A.F.T.R.2d 85-1095, 85-1095+, 85-1 USTC P 9410, 9410+ (E.D.Va. Jan 16, 1985) (NO. CIV. A. 84-0529-R)

## 9. ---- Origination clause, constitutionality

- C** [40](#) Wardell v. U.S., 757 F.2d 203, 204+, 55 A.F.T.R.2d 85-1093, 85-1093+, 85-1 USTC P 9287, 9287+ (8th Cir.(Minn.) Mar 15, 1985) (NO. 84-5133)
- C** [41](#) Hudson v. U.S., 766 F.2d 1288, 1289+, 56 A.F.T.R.2d 85-5582, 85-5582+, 85-2 USTC P 9575, 9575+ (9th Cir.(Cal.) Jul 19, 1985) (NO. 84-1782)
- P** [42](#) Milazzo v. U.S., 578 F.Supp. 248, 248+, 53 A.F.T.R.2d 84-600, 84-600+, 84-1 USTC P 9167, 9167+ (S.D.Cal. Jan 16, 1984) (NO. CIV. 83-1901-T, CIV. 83-1936-T, CIV. 83-1980-T, CIV. 83-2016-T)
- P** [43](#) Rowe v. U.S., 583 F.Supp. 1516, 1517+, 53 A.F.T.R.2d 84-1376, 84-1376+, 84-1 USTC P 9447, 9447+ (D.Del. Apr 16, 1984) (NO. CIV. 83-685 MMS)
- C** [44](#) McCullough v. Secretary of Treasury, 621 F.Supp. 750, 751+, 56 A.F.T.R.2d 85-6138, 85-6138+, 85-2 USTC P 9735, 9735+ (N.D.Miss. Jul 18, 1985) (NO. EC 84-408-LS-D)
- P** [45](#) Kloes v. U.S., 578 F.Supp. 270, 270+, 53 A.F.T.R.2d 84-1125, 84-1125+, 84-1 USTC P 9251, 9251+ (W.D.Wis. Jan 17, 1984) (NO. 83-C-814-S)

## 10. ---- Petition for redress of grievances, constitutionality

- H** [46](#) Stelly v. C.I.R., 804 F.2d 868, 868+, 58 A.F.T.R.2d 86-6270, 86-6270+, 86-2 USTC P 9810, 9810+ (5th Cir.(Tex.) Nov 25, 1986) (NO. 86-2156)
- P** [47](#) Bradley v. U.S., 817 F.2d 1400, 1400+, 59 A.F.T.R.2d 87-1162, 87-1162+, 87-1 USTC P 9336, 9336+ (9th Cir.(Cal.) May 22, 1987) (NO. 85-2445)
- P** [48](#) Milazzo v. U.S., 578 F.Supp. 248, 248+, 53 A.F.T.R.2d 84-600, 84-600+, 84-1 USTC P 9167, 9167+ (S.D.Cal. Jan 16, 1984) (NO. CIV. 83-1901-T, CIV. 83-1936-T, CIV. 83-1980-T, CIV. 83-2016-T)
- P** [49](#) Franklet v. U.S., 578 F.Supp. 1552, 1552+, 53 A.F.T.R.2d 84-555, 84-555+, 84-1 USTC P 9151, 9151+ (N.D.Cal. Jan 09, 1984) (NO. C-83-3938-WWS, C-83-3939-WWS, C-83-3957-WWS, C-83-3958-WWS, C-83-4003-WWS, C-83-4004-WWS, C-83-4218-WWS, C-83-4219-WWS)
- C** [50](#) Drefchinski v. Regan, 589 F.Supp. 1516, 1517+, 54 A.F.T.R.2d 84-6009, 84-6009+, 84-2 USTC P 9924, 9924+ (W.D.La. Jun 25, 1984) (NO. CIV. 83-2277)
- P** [51](#) Bearden v. C.I.R., 575 F.Supp. 1459, 1459+, 53 A.F.T.R.2d 84-897, 84-897+, 84-1 USTC P 9264, 9264+ (D.Utah Dec 06, 1983) (NO. CIV. C-83-1022W)

## 11. ---- Separation of powers, constitutionality

- P** [52](#) Milazzo v. U.S., 578 F.Supp. 248, 248+, 53 A.F.T.R.2d 84-600, 84-600+, 84-1 USTC P 9167, 9167+ (S.D.Cal. Jan 16, 1984) (NO. CIV. 83-1901-T, CIV. 83-1936-T, CIV. 83-1980-T, CIV. 83-2016-T)
- P** [53](#) Vaughn v. U.S., 589 F.Supp. 1528, 1529+, 54 A.F.T.R.2d 84-6017, 84-6017+, 84-2 USTC P 9925,

9925+ (W.D.La. Jun 25, 1984) (NO. CIV. 83-2472)

- C** [54](#) McCullough v. Secretary of Treasury, 621 F.Supp. 750, 751+, 56 A.F.T.R.2d 85-6138, 85-6138+, 85-2 USTC P 9735, 9735+ (N.D.Miss. Jul 18, 1985) (NO. EC 84-408-LS-D)
- C** [55](#) Tibbetts v. Secretary of the Treasury, 577 F.Supp. 911, 911+, 53 A.F.T.R.2d 84-700, 84-700+, 84-1 USTC P 9200, 9200+ (W.D.N.C. Jan 12, 1984) (NO. B-C-83-312)

## 12. ---- Vagueness, constitutionality

- P** [56](#) Franklet v. U.S., 578 F.Supp. 1552, 1552+, 53 A.F.T.R.2d 84-555, 84-555+, 84-1 USTC P 9151, 9151+ (N.D.Cal. Jan 09, 1984) (NO. C-83-3938-WWS, C-83-3939-WWS, C-83-3957-WWS, C-83-3958-WWS, C-83-4003-WWS, C-83-4004-WWS, C-83-4218-WWS, C-83-4219-WWS)
- C** [57](#) Drefchinski v. Regan, 589 F.Supp. 1516, 1517+, 54 A.F.T.R.2d 84-6009, 84-6009+, 84-2 USTC P 9924, 9924+ (W.D.La. Jun 25, 1984) (NO. CIV. 83-2277)
- P** [58](#) Kloes v. U.S., 578 F.Supp. 270, 270+, 53 A.F.T.R.2d 84-1125, 84-1125+, 84-1 USTC P 9251, 9251+ (W.D.Wis. Jan 17, 1984) (NO. 83-C-814-S)

## 13. Rules and regulations

- P** [59](#) Franklet v. U.S., 578 F.Supp. 1552, 1552+, 53 A.F.T.R.2d 84-555, 84-555+, 84-1 USTC P 9151, 9151+ (N.D.Cal. Jan 09, 1984) (NO. C-83-3938-WWS, C-83-3939-WWS, C-83-3957-WWS, C-83-3958-WWS, C-83-4003-WWS, C-83-4004-WWS, C-83-4218-WWS, C-83-4219-WWS)

## 14. Generally

- C** [60](#) Aschenbach v. U.S., 599 F.Supp. 588, 588+, 55 A.F.T.R.2d 85-329, 85-329+, 84-2 USTC P 9982, 9982+ (D.Conn. Nov 13, 1984) (NO. CIV. N-84-140 (WWE))
- P** [61](#) Kloes v. U.S., 578 F.Supp. 270, 270+, 53 A.F.T.R.2d 84-1125, 84-1125+, 84-1 USTC P 9251, 9251+ (W.D.Wis. Jan 17, 1984) (NO. 83-C-814-S)

## 15. Returns within section

- C** [62](#) Kelly v. U.S., 789 F.2d 94, 95+, 57 A.F.T.R.2d 86-1353, 86-1353+, 86-1 USTC P 9388, 9388+ (1st Cir.(N.H.) May 02, 1986) (NO. 85-1716, 85-1717)
- H** [63](#) Sullivan v. U.S., 788 F.2d 813, 813+, 57 A.F.T.R.2d 86-1226, 86-1226+, 86-1 USTC P 9343, 9343+ (1st Cir.(N.H.) Apr 18, 1986) (NO. 85-1649)
- C** [64](#) Davis v. U.S. Government, 742 F.2d 171, 171+, 54 A.F.T.R.2d 84-6084, 84-6084+, 84-2 USTC P 9808, 9808+ (5th Cir.(Tex.) Aug 17, 1984) (NO. 84-2190)
- H** [65](#) Lovell v. U.S., 755 F.2d 517, 518+, 55 A.F.T.R.2d 85-917, 85-917+, 85-1 USTC P 9208, 9208+ (7th Cir.(Wis.) Dec 18, 1984) (NO. 84-1547)

- C** [66](#) Holker v. U.S., 737 F.2d 751, 752+, 54 A.F.T.R.2d 84-5451, 84-5451+, 84-2 USTC P 9602, 9602+ (8th Cir.(Minn.) Jun 26, 1984) (NO. 84-5076)
- C** [67](#) Colton v. Gibbs, 902 F.2d 1462, 1462+, 71A A.F.T.R.2d 93-3621, 93-3621+, 90-1 USTC P 50,262, 50262+ (9th Cir.(Nev.) May 11, 1990) (NO. 88-15513)
- H** [68](#) Olson v. U.S., 760 F.2d 1003, 1004+, 56 A.F.T.R.2d 85-5042, 85-5042+, 85-1 USTC P 9401, 9401+ (9th Cir.(Alaska) May 16, 1985) (NO. 84-4030)
- H** [69](#) Madison v. U.S., 752 F.2d 607, 608+, 55 A.F.T.R.2d 85-810, 85-810+, 85-1 USTC P 9186, 9186+ (11th Cir.(Fla.) Feb 08, 1985) (NO. 84-3379)
- C** [70](#) Nichols v. U.S., 575 F.Supp. 320, 320+, 53 A.F.T.R.2d 84-567, 84-567+, 84-1 USTC P 9162, 9162+ (D.Minn. Dec 20, 1983) (NO. CIV. 4-83-564, CIV. 4-83-592)
- H** [71](#) Tickel v. U.S., 633 F.Supp. 833, 833+, 57 A.F.T.R.2d 86-771, 86-771+, 86-1 USTC P 9220, 9220+ (E.D.Tenn. Jan 03, 1986) (NO. CIV-1-85-335)
- C** [72](#) Myers v. U.S. Government, 618 F.Supp. 353, 353+, 56 A.F.T.R.2d 85-6349, 85-6349+, 85-2 USTC P 9818, 9818+ (S.D.Tex. Sep 23, 1985) (NO. CIV. A. G-85-93)

#### **16. Withdrawn returns**

- C** [73](#) Branch v. I.R.S., 846 F.2d 36, 37+, 61 A.F.T.R.2d 88-1120, 88-1120+, 88-1 USTC P 9317, 9317+ (8th Cir.(Mo.) Apr 29, 1988) (NO. 87-2612)

#### **17. Information indicating incorrectness**

- H** [74](#) Stelly v. C.I.R., 804 F.2d 868, 868+, 58 A.F.T.R.2d 86-6270, 86-6270+, 86-2 USTC P 9810, 9810+ (5th Cir.(Tex.) Nov 25, 1986) (NO. 86-2156)
- H** [75](#) Anderson v. U.S., 754 F.2d 1270, 1270+, 55 A.F.T.R.2d 85-1034, 85-1034+, 85-1 USTC P 9261, 9261+ (5th Cir.(Tex.) Mar 14, 1985) (NO. 84-1870)
- C** [76](#) Davis v. U.S. Government, 742 F.2d 171, 171+, 54 A.F.T.R.2d 84-6084, 84-6084+, 84-2 USTC P 9808, 9808+ (5th Cir.(Tex.) Aug 17, 1984) (NO. 84-2190)
- C** [77](#) Holker v. U.S., 737 F.2d 751, 752+, 54 A.F.T.R.2d 84-5451, 84-5451+, 84-2 USTC P 9602, 9602+ (8th Cir.(Minn.) Jun 26, 1984) (NO. 84-5076)
- C** [78](#) Hyslep v. U.S., 765 F.2d 1083, 1083+, 56 A.F.T.R.2d 85-5528, 85-5528+, 85-2 USTC P 9553, 9553+ (11th Cir.(Fla.) Jul 16, 1985) (NO. 84-3704)
- H** [79](#) Madison v. U.S., 752 F.2d 607, 608+, 55 A.F.T.R.2d 85-810, 85-810+, 85-1 USTC P 9186, 9186+ (11th Cir.(Fla.) Feb 08, 1985) (NO. 84-3379)
- C** [80](#) Clark v. U.S., 630 F.Supp. 101, 101+, 57 A.F.T.R.2d 86-649, 86-649+, 86-1 USTC P 9207, 9207+ (D.Md. Jan 09, 1986) (NO. CIV. A. N-85-2053)

#### **18. Lack of information for judgment of correctness**



- ▶ [81](#) Mosher v. I.R.S., 775 F.2d 1292, 1292+, 56 A.F.T.R.2d 85-6332, 85-6332+, 85-2 USTC P 9774, 9774+ (5th Cir.(Tex.) Oct 31, 1985) (NO. 84-1918)
- H [82](#) Boday v. U.S., 759 F.2d 1472, 1473+, 56 A.F.T.R.2d 85-5013, 85-5013+, 85-1 USTC P 9392, 9392+ (9th Cir.(Ariz.) May 13, 1985) (NO. 84-3735, 84-1767, 84-1837)
- ▶ [83](#) Milazzo v. U.S., 578 F.Supp. 248, 248+, 53 A.F.T.R.2d 84-600, 84-600+, 84-1 USTC P 9167, 9167+ (S.D.Cal. Jan 16, 1984) (NO. CIV. 83-1901-T, CIV. 83-1936-T, CIV. 83-1980-T, CIV. 83-2016-T)
- ▶ [84](#) Franklet v. U.S., 578 F.Supp. 1552, 1552+, 53 A.F.T.R.2d 84-555, 84-555+, 84-1 USTC P 9151, 9151+ (N.D.Cal. Jan 09, 1984) (NO. C-83-3938-WWS, C-83-3939-WWS, C-83-3957-WWS, C-83-3958-WWS, C-83-4003-WWS, C-83-4004-WWS, C-83-4218-WWS, C-83-4219-WWS)
- C [85](#) Green v. U.S., 593 F.Supp. 1341, 1342+, 55 A.F.T.R.2d 85-336, 85-336+, 85-1 USTC P 9142, 9142+ (N.D.Ind. Oct 05, 1984) (NO. L 83-100)
- H [86](#) House v. U.S., I.R.S., 593 F.Supp. 139, 139+, 54 A.F.T.R.2d 84-5903, 84-5903+, 84-2 USTC P 9745, 9745+ (W.D.Mich. Aug 03, 1984) (NO. G83-930 CA7)
- C [87](#) Le Doux v. U.S., 375 F.Supp.2d 1242, 1242+, 96 A.F.T.R.2d 2005-5357, 2005-5358+ (D.N.M. Jan 31, 2005) (NO. CIV. 02-1588 JBLAM)

### 19. Good faith

- C [88](#) Hudson v. U.S., 766 F.2d 1288, 1289+, 56 A.F.T.R.2d 85-5582, 85-5582+, 85-2 USTC P 9575, 9575+ (9th Cir.(Cal.) Jul 19, 1985) (NO. 84-1782)
- C [89](#) Knottnerus v. U.S., 582 F.Supp. 1572, 1572+, 54 A.F.T.R.2d 84-5594, 84-5594+, 84-2 USTC P 9864, 9864+ (N.D.Ill. Jan 31, 1984) (NO. 83 C 7579)
- ▶ [90](#) Vaughn v. U.S., 589 F.Supp. 1528, 1529+, 54 A.F.T.R.2d 84-6017, 84-6017+, 84-2 USTC P 9925, 9925+ (W.D.La. Jun 25, 1984) (NO. CIV. 83-2472)

### 20. Self-assessment

- C [91](#) Kahn v. U.S., 753 F.2d 1208, 1208+, 84 A.L.R. Fed. 405, 405+, 55 A.F.T.R.2d 85-785, 85-785+, 85-1 USTC P 9152, 9152+ (3rd Cir.(Pa.) Jan 23, 1985) (NO. 83-1897)
- ▶ [92](#) Fuller v. U.S., 786 F.2d 1437, 1437+, 57 A.F.T.R.2d 86-1224, 86-1224+, 86-1 USTC P 9332, 9332+ (9th Cir.(Cal.) Apr 15, 1986) (NO. 85-2473, 85-2474, 85-2475)
- C [93](#) Snyder v. U.S., 714 F.Supp. 761, 761+, 63 A.F.T.R.2d 89-888, 89-888+, 89-1 USTC P 9201, 9201+ (D.Md. Jan 24, 1989) (NO. CIV. N-88-1663)

### 21. Frivolousness of position--Generally

- ▶ [94](#) Coleman v. C.I.R., 791 F.2d 68, 69+, 57 A.F.T.R.2d 86-1420, 86-1420+, 86-1 USTC P 9401, 9401+ (7th Cir.(Ind.) May 07, 1986) (NO. 85-1202, 85-1601)

- C** [95](#) Drefchinski v. Regan, 589 F.Supp. 1516, 1517+, 54 A.F.T.R.2d 84-6009, 84-6009+, 84-2 USTC P 9924, 9924+ (W.D.La. Jun 25, 1984) (NO. CIV. 83-2277)
- C** [96](#) Borchardt v. C.I.R., 338 F.Supp.2d 1040, 1041+, 94 A.F.T.R.2d 2004-6419, 2004-6419+ (D.Minn. Oct 12, 2004) (NO. CIV. 03-5543 RHKAJB)
- C** [97](#) Lemieux v. U.S., 230 F.Supp.2d 1143, 1143+, 90 A.F.T.R.2d 2002-6661, 2002-6661+, 2002-2 USTC P 50,720, 50720+ (D.Nev. Sep 12, 2002) (NO. 02-0274-RLH (PAL))
- C** [98](#) Le Doux v. U.S., 375 F.Supp.2d 1242, 1242+, 96 A.F.T.R.2d 2005-5357, 2005-5358+ (D.N.M. Jan 31, 2005) (NO. CIV. 02-1588 JBLAM)
- C** [99](#) Turner v. U.S., 372 F.Supp.2d 1053, 1054+, 95 A.F.T.R.2d 2005-2330, 2005-2330+ (S.D. Ohio Apr 13, 2005) (NO. 2:04-CV-855)
- H** [100](#) Carroll v. U.S., 217 F.Supp.2d 852, 853+, 89 A.F.T.R.2d 2002-3005, 2002-3005+, 2002-2 USTC P 50,500, 50500+ (W.D.Tenn. May 29, 2002) (NO. 01-2877-G/BRE)
- C** [101](#) Lorenzen v. U.S., 236 F.R.D. 553, 555+, 97 A.F.T.R.2d 2006-1366, 2006-1366+, 2006-1 USTC P 50,282, 50282+ (D.Wyo. Feb 08, 2006) (NO. 05-CV-164-ABJ)

## **22. ---- Alteration of return, frivolousness of position**

- H** [102](#) McKee v. U.S., 781 F.2d 1043, 1044+, 57 A.F.T.R.2d 86-646, 86-646+, 86-1 USTC P 9182, 9182+ (4th Cir.(N.C.) Jan 21, 1986) (NO. 85-1015 (L), 85-1214)
- C** [103](#) Podhola v. U.S., 585 F.Supp. 1305, 1305+, 54 A.F.T.R.2d 84-5230, 84-5230+, 84-2 USTC P 9635, 9635+ (E.D.Mich. May 14, 1984) (NO. CIV. 83CV-6479-AA)
- C** [104](#) Miller v. U.S., 604 F.Supp. 804, 805+, 55 A.F.T.R.2d 85-1438, 85-1438+, 85-2 USTC P 9468, 9468+ (E.D.Mo. Mar 20, 1985) (NO. 84-2698C(1))

## **23. ---- Assertion of self-incrimination, frivolousness of position**

- C** [105](#) Eicher v. U.S., 774 F.2d 27, 28+, 56 A.F.T.R.2d 85-6117, 85-6117+, 85-2 USTC P 9728, 9728+ (1st Cir.(Mass.) Oct 09, 1985) (NO. 84-1892)
- H** [106](#) Peebles v. C.I.R., 771 F.2d 77, 78+, 57 A.F.T.R.2d 86-434, 86-434+ (4th Cir.(S.C.) Aug 05, 1985) (NO. 85-1243, 85-1379)
- H** [107](#) Sochia v. C.I.R., 23 F.3d 941, 942+, 74 A.F.T.R.2d 94-5012, 94-5012+, 94-2 USTC P 50,338, 50338+, 29 Fed.R.Serv.3d 742, 742+ (5th Cir.(Tex.) Jun 24, 1994) (NO. 93-5601)
- P** [108](#) Mosher v. I.R.S., 775 F.2d 1292, 1292+, 56 A.F.T.R.2d 85-6332, 85-6332+, 85-2 USTC P 9774, 9774+ (5th Cir.(Tex.) Oct 31, 1985) (NO. 84-1918)
- C** [109](#) Boomer v. U.S., 755 F.2d 696, 696+, 55 A.F.T.R.2d 85-952, 85-952+, 85-1 USTC P 9246, 9246+ (8th Cir.(S.D.) Mar 01, 1985) (NO. 84-1813)
- P** [110](#) Baskin v. U.S., 738 F.2d 975, 976+, 54 A.F.T.R.2d 84-5571, 84-5571+, 84-2 USTC P 9673, 9673+ (8th Cir.(Minn.) Jul 19, 1984) (NO. 84-5031)
- C** [111](#) Hudson v. U.S., 766 F.2d 1288, 1289+, 56 A.F.T.R.2d 85-5582, 85-5582+, 85-2 USTC P 9575,

9575+ (9th Cir.(Cal.) Jul 19, 1985) (NO. 84-1782)

- C** [112](#) Betz v. U.S., 753 F.2d 834, 834+, 55 A.F.T.R.2d 85-735, 85-735+, 85-1 USTC P 9149, 9149+ (10th Cir.(Wyo.) Jan 22, 1985) (NO. 84-1816)
- C** [113](#) Ricket v. U.S., 773 F.2d 1214, 1215+, 56 A.F.T.R.2d 85-6152, 85-6152+, 85-2 USTC P 9740, 9740+ (11th Cir.(Fla.) Oct 15, 1985) (NO. 85-3076)
- H** [114](#) Aune v. U.S., 582 F.Supp. 1132, 1133+, 54 A.F.T.R.2d 84-5602, 84-5602+, 85-1 USTC P 9175, 9175+ (D.Ariz. Mar 13, 1984) (NO. CIV. 83-1683 PCT CLH, CIV. 83-1900 PHX CLH, CIV. 83-1955 PHX CLH, CIV. 83-1973 PHX CLH, CIV. 83-2050 PHX CLH, CIV. 83-2091 PHX CLH, CIV. 83-2266 PHX CLH, CIV. 83-2285 PHX CLH)
- C** [115](#) Reed v. U.S., 581 F.Supp. 718, 719+, 54 A.F.T.R.2d 84-5308, 84-5308+, 84-2 USTC P 9540, 9540+ (D.Colo. Mar 21, 1984) (NO. CIV. 83-K-2063)
- P** [116](#) Rowe v. U.S., 583 F.Supp. 1516, 1517+, 53 A.F.T.R.2d 84-1376, 84-1376+, 84-1 USTC P 9447, 9447+ (D.Del. Apr 16, 1984) (NO. CIV. 83-685 MMS)
- C** [117](#) Matz v. U.S., 581 F.Supp. 714, 714+, 53 A.F.T.R.2d 84-1371, 84-1371+, 84-1 USTC P 9426, 9426+ (N.D.Ill. Mar 19, 1984) (NO. 83 C 8179)
- C** [118](#) Knottnerus v. U.S., 582 F.Supp. 1572, 1572+, 54 A.F.T.R.2d 84-5594, 84-5594+, 84-2 USTC P 9864, 9864+ (N.D.Ill. Jan 31, 1984) (NO. 83 C 7579)
- C** [119](#) Stamp v. C.I.R., 579 F.Supp. 168, 168+, 53 A.F.T.R.2d 84-919, 84-919+, 84-1 USTC P 9259, 9259+ (N.D.Ill. Jan 30, 1984) (NO. 83 C 7437)
- H** [120](#) Miller v. U.S., 669 F.Supp. 906, 907+, 60 A.F.T.R.2d 87-5869, 87-5869+ (N.D.Ind. Sep 03, 1987) (NO. CIV. H-85-913)
- H** [121](#) Miller v. U.S., 577 F.Supp. 980, 980+, 53 A.F.T.R.2d 84-770, 84-770+, 84-1 USTC P 9212, 9212+ (N.D.Ind. Jan 20, 1984) (NO. CIV. S83-365)
- H** [122](#) Ueckert v. U.S., 581 F.Supp. 1262, 1262+, 53 A.F.T.R.2d 84-1058, 84-1058+, 84-1 USTC P 9377, 9377+ (D.N.D. Mar 26, 1984) (NO. CIV. A1-83-135)
- H** [123](#) Schoffner v. U.S., 627 F.Supp. 167, 167+, 57 A.F.T.R.2d 86-637, 86-637+, 86-1 USTC P 9128, 9128+ (S.D. Ohio Oct 15, 1985) (NO. C-2-83-1355)
- H** [124](#) Buck v. U.S., 756 F.Supp. 1014, 1014+, 71A A.F.T.R.2d 93-4737, 93-4737+, 91-1 USTC P 50,203, 50203+ (S.D.Tex. Feb 28, 1991) (NO. CIV.A. G-90-249)
- P** [125](#) Bearden v. C.I.R., 575 F.Supp. 1459, 1459+, 53 A.F.T.R.2d 84-897, 84-897+, 84-1 USTC P 9264, 9264+ (D.Utah Dec 06, 1983) (NO. CIV. C-83-1022W)
- H** [126](#) Liljenfeldt v. U.S., 588 F.Supp. 966, 967+, 54 A.F.T.R.2d 84-5325, 84-5325+, 84-2 USTC P 9577, 9577+ (E.D.Wis. Jun 05, 1984) (NO. CIV. 83-C-1550)
- P** [127](#) Kloes v. U.S., 578 F.Supp. 270, 270+, 53 A.F.T.R.2d 84-1125, 84-1125+, 84-1 USTC P 9251, 9251+ (W.D.Wis. Jan 17, 1984) (NO. 83-C-814-S)

#### **24. ---- Conscientious objections, frivolousness of position**

- H** [128](#) Dalton v. U.S., 800 F.2d 1316, 1317+, 58 A.F.T.R.2d 86-5775, 86-5775+, 86-2 USTC P 9683,

9683+, 5 Fed.R.Serv.3d 1326, 1326+ (4th Cir.(N.C.) Sep 17, 1986) (NO. 85-2225)

- H** [129](#) Collett v. U.S., 781 F.2d 53, 53+, 57 A.F.T.R.2d 86-600, 86-600+, 86-1 USTC P 9183, 9183+ (6th Cir.(Ohio) Aug 30, 1985) (NO. 84-3933)
- P** [130](#) Bradley v. U.S., 817 F.2d 1400, 1400+, 59 A.F.T.R.2d 87-1162, 87-1162+, 87-1 USTC P 9336, 9336+ (9th Cir.(Cal.) May 22, 1987) (NO. 85-2445)
- P** [131](#) Jenney v. U.S., 755 F.2d 1384, 1384+, 55 A.F.T.R.2d 85-1061, 85-1061+, 85-1 USTC P 9280, 9280+ (9th Cir.(Cal.) Mar 18, 1985) (NO. 84-5949)
- C** [132](#) Clark v. U.S., 630 F.Supp. 101, 101+, 57 A.F.T.R.2d 86-649, 86-649+, 86-1 USTC P 9207, 9207+ (D.Md. Jan 09, 1986) (NO. CIV. A. N-85-2053)
- C** [133](#) Carey v. U.S., 601 F.Supp. 150, 151+, 55 A.F.T.R.2d 85-1095, 85-1095+, 85-1 USTC P 9410, 9410+ (E.D.Va. Jan 16, 1985) (NO. CIV. A. 84-0529-R)

#### **25. ---- Criminal activity by government, frivolousness of position**

- C** [134](#) Colton v. Gibbs, 902 F.2d 1462, 1462+, 71A A.F.T.R.2d 93-3621, 93-3621+, 90-1 USTC P 50,262, 50262+ (9th Cir.(Nev.) May 11, 1990) (NO. 88-15513)

#### **26. ---- Deductions for war tax, frivolousness of position**

- P** [135](#) Jenney v. U.S., 755 F.2d 1384, 1384+, 55 A.F.T.R.2d 85-1061, 85-1061+, 85-1 USTC P 9280, 9280+ (9th Cir.(Cal.) Mar 18, 1985) (NO. 84-5949)
- C** [136](#) Aschenbach v. U.S., 599 F.Supp. 588, 588+, 55 A.F.T.R.2d 85-329, 85-329+, 84-2 USTC P 9982, 9982+ (D.Conn. Nov 13, 1984) (NO. CIV. N-84-140 (WWE))
- P** [137](#) Harper v. U.S., 587 F.Supp. 1056, 1057+, 54 A.F.T.R.2d 84-6185, 84-6185+, 84-2 USTC P 9920, 9920+ (E.D.Pa. Jul 26, 1984) (NO. CIV. 83-5634)

#### **27. ---- Signature and verification, frivolousness of position**

- H** [138](#) Buck v. U.S., 967 F.2d 1060, 1060+, 70 A.F.T.R.2d 92-5459, 92-5459+, 92-2 USTC P 50,430, 50430+ (5th Cir.(Tex.) Aug 10, 1992) (NO. 91-2973)
- C** [139](#) Schneider v. U.S., 594 F.Supp. 611, 611+, 54 A.F.T.R.2d 84-6400, 84-6400+, 84-2 USTC P 9995, 9995+ (E.D.Mich. Sep 28, 1984) (NO. CIV. 84-7003)
- C** [140](#) Parkinson v. U.S., 614 F.Supp. 105, 105+, 56 A.F.T.R.2d 85-5586, 85-5586+, 85-2 USTC P 9470, 9470+ (S.D.Ohio Apr 22, 1985) (NO. C-2-83-1393)

#### **28. ---- Wages and income, frivolousness of position**

- H** [141](#) Sullivan v. U.S., 788 F.2d 813, 813+, 57 A.F.T.R.2d 86-1226, 86-1226+, 86-1 USTC P 9343, 9343+ (1st Cir.(N.H.) Apr 18, 1986) (NO. 85-1649)

- H** [142](#) Herip v. U.S., 106 Fed.Appx. 995, 996+, 95 A.F.T.R.2d 2005-537, 2005-537+, 2005-1 USTC P 50,354, 50354+ (6th Cir.(Ohio) Sep 02, 2004) (Table, text in WESTLAW, NO. 02-4078)
- H** [143](#) Sisemore v. U.S., 797 F.2d 268, 269+, 58 A.F.T.R.2d 86-5485, 86-5485+, 86-2 USTC P 9576, 9576+ (6th Cir.(Tenn.) Jan 24, 1986) (NO. 85-5038)
- P** [144](#) Coleman v. C.I.R., 791 F.2d 68, 69+, 57 A.F.T.R.2d 86-1420, 86-1420+, 86-1 USTC P 9401, 9401+ (7th Cir.(Ind.) May 07, 1986) (NO. 85-1202, 85-1601)
- H** [145](#) Olson v. U.S., 760 F.2d 1003, 1004+, 56 A.F.T.R.2d 85-5042, 85-5042+, 85-1 USTC P 9401, 9401+ (9th Cir.(Alaska) May 16, 1985) (NO. 84-4030)
- H** [146](#) Myrick v. U.S., 217 F.Supp.2d 979, 980+, 89 A.F.T.R.2d 2002-2920, 2002-2920+, 2002-2 USTC P 50,487, 50487+, 53 Fed.R.Serv.3d 1369, 1369+ (D.Ariz. May 14, 2002) (NO. CV 01-453 TUC DCB)
- P** [147](#) Karpowycz v. U.S., 586 F.Supp. 48, 49+, 54 A.F.T.R.2d 84-5184, 84-5184+, 84-1 USTC P 9515, 9515+ (N.D.Ill. May 08, 1984) (NO. 83 C 7899)
- C** [148](#) Neal v. Regan, 587 F.Supp. 1558, 1559+, 54 A.F.T.R.2d 84-5822, 84-5822+, 84-2 USTC P 9743, 9743+ (N.D.Ind. Jul 12, 1984) (NO. CIV. H 83-635, CIV. H 83-512)
- C** [149](#) Gillett v. U.S., 233 F.Supp.2d 874, 876+, 90 A.F.T.R.2d 2002-6697, 2002-6697+, 2002-2 USTC P 50,742, 50742+ (W.D.Mich. Sep 20, 2002) (NO. 5:01-CV-104)
- C** [150](#) Beard v. U.S., 580 F.Supp. 881, 881+, 53 A.F.T.R.2d 84-1247, 84-1247+, 84-1 USTC P 9362, 9362+ (E.D.Mich. Mar 09, 1984) (NO. CIV. 83CV-6478-AA)
- C** [151](#) Gautz v. U.S., 577 F.Supp. 1015, 1015+, 53 A.F.T.R.2d 84-780, 84-780+, 84-1 USTC P 9235, 9235+ (E.D.Mich. Jan 31, 1984) (NO. CIV. 83CV-6299-AA)
- C** [152](#) Borchardt v. C.I.R., 338 F.Supp.2d 1040, 1041+, 94 A.F.T.R.2d 2004-6419, 2004-6419+ (D.Minn. Oct 12, 2004) (NO. CIV. 03-5543 RHKAJB)
- C** [153](#) Nichols v. U.S., 575 F.Supp. 320, 320+, 53 A.F.T.R.2d 84-567, 84-567+, 84-1 USTC P 9162, 9162+ (D.Minn. Dec 20, 1983) (NO. CIV. 4-83-564, CIV. 4-83-592)
- C** [154](#) Frost v. C.I.R., 624 F.Supp. 316, 316+, 57 A.F.T.R.2d 86-804, 86-804+, 86-1 USTC P 9234, 9234+, 3 Fed.R.Serv.3d 1057, 1057+ (S.D.Miss. Dec 13, 1985) (NO. CIV. A. J84-0883(B))
- C** [155](#) Tibbetts v. Secretary of the Treasury, 577 F.Supp. 911, 911+, 53 A.F.T.R.2d 84-700, 84-700+, 84-1 USTC P 9200, 9200+ (W.D.N.C. Jan 12, 1984) (NO. B-C-83-312)
- H** [156](#) Yuen v. U.S., 290 F.Supp.2d 1220, 1221+, 92 A.F.T.R.2d 2003-6463, 2003-6463+, 2003-2 USTC P 50,661, 50661+ (D.Nev. Aug 06, 2003) (NO. CV-S-03-0053-RLH)
- H** [157](#) Cipolla v. I.R.S., 2003 WL 22952617, \*22952617+, 92 A.F.T.R.2d 2003-7168, 2003-7168+, 2003-2 USTC P 50,722, 50722+ (E.D.N.Y. Nov 05, 2003) (NO. CV-02-2063(SJF)(LB))
- C** [158](#) Turner v. U.S., 372 F.Supp.2d 1053, 1054+, 95 A.F.T.R.2d 2005-2330, 2005-2330+ (S.D.Ohio Apr 13, 2005) (NO. 2:04-CV-855)
- C** [159](#) Bartley v. U.S. I.R.S., 343 F.Supp.2d 649, 649+, 94 A.F.T.R.2d 2004-6466, 2004-6466+ (N.D.Ohio Oct 14, 2004) (NO. 1:04 CV 1840)
- P** [160](#) Jewett v. C.I.R., 292 F.Supp.2d 962, 962+, 92 A.F.T.R.2d 2003-6803, 2003-6803+ (N.D.Ohio Oct 07, 2003) (NO. 3:03 CV 7465)

- C** [161](#) Beard v. U.S., 630 F.Supp. 92, 93+, 57 A.F.T.R.2d 86-773, 86-773+, 86-1 USTC P 9216, 9216+ (E.D.Tenn. Jan 06, 1986) (NO. CIV-1-85-28)
- C** [162](#) Beckelhimer v. U.S., 623 F.Supp. 115, 115+, 57 A.F.T.R.2d 86-868, 86-868+, 88-1 USTC P 9289, 9289+ (M.D.Tenn. Jan 31, 1985) (NO. CIV. A. 3:84-1169)
- C** [163](#) Hill v. U.S., 599 F.Supp. 118, 119+, 55 A.F.T.R.2d 85-963, 85-963+, 85-1 USTC P 9148, 9148+ (M.D.Tenn. Nov 13, 1984) (NO. CIV. A. 3-84-0722)
- P** [164](#) Googe v. Secretary of the Treasury, 577 F.Supp. 758, 758+, 53 A.F.T.R.2d 84-617, 84-617+, 84-1 USTC P 9172, 9172+ (E.D.Tenn. Dec 30, 1983) (NO. CIV. 3-83-608)
- P** [165](#) Loofbourrow v. C.I.R., 208 F.Supp.2d 698, 699+, 89 A.F.T.R.2d 2002-2800, 2002-2800+, 2002-2 USTC P 50,465, 50465+ (S.D.Tex. Apr 15, 2002) (NO. CIV.A. H-01-3060)
- C** [166](#) Myers v. U.S. Government, 618 F.Supp. 353, 353+, 56 A.F.T.R.2d 85-6349, 85-6349+, 85-2 USTC P 9818, 9818+ (S.D.Tex. Sep 23, 1985) (NO. CIV. A. G-85-93)
- P** [167](#) Scull v. U.S., 585 F.Supp. 956, 957+, 54 A.F.T.R.2d 84-5467, 84-5467+, 84-2 USTC P 9529, 9529+ (E.D.Va. Apr 10, 1984) (NO. CIV. 83-132-NN, CIV. 83-133-NN, CIV. 83-148-NN, CIV. 83-508-N, CIV. 83-522-N)
- H** [168](#) Hoffman v. U.S., 209 F.Supp.2d 1089, 1090+, 89 A.F.T.R.2d 2002-2647, 2002-2647+, 2002-2 USTC P 50,499, 50499+ (W.D.Wash. May 03, 2002) (NO. C02-5023RJB)
- C** [169](#) Danner v. U.S., 208 F.Supp.2d 1166, 1167+, 89 A.F.T.R.2d 2002-2632, 2002-2632+, 2002-1 USTC P 50,436, 50436+ (E.D.Wash. Apr 26, 2002) (NO. CS-01-0143-JLQ)
- H** [170](#) Lovell v. U.S., 579 F.Supp. 1047, 1047+, 53 A.F.T.R.2d 84-1098, 84-1098+, 84-1 USTC P 9298, 9298+ (W.D.Wis. Feb 24, 1984) (NO. 83-C-812-S, 83-C-813-S)
- C** [171](#) Sumter v. U.S., 61 Fed.Cl. 517, 517+, 94 A.F.T.R.2d 2004-5379, 2004-5379+, 2004-2 USTC P 50,375, 50375+ (Fed.Cl. Jul 20, 2004) (NO. 04-236T)

### 29. Remand

- H** [172](#) Silver v. Smith, 2002 WL 31367926, \*31367926+, 90 A.F.T.R.2d 2002-6575, 2002-6575+, 2002-2 USTC P 50,704, 50704+ (W.D.N.Y. Sep 05, 2002) (NO. 01-CV-6193L)

### 30. Review

- H** [173](#) Silver v. Smith, 2002 WL 31367926, \*31367926+, 90 A.F.T.R.2d 2002-6575, 2002-6575+, 2002-2 USTC P 50,704, 50704+ (W.D.N.Y. Sep 05, 2002) (NO. 01-CV-6193L)
- C** [174](#) Sherwood v. C.I.R., 2005 WL 3108165, \*3108165+, T.C. Memo. 2005-268, 2005-268+, 90 T.C.M. (CCH) 512, 512+, T.C.M. (RIA) 2005-268, 2005-268+ (U.S.Tax Ct. Nov 21, 2005) (NO. 21913-04L)
- C** [175](#) Henderson v. C.I.R., 2004 WL 254283, \*254283+, T.C. Memo. 2004-36, 2004-36+, 87 T.C.M. (CCH) 969, 969+, T.C.M. (RIA) 2004-036, 2004-036+ (U.S.Tax Ct. Feb 12, 2004) (NO. 8029-02L)

### 31. Persons imposing penalty

- C** [176](#) *Gillett v. U.S.*, 233 F.Supp.2d 874, 876+, 90 A.F.T.R.2d 2002-6697, 2002-6697+, 2002-2 USTC P 50,742, 50742+ (W.D.Mich. Sep 20, 2002) (NO. 5:01-CV-104)
- C** [177](#) *Borchardt v. C.I.R.*, 338 F.Supp.2d 1040, 1041+, 94 A.F.T.R.2d 2004-6419, 2004-6419+ (D.Minn. Oct 12, 2004) (NO. CIV. 03-5543 RHKAJB)
- H** [178](#) *Cipolla v. I.R.S.*, 2003 WL 22952617, \*22952617+, 92 A.F.T.R.2d 2003-7168, 2003-7168+, 2003-2 USTC P 50,722, 50722+ (E.D.N.Y. Nov 05, 2003) (NO. CV-02-2063(SJF)(LB))

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- C** [179](#) *U.S. v. Waldeck*, 909 F.2d 555, 556, 66 A.F.T.R.2d 90-5288, 90-5288, 90-2 USTC P 50,389, 50389 (1st Cir.(N.H.) Jul 12, 1990) (NO. 89-2152)
- H** [180](#) *Leogrande v. U.S.*, 811 F.2d 147, 147+, 59 A.F.T.R.2d 87-618, 87-618+, 87-1 USTC P 9176, 9176+ (2nd Cir.(N.Y.) Feb 10, 1987) (NO. 767, 86-6217)
- H** [181](#) *Paulson v. U.S.*, 758 F.2d 61, 61+, 55 A.F.T.R.2d 85-1138, 85-1138+, 85-1 USTC P 9313, 9313+ (2nd Cir.(Conn.) Mar 22, 1985) (NO. 887, 84-6226)
- P** [182](#) *Adams v. C.I.R.*, 170 F.3d 173, 181+, 83 A.F.T.R.2d 99-1001, 99-1001+, 99-1 USTC P 50,307, 50307+ (3rd Cir. Mar 04, 1999) (NO. 98-7200)
- H** [183](#) *Little v. U.S.*, 178 Fed.Appx. 230, 231, 97 A.F.T.R.2d 2006-2227, 2006-2227 (4th Cir.(N.C.) Apr 28, 2006) (Table, text in WESTLAW, NO. 06-1041)
- H** [184](#) *Sickler v. U.S.*, 989 F.2d 494, 494 (4th Cir.(N.C.) Mar 16, 1993) (Table, text in WESTLAW, NO. 92-1945)
- H** [185](#) *U.S. v. Bowers*, 920 F.2d 220, 222, 71A A.F.T.R.2d 93-3332, 93-3332, 90-2 USTC P 50,588, 50588, 31 Fed. R. Evid. Serv. 1089, 1089 (4th Cir.(Va.) Nov 29, 1990) (NO. 90-5640)
- C** [186](#) *Ralidis v. U.S.*, 169 Fed.Appx. 390, 390+, 97 A.F.T.R.2d 2006-1315, 2006-1315+, 2006-1 USTC P 50,197, 50197+ (5th Cir.(Tex.) Mar 01, 2006) (Table, text in WESTLAW, NO. 05-50383)
- P** [187](#) *Sage v. U.S.*, 908 F.2d 18, 22, 59 USLW 2131, 2131, 66 A.F.T.R.2d 90-5422, 90-5422, 90-2 USTC P 50,453, 50453 (5th Cir.(Tex.) Aug 13, 1990) (NO. 89-2780, 89-6090)
- C** [188](#) *Warren v. U.S.*, 874 F.2d 280, 281+, 64 A.F.T.R.2d 89-5007, 89-5007+, 89-2 USTC P 9441, 9441+ (5th Cir.(Tex.) Jun 02, 1989) (NO. 88-6226)
- P** [189](#) *Stelly v. C.I.R.*, 761 F.2d 1113, 1115, 56 A.F.T.R.2d 85-5228, 85-5228, 85-1 USTC P 9436, 9436 (5th Cir.(Tex.) Jun 03, 1985) (NO. 84-4782)
- H** [190](#) *Jurca v. U.S.*, 202 F.3d 268, 268, 84 A.F.T.R.2d 99-7462, 99-7462, 2000-1 USTC P 50,167, 50167 (6th Cir.(Tenn.) Dec 20, 1999) (Table, text in WESTLAW, NO. 99-5072)
- H** [191](#) *Hill v. I.R.S.*, 991 F.2d 795, 795+ (6th Cir.(Mich.) Mar 31, 1993) (Table, text in WESTLAW, NO. 92-2235)
- P** [192](#) *Gentry v. U.S.*, 962 F.2d 555, 556, 69 A.F.T.R.2d 92-1158, 92-1158, 92-1 USTC P 50,225, 50225 (6th Cir.(Tenn.) Apr 24, 1992) (NO. 91-6120)



- P** [193](#) Mullikin v. U.S., 952 F.2d 920, 925+, 60 USLW 2433, 2433+, 69 A.F.T.R.2d 92-376, 92-376+, 92-1 USTC P 50,020, 50020+ (6th Cir.(Ky.) Dec 30, 1991) (NO. 90-6456)
- H** [194](#) Mosher v. C.I.R., 917 F.2d 564, 564 (6th Cir. Oct 31, 1990) (Table, text in WESTLAW, NO. 89-2208)
- H** [195](#) Kinloch v. Secretary of Treasury, 895 F.2d 1413, 1413+ (6th Cir.(Ky.) Feb 08, 1990) (Table, text in WESTLAW, NO. 89-5633)
- H** [196](#) Tickel v. U.S., 815 F.2d 706, 706+ (6th Cir.(Tenn.) Mar 24, 1987) (Table, text in WESTLAW, NO. 86-5165)
- H** [197](#) Schoffner v. C.I.R., 812 F.2d 292, 293+, 59 A.F.T.R.2d 87-692, 87-692+, 87-1 USTC P 9198, 9198+ (6th Cir.(Ohio) Feb 26, 1987) (NO. 85-3900, 85-3915)
- H** [198](#) Tickel v. C.I.R., 810 F.2d 203, 203 (6th Cir.(Tenn.) Nov 19, 1986) (Table, text in WESTLAW, NO. 85-6021)
- C** [199](#) Reiss v. I.R.S., 805 F.2d 1036, 1036+ (6th Cir.(Ohio) Oct 07, 1986) (Table, text in WESTLAW, NO. 85-3677)
- H** [200](#) Himes v. U.S., 802 F.2d 458, 458+ (6th Cir.(Ky.) Aug 14, 1986) (Table, text in WESTLAW, NO. 85-5632)
- C** [201](#) Parkinson v. Secretary of Treasury, 802 F.2d 459, 459+ (6th Cir.(Ohio) Aug 12, 1986) (Table, text in WESTLAW, NO. 85-3481)
- [202](#) Reeves v. C.I.R., 798 F.2d 1415, 1415+ (6th Cir.(Ky.) Jul 29, 1986) (Table, text in WESTLAW, NO. 85-5513)
- C** [203](#) Kittrell v. U.S., 798 F.2d 470, 470+ (6th Cir.(Tenn.) Jun 18, 1986) (Table, text in WESTLAW, NO. 85-5532)
- H** [204](#) McNally v. U.S., 793 F.2d 1292, 1292+ (6th Cir.(Ohio) May 28, 1986) (Table, text in WESTLAW, NO. 85-3492)
- H** [205](#) Speck v. U.S., 793 F.2d 1293, 1293+ (6th Cir.(Mich.) May 01, 1986) (Table, text in WESTLAW, NO. 84-1169)
- C** [206](#) Dolson v. Secretary of Treasury, 791 F.2d 932, 932+ (6th Cir.(Ky.) Apr 23, 1986) (Table, text in WESTLAW, NO. 85-5153)
- C** [207](#) Taratuta v. U.S., 787 F.2d 593, 593+ (6th Cir.(Mich.) Mar 14, 1986) (Table, text in WESTLAW, NO. 84-1654)
- H** [208](#) House v. U.S., 787 F.2d 590, 590+ (6th Cir.(Mich.) Mar 10, 1986) (Table, text in WESTLAW, NO. 84-1667)
- C** [209](#) Belz v. U.S., 787 F.2d 588, 588+ (6th Cir.(Ohio) Mar 10, 1986) (Table, text in WESTLAW, NO. 84-4000)
- C** [210](#) Clark v. U.S., 786 F.2d 1164, 1164+ (6th Cir.(Tenn.) Feb 04, 1986) (Table, text in WESTLAW, NO. 85-5928)
- C** [211](#) Locke v. U.S., 786 F.2d 1165, 1165+ (6th Cir.(Tenn.) Feb 04, 1986) (Table, text in WESTLAW, NO. 85-5927)
- C** [212](#) Burlison v. U.S., 786 F.2d 1163, 1163+ (6th Cir.(Tenn.) Feb 03, 1986) (Table, text in WESTLAW,



NO. 85-5846)

- C** [213](#) Fertig v. U.S., 786 F.2d 1164, 1164+ (6th Cir.(Tenn.) Feb 03, 1986) (Table, text in WESTLAW, NO. 85-5925)
- C** [214](#) Hutchison v. U.S., 786 F.2d 1164, 1164+ (6th Cir.(Tenn.) Feb 03, 1986) (Table, text in WESTLAW, NO. 85-5926)
- C** [215](#) Sisemore v. U.S., 785 F.2d 310, 310+ (6th Cir.(Tenn.) Jan 31, 1986) (Table, text in WESTLAW, NO. 85-5787)
- C** [216](#) Berggren v. U.S., 785 F.2d 307, 307+ (6th Cir.(Tenn.) Jan 30, 1986) (Table, text in WESTLAW, NO. 85-5929)
- H** [217](#) Sisemore v. U.S., 785 F.2d 310, 310+ (6th Cir.(Tenn.) Jan 30, 1986) (Table, text in WESTLAW, NO. 85-5825)
- C** [218](#) Burlison v. U.S., 785 F.2d 307, 307+ (6th Cir.(Tenn.) Jan 29, 1986) (Table, text in WESTLAW, NO. 85-5924)
- C** [219](#) Landers v. U.S., 785 F.2d 309, 309+ (6th Cir.(Tenn.) Jan 29, 1986) (Table, text in WESTLAW, NO. 85-5923)
- H** [220](#) Sisemore v. U.S., 785 F.2d 310, 310+ (6th Cir.(Tenn.) Jan 24, 1986) (Table, text in WESTLAW, NO. 85-5038)
- [221](#) Sisemore v. U.S., 785 F.2d 310, 310+ (6th Cir.(Tenn.) Jan 24, 1986) (Table, text in WESTLAW, NO. 85-5922)
- C** [222](#) McEachern v. U.S., 785 F.2d 309, 309+ (6th Cir.(Mich.) Jan 10, 1986) (Table, text in WESTLAW, NO. 84-1431)
- C** [223](#) Heward v. U.S., 782 F.2d 1042, 1042 (6th Cir.(Mich.) Dec 09, 1985) (Table, text in WESTLAW, NO. 84-1198)
- H** [224](#) Berggren v. U.S., 779 F.2d 49, 49+ (6th Cir.(Tenn.) Oct 25, 1985) (Table, text in WESTLAW, NO. 85-5483)
- [225](#) Thorpe v. U.S., 772 F.2d 908, 908 (6th Cir.(Ky.) Aug 29, 1985) (Table, text in WESTLAW, NO. 85-5403)
- H** [226](#) Pillsbury v. C.I.R., 762 F.2d 1010, 1010+ (6th Cir.(Mich.) Apr 08, 1985) (Table, text in WESTLAW, NO. 84-1197)
- H** [227](#) Brennan v. C.I.R., 752 F.2d 187, 188+, 55 A.F.T.R.2d 85-632, 85-632+, 85-1 USTC P 9130, 9130+ (6th Cir.(Mich.) Oct 22, 1984) (NO. 84-1306)
- H** [228](#) Heitman v. U.S., 753 F.2d 33, 34+, 55 A.F.T.R.2d 85-733, 85-733+, 85-1 USTC P 9174, 9174+ (6th Cir.(Tenn.) Oct 18, 1984) (NO. 84-5302)
- C** [229](#) Dexter v. C.I.R., 409 F.3d 877, 877, 95 A.F.T.R.2d 2005-2676, 2005-2676, 2005-2 USTC P 50,496, 50496 (7th Cir. Jun 03, 2005) (NO. 04-3873)
- H** [230](#) Palmer v. C.I.R., 62 Fed.Appx. 682, 684, 91 A.F.T.R.2d 2003-1652, 2003-1652, 2003-1 USTC P 50,382, 50382 (7th Cir.(Ind.) Mar 27, 2003) (Table, text in WESTLAW, NO. 02-3806)
- H** [231](#) Miller v. U.S., 868 F.2d 236, 237+, 63 A.F.T.R.2d 89-695, 89-695+, 89-1 USTC P 9184, 9184+ (7th Cir.(Ind.) Feb 08, 1989) (NO. 87-2969)

- H** [232](#) Farnum v. U.S., 813 F.2d 114, 116, 59 A.F.T.R.2d 87-700, 87-700, 87-1 USTC P 9207, 9207 (7th Cir.(Ill.) Nov 10, 1986) (NO. 85-3069)
- H** [233](#) Holker v. U.S., 736 F.2d 484, 485 (8th Cir.(Minn.) Jun 22, 1984) (NO. 84-5064)
- C** [234](#) Stark v. U.S., 127 Fed.Appx. 355, 355+, 95 A.F.T.R.2d 2005-1814, 2005-1814+, 2005-1 USTC P 50,304, 50304+ (9th Cir.(Cal.) Apr 11, 2005) (Table, text in WESTLAW, NO. 04-55017)
- C** [235](#) Broderick v. U.S., 83 Fed.Appx. 929, 930, 93 A.F.T.R.2d 2004-350, 2004-350, 2004-1 USTC P 50,147, 50147 (9th Cir.(Ariz.) Dec 15, 2003) (Table, text in WESTLAW, NO. 03-15747)
- C** [236](#) Graham v. U.S., 79 Fed.Appx. 992, 993, 92 A.F.T.R.2d 2003-6934, 2003-6934 (9th Cir.(Nev.) Nov 05, 2003) (Table, text in WESTLAW, NO. 03-15240)
- C** [237](#) Land v. U.S., 78 Fed.Appx. 607, 608, 92 A.F.T.R.2d 2003-6613, 2003-6613, 2004-1 USTC P 50,101, 50101 (9th Cir.(Nev.) Oct 17, 2003) (Table, text in WESTLAW, NO. 03-15878)
- H** [238](#) Carrillo v. U.S., 72 Fed.Appx. 732, 732, 92 A.F.T.R.2d 2003-5917, 2003-5917, 2003-2 USTC P 50,651, 50651 (9th Cir.(Nev.) Aug 21, 2003) (Table, text in WESTLAW, NO. 03-15643)
- H** [239](#) Klunder v. U.S., 19 Fed.Appx. 691, 691+, 88 A.F.T.R.2d 2001-6420, 2001-6420+, 2001-2 USTC P 50,677, 50677+ (9th Cir.(Wash.) Sep 26, 2001) (Table, text in WESTLAW, NO. 00-35263)
- P** [240](#) U.S. v. Troescher, 99 F.3d 933, 936, 65 USLW 2368, 2368, 78 A.F.T.R.2d 96-7078, 96-7078, 96-2 USTC P 50,599, 50599, 96 Cal. Daily Op. Serv. 8131, 8131, 96 Daily Journal D.A.R. 13,479, 13479 (9th Cir.(Cal.) Nov 07, 1996) (NO. 95-55609)
- H** [241](#) In re Burns, 974 F.2d 1064, 1067, 61 USLW 2155, 2155, 70 A.F.T.R.2d 92-5654, 92-5654, 92-2 USTC P 50,476, 50476 (9th Cir.(Cal.) Aug 31, 1992) (NO. 91-15882)
- H** [242](#) Rogers v. U.S. Dept. of Treasury, 953 F.2d 1387, 1387+ (9th Cir.(Wash.) Feb 03, 1992) (Table, text in WESTLAW, NO. 91-35132)
- H** [243](#) U.S. v. Kimball, 925 F.2d 356, 358+, 67 A.F.T.R.2d 91-570, 91-570+, 91-1 USTC P 50,101, 50101+ (9th Cir.(Nev.) Feb 19, 1991) (NO. 87-1392)
- [244](#) Hanes v. Wenzel, 924 F.2d 1062, 1062+ (9th Cir.(Cal.) Jan 30, 1991) (Table, text in WESTLAW, NO. 89-16456)
- P** [245](#) U.S. v. Richey, 924 F.2d 857, 861+, 59 USLW 2475, 2475+, 67 A.F.T.R.2d 91-469, 91-469+, 91-1 USTC P 50,055, 50055+ (9th Cir.(Wash.) Jan 23, 1991) (NO. 88-3276)
- P** [246](#) U.S. v. Kimball, 896 F.2d 1218, 1220+, 65 A.F.T.R.2d 90-619, 90-619+, 90-1 USTC P 50,124, 50124+ (9th Cir.(Nev.) Feb 26, 1990) (NO. 87-1392)
- P** [247](#) Todd v. U.S., 849 F.2d 365, 365+, 57 USLW 2010, 2010+, 62 A.F.T.R.2d 88-5043, 88-5043+, 88-1 USTC P 9381, 9381+ (9th Cir.(Mont.) Jun 10, 1988) (NO. 85-4106)
- P** [248](#) Swimmer v. I.R.S., 811 F.2d 1343, 1344, 59 A.F.T.R.2d 87-696, 87-696, 87-1 USTC P 9266, 9266 (9th Cir.(Ariz.) Mar 06, 1987) (NO. 86-1693)
- C** [249](#) Jolly v. U.S., 764 F.2d 642, 643+, 56 A.F.T.R.2d 85-5455, 85-5455+, 85-2 USTC P 9498, 9498+ (9th Cir.(Cal.) Jun 25, 1985) (NO. 84-5594)
- H** [250](#) Franklet v. U.S., 761 F.2d 529, 529, 56 A.F.T.R.2d 85-5125, 85-5125, 85-1 USTC P 9434, 9434 (9th Cir.(Cal.) May 21, 1985) (NO. 84-1745, 84-1746, 84-1747, 84-1748, 84-1749, 84-1750, 84-1751, 84-1752, 84-2022)

- C** [251](#) Thomas v. U.S., 755 F.2d 728, 729, 55 A.F.T.R.2d 85-1094, 85-1094, 85-1 USTC P 9263, 9263 (9th Cir.(Ariz.) Mar 13, 1985) (NO. 84-1881)
- H** [252](#) Lister v. U.S., 107 Fed.Appx. 178, 179+, 94 A.F.T.R.2d 2004-5342, 2004-5342+, 2004-2 USTC P 50,327, 50327+ (10th Cir.(Utah) Aug 03, 2004) (Table, text in WESTLAW, NO. 03-4286)
- H** [253](#) Lister v. U.S., 77 Fed.Appx. 465, 466+, 92 A.F.T.R.2d 2003-6408, 2003-6408+ (10th Cir.(Utah) Oct 07, 2003) (Table, text in WESTLAW, NO. 02-4242)
- H** [254](#) U.S. v. Spence, 242 F.3d 392, 392+, 86 A.F.T.R.2d 2000-6925, 2000-6925+, 2000-2 USTC P 50,849, 50849+, 2000 CJ C.A.R. 6286, 6286+ (10th Cir.(N.M.) Nov 15, 2000) (Table, text in WESTLAW, NO. 99-2325, 99-2345)
- H** [255](#) Conklin v. U.S., 36 F.3d 1105, 1105, 74 A.F.T.R.2d 94-6411, 94-6411 (10th Cir.(Colo.) Sep 16, 1994) (Table, text in WESTLAW, NO. 94-1213)
- H** [256](#) Pryor v. U.S., 996 F.2d 311, 311 (10th Cir.(Colo.) Jun 14, 1993) (Table, text in WESTLAW, NO. 92-1220)
- H** [257](#) In re Roberts, 906 F.2d 1440, 1444, 59 USLW 2030, 2030, 66 A.F.T.R.2d 90-5315, 90-5315, 90-2 USTC P 50,484, 50484, 23 Collier Bankr.Cas.2d 374, 374, 20 Bankr.Ct.Dec. 1143, 1143, Bankr. L. Rep. P 73,516, 73516 (10th Cir.(Okla.) Jun 27, 1990) (NO. 89-5145)
- P** [258](#) Zell v. C.I.R., 763 F.2d 1139, 1144, 56 A.F.T.R.2d 85-5128, 85-5128, 85-2 USTC P 9698, 9698 (10th Cir. May 24, 1985) (NO. 84-1935)
- H** [259](#) Borgeson v. U.S., 757 F.2d 1071, 1072+, 55 A.F.T.R.2d 85-1120, 85-1120+, 85-1 USTC P 9307, 9307+ (10th Cir.(Colo.) Jan 18, 1985) (NO. 84-1938)
- P** [260](#) Martinez v. I.R.S., 744 F.2d 71, 72+, 54 A.F.T.R.2d 84-6210, 84-6210+, 84-2 USTC P 9811, 9811+ (10th Cir.(N.M.) Aug 17, 1984) (NO. 84-1384)
- H** [261](#) Barnett v. U.S., 366 F.3d 1243, 1244+, 93 A.F.T.R.2d 2004-1990, 2004-1990+, 17 Fla. L. Weekly Fed. C 452, 452+ (11th Cir.(Fla.) Apr 23, 2004) (NO. 03-15328)
- H** [262](#) Autrey v. U.S., 889 F.2d 973, 988+, 65 A.F.T.R.2d 90-306, 90-306+, 89-2 USTC P 9659, 9659+ (11th Cir.(Ga.) Dec 06, 1989) (NO. 87-8916)
- H** [263](#) Ford v. U.S., 2003 WL 21744233, \*3+, 92 A.F.T.R.2d 2003-5179, 2003-5179+ (M.D.Ala. Jun 09, 2003) (NO. CIV.A. 02-F-553-S)
- H** [264](#) Hardy v. U.S., 2003 WL 21541358, \*3+, 91 A.F.T.R.2d 2003-2668, 2003-2668+, 2003-2 USTC P 50,542, 50542+ (N.D.Ala. Jun 03, 2003) (NO. CV-02-CO-2005-E)
- H** [265](#) Olson v. U.S., 1984 WL 3038, \*2+, 54 A.F.T.R.2d 84-5608, 84-5608+, 84-2 USTC P 9603, 9603+ (D.Alaska May 31, 1984) (NO. A83-609)
- [266](#) Rodriguez v. U.S., 2006 WL 1791334, \*1791334+, 98 A.F.T.R.2d 2006-5069, 2006-5071+, 2006-2 USTC P 50,482, 50482+ (D.Ariz. Jun 26, 2006) (NO. CV-05-0189-PHX-JAT)
- C** [267](#) Wheelis v. U.S., 2003 WL 1908677, \*1+, 91 A.F.T.R.2d 2003-1655, 2003-1655+, 2003-1 USTC P 50,366, 50366+ (D.Ariz. Mar 12, 2003) (NO. CV 01-1905-PHX-PGR)
- [268](#) Heun v. U.S., 1992 WL 465847, \*3+, 71 A.F.T.R.2d 93-548, 93-548+, 93-2 USTC P 50,367, 50367+ (D.Ariz. Dec 07, 1992) (NO. CIV 89-1578 PHX PGR)
- C** [269](#) Rakosi v. U.S., 1991 WL 191245, \*2+, 71A A.F.T.R.2d 93-4418, 93-4418+, 91-2 USTC P 50,373,

- 50373+ (D.Ariz. Jul 22, 1991) (NO. CIV 90-1637PHXRCB)
- C** [270](#) Swimmer v. I.R.S., 1986 WL 11147, \*1+, 57 A.F.T.R.2d 86-1462, 86-1462+, 86-1 USTC P 9357, 9357+ (D.Ariz. Mar 14, 1986) (NO. 85-2579 PHX CAM)
  - C** [271](#) Aune v. U.S., 1985 WL 6372, \*1+, 56 A.F.T.R.2d 85-5898, 85-5898+, 85-2 USTC P 9623, 9623+ (D.Ariz. Jul 03, 1985) (NO. CIV 84-2114 PHX-EHC)
  - C** [272](#) Payne v. U.S., 1985 WL 6358, \*1+, 56 A.F.T.R.2d 85-5530, 85-5530+, 85-2 USTC P 9462, 9462+ (D.Ariz. May 01, 1985) (NO. CIV. 84-933 TUC WDB)
  - C** [273](#) Sherman v. Regan, 1984 WL 2808, \*1+, 84-1 USTC P 9526, 9526+ (D.Ariz. May 02, 1984) (NO. CIV-83-730-TUC-RMB)
  - C** [274](#) Lynch v. U.S., 1984 WL 292, \*1+, 54 A.F.T.R.2d 84-5334, 84-5334+, 84-1 USTC P 9488, 9488+ (D.Ariz. Apr 30, 1984) (NO. CIV-83-687-TUC-RMB)
  - C** [275](#) Malloy V. U.S., 1984 WL 2798, \*1+, 54 A.F.T.R.2d 84-5255, 84-5255+, 84-1 USTC P 9359, 9359+ (D.Ariz. Feb 29, 1984) (NO. CIV 83-2265 PHX-CAM)
  - C** [276](#) Riedy v. U.S., 1984 WL 2793, \*1+, 54 A.F.T.R.2d 84-5258, 84-5258+, 84-1 USTC P 9351, 9351+ (D.Ariz. Feb 27, 1984) (NO. CIV 83-2106 PHX-CAM)
  - C** [277](#) Beard v. U.S., 1984 WL 2791, \*1+, 54 A.F.T.R.2d 84-5264, 84-5264+, 84-1 USTC P 9349, 9349+ (D.Ariz. Feb 17, 1984) (NO. CIV 83-1609 PHX-CAM)
  - C** [278](#) Severson v. U.S., 1984 WL 2797, \*1+, 54 A.F.T.R.2d 84-5259, 84-5259+, 84-1 USTC P 9358, 9358+ (D.Ariz. Feb 15, 1984) (NO. CIV 83-2086 PHX-CAM)
  - C** [279](#) Dippold v. U.S., 1984 WL 2796, \*1+, 54 A.F.T.R.2d 84-5266, 84-5266+, 84-1 USTC P 9355, 9355+ (D.Ariz. Feb 15, 1984) (NO. CIV 83-2030 PHX-CAM)
  - C** [280](#) Nardozza v. U.S., 1984 WL 2795, \*1+, 54 A.F.T.R.2d 84-5263, 84-5263+, 84-1 USTC P 9354, 9354+ (D.Ariz. Feb 13, 1984) (NO. CIV 83-2036 PHX-CAM)
  - C** [281](#) Ross v. U.S., 1984 WL 2792, \*1+, 54 A.F.T.R.2d 84-5261, 84-5261+, 84-1 USTC P 9350, 9350+ (D.Ariz. Feb 07, 1984) (NO. CIV 83-1967 PHX-CAM)
  - C** [282](#) Miedema v. U.S., 1984 WL 2794, \*1+, 84-1 USTC P 9352, 9352+ (D.Ariz. Feb 07, 1984) (NO. CIV 83-2009 PHX-CAM)
  - C** [283](#) Lucas v. U.S., 1984 WL 187, \*1+, 54 A.F.T.R.2d 84-5256, 84-5256+, 84-1 USTC P 9348, 9348+ (D.Ariz. Feb 02, 1984) (NO. CIV. 83-2069 PHX-CAM)
  - C** [284](#) Kane v. U.S., 1984 WL 196, \*1+, 53 A.F.T.R.2d 84-900, 84-900+, 84-1 USTC P 9229, 9229+ (D.Ariz. Jan 25, 1984) (NO. CIV. 83-1749)
  - C** [285](#) Blake v. U.S., 1984 WL 3036, \*1+, 54 A.F.T.R.2d 84-5002, 84-5002+, 84-2 USTC P 9567, 9567+ (D.Ariz. Jan 17, 1984) (NO. CIV 83-1696 PHX CLH)
  - [286](#) Wingle v. U.S., 2005 WL 2604184, \*2604184+, 96 A.F.T.R.2d 2005-7072, 2005-7074+ (E.D.Cal. Oct 13, 2005) (NO. CV-F-05-160RECLJO)
  - C** [287](#) Johnson v. U.S., 291 F.Supp.2d 1163, 1165, 92 A.F.T.R.2d 2003-6482, 2003-6482 (E.D.Cal. Sep 24, 2003) (NO. 02-CV-1584)
  - C** [288](#) U.S. v. Scott, 290 F.Supp.2d 1201, 1204, 92 A.F.T.R.2d 2003-6946, 2003-6946 (S.D.Cal. Aug 11, 2003) (NO. 02-2037-IEG(AJB))

- C** [289](#) *McCandless v. U.S.*, 2002 WL 31487885, \*31487885+, 90 A.F.T.R.2d 2002-7181, 2002-7181+, 2002-2 USTC P 50,771, 50771+ (N.D.Cal. Nov 01, 2002) (NO. C-02-2573 EDL)
- C** [290](#) *Rennie v. I.R.S.*, 216 F.Supp.2d 1078, 1079+, 90 A.F.T.R.2d 2002-5329, 2002-5329+, 2002-2 USTC P 50,548, 50548+ (E.D.Cal. Jun 11, 2002) (NO. 02CV5055)
- C** [291](#) *Reinhart v. I.R.S.*, 2002 WL 1095351, \*3+, 90 A.F.T.R.2d 2002-5506, 2002-5506+ (E.D.Cal. May 24, 2002) (NO. CIVS-01-1286GCDGGHPS)
- C** [292](#) *Erickson v. U.S.*, 2002 WL 571797, \*1+, 89 A.F.T.R.2d 2002-1740, 2002-1740+, 2002-1 USTC P 50,444, 50444+ (N.D.Cal. Mar 14, 2002) (NO. C-01-20798-JF)
- H** [293](#) *Stuck v. U.S.*, 1998 WL 1020526, \*1+, 83 A.F.T.R.2d 99-1078, 99-1078+, 99-1 USTC P 50,283, 50283+ (S.D.Cal. Dec 14, 1998) (NO. 98-CV-1685 TW (LSP))
- P** [294](#) *U.S. v. Wright*, 1994 WL 715870, \*3, 74 A.F.T.R.2d 94-7042, 94-7042, 94-2 USTC P 50,599, 50599 (E.D.Cal. Oct 25, 1994) (NO. CIV-S-94-1183EJG/GGH)
- C** [295](#) *Lang v. U.S.*, 1993 WL 559301, \*2+, 73 A.F.T.R.2d 94-349, 94-349+, 93-2 USTC P 50,646, 50646+ (C.D.Cal. Oct 29, 1993) (NO. CIV.93-1842-ER(GHKX))
- H** [296](#) *U.S. v. H & L Schwartz, Inc.*, 1987 WL 45223, \*6, 60 A.F.T.R.2d 87-6031, 87-6031, 87-2 USTC P 9643, 9643 (C.D.Cal. Nov 05, 1987) (NO. CV 84-5497 JGD(JRX), CV 87-1122 JGD(JRX))
- C** [297](#) *Bothke v. U.S.*, 670 F.Supp. 285, 285+, 60 A.F.T.R.2d 87-5679, 87-5679+, 87-2 USTC P 9470, 9470+ (C.D.Cal. Apr 06, 1987) (NO. CV 86-4580-RJK (PX))
- C** [298](#) *Thompson v. I.R.S.*, 1986 WL 11156, \*1+, 57 A.F.T.R.2d 86-1450, 86-1450+, 86-1 USTC P 9420, 9420+ (E.D.Cal. Apr 24, 1986) (NO. S-85-349 MLS)
- P** [299](#) *Fuller v. U.S.*, 615 F.Supp. 1054, 1054+, 56 A.F.T.R.2d 85-6131, 85-6131+, 85-2 USTC P 9669, 9669+ (E.D.Cal. Aug 12, 1985) (NO. CIV. S-83-1148, CIV. S-83-1223, CIV. S-84-373)
- C** [300](#) *Johnson v. I. R. S.*, 1984 WL 3080, \*1+, 54 A.F.T.R.2d 84-6028, 84-6028+, 84-2 USTC P 9812, 9812+ (N.D.Cal. Sep 21, 1984) (NO. C 84-0098 SC)
- C** [301](#) *Esparza v. U.S.*, 1984 WL 3039, \*1+, 54 A.F.T.R.2d 84-5625, 84-5625+, 84-2 USTC P 9604, 9604+ (C.D.Cal. May 09, 1984) (NO. CV 84-0473-ER (GX))
- C** [302](#) *Orton v. U.S.*, 1984 WL 3027, \*1+, 54 A.F.T.R.2d 84-5517, 84-5517+, 84-2 USTC P 9532, 9532+ (E.D.Cal. May 04, 1984) (NO. S-83-1116 MLS)
- C** [303](#) *Brown v. C.I.R.*, 1984 WL 267, \*1+, 53 A.F.T.R.2d 84-1373, 84-1373+, 84-1 USTC P 9449, 9449+ (S.D.Cal. Apr 13, 1984) (NO. 83-1764-E(M))
- C** [304](#) *Crane v. U.S.*, 1984 WL 3029, \*1+, 54 A.F.T.R.2d 84-5558, 84-5558+, 84-2 USTC P 9541, 9541+ (C.D.Cal. Mar 28, 1984) (NO. CV-83-5017 CBM)
- P** [305](#) *Jenney v. U.S.*, 581 F.Supp. 1309, 1309+, 54 A.F.T.R.2d 84-5657, 84-5657+, 84-2 USTC P 9923, 9923+ (C.D.Cal. Mar 19, 1984) (NO. CV 83-5346 AWT)
- C** [306](#) *Rolison v. C.I.R.*, 1984 WL 21838, \*1+, 54 A.F.T.R.2d 84-5155, 84-5155+, 84-1 USTC P 9438, 9438+ (C.D.Cal. Mar 15, 1984) (NO. CV 83-6630-ER (PX))
- C** [307](#) *Ferguson v. U.S.*, 1984 WL 2778, \*1+, 53 A.F.T.R.2d 84-958, 84-958+, 84-1 USTC P 9253, 9253+ (N.D.Cal. Feb 21, 1984) (NO. C-83-4744 RPA)
- C** [308](#) *Cassidy v. U.S.*, 1984 WL 2800, \*1+, 53 A.F.T.R.2d 84-1351, 84-1351+, 84-1 USTC P 9365,

9365+ (C.D.Cal. Feb 14, 1984) (NO. CV 83-5935-ER(BX))

- C** [309](#) Barker v. U.S., C.I.R., 1984 WL 21835, \*1+, 53 A.F.T.R.2d 84-1407, 84-1407+, 84-1 USTC P 9368, 9368+ (C.D.Cal. Feb 14, 1984) (NO. CV 83-6463-CHH)
- C** [310](#) Styczynski v. U.S., 1984 WL 21834, \*1+, 53 A.F.T.R.2d 84-1402, 84-1402+, 84-1 USTC P 9367, 9367+ (C.D.Cal. Jan 31, 1984) (NO. CV 83-6344-ER (GX))
- H** [311](#) Roe v. U.S., 2005 WL 2978611, \*1 (D.Colo. Nov 07, 2005) (NO. 04CV00425-MSK-MJW)
- H** [312](#) Roe v. U.S., 2005 WL 2293646, \*2293646, 96 A.F.T.R.2d 2005-7023, 2005-7026 (D.Colo. Sep 19, 2005) (NO. 04-CV-0425 MSK MJW)
- H** [313](#) Gass v. U.S., 2000 WL 1204575, \*1+, 86 A.F.T.R.2d 2000-5968, 2000-5968+, 2000-1 USTC P 50,421, 50421+ (D.Colo. Mar 28, 2000) (NO. CIV. 99-B-930)
- H** [314](#) Gass v. U.S. Dept. of Treas., 1999 WL 250890, \*3+, 83 A.F.T.R.2d 99-1683, 99-1683+ (D.Colo. Mar 30, 1999) (NO. CIV.A.98-B-75)
- P** [315](#) Conklin v. U.S., 1994 WL 374410, \*2+, 73 A.F.T.R.2d 94-2100, 94-2100+, 94-1 USTC P 50,263, 50263+ (D.Colo. May 02, 1994) (NO. CIV. 89 N 1514)
- C** [316](#) Pethtel v. U.S., 1984 WL 3055, \*1+, 54 A.F.T.R.2d 84-5979, 84-5979+, 84-2 USTC P 9688, 9688+ (D.Colo. Jun 29, 1984) (NO. 83-Z-2324)
- C** [317](#) Cazedessus v. U.S., 1984 WL 3035, \*1+, 54 A.F.T.R.2d 84-5510, 84-5510+, 84-2 USTC P 9561, 9561+ (D.Colo. May 23, 1984) (NO. 83-F-1941)
- H** [318](#) Borgeson v. U.S., 1984 WL 737, \*1+, 54 A.F.T.R.2d 84-5614, 84-5614+, 84-2 USTC P 9573, 9573+ (D.Colo. Apr 24, 1984) (NO. CIV. A. 83-JM-2498)
- H** [319](#) Cuartero v. U.S. Atty. Gen., 2007 WL 28427, \*1+ (D.Conn. Jan 01, 2007) (NO. 3:05-CV-1161(RNC))
- [320](#) Deyo v. U.S., 2006 WL 2699024, \*2699024+, 98 A.F.T.R.2d 2006-6864, 2006-6865+ (D.Conn. Sep 18, 2006) (NO. CIV.A 3:04CV2043 JCH)
- H** [321](#) Deyo v. I.R.S., 2004 WL 2051217, \*1, 94 A.F.T.R.2d 2004-5624, 2004-5624, 2004-2 USTC P 50,381, 50381 (D.Conn. Aug 02, 2004) (NO. CIV.3:02CV 85 (AVC))
- C** [322](#) Gavigan v. U.S., 2000 WL 33187163, \*1, 87 A.F.T.R.2d 2001-808, 2001-808 (D.Conn. Nov 30, 2000) (NO. 3:99CV697 (DJS))
- P** [323](#) Packard v. U.S., 7 F.Supp.2d 143, 145, 82 A.F.T.R.2d 98-5928, 98-5928, 98-2 USTC P 50,589, 50589 (D.Conn. Jun 04, 1998) (NO. 3:98 CV 134 GLG)
- H** [324](#) Dubay v. I.R.S., 1997 WL 76577, \*1, 79 A.F.T.R.2d 97-1238, 97-1238 (D.Conn. Feb 07, 1997) (NO. CIV. 3:96CV1399 AHN)
- C** [325](#) Dean v. U.S., 1986 WL 15284, \*1+, 58 A.F.T.R.2d 86-5987, 86-5987+, 86-2 USTC P 9779, 9779+ (D.Conn. Sep 25, 1986) (NO. N-86-14 (JAC))
- C** [326](#) Sivertsen v. U.S., 1984 WL 273, \*1+, 54 A.F.T.R.2d 84-5004, 84-5004+, 84-1 USTC P 9409, 9409+ (D.Conn. Apr 03, 1984) (NO. H-83-999)
- H** [327](#) Oesher v. U.S., 1985 WL 6394, \*1+, 56 A.F.T.R.2d 85-6189, 85-6189+, 85-2 USTC P 9845, 9845+ (D.D.C. Oct 24, 1985) (NO. 85-1092)



- H** [328](#) Penick v. Frank E. Basil, Inc. of Delaware, 579 F.Supp. 160, 161+ (D.D.C. Jan 30, 1984) (NO. CIV. 82-1413)
- C** [329](#) Pomeranz v. U.S., 2005 WL 1876214, \*1876214, 96 A.F.T.R.2d 2005-6767, 2005-6770 (S.D.Fla. Aug 05, 2005) (NO. 04-60863)
- H** [330](#) Pomeranz v. U.S., 2004 WL 2248178, \*3+, 94 A.F.T.R.2d 2004-6451, 2004-6451+, 2004-2 USTC P 50,353, 50353+ (S.D.Fla. May 28, 2004) (NO. 02-61503-CIV)
- H** [331](#) Barnett v. U.S. Government, 2003 WL 21995489, \*1+, 92 A.F.T.R.2d 2003-5689, 2003-5689+, 2003-2 USTC P 50,612, 50612+ (M.D.Fla. Aug 25, 2003) (NO. 2:01-CV-526-FTM29SPC)
- C** [332](#) Johnson v. U.S., 2002 WL 32003906, \*1+, 91 A.F.T.R.2d 2003-786, 2003-786+, 2003-1 USTC P 50,297, 50297+ (N.D.Fla. Dec 13, 2002) (NO. 3:01CV486/RV/MD)
- H** [333](#) Brost v. U.S., 2001 WL 933474, \*1+, 88 A.F.T.R.2d 2001-5269, 2001-5269+, 2001-2 USTC P 50,554, 50554+ (M.D.Fla. Jul 05, 2001) (NO. 8:99-CV-930-T-23MSS)
- P** [334](#) Warner v. U.S., 700 F.Supp. 532, 533, 62 A.F.T.R.2d 88-5916, 88-5916 (S.D.Fla. Nov 04, 1988) (NO. 88-8065-CIV-PAINE)
- C** [335](#) Richmond v. U.S., 1986 WL 5995, \*1+, 57 A.F.T.R.2d 86-992, 86-992+, 86-1 USTC P 9239, 9239+ (N.D.Fla. Jan 07, 1986) (NO. PCA 85-4005 WEA)
- C** [336](#) Maicon v. I.R.S., 2005 WL 2176115, \*2176115+, 96 A.F.T.R.2d 2005-5673, 2005-5673+ (N.D.Ga. Aug 02, 2005) (NO. 1:04-CV-2332-CC)
- [337](#) Sergio v. U.S. (C.I.R.), 2005 WL 646360, \*1, 95 A.F.T.R.2d 2005-1174, 2005-1174, 2005-1 USTC P 50,232, 50232 (N.D.Ga. Feb 03, 2005) (NO. CIV.A.1:04-CV2898RWS)
- C** [338](#) Blackstone v. U.S., 2003 WL 1875143, \*2+, 91 A.F.T.R.2d 2003-1448, 2003-1448+, 2003-1 USTC P 50,347, 50347+ (N.D.Ga. Mar 03, 2003) (NO. CIV.A.2:02-CV-128RWS)
- H** [339](#) Gregory v. U.S., 2003 WL 701218, \*3+, 91 A.F.T.R.2d 2003-871, 2003-871+, 2003-1 USTC P 50,256, 50256+ (N.D.Ga. Jan 15, 2003) (NO. CIV.A.1:02-CV-889-CC)
- H** [340](#) West v. U.S., 2001 WL 1103229, \*6+, 88 A.F.T.R.2d 2001-5641, 2001-5641+, 2001-2 USTC P 50,616, 50616+ (N.D.Ga. Jul 30, 2001) (NO. CIV. 1:00-CV-1800-JO)
- C** [341](#) Berman v. U.S., 1986 WL 362, \*2, 57 A.F.T.R.2d 86-1044, 86-1044, 86-1 USTC P 9320, 9320 (N.D.Ga. Mar 14, 1986) (NO. C86-441A)
- C** [342](#) Cade v. U.S., 1985 WL 6340, \*1, 57 A.F.T.R.2d 86-790, 86-790, 86-1 USTC P 9144, 9144 (N.D.Ga. Apr 30, 1985) (NO. C84-2574A)
- C** [343](#) Farmer v. U.S., 1984 WL 3066, \*1+, 84-2 USTC P 9750, 9750+ (N.D.Ga. Jun 18, 1984) (NO. C84-013A)
- C** [344](#) Randall v. U.S., 1984 WL 271, \*1+, 54 A.F.T.R.2d 84-5098, 84-5098+, 84-1 USTC P 9403, 9403+ (N.D.Ga. Feb 24, 1984) (NO. C83-2009A)
- H** [345](#) Bernier v. I.R.S., 2000 WL 206316, \*1+, 85 A.F.T.R.2d 2000-792, 2000-792+, 2000-1 USTC P 50,205, 50205+ (D.Idaho Jan 18, 2000) (NO. CV98-331-N-EJL)
- C** [346](#) Claiborne v. C.I.R., 1984 WL 3131, \*1+, 56 A.F.T.R.2d 85-5017, 85-5017+, 85-1 USTC P 9320, 9320+ (D.Idaho Nov 27, 1984) (NO. 83-1341)
- C** [347](#) Neisingh v. C.I.R., 1984 WL 253, \*1+, 53 A.F.T.R.2d 84-1370, 84-1370+, 84-1 USTC P 9427,



9427+ (D.Idaho Mar 15, 1984) (NO. 83-3111)

- H** [348](#) U.S. v. Wesselman, 2006 WL 3842114, \*1, 98 A.F.T.R.2d 2006-8246, 2006-8246 (S.D.Ill. Dec 15, 2006) (NO. CIV 05-CV-4152-JPG)
- [349](#) Priest v. I.R.S., 2006 WL 1989803, \*1989803+, 98 A.F.T.R.2d 2006-5548, 2006-5550+, 2006-2 USTC P 50,571, 50571+ (C.D.Ill. Jul 13, 2006) (NO. 05-3146)
- P** [350](#) Kuchan v. U.S., 679 F.Supp. 764, 768, 62 A.F.T.R.2d 88-5128, 88-5128, 88-1 USTC P 9377, 9377 (N.D.Ill. Feb 16, 1988) (NO. 87 C 11)
- C** [351](#) Krah v. U.S., 1987 WL 46353, \*1+, 71A A.F.T.R.2d 93-3001, 93-3001+, 88-1 USTC P 9147, 9147+ (N.D.Ill. Dec 11, 1987) (NO. 87 C 5461)
- [352](#) Thommen v. I.R.S., 1987 WL 7471, \*1 (N.D.Ill. Mar 02, 1987) (NO. 86 C 3664)
- [353](#) Hamilton v. U.S., 1986 WL 14145, \*1+ (N.D.Ill. Dec 10, 1986) (NO. 85 C 8947)
- C** [354](#) Nowak v. U.S., 1985 WL 3918, \*1+, 85-2 USTC P 9809, 9809+ (N.D.Ill. Nov 19, 1985) (NO. 85 C 4322)
- H** [355](#) Ganz v. U.S., 1985 WL 3618, \*1+, 57 A.F.T.R.2d 86-732, 86-732+, 86-1 USTC P 9145, 9145+ (N.D.Ill. Oct 31, 1985) (NO. 85 C 04819)
- H** [356](#) Farnum v. U.S., 1985 WL 3455, \*1+ (N.D.Ill. Oct 31, 1985) (NO. 85 C 07226)
- C** [357](#) Nowak v. U.S., 1985 WL 2672, \*1+, 57 A.F.T.R.2d 86-420, 86-420+ (N.D.Ill. Sep 18, 1985) (NO. 85 C 1441)
- P** [358](#) Davis v. U.S., 104 F.R.D. 509, 509+, 1 Fed.R.Serv.3d 839, 839+ (N.D.Ill. Feb 04, 1985) (NO. 84 C 5431)
- C** [359](#) Davis v. U.S., 1984 WL 3089, \*1+, 54 A.F.T.R.2d 84-6396, 84-6396+, 84-2 USTC P 9929, 9929+ (N.D.Ill. Oct 31, 1984) (NO. 84 C 5431)
- C** [360](#) Kopernik v. U.S., 1984 WL 3120, \*1+, 55 A.F.T.R.2d 85-331, 85-331+, 85-1 USTC P 9163, 9163+ (N.D.Ill. Oct 25, 1984) (NO. 83 C 7546)
- C** [361](#) Desmond v. U.S., 1984 WL 3040, \*1+, 54 A.F.T.R.2d 84-5617, 84-5617+, 84-2 USTC P 9607, 9607+ (N.D.Ill. May 25, 1984) (NO. 83 C 8180)
- C** [362](#) Owings v. U.S., 1984 WL 3041, \*1+, 54 A.F.T.R.2d 84-5618, 84-5618+, 84-2 USTC P 9608, 9608+ (N.D.Ill. May 08, 1984) (NO. 83 C 7577)
- C** [363](#) Kalish v. U.S., 1984 WL 3030, \*1+, 54 A.F.T.R.2d 84-5458, 84-5458+, 84-2 USTC P 9542, 9542+ (N.D.Ill. Apr 30, 1984) (NO. 83 C 9624)
- C** [364](#) Urban v. U.S., 1984 WL 2806, \*1+, 54 A.F.T.R.2d 84-5460, 84-5460+, 84-1 USTC P 9506, 9506+ (N.D.Ill. Apr 18, 1984) (NO. 83 C 8185)
- C** [365](#) Ziegler v. U.S., 1984 WL 2804, \*1+, 53 A.F.T.R.2d 84-1410, 84-1410+, 84-1 USTC P 9501, 9501+ (N.D.Ill. Apr 16, 1984) (NO. 83 C 8184)
- C** [366](#) Loniello v. U.S., 1984 WL 2799, \*1+, 53 A.F.T.R.2d 84-1285, 84-1285+, 84-1 USTC P 9364, 9364+ (N.D.Ill. Feb 24, 1984) (NO. 83 C 5582)
- H** [367](#) Palmer v. C.I.R., 2002 WL 31274020, \*3+, 90 A.F.T.R.2d 2002-6478, 2002-6478+, 2002-2 USTC P 50,686, 50686+ (S.D.Ind. Aug 28, 2002) (NO. IP 02-304-C-B/S)

- C** [368](#) Christian v. Secretary of Treasury, 1986 WL 15749, \*1+, 57 A.F.T.R.2d 86-1076, 86-1076+, 87-2 USTC P 9413, 9413+ (S.D.Ind. Mar 04, 1986) (NO. NA-84-226-C)
- H** [369](#) Holley v. U.S., 1986 WL 11135, \*1+, 57 A.F.T.R.2d 86-1143, 86-1143+, 86-1 USTC P 9302, 9302+ (S.D.Ind. Feb 10, 1986) (NO. NA 84-222C)
- H** [370](#) Miller v. I.R.S., 1985 WL 9678, \*1+ (N.D.Ind. May 17, 1985) (NO. S 84-684)
- C** [371](#) Kolar v. U.S., 1985 WL 6332, \*1+, 57 A.F.T.R.2d 86-516, 86-516+, 86-1 USTC P 9106, 9106+ (N.D.Ind. Mar 22, 1985) (NO. S83-434)
- C** [372](#) Milner v. I.R.S., 1985 WL 6229, \*1+, 55 A.F.T.R.2d 85-1251, 85-1251+, 85-1 USTC P 9309, 9309+ (N.D.Ind. Mar 04, 1985) (NO. H84-614)
- C** [373](#) Turner v. Secretary of Treasury, 1984 WL 3077, \*1+, 54 A.F.T.R.2d 84-6224, 84-6224+, 84-2 USTC P 9805, 9805+ (S.D.Ind. Aug 17, 1984) (NO. NA 84-57-C)
- C** [374](#) Lugt v. U.S., 1984 WL 263, \*1+, 53 A.F.T.R.2d 84-1339, 84-1339+, 84-1 USTC P 9448, 9448+ (N.D.Ind. Mar 29, 1984) (NO. H 83-544)
- C** [375](#) Simpson v. U.S., 1984 WL 201, \*1+, 53 A.F.T.R.2d 84-922, 84-922+, 84-1 USTC P 9257, 9257+ (S.D.Ind. Feb 13, 1984) (NO. IP 83-1425-C)
- H** [376](#) Scheckel v. U.S., 2005 WL 3434149, \*2, 97 A.F.T.R.2d 2006-301, 2006-301 (N.D.Iowa Dec 13, 2005) (NO. C-05-2071-LRR)
- C** [377](#) Otterbeck v. U.S., 1984 WL 265, \*1+, 54 A.F.T.R.2d 84-5193, 84-5193+, 84-1 USTC P 9444, 9444+ (N.D.Iowa Apr 05, 1984) (NO. C 83-162)
- H** [378](#) Walmer v. U.S. Dept. of Defense, 835 F.Supp. 1307, 1315, 63 Empl. Prac. Dec. P 42,857, 42857 (D.Kan. Oct 15, 1993) (NO. CIV. A. 93-2015-EEO)
- C** [379](#) Heyen v. U.S., 1989 WL 134923, \*1 (D.Kan. Oct 24, 1989) (NO. 89-1319-C)
- C** [380](#) Tucker v. U.S., 1984 WL 246, \*1+, 53 A.F.T.R.2d 84-1405, 84-1405+, 84-1 USTC P 9381, 9381+ (D.Kan. Feb 14, 1984) (NO. 83-1882)
- P** [381](#) Mullikin v. U.S., 1990 WL 120657, \*2+, 71A A.F.T.R.2d 93-3814, 93-3814+, 90-2 USTC P 50,414, 50414+ (E.D.Ky. Jul 13, 1990) (NO. CIV. 89-257)
- [382](#) Kinloch v. Brady, 1990 WL 56161, \*1+, 71A A.F.T.R.2d 93-3535, 93-3535+, 90-1 USTC P 50,191, 50191+ (W.D.Ky. Feb 16, 1990) (NO. C 89-0914-L(B))
- H** [383](#) Kinloch v. Secretary of Treasury, 1989 WL 109064, \*1+, 63 A.F.T.R.2d 89-1210, 89-1210+, 89-1 USTC P 9375, 9375+ (W.D.Ky. Apr 07, 1989) (NO. C 88-0695-L(B))
- C** [384](#) Hoefker v. U.S., 1985 WL 6134, \*1, 57 A.F.T.R.2d 86-1447, 86-1447, 86-1 USTC P 9360, 9360 (E.D.Ky. Oct 24, 1985) (NO. CIV.A. 85-102)
- C** [385](#) McQuaig v. Secretary of Treasury, 1983 WL 2172, \*1+, 57 A.F.T.R.2d 86-519, 86-519+, 85-2 USTC P 9817, 9817+ (W.D.Ky. Oct 21, 1983) (NO. C 84-1019-L(B))
- C** [386](#) Loze v. U.S., 2003 WL 1547283, \*1+, 91 A.F.T.R.2d 2003-1130, 2003-1130+, 2003-1 USTC P 50,298, 50298+ (E.D.La. Feb 13, 2003) (NO. CIV A 02-1721)
- C** [387](#) Comeaux v. U.S., 695 F.Supp. 250, 250+, 63 A.F.T.R.2d 89-1281, 89-1281+, 88-2 USTC P 9462, 9462+ (W.D.La. Jul 06, 1988) (NO. CIV. A. 88-0026"L")

- C** [388](#) McKinney v. Regan, 599 F.Supp. 126, 128, 55 A.F.T.R.2d 85-1509, 85-1509, 85-2 USTC P 9479, 9479 (M.D.La. Nov 19, 1984) (NO. CIV. A. 84-470-A)
- C** [389](#) Chauser v. U.S., 1984 WL 3099, \*1+, 54 A.F.T.R.2d 84-6030, 84-6030+, 84-2 USTC P 9967, 9967+ (M.D.La. May 21, 1984) (NO. 84-34-A)
- C** [390](#) Wainwright v. U.S., 1984 WL 261, \*1+, 54 A.F.T.R.2d 84-5145, 84-5145+, 84-1 USTC P 9437, 9437+ (W.D.La. Apr 04, 1984) (NO. 83-2466)
- C** [391](#) Whitman v. C.I.R., 1984 WL 236, \*1+, 53 A.F.T.R.2d 84-1380, 84-1380+, 84-1 USTC P 9393, 9393+ (W.D.La. Mar 05, 1984) (NO. 83-02287)
- C** [392](#) Hamrick v. C.I.R., 1984 WL 344, \*1, 53 A.F.T.R.2d 84-1384, 84-1384, 84-2 USTC P 9888, 9888 (W.D.La. Mar 05, 1984) (NO. CIV.A. 83-2442)
- C** [393](#) Gimelli v. U.S., 1984 WL 241, \*1+, 53 A.F.T.R.2d 84-1032, 84-1032+, 84-1 USTC P 9289, 9289+ (E.D.La. Feb 17, 1984) (NO. 83-5447)
- [394](#) McCurdy v. U.S., 2005 WL 1355000, \*1+, 95 A.F.T.R.2d 2005-2776, 2005-2776+ (D.Mass. Jun 08, 2005) (NO. CIV.A. 04-12460RWZ)
- C** [395](#) Robinson v. U.S., 1985 WL 6341, \*1+, 57 A.F.T.R.2d 86-750, 86-750+, 86-1 USTC P 9165, 9165+ (D.Mass. Dec 17, 1985) (NO. 84-0149-MC)
- C** [396](#) Edwards v. U.S., 1985 WL 6235, \*1+, 55 A.F.T.R.2d 85-1038, 85-1038+, 85-1 USTC P 9352, 9352+ (D.Mass. Feb 20, 1985) (NO. CA 83-3683-T)
- C** [397](#) Jorgenson v. U.S., 1984 WL 3069, \*1+, 84-2 USTC P 9756, 9756+ (D.Mass. Jul 20, 1984) (NO. 84-0052-K)
- C** [398](#) Jensen v. U.S., 1984 WL 178447, \*1+, 53 A.F.T.R.2d 84-1067, 84-1067+, 84-1 USTC P 9283, 9283+ (D.Mass. Mar 01, 1984) (NO. 83-3942-S)
- H** [399](#) Welch v. U.S., 1984 WL 2773, \*1+, 53 A.F.T.R.2d 84-706, 84-706+, 84-1 USTC P 9205, 9205+ (D.Mass. Jan 18, 1984) (NO. 83-3355-MA)
- [400](#) Bersbach v. U.S., 1985 WL 6385, \*1+, 85-2 USTC P 9766, 9766+ (D.Me. Oct 23, 1985) (NO. 84-0021-B)
- C** [401](#) Lockman v. U.S., 1985 WL 6361, \*2+, 56 A.F.T.R.2d 85-5272, 85-5272+, 85-2 USTC P 9499, 9499+ (D.Me. Jun 04, 1985) (NO. 84-0098 B)
- C** [402](#) Kehn v. U.S., 1985 WL 6362, \*1+, 56 A.F.T.R.2d 85-5596, 85-5596+, 85-2 USTC P 9515, 9515+ (D.Me. Apr 30, 1985) (NO. 84-0307 P)
- C** [403](#) Davis v. U.S., 1984 WL 3064, \*1+, 84-2 USTC P 9728, 9728+ (D.Me. Jun 20, 1984) (NO. 84-0079 B)
- H** [404](#) Kozikowski v. C.I.R., 2006 WL 3298323, \*3298323, 98 A.F.T.R.2d 2006-7329, 2006-7331 (E.D.Mich. Jul 17, 2006) (NO. 05-73424)
- H** [405](#) Dibble v. U.S., 2006 WL 1851240, \*1851240+, 98 A.F.T.R.2d 2006-5133, 2006-5135+, 2006-2 USTC P 50,493, 50493+ (W.D.Mich. Jun 30, 2006) (NO. 1:05CV00201)
- C** [406](#) Schultz v. U.S., 2005 WL 1155203, \*1+, 95 A.F.T.R.2d 2005-1977, 2005-1977+, 2005-1 USTC P 50,325, 50325+ (W.D.Mich. Mar 23, 2005) (NO. 4:04-CV-92)
- C** [407](#) Cole v. U.S., 2002 WL 31495841, \*1+, 90 A.F.T.R.2d 2002-6987, 2002-6987+, 2002-2 USTC P

50,804, 50804+ (W.D.Mich. Oct 21, 2002) (NO. 1:02-CV-137)

- H** [408](#) U.S. v. Hillman, 2002 WL 358655, \*1, 89 A.F.T.R.2d 2002-1155, 2002-1155, 2002-1 USTC P 50,230, 50230 (W.D.Mich. Jan 30, 2002) (NO. 1:00CV753)
- C** [409](#) Kaiser v. U.S., 2000 WL 637344, \*1, 85 A.F.T.R.2d 2000-1578, 2000-1578, 2000-1 USTC P 50,332, 50332 (W.D.Mich. Mar 20, 2000) (NO. 1:99CV 608)
- [410](#) Wirtz v. U.S., 1987 WL 17008, \*1+, 60 A.F.T.R.2d 87-5257, 87-5257+, 87-2 USTC P 9514, 9514+ (W.D.Mich. Apr 17, 1987) (NO. G83-915 CA1)
- C** [411](#) Stefan v. U.S., 1984 WL 3132, \*1+, 56 A.F.T.R.2d 85-5101, 85-5101+, 85-1 USTC P 9353, 9353+ (E.D.Mich. Sep 28, 1984) (NO. 84-CV 0014-DT)
- C** [412](#) Williams v. U.S., 1984 WL 3072, \*1+, 54 A.F.T.R.2d 84-6211, 84-6211+, 84-2 USTC P 9778, 9778+ (E.D.Mich. Aug 10, 1984) (NO. 84-CV-0181-DT)
- C** [413](#) Roberts v. U.S., 1984 WL 3101, \*1+, 54 A.F.T.R.2d 84-6259, 84-6259+, 84-2 USTC P 9988, 9988+ (E.D.Mich. Aug 08, 1984) (NO. 83-CV-8490-FL)
- C** [414](#) Pummill v. U.S., 1984 WL 3065, \*1+, 84-2 USTC P 9748, 9748+ (E.D.Mich. Jul 11, 1984) (NO. 83 CV 9148 PH)
- C** [415](#) Germain v. U.S., 1984 WL 3060, \*1+, 54 A.F.T.R.2d 84-5584, 84-5584+, 84-2 USTC P 9713, 9713+ (E.D.Mich. Jun 29, 1984) (NO. 83 CV 9100 PH)
- C** [416](#) McEachern v. U.S., 1984 WL 178647, \*1, 54 A.F.T.R.2d 84-5417, 84-5417, 84-2 USTC P 9697, 9697 (E.D.Mich. May 22, 1984) (NO. CIV. 83CV5734DT)
- C** [417](#) Lemerand v. U.S., 1984 WL 3046, \*1+, 54 A.F.T.R.2d 84-5232, 84-5232+, 84-2 USTC P 9641, 9641+ (E.D.Mich. May 15, 1984) (NO. 83-4066)
- C** [418](#) Randall v. U.S., 1984 WL 2809, \*1+, 54 A.F.T.R.2d 84-5408, 84-5408+, 84-1 USTC P 9527, 9527+ (E.D.Mich. May 09, 1984) (NO. 83 CV 7302 BC)
- C** [419](#) Faulkner v. U.S., 1984 WL 342, \*1+, 53 A.F.T.R.2d 84-1375, 84-1375+, 84-1 USTC P 9518, 9518+ (E.D.Mich. Mar 16, 1984) (NO. CIV. A. 83-4070)
- C** [420](#) Andrews v. U.S., 1984 WL 346, \*1+, 53 A.F.T.R.2d 84-1390, 84-1390+, 84-1 USTC P 9520, 9520+ (E.D.Mich. Mar 16, 1984) (NO. 83-CV-3412)
- C** [421](#) Balohg v. U.S., 1984 WL 348, \*1+, 53 A.F.T.R.2d 84-1391, 84-1391+, 84-1 USTC P 9519, 9519+ (E.D.Mich. Mar 16, 1984) (NO. 83-CV-3364)
- C** [422](#) Doyle v. U.S., 1984 WL 349, \*1+, 53 A.F.T.R.2d 84-1400, 84-1400+, 84-1 USTC P 9521, 9521+ (E.D.Mich. Mar 16, 1984) (NO. 83-CV-3334)
- C** [423](#) Moroski v. U.S., 1984 WL 194, \*1+, 53 A.F.T.R.2d 84-1284, 84-1284+, 84-1 USTC P 9369, 9369+ (E.D.Mich. Mar 15, 1984) (NO. CIV. 83-4060)
- H** [424](#) Pillsbury v. C.I.R., 1984 WL 2774, \*1+, 53 A.F.T.R.2d 84-785, 84-785+, 84-1 USTC P 9211, 9211+ (E.D.Mich. Jan 24, 1984) (NO. 83-2998)
- C** [425](#) Speck v. U.S., 1984 WL 2790, \*1, 53 A.F.T.R.2d 84-829, 84-829, 84-1 USTC P 9347, 9347 (E.D.Mich. Jan 05, 1984) (NO. 83-CV-3333-DT)
- H** [426](#) Speck v. U.S., 1984 WL 185, \*1 (E.D.Mich. Jan 05, 1984) (NO. 83-CV-3333-DT)

- C** [427](#) *Ervans v. U.S.*, 1984 WL 2783, \*1+, 53 A.F.T.R.2d 84-772, 84-772+, 84-1 USTC P 9300, 9300+ (E.D.Mich. Jan 03, 1984) (NO. 83-CV4073-DT)
- C** [428](#) *Noonan v. U.S.*, 1984 WL 2789, \*1+, 53 A.F.T.R.2d 84-828, 84-828+, 84-1 USTC P 9344, 9344+ (E.D.Mich. Jan 03, 1984) (NO. 83-CV4061-DT)
- C** [429](#) *Korff v. U.S.*, 1983 WL 1718, \*1+, 53 A.F.T.R.2d 84-458, 84-458+, 84-1 USTC P 9225, 9225+ (E.D.Mich. Dec 09, 1983) (NO. 83-CV3434-DT)
- C** [430](#) *U.S. v. Corcoran*, 1983 WL 1711, \*1+, 53 A.F.T.R.2d 84-826, 84-826+, 84-1 USTC P 9148, 9148+ (E.D.Mich. Dec 09, 1983) (NO. 83-CV3554-DT)
- C** [431](#) *Lutz v. U.S.*, 1983 WL 2000, \*1+, 53 A.F.T.R.2d 84-518, 84-518+, 84-2 USTC P 9735, 9735+ (E.D.Mich. Dec 07, 1983) (NO. 83 CV 8384 FL)
- C** [432](#) *Cannon v. U.S.*, 1983 WL 1677, \*1+, 52 A.F.T.R.2d 83-6348, 83-6348+, 83-2 USTC P 9699, 9699+ (E.D.Mich. Nov 09, 1983) (NO. 83-CV-3341-DT)
- C** [433](#) *Walz v. U.S.*, 2002 WL 523880, \*1, 89 A.F.T.R.2d 2002-1958, 2002-1958, 2002-1 USTC P 50,377, 50377 (D.Minn. Mar 22, 2002) (NO. CIV.01-1858(RHK/RLE))
- H** [434](#) *Noske v. U.S.*, 1993 WL 144698, \*1, 71 A.F.T.R.2d 93-1351, 93-1351, 93-1 USTC P 50,212, 50212 (D.Minn. Feb 16, 1993) (NO. 3-92CIV 169)
- C** [435](#) *Jackson v. U.S.*, 1984 WL 350, \*1+, 53 A.F.T.R.2d 84-1408, 84-1408+, 84-1 USTC P 9489, 9489+ (D.Minn. May 04, 1984) (NO. CIV. 4-84-9)
- C** [436](#) *Holker V. U.S.*, 1984 WL 2801, \*1+, 53 A.F.T.R.2d 84-1400, 84-1400+, 84-1 USTC P 9462, 9462+ (D.Minn. Apr 18, 1984) (NO. 3-83-1438)
- C** [437](#) *Olson v. U.S.*, 1984 WL 258, \*1+, 54 A.F.T.R.2d 84-5143, 84-5143+, 84-1 USTC P 9435, 9435+ (D.Minn. Apr 03, 1984) (NO. 4-83-1010)
- H** [438](#) *Funk v. U.S.*, 1984 WL 192, \*1+, 53 A.F.T.R.2d 84-1095, 84-1095+, 84-1 USTC P 9366, 9366+ (D.Minn. Mar 20, 1984) (NO. CIV. 3-83-1573)
- H** [439](#) *Funk v. U.S.*, 1984 WL 1038, \*1+, 53 A.F.T.R.2d 84-1093, 84-1093+, 84-1 USTC P 9378, 9378+ (D.Minn. Mar 19, 1984) (NO. 3-83-1537)
- C** [440](#) *Luesse v. U.S.*, 1984 WL 178445, \*1+, 53 A.F.T.R.2d 84-1329, 84-1329+, 84-1 USTC P 9389, 9389+ (D.Minn. Mar 19, 1984) (NO. 3-83-1536)
- H** [441](#) *Gindele v. U.S.*, 1984 WL 3087, \*1+, 54 A.F.T.R.2d 84-5572, 84-5572+, 84-2 USTC P 9914, 9914+ (D.Minn. Mar 06, 1984) (NO. 3-83-1439)
- H** [442](#) *Holker v. U.S.*, 1984 WL 207, \*1+, 53 A.F.T.R.2d 84-925, 84-925+, 84-1 USTC P 9271, 9271+ (D.Minn. Feb 15, 1984) (NO. CIV. 4-83-1007)
- C** [443](#) *Hazewinkel v. U.S.*, 1983 WL 1712, \*1+, 53 A.F.T.R.2d 84-578, 84-578+, 84-1 USTC P 9152, 9152+ (D.Minn. Dec 05, 1983) (NO. 3-83-912)
- C** [444](#) *Albright v. U.S.*, 1985 WL 6344, \*1+, 86-1 USTC P 9184, 9184+ (S.D.Miss. Oct 02, 1985) (NO. S84-0861(N))
- C** [445](#) *Satterlee v. U.S.*, 432 F.Supp.2d 941, 948, 97 A.F.T.R.2d 2006-2109, 2006-2109 (W.D.Mo. Mar 07, 2006) (NO. 05-3283-CV-S-RED)
- C** [446](#) *Kelly v. U.S.*, 209 F.Supp.2d 981, 981+, 89 A.F.T.R.2d 2002-2523, 2002-2523+, 2002-2 USTC P

50,615, 50615+ (E.D.Mo. Apr 19, 2002) (NO. 4:01CV1803JCH)

- C** [447](#) U.S. v. Mathews, 1990 WL 74368, \*5, 71A A.F.T.R.2d 93-4747, 93-4747, 90-1 USTC P 50,268, 50268 (W.D.Mo. Apr 06, 1990) (NO. 89-6044-CV-SJ-8)
- C** [448](#) Miller v. U.S., 1985 WL 6360, \*1+, 55 A.F.T.R.2d 85-1437, 85-1437+, 85-2 USTC P 9467, 9467+ (E.D.Mo. Mar 05, 1985) (NO. 84-1468-C(4))
- C** [449](#) Herman v. U.S., 1986 WL 12568, \*1+, 86-2 USTC P 9695, 9695+ (D.Mont. Jul 11, 1986) (NO. CV 85-333-BLG-JFB)
- C** [450](#) Kirn v. U.S., 1986 WL 11169, \*1+, 58 A.F.T.R.2d 86-5605, 86-5605+, 86-1 USTC P 9477, 9477+ (D.Mont. May 01, 1986) (NO. CV-85-277-GF)
- P** [451](#) Todd v. U.S., 613 F.Supp. 552, 552+, 56 A.F.T.R.2d 85-6380, 85-6380+, 85-2 USTC P 9560, 9560+ (D.Mont. May 14, 1985) (NO. CV-84-105-BLG)
- C** [452](#) Ogle v. U.S., 1985 WL 25730, \*1+, 56 A.F.T.R.2d 85-5938, 85-5938+, 85-2 USTC P 9533, 9533+ (D.Mont. Jan 25, 1985) (NO. CV 84-78-M)
- C** [453](#) West v. C.I.R., 1984 WL 3125, \*1+, 55 A.F.T.R.2d 85-1027, 85-1027+, 85-1 USTC P 9197, 9197+ (D.Mont. Sep 11, 1984) (NO. CV-83-204-BLG, CV-83-215-BLG, CV-83-216-BLG, CV-84-55-BLG)
- C** [454](#) Forkan v. U.S., 1984 WL 3049, \*1+, 54 A.F.T.R.2d 84-6205, 84-6205+, 84-2 USTC P 9653, 9653+ (D.Mont. Jun 08, 1984) (NO. CV 83-71-BU, CV 83-125-M, CV 83-126-M, CV 83-130-M, CV 83-136-M, CV 84-5-M, CV 83-127-GF, CV 83-135-GF, CV 83-136-GF)
- H** [455](#) Little v. U.S., 2006 WL 861654, \*1+, 97 A.F.T.R.2d 2006-1404, 2006-1404+ (M.D.N.C. Feb 16, 2006) (NO. 1:04CV00406)
- H** [456](#) Little v. U.S., 2006 WL 861671, \*1+, 97 A.F.T.R.2d 2006-1406, 2006-1406+ (M.D.N.C. Feb 16, 2006) (NO. 1:05CV0002)
- H** [457](#) Little v. U.S., 2005 WL 2989696, \*2989696+, 96 A.F.T.R.2d 2005-7086, 2005-7086+ (M.D.N.C. Nov 07, 2005) (NO. 1:04CV00406)
- H** [458](#) Little v. U.S., 2005 WL 3957598, \*1+, 97 A.F.T.R.2d 2006-1466, 2006-1466+ (M.D.N.C. Nov 07, 2005) (NO. 1:05CV0002)
- H** [459](#) Abdo v. U.S. I.R.S., 234 F.Supp.2d 553, 565, 90 A.F.T.R.2d 2002-7484, 2002-7484, 2003-1 USTC P 50,107, 50107 (M.D.N.C. Nov 08, 2002) (NO. CIV.1:01-CV-00098)
- H** [460](#) Sickler v. U.S., 1992 WL 208172, \*1+, 70 A.F.T.R.2d 92-5377, 92-5377+, 92-2 USTC P 50,388, 50388+ (M.D.N.C. Jul 01, 1992) (NO. CIV. 6:91CV00457)
- H** [461](#) U.S. v. Music Masters, Ltd., 621 F.Supp. 1046, 1046+, 54 USLW 2275, 2275+, 56 A.F.T.R.2d 85-6452, 85-6452+, 85-2 USTC P 9839, 9839+ (W.D.N.C. Nov 12, 1985) (NO. C-C-84-0228-P)
- C** [462](#) Dalton v. U. S., 1985 WL 6383, \*1+, 56 A.F.T.R.2d 85-6306, 85-6306+, 85-2 USTC P 9754, 9754+ (W.D.N.C. Aug 28, 1985) (NO. A-C-85-156)
- H** [463](#) McKee v. U.S., 1984 WL 3129, \*1+, 55 A.F.T.R.2d 85-1134, 85-1134+, 85-1 USTC P 9248, 9248+ (M.D.N.C. Dec 17, 1984) (NO. C-84-677-G)
- C** [464](#) Strickland v. Secretary of Treasury, 1984 WL 270, \*1+, 53 A.F.T.R.2d 84-1540, 84-1540+, 84-1 USTC P 9399, 9399+ (E.D.N.C. Mar 30, 1984) (NO. 83-82-CIV-7)



- C** [465](#) Ronsberg v. U.S., 798 F.Supp. 582, 585, 72 A.F.T.R.2d 93-6029, 93-6029 (D.N.D. Jun 11, 1992) (NO. CIV A3-90-72)
- C** [466](#) LaJoie v. U.S., 1984 WL 3059, \*1+, 54 A.F.T.R.2d 84-6036, 84-6036+, 84-2 USTC P 9712, 9712+ (D.N.D. Jun 25, 1984) (NO. A4-83-153, A4-83-154)
- H** [467](#) Ueckert v. U.S., 1984 WL 3037, \*1+, 53 A.F.T.R.2d 84-1478, 84-1478+, 84-2 USTC P 9583, 9583+ (D.N.D. Apr 20, 1984) (NO. A1-83-135)
- [468](#) Eash v. U.S., 2006 WL 223894, \*1, 97 A.F.T.R.2d 2006-913, 2006-913, 2006-1 USTC P 50,186, 50186 (D.Neb. Jan 30, 2006) (NO. 4:04CV3196)
- C** [469](#) Fink v. U.S., 1984 WL 3068, \*1+, 84-2 USTC P 9755, 9755+ (D.Neb. Jul 26, 1984) (NO. CV. 84-0-51)
- C** [470](#) Vincent v. C.I.R., 2006 WL 2057182, \*2057182+, 98 A.F.T.R.2d 2006-5689, 2006-5691+, 2006-2 USTC P 50,541, 50541+ (D.Nev. Jul 21, 2006) (NO. 2:05-CV-0865-RCJLRL)
- C** [471](#) Bunch v. U.S., 2004 WL 1304042, \*1, 93 A.F.T.R.2d 2004-2332, 2004-2332, 2004-1 USTC P 50,282, 50282 (D.Nev. Apr 20, 2004) (NO. CV-S-03-0926KJD(RJJ))
- C** [472](#) Van Gaasbeck v. U.S., 2004 WL 541369, \*1, 93 A.F.T.R.2d 2004-1061, 2004-1061, 2004-1 USTC P 50,185, 50185 (D.Nev. Jan 29, 2004) (NO. CV-S-03-0089-KJD)
- C** [473](#) Ray v. U.S., 291 F.Supp.2d 1179, 1180, 92 A.F.T.R.2d 2003-6056, 2003-6056, 2003-2 USTC P 50,657, 50657 (D.Nev. Jul 29, 2003) (NO. CVVS030284KJDLRL)
- C** [474](#) Mayben v. U.S., 2003 WL 21693625, \*2+, 92 A.F.T.R.2d 2003-5071, 2003-5071+, 2003-2 USTC P 50,567, 50567+ (D.Nev. Jun 05, 2003) (NO. CV-S-02-1296-ECR-RJJ)
- C** [475](#) Kemper v. U.S., 2003 WL 21770857, \*1+, 92 A.F.T.R.2d 2003-5248, 2003-5248+ (D.Nev. Jun 05, 2003) (NO. CVS-02-1411-RLH(PAL))
- C** [476](#) Goodyke v. U.S., 2003 WL 21518364, \*2, 91 A.F.T.R.2d 2003-2555, 2003-2555, 2003-1 USTC P 50,529, 50529 (D.Nev. May 14, 2003) (NO. CV-S-02-1696-LRH-RJJ)
- H** [477](#) Casimini v. U.S., 2003 WL 21153258, \*1+, 91 A.F.T.R.2d 2003-1995, 2003-1995+, 2003-1 USTC P 50,431, 50431+ (D.Nev. Apr 02, 2003) (NO. CV-S-02-0834-RLH(PAL))
- H** [478](#) Carrillo v. U.S., 2003 WL 1908406, \*1+, 91 A.F.T.R.2d 2003-1608, 2003-1608+, 2003-1 USTC P 50,370, 50370+ (D.Nev. Mar 12, 2003) (NO. CV-S-02-0353-KJD-LRL)
- C** [479](#) Caldwell v. U.S., 2003 WL 23374569, \*1+, 93 A.F.T.R.2d 2004-1232, 2004-1232+ (D.Nev. Feb 05, 2003) (NO. CV-S-02-0045-KJDPAL)
- C** [480](#) Wahl v. U.S., 2003 WL 23374568, \*1+, 93 A.F.T.R.2d 2004-1227, 2004-1227+ (D.Nev. Jan 31, 2003) (NO. CV-S-02-0239-KJD-RJJ)
- C** [481](#) Stanley v. U.S., 2002 WL 31934175, \*2+, 90 A.F.T.R.2d 2002-7536, 2002-7536+, 2003-1 USTC P 50,155, 50155+ (D.Nev. Oct 24, 2002) (NO. CV-S-02-0220-RLH(PAL))
- C** [482](#) Gifford v. U.S., 2002 WL 31934170, \*2+, 90 A.F.T.R.2d 2002-7515, 2002-7515+, 2003-1 USTC P 50,144, 50144+ (D.Nev. Oct 21, 2002) (NO. CV-S-02-0467RLH(LRL))
- C** [483](#) Reynoso v. U.S., 2002 WL 31556453, \*2, 90 A.F.T.R.2d 2002-7079, 2002-7079, 2002-2 USTC P 50,775, 50775 (D.Nev. Sep 30, 2002) (NO. CV-S-01-1219-JCM PAL)
- C** [484](#) Uveges v. U.S., 2002 WL 31476651, \*2+, 90 A.F.T.R.2d 2002-6764, 2002-6764+, 2002-2 USTC P



- 50,740, 50740+ (D.Nev. Sep 16, 2002) (NO. CV-S-01-1348-RLH LRL)
- C** [485](#) Johnson v. U.S., 2002 WL 31696898, \*2+, 90 A.F.T.R.2d 2002-7607, 2002-7607+, 2002-2 USTC P 50,748, 50748+ (D.Nev. Sep 16, 2002) (NO. CVS020009RLHPAL)
- C** [486](#) Davidson v. C.I.R., 2002 WL 31409555, \*1+, 90 A.F.T.R.2d 2002-6655, 2002-6655+, 2002-2 USTC P 50,718, 50718+ (D.Nev. Sep 09, 2002) (NO. CV-S-02-0108-RLH LRL)
- C** [487](#) Brown v. U.S., 2002 WL 31409539, \*3, 90 A.F.T.R.2d 2002-6644, 2002-6644, 2002-2 USTC P 50,750, 50750 (D.Nev. Aug 16, 2002) (NO. CVS-02-0175-RLH(RJJ))
- C** [488](#) Waller v. U.S., 2002 WL 31476649, \*1+, 90 A.F.T.R.2d 2002-6759, 2002-6759+, 2003-1 USTC P 50,123, 50123+ (D.Nev. Aug 07, 2002) (NO. CV-S-01-1190-KJD PAL)
- C** [489](#) Blanchard v. U.S., 2002 WL 31409533, \*1+, 90 A.F.T.R.2d 2002-6640, 2002-6640+, 2002-2 USTC P 50,712, 50712+ (D.Nev. Aug 01, 2002) (NO. CV-S-01-1083KJD(RJJ))
- C** [490](#) Samlaska v. U.S., 2002 WL 31409619, \*1+, 90 A.F.T.R.2d 2002-6723, 2002-6723+, 2002-2 USTC P 50,749, 50749+ (D.Nev. Jul 31, 2002) (NO. CV-S-01-1237-KJD PAL)
- C** [491](#) Smith v. U.S., 2002 WL 31476644, \*1+, 90 A.F.T.R.2d 2002-6748, 2002-6748+, 2003-1 USTC P 50,125, 50125+ (D.Nev. Jul 31, 2002) (NO. CV-S-01-1184-KJD-LRL)
- C** [492](#) Haas v. U.S., 2002 WL 31083345, \*1+, 90 A.F.T.R.2d 2002-5994, 2002-5994+, 2002-2 USTC P 50,631, 50631+ (D.Nev. Jul 25, 2002) (NO. CV-S-01-0905-KJD RJJ)
- C** [493](#) Martinec v. U.S., 2002 WL 1987734, \*1+, 90 A.F.T.R.2d 2002-5678, 2002-5678+, 2002-2 USTC P 50,602, 50602+ (D.Nev. Jul 10, 2002) (NO. CV-S-01-1207-RLH LRL)
- C** [494](#) Light v. U.S., 2002 WL 1465963, \*1+, 89 A.F.T.R.2d 2002-2970, 2002-2970+, 2002-2 USTC P 50,483, 50483+ (D.Nev. May 15, 2002) (NO. CVS010923LRH(RJJ))
- C** [495](#) Montijo v. U.S., 2002 WL 1466096, \*2+, 90 A.F.T.R.2d 2002-5038, 2002-5038+, 2002-2 USTC P 50,479, 50479+ (D.Nev. May 14, 2002) (NO. CVS011227LRH(LRL))
- H** [496](#) Baker v. U.S., 2002 WL 1396129, \*2+, 89 A.F.T.R.2d 2002-2851, 2002-2851+, 2002-2 USTC P 50,470, 50470+ (D.Nev. May 10, 2002) (NO. CV-S-01-1187-RLH RJJ)
- C** [497](#) Foster v. U.S., 2002 WL 1396772, \*1+, 89 A.F.T.R.2d 2002-2927, 2002-2927+, 2002-2 USTC P 50,469, 50469+ (D.Nev. May 10, 2002) (NO. CV-S-01-1003-RLH LRL)
- C** [498](#) Kelly v. U.S., 1986 WL 11123, \*1+, 57 A.F.T.R.2d 86-896, 86-896+, 86-1 USTC P 9219, 9219+ (D.N.H. Jan 02, 1986) (NO. 85-14-D, 85-15-D)
- H** [499](#) Sullivan v. U.S., 645 F.Supp. 314, 315+, 56 A.F.T.R.2d 85-5721, 85-5721+, 85-2 USTC P 9465, 9465+ (D.N.H. May 15, 1985) (NO. 84-774-L)
- C** [500](#) Johns v. U.S., 1984 WL 3085, \*1+, 55 A.F.T.R.2d 85-420, 85-420+, 84-2 USTC P 9899, 9899+ (D.N.H. Oct 12, 1984) (NO. C84-159-L)
- C** [501](#) Fink v. U.S., 1984 WL 3062, \*1+, 54 A.F.T.R.2d 84-5981, 84-5981+, 84-2 USTC P 9722, 9722+ (D.N.H. Jul 10, 1984) (NO. 84-109-D)
- C** [502](#) Lydon v. U.S., 1984 WL 3052, \*2+, 54 A.F.T.R.2d 84-5528, 84-5528+, 84-2 USTC P 9670, 9670+ (D.N.H. May 22, 1984) (NO. C84-29-L)
- C** [503](#) Frese v. U.S., 2006 WL 231895, \*4+, 97 A.F.T.R.2d 2006-1123, 2006-1123+, 2006-1 USTC P 50,169, 50169+ (D.N.J. Jan 30, 2006) (NO. CIV. 05-1741(RBK))

- [504](#) Moore v. U.S., 1986 WL 5701, \*1+, 57 A.F.T.R.2d 86-1117, 86-1117+, 87-1 USTC P 9372, 9372+ (D.N.J. Feb 28, 1986) (NO. CIV. 85-2258)
- C** [505](#) McDowell v. Secretary of Treasury, 1984 WL 478, \*1+, 53 A.F.T.R.2d 84-1041, 84-1041+, 84-1 USTC P 9459, 9459+ (D.N.J. Feb 17, 1984) (NO. CIV. 83-3333)
- H** [506](#) U.S. v. Spence, 2000 WL 33157849, \*1+, 87 A.F.T.R.2d 2001-648, 2001-648+ (D.N.M. Dec 18, 2000) (NO. CV-98-757-JP)
- C** [507](#) Gardner v. I.R.S., 2000 WL 34327006, \*1+, 93 A.F.T.R.2d 2004-1741, 2004-1741+ (D.N.M. Dec 14, 2000) (NO. CIV.99-1176 JC/LS)
- H** [508](#) Williamson v. U.S., 84 F.Supp.2d 1217, 1218+, 84 A.F.T.R.2d 99-6047, 99-6047+, 99-2 USTC P 50,841, 50841+ (D.N.M. Aug 19, 1999) (NO. CIV. 96-1082-M)
- P** [509](#) U.S. v. Spence, 110 F.Supp.2d 1335, 1339+, 85 A.F.T.R.2d 2000-1678, 2000-1678+ (D.N.M. Aug 12, 1999) (NO. CV-98-757-JP/DJS)
- C** [510](#) Bush v. U.S., 1984 WL 3034, \*1+, 54 A.F.T.R.2d 84-5615, 84-5615+, 84-2 USTC P 9552, 9552+ (D.N.M. May 11, 1984) (NO. CIV-83-1542 C)
- C** [511](#) Humphrey v. U.S., 1984 WL 3033, \*1+, 54 A.F.T.R.2d 84-5623, 84-5623+, 84-2 USTC P 9551, 9551+ (D.N.M. May 11, 1984) (NO. CIV-83-1505 C)
- C** [512](#) Lynch v. U.S., 1984 WL 3056, \*1+, 84-2 USTC P 9695, 9695+ (D.N.M. Apr 26, 1984) (NO. 83-1501 HB)
- C** [513](#) Tobin v. U.S., C.I.R., 1984 WL 21836, \*1+, 53 A.F.T.R.2d 84-1404, 84-1404+, 84-1 USTC P 9388, 9388+ (D.N.M. Mar 21, 1984) (NO. CIV. 83-1524-JB)
- C** [514](#) Lopez v. U.S., 1984 WL 186, \*1+, 53 A.F.T.R.2d 84-1245, 84-1245+, 84-1 USTC P 9356, 9356+ (D.N.M. Mar 06, 1984) (NO. CIV. 83-1504-JB)
- C** [515](#) Farenga v. U.S., 2004 WL 1005234, \*1+, 93 A.F.T.R.2d 2004-1775, 2004-1775+, 2004-1 USTC P 50,240, 50240+ (N.D.N.Y. Mar 24, 2004) (NO. 5:01-CV-1478)
- H** [516](#) Dourlain v. U.S., 2003 WL 22753452, \*22753452+, 92 A.F.T.R.2d 2003-6696, 2003-6696+ (N.D.N.Y. Sep 26, 2003) (NO. 5:01CV1251(NAM/GJD))
- H** [517](#) Letscher v. U.S., 2000 WL 1290864, \*2, 86 A.F.T.R.2d 2000-6206, 2000-6206, 2000-2 USTC P 50,723, 50723 (S.D.N.Y. Sep 11, 2000) (NO. 99 CIV. 2602 (NRB))
- P** [518](#) U.S. v. McCombs-Ellison, 826 F.Supp. 1479, 1482+, 71 A.F.T.R.2d 93-1843, 93-1843+ (W.D.N.Y. Mar 29, 1993) (NO. 87-CV-1475L)
- P** [519](#) In re Tax Refund Litigation, 766 F.Supp. 1248, 1254, 91-1 USTC P 50,183, 50183 (E.D.N.Y. Mar 29, 1991) (NO. MDL 87-731 (TCP))
- P** [520](#) In re Tax Refund Litigation, 725 F.Supp. 140, 141, 65 A.F.T.R.2d 90-446, 90-446, 89-2 USTC P 9669, 9669 (E.D.N.Y. Nov 13, 1989) (NO. MDL 87-0731)
- C** [521](#) Heter v. U.S., 1987 WL 19293, \*1+ (S.D.N.Y. Oct 26, 1987) (NO. 86 CIV. 5154 (LBS))
- C** [522](#) Herndon v. Egger, 1987 WL 6920, \*1+, 59 A.F.T.R.2d 87-732, 87-732+, 87-1 USTC P 9193, 9193+ (S.D.N.Y. Feb 13, 1987) (NO. 86 CIV. 2057 (SWK))
- H** [523](#) Leogrande v. U.S., 1986 WL 14601, \*1+, 58 A.F.T.R.2d 86-6214, 86-6214+, 86-2 USTC P 9815, 9815+ (E.D.N.Y. Sep 08, 1986) (NO. 85 C 4109)

- C** [524](#) Church of St. Matthew v. I.R.S., 1986 WL 8780, \*1, 58 A.F.T.R.2d 86-5002, 86-5002, 86-1 USTC P 9444, 9444 (E.D.N.Y. May 07, 1986) (NO. CV-83-5085)
- C** [525](#) Swords v. U.S., 1985 WL 6234, \*1+, 56 A.F.T.R.2d 85-5090, 85-5090+, 85-1 USTC P 9349, 9349+ (N.D.N.Y. Mar 23, 1985) (NO. 84-CV-497)
- H** [526](#) Wagenknecht v. U.S., I.R.S., 2006 WL 1515670, \*3+, 97 A.F.T.R.2d 2006-3000, 2006-3000+, 2006-2 USTC P 50,388, 50388+ (N.D.Ohio May 30, 2006) (NO. 1:06CV0726)
- C** [527](#) Clouse v. C.I.R., 2003 WL 23212842, \*1+, 93 A.F.T.R.2d 2004-427, 2004-427+ (N.D.Ohio Dec 08, 2003) (NO. 3:03 CV 7087)
- C** [528](#) Snyder v. C.I.R., U.S., 2003 WL 23212752, \*1, 93 A.F.T.R.2d 2004-425, 2004-425 (N.D.Ohio Dec 03, 2003) (NO. 1:03 CV 1828)
- H** [529](#) Hart v. U.S., 291 F.Supp.2d 635, 636+, 92 A.F.T.R.2d 2003-5976, 2003-5976+, 2003-2 USTC P 50,680, 50680+ (N.D.Ohio Sep 05, 2003) (NO. 1:02 CV 147)
- C** [530](#) Henning v. C.I.R., 2003 WL 21456665, \*1, 91 A.F.T.R.2d 2003-2400, 2003-2400, 2003-2 USTC P 50,538, 50538 (N.D.Ohio May 30, 2003) (NO. 3:02 CV 7592)
- H** [531](#) Rohner v. U.S., 2003 WL 21456733, \*2+, 91 A.F.T.R.2d 2003-2425, 2003-2425+ (N.D.Ohio May 16, 2003) (NO. 5:02-CV-2309)
- P** [532](#) Tornichio v. U.S., 263 F.Supp.2d 1090, 1097+, 90 A.F.T.R.2d 2002-7752, 2002-7752+, 2003-1 USTC P 50,285, 50285+ (N.D.Ohio Dec 11, 2002) (NO. 5:02-CV-351)
- C** [533](#) Bentley v. I.R.S., 2002 WL 31274045, \*1+, 90 A.F.T.R.2d 2002-6517, 2002-6517+, 2002-2 USTC P 50,751, 50751+ (N.D.Ohio Sep 10, 2002) (NO. 4:02 CV 1391)
- H** [534](#) Herip v. U.S., 2002 WL 31002855, \*1+, 90 A.F.T.R.2d 2002-5770, 2002-5770+, 2002-2 USTC P 50,646, 50646+ (N.D.Ohio Jul 25, 2002) (NO. 1:02CV0540)
- H** [535](#) Tornichio v. U.S., 1998 WL 381304, \*1+, 81 A.F.T.R.2d 98-1377, 98-1377+, 98-1 USTC P 50,299, 50299+ (N.D.Ohio Mar 12, 1998) (NO. 5:97CV2794)
- [536](#) Doran v. U.S., 1991 WL 130085, \*1+, 71A A.F.T.R.2d 93-4515, 93-4515+, 91-1 USTC P 50,298, 50298+ (N.D.Ohio Apr 11, 1991) (NO. C84-3048)
- P** [537](#) Mosher v. I.R.S., 746 F.Supp. 709, 710+ (S.D.Ohio Aug 08, 1989) (NO. C-3-87-368)
- C** [538](#) Myers v. C.I.R., 1986 WL 11133, \*1+, 57 A.F.T.R.2d 86-1085, 86-1085+, 86-1 USTC P 9295, 9295+ (S.D.Ohio Feb 11, 1986) (NO. C-3-83-758)
- H** [539](#) McNally v. U.S., 1985 WL 6365, \*1+, 56 A.F.T.R.2d 85-5757, 85-5757+, 85-2 USTC P 9544, 9544+ (N.D.Ohio May 23, 1985) (NO. C84-2328)
- C** [540](#) Brautigam v. C.I.R., 627 F.Supp. 63, 64+, 57 A.F.T.R.2d 86-1087, 86-1087+, 86-1 USTC P 9411, 9411+ (S.D.Ohio Apr 11, 1985) (NO. C-3-83-766)
- C** [541](#) Hancock v. I.R.S., 1984 WL 3226, \*1+, 56 A.F.T.R.2d 85-6106, 85-6106+, 85-2 USTC P 9662, 9662+ (N.D.Ohio Dec 04, 1984) (NO. C84-7568)
- H** [542](#) Collett v. U.S., 1984 WL 21880, \*1+, 54 A.F.T.R.2d 84-6398, 84-6398+, 85-1 USTC P 9266, 9266+ (S.D.Ohio Dec 01, 1984) (NO. C-1-83-1182, C-1-83-1183, C-1-83-1825)
- [543](#) Belz v. U.S., 1984 WL 3105, \*1+, 55 A.F.T.R.2d 85-333, 85-333+, 84-2 USTC P 9998, 9998+ (S.D.Ohio Nov 16, 1984) (NO. C-2-83-1391)

- P** [544](#) Collett v. U.S., 1984 WL 3090, \*1+, 84-2 USTC P 9930, 9930+ (S.D.Ohio Oct 19, 1984) (NO. C-1-83-1182, C-1-83-1183, C-1-83-1825)
- C** [545](#) Kondrek v. Egger, 1984 WL 3063, \*1+, 54 A.F.T.R.2d 84-5674, 84-5674+, 84-2 USTC P 9726, 9726+ (N.D.Ohio Jul 25, 1984) (NO. C83-3397)
- C** [546](#) Hewlett v. U.S., 1984 WL 3050, \*1+, 54 A.F.T.R.2d 84-5546, 84-5546+, 84-2 USTC P 9664, 9664+ (S.D.Ohio Jun 28, 1984) (NO. C-2-83-2204)
- C** [547](#) Wilson v. U.S., 1984 WL 3078, \*1+, 54 A.F.T.R.2d 84-5713, 84-5713+, 84-2 USTC P 9809, 9809+ (S.D.Ohio Jun 06, 1984) (NO. C-1-83-1208)
- C** [548](#) Hummon v. U.S., 1984 WL 295, \*1+, 53 A.F.T.R.2d 84-1542, 84-1542+, 84-1 USTC P 9493, 9493+ (S.D.Ohio May 01, 1984) (NO. C-2-83-1607)
- C** [549](#) Zeak v. U.S., 1984 WL 2788, \*2+, 53 A.F.T.R.2d 84-1316, 84-1316+, 84-1 USTC P 9340, 9340+ (S.D.Ohio Feb 24, 1984) (NO. C-1-83-1210 (R)(A))
- [550](#) Mann v. I.R.S., 2006 WL 1050658, \*1+, 97 A.F.T.R.2d 2006-1590, 2006-1590+ (W.D.Okla. Mar 01, 2006) (NO. CIV-05-305-L)
- C** [551](#) Scott v. U.S., 1985 WL 6393, \*1+, 56 A.F.T.R.2d 85-6336, 85-6336+, 85-2 USTC P 9836, 9836+ (N.D.Okla. Sep 26, 1985) (NO. 85-C-402-B)
- C** [552](#) Eckel v. U.S., 1985 WL 6377, \*1+, 56 A.F.T.R.2d 85-5755, 85-5755+, 85-2 USTC P 9706, 9706+ (W.D.Okla. Mar 18, 1985) (NO. CIV. 83-2368-R)
- H** [553](#) Updegrave v. U.S., 2004 WL 2127152, \*1+, 94 A.F.T.R.2d 2004-6155, 2004-6155+ (D.Or. Sep 22, 2004) (NO. CV-04-242-HU)
- C** [554](#) Joling v. U.S., 2001 WL 1623218, \*1+, 89 A.F.T.R.2d 2002-1581, 2002-1581+, 2001-2 USTC P 50,771, 50771+ (D.Or. May 25, 2001) (NO. CIV. 00-6343-TC)
- C** [555](#) Call v. U.S., 1984 WL 3119, \*1+, 55 A.F.T.R.2d 85-966, 85-966+, 85-1 USTC P 9160, 9160+ (D.Or. Dec 17, 1984) (NO. 83-1986-LE)
- C** [556](#) Benz v. U.S., 1984 WL 3113, \*1+, 55 A.F.T.R.2d 85-942, 85-942+, 85-1 USTC P 9129, 9129+ (D.Or. Oct 03, 1984) (NO. 83-6473-E)
- C** [557](#) Betts v. U.S., 1984 WL 255, \*1+, 54 A.F.T.R.2d 84-5112, 84-5112+, 84-1 USTC P 9432, 9432+ (D.Or. Mar 27, 1984) (NO. 83-1282-PA)
- H** [558](#) U.S. v. Singer, 1990 WL 161258, \*2+ (E.D.Pa. Oct 18, 1990) (NO. CRIM. 85-00283-01)
- C** [559](#) Walker v. Mirarchi, 1990 WL 107532, \*1, 71A A.F.T.R.2d 93-3731, 93-3731, 90-2 USTC P 50,372, 50372 (M.D.Pa. Jun 21, 1990) (NO. CIV. 1:CV-89-832)
- C** [560](#) Walker v. U.S., 1990 WL 61872, \*1+, 71A A.F.T.R.2d 93-3549, 93-3549+, 90-1 USTC P 50,206, 50206+ (W.D.Pa. Mar 19, 1990) (NO. CIV. 86-1237)
- P** [561](#) Hankin v. U.S., 1990 WL 11624, \*1 (E.D.Pa. Feb 07, 1990) (NO. CIV.A. 89-3143)
- H** [562](#) Barnes v. U.S., 1988 WL 50719, \*1+, 61 A.F.T.R.2d 88-477, 88-477+, 88-1 USTC P 9216, 9216+ (W.D.Pa. Jan 06, 1988) (NO. CIV.A. 86-2176)
- H** [563](#) Bethel Baptist Church v. U.S., 629 F.Supp. 1073, 1083+, 61 A.F.T.R.2d 88-585, 88-585+, 88-1 USTC P 9224, 9224+, 13 Soc.Sec.Rep.Serv. 501, 501+, Unempl.Ins.Rep. (CCH) P 16,754, 16754+ (M.D.Pa. Mar 06, 1986) (NO. CIV. A. 84-1586)

- C** [564](#) Agostino v. U.S., 1984 WL 3070, \*1+, 54 A.F.T.R.2d 84-5931, 84-5931+, 84-2 USTC P 9760, 9760+ (E.D.Pa. Aug 17, 1984) (NO. 83-5490)
- H** [565](#) Christian v. U.S., 2006 WL 2348633, \*2348633+, 98 A.F.T.R.2d 2006-5428, 2006-5429+ (D.S.C. Jun 22, 2006) (NO. CIV.A.60423323HFFWMC)
- H** [566](#) Christian v. U.S., 2004 WL 3249050, \*1, 95 A.F.T.R.2d 2005-1221, 2005-1221, 2005-1 USTC P 50,307, 50307 (D.S.C. Aug 26, 2004) (NO. CIV.A.6:03-3259-26AK)
- H** [567](#) Christian v. U.S., 2004 WL 1418638, \*1, 93 A.F.T.R.2d 2004-2502, 2004-2502 (D.S.C. May 13, 2004) (NO. CIV.A.6:03-3259-26AK)
- H** [568](#) Muhammad v. U.S., 2004 WL 1157404, \*1, 93 A.F.T.R.2d 2004-2037, 2004-2037 (D.S.C. Jan 06, 2004) (NO. 0:02-2677-17BD)
- H** [569](#) Muhammad v. U.S., 2003 WL 22753568, \*1+, 92 A.F.T.R.2d 2003-6750, 2003-6750+ (D.S.C. Oct 06, 2003) (NO. 0:02-2677-17BD)
- H** [570](#) Muhammad v. U.S., 2003 WL 21152978, \*1+, 91 A.F.T.R.2d 2003-1985, 2003-1985+, 2003-2 USTC P 50,647, 50647+ (D.S.C. Jul 15, 2003) (NO. C/A 0:02-2677-17BD)
- C** [571](#) Cox v. U.S., 1990 WL 74471, \*3+, 71A A.F.T.R.2d 93-3622, 93-3622+, 90-1 USTC P 50,265, 50265+ (D.S.C. Apr 16, 1990) (NO. CIV. 8:89-2073-3K)
- C** [572](#) Pierce v. U.S., 1984 WL 3104, \*1+, 54 A.F.T.R.2d 84-6396, 84-6396+, 84-2 USTC P 9994, 9994+ (D.S.C. Aug 27, 1984) (NO. 84-603-3)
- C** [573](#) Matthews v. U.S., 1984 WL 3057, \*1+, 54 A.F.T.R.2d 84-5891, 84-5891+, 84-2 USTC P 9704, 9704+ (D.S.D. Jul 03, 1984) (NO. 83-5133)
- C** [574](#) Silkman v. C.I.R., 1984 WL 21869, \*1+, 54 A.F.T.R.2d 84-5251, 84-5251+, 84-2 USTC P 9557, 9557+ (D.S.D. May 30, 1984) (NO. CIV 83-5108)
- C** [575](#) Silkman v. C.I.R., 1984 WL 614, \*1+, 54 A.F.T.R.2d 84-5253, 84-5253+, 84-2 USTC P 9558, 9558+ (D.S.D. May 30, 1984) (NO. 83-5110)
- H** [576](#) White v. U.S., 2004 WL 541148, \*2, 93 A.F.T.R.2d 2004-1034, 2004-1034 (M.D.Tenn. Jan 29, 2004) (NO. 3:02-0417)
- H** [577](#) White v. U.S., 2003 WL 21771053, \*1+, 92 A.F.T.R.2d 2003-5172, 2003-5172+ (M.D.Tenn. Jun 12, 2003) (NO. 3:02-0417)
- H** [578](#) Carroll v. U.S., 249 F.Supp.2d 937, 937, 91 A.F.T.R.2d 2003-785, 2003-785, 2003-1 USTC P 50,349, 50349 (W.D.Tenn. Jan 16, 2003) (NO. 01-2877-G/BRE)
- H** [579](#) White v. U.S., 250 F.Supp.2d 919, 920+, 91 A.F.T.R.2d 2003-624, 2003-624+, 2003-1 USTC P 50,259, 50259+ (M.D.Tenn. Jan 10, 2003) (NO. 3:02-0417)
- H** [580](#) Stanco v. U.S., 1999 WL 907510, \*3, 84 A.F.T.R.2d 99-6243, 99-6243 (M.D.Tenn. Aug 31, 1999) (NO. 3:98-1106)
- H** [581](#) Jurca v. U.S., 1998 WL 851363, \*3, 82 A.F.T.R.2d 98-7167, 98-7167, 2000-1 USTC P 50,166, 50166 (M.D.Tenn. Nov 03, 1998) (NO. 3:98-0635)
- C** [582](#) Tickel v. I.R.S., 1986 WL 14436, \*2, 58 A.F.T.R.2d 86-5823, 86-5823, 86-2 USTC P 9784, 9784 (E.D.Tenn. Aug 22, 1986) (NO. CIV-1-85-709)
- C** [583](#) Howard v. U.S., 1985 WL 6335, \*1+, 57 A.F.T.R.2d 86-669, 86-669+, 86-1 USTC P 9125, 9125+

(W.D.Tenn. Oct 31, 1985) (NO. 84-1282)

- H** [584](#) Tickle v. C.I.R., 623 F.Supp. 218, 219+, 56 A.F.T.R.2d 85-6149, 85-6149+, 85-2 USTC P 9762, 9762+ (E.D.Tenn. Sep 17, 1985) (NO. CIV-1-85-335)
- H** [585](#) Berggren v. U.S., 1985 WL 25929, \*1+, 57 A.F.T.R.2d 86-1144, 86-1144+, 87-1 USTC P 9166, 9166+ (M.D.Tenn. Apr 13, 1985) (NO. 3-84-1321)
- C** [586](#) Vann v. U.S., 615 F.Supp. 6, 7+, 56 A.F.T.R.2d 85-6155, 85-6155+, 86-1 USTC P 9148, 9148+ (M.D.Tenn. Jan 28, 1985) (NO. CIV. A. 3:84-1094)
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- [1131](#) 6 BNA United States Law Week Supreme Court Today 158, 2006, TAXATION: 06-141 Given v. United States (2006)
- [1132](#) 5 BNA United States Law Week Supreme Court Today 56, 2005, TAXATION: 04-1256 White v. United States (2005)
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## Court Documents

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- [1143](#) White v. U.S., 2005 WL 643390, \*643390+ (Appellate Petition, Motion and Filing) (U.S. Mar 16, 2005) **Petition for Writ of Certiorari** (NO. 04-1256)
- [1144](#) Donnie F. SCHROEDER, Petitioner/Appellant, v. COMMISSIONER OF INTERNAL REVENUE, Respondent/Appellee., 2003 WL 23205254, \*23205254+ (Appellate Petition, Motion and Filing) (U.S. Oct 07, 2003) **Petition for Writ of Certiorari** (NO. 03-1096)
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- [1148](#) William T. CONKLIN, Petitioner, v. UNITED STATES OF AMERICA., 1995 WL 17108226, \*17108226+ (Appellate Petition, Motion and Filing) (U.S. Aug 23, 1995) **Brief for the United States in Opposition** (NO. 94-2118)
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- [1153](#) McNeil v. U.S., 1987 WL 955235, \*955235+ (Appellate Petition, Motion and Filing) (U.S. Dec 12, 1987) **Petition** (NO. 87-992)
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- [1155](#) Sisemore v. U.S., 1986 WL 766953, \*766953+ (Appellate Petition, Motion and Filing) (U.S. Jul 15, 1986) **Petition** (NO. 86-36)
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- [1159](#) Glen SILVER, Plaintiff/Appellant, v. Michael SMITH and Carl Garkowski, Defendants/Appellees., 2003 WL 24142651, \*24142651+ (Appellate Petition, Motion and Filing) (2nd Cir. Aug 25, 2003) **Appellant's Petition for Rehearing** (NO. 02-6281)

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- [1160](#) Rosa C. PACKARD, Plaintiff-Appellant, v. UNITED STATES OF AMERICA, Defendant-Appellee., 1999 WL 33634052, \*33634052+ (Appellate Brief) (2nd Cir. Feb 1999) **Corrected Reply Brief for Appellant Packard** (NO. 98-6223)
- [1161](#) Rosa C. PACKARD, Plaintiff-Appellant, v. UNITED STATES OF AMERICA, Defendant-Appellee., 1999 WL 33634053, \*33634053+ (Appellate Brief) (2nd Cir. Jan 29, 1999) **Reply Brief for Appellant Packard** (NO. 98-6223)
- [1162](#) Rosa C. PACKARD, Plaintiff-Appellant, v. UNITED STATES OF AMERICA, Defendant-Appellee., 1999 WL 33630737, \*33630737+ (Appellate Brief) (2nd Cir. Jan 1999) **Brief for the Ap-**

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- [1163](#) Rosa C. PACKARD, Plaintiff-Appellant, v. UNITED STATES OF AMERICA, Defendant-Appellee., 1998 WL 34091785, \*34091785+ (Appellate Brief) (2nd Cir. Dec 14, 1998) **Brief for Appellant Packard** (NO. 98-6223)
- [1164](#) Emmanuel ERIN, Plaintiff-Appellant, v. INTERNAL REVENUE SERVICE, Carol M. Landy, Director Service Center, Internal Revenue Service Judith Macaulay, Defendants-Appellees., 1998 WL 34091758, \*34091758 (Appellate Brief) (2nd Cir. Jul 14, 1998) **Plaintiff-Appellant's Answer to Memorandum Brief ...** (NO. 98-6058)
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- [1167](#) Sheldon BARR, Plaintiff-Appellant, v. UNITED STATES OF AMERICA, Defendant-Appellee., 1994 WL 16181329, \*16181329+ (Appellate Brief) (2nd Cir. 1994) **Appellant's Brief** (NO. 94-6332)
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- [1173](#) Priscilla M. Lippincott ADAMS, Appellant, v. COMMISSIONER OF INTERNAL REVENUE., 1998 WL 34083713, \*34083713+ (Appellate Brief) (3rd Cir. Oct 1998) **Brief for the Appellee** (NO. 98-7200)
- [1174](#) Corey D. WHITE, Appellant, v. THE UNITED STATES GOVERNMENT, Department of the Treasury-Internal Revenue Service., 1997 WL 33554692, \*33554692+ (Appellate Brief) (3rd Cir. 1997) **Brief for the Appellee** (NO. 97-1522)
- [1175](#) Corey D. WHITE, Appellant, v. THE UNITED STATES GOVERNMENT, Department of the Treasury-Internal Revenue Service., 1997 WL 33679514, \*33679514+ (Appellate Brief) (3rd Cir.

- 1997) **Reply Brief** (NO. 97-1522)
- [1176](#) UNITED STATES OF AMERICA, v. Harry C. JONES, Janet E. Jones; Atco Savings & Loan Association; the Financial Source, Inc. of New Jersey Harry C. Jones, Sr., Appellant., 1995 WL 17148664, \*17148664+ (Appellate Brief) (3rd Cir. 1995) **Brief for the Appellee** (NO. 95-5370)
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- [1225](#) Marvin Baysel EDWARDS and Arthur Stigall, Plaintiff - Appellant, v. Harold E. MARTIN; New Century Mortgage Corporation; Donald M. Senick; First American Title Insurance Company, Defendants - Appellees., 2003 WL 22716820, \*22716820 (Appellate Brief) (9th Cir. Jul 22, 2003) **Appellant's Opening Brief** (NO. 03-15633)
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- [1233](#) Conrad GOROSPE, Petitioner-Appellant, v. COMMISSIONER OF INTERNAL REVENUE, Respondent-Appellee., 2003 WL 22754005, \*22754005 (Appellate Brief) (9th Cir. Mar 20, 2003) **Brief for the Appellant** (NO. 03-70250)
- [1234](#) ANTONIO L. and Brenda L. Gomez, Plaintiffs-Appellants, v. UNITED STATES OF AMERICA, Internal Revenue Service, Dennis L. Paiz, Defendants-Appellees., 2003 WL 23416372, \*23416372+ (Appellate Brief) (9th Cir. Mar 04, 2003) **Brief for the United States** (NO. 02-17391)
- [1235](#) Robert G. HAWKS, Petitioner-Appellant, v. COMMISSIONER OF INTERNAL REVENUE, Respondent-Appellee., 2003 WL 22020111, \*22020111 (Appellate Brief) (9th Cir. Feb 05, 2003) **Brief for the Appellee** (NO. 02-73096)
- [1236](#) John Bruce STEIDEL, Plaintiff-Appellant, v. Russ EVANS, team manager of the appeals section of the IRS; Tim Paul, appeals officer of the IRS, Defendants-Appellees., 2002 WL 32115356, \*32115356+ (Appellate Brief) (9th Cir. Nov 12, 2002) **Brief for the Appellee** (NO. 02-35733)
- [1237](#) Marko PORTER, Plaintiff-Appellant, v. Wayne McCLELLAN, Appeals Officer; Roy Romero, Appeals Team Manager; United States of America, Defendants-Appellees., 2002 WL 32120272, \*32120272+ (Appellate Brief) (9th Cir. Aug 05, 2002) **Brief for the Appellee** (NO. 02-15977)
- [1238](#) Lance C. STANDIFIRD, Plaintiff-Appellant, v. UNITED STATES OF AMERICA, Defendant-Appellee., 2002 WL 32113653, \*32113653+ (Appellate Brief) (9th Cir. Feb 04, 2002) **Brief for the Appellee** (NO. 01-16727)
- [1239](#) Lance C. STANDIFIRD, Plaintiff/Appellant, v. Patrick J. WILCOX, Settlement Officer P. Thomas

- Menaugh, Associate Chief Appeals, Defendant/Appellee., 2001 WL 34104776, \*34104776+ (Appellate Brief) (9th Cir. Dec 21, 2001) **Appellant's Opening Brief** (NO. 01-16727)
- [1240](#) Richard E. GEORGE, Petitioner-Appellant, v. COMMISSIONER OF INTERNAL REVENUE, Respondent-Appellee., 2001 WL 34108698, \*34108698+ (Appellate Brief) (9th Cir. Jun 06, 2001) **Reply for the Appellant Appellant reiterates ...** (NO. 01-70133)
- [1241](#) John-Thomas HARPOLE, Petitioner-Appellant, v. COMMISSIONER OF INTERNAL REVENUE, Respondent-Appellee., 2001 WL 34103899, \*34103899+ (Appellate Brief) (9th Cir. Jun 2001) **Brief for the Appellee** (NO. 00-71335)
- [1242](#) Richard E. GEORGE, Petitioner-Appellant, v. COMMISSIONER OF INTERNAL REVENUE, Respondent-Appellee., 2001 WL 34108697, \*34108697 (Appellate Brief) (9th Cir. May 21, 2001) **Brief for the Appellee** (NO. 01-70133)
- [1243](#) Lavonne Allen HODGSON, Petitioner-Appellant, v. COMMISSIONER OF INTERNAL REVENUE, Respondent-Appellee., 2001 WL 34108696, \*34108696+ (Appellate Brief) (9th Cir. May 16, 2001) **Brief for the Appellee** (NO. 01-70122)
- [1244](#) Douglas B. KLUNDER, Plaintiff and Appellant, v. UNITED STATES OF AMERICA, Defendant and Appellee., 2000 WL 33986338, \*33986338+ (Appellate Brief) (9th Cir. Aug 01, 2000) **Reply Brief of Appellant** (NO. 00-35263)
- [1245](#) Douglas B. KLUNDER, Plaintiff-Appellant, v. THE UNITED STATES OF AMERICA, Defendant-Appellee., 2000 WL 33986337, \*33986337+ (Appellate Brief) (9th Cir. Jul 17, 2000) **Brief for the Appellee** (NO. 00-35263)
- [1246](#) Douglas B. KLUNDER, Plaintiff and Appellant, v. UNITED STATES OF AMERICA, Defendant and Appellee., 2000 WL 33986336, \*33986336+ (Appellate Brief) (9th Cir. May 23, 2000) **Brief of Appellant** (NO. 00-35263)
- [1247](#) WESTERN CENTER FOR JOURNALISM, d/b/a Western Journalism Center, Plaintiff-Appellant, v. Thomas CEDERQUIST, et al., Defendants-Appellees., 1999 WL 33622358, \*33622358+ (Appellate Brief) (9th Cir. Oct 25, 1999) **Brief for the Appellees** (NO. 99-35377)
- [1248](#) David LERNER, Plaintiff-Appellant, v. Barry SARTORI, Defendant-Appellee., 1999 WL 33622291, \*33622291 (Appellate Brief) (9th Cir. Oct 08, 1999) **Brief for the Appellee** (NO. 99-16271)
- [1249](#) John PESCI, Appellant, v. THE INTERNAL REVENUE SERVICE, an agency of The United States of America and The United States of America, John Miller, T.D. Fairchild, Jane Goodrow, Las Vegas Valley Water District, and Does 1-100, Inclusive, Appellees., 1999 WL 33629679, \*33629679+ (Appellate Brief) (9th Cir. Sep 10, 1999) **Appellant's Reply Brief** (NO. 99-15713)
- [1250](#) Joanne DENZER, Petitioner-Appellant, v. UNITED STATES OF AMERICA, Department of the Treasury, Respondent-Appellee., 1999 WL 33623068, \*33623068 (Appellate Brief) (9th Cir. Aug 04, 1999) **Reply Brief for the Appellant** (NO. 99-35148)
- [1251](#) Gary Ray MOORE, Plaintiff-Appellant, v. COMMISSIONER OF INTERNAL REVENUE, Defendant-Appellee., 1999 WL 33623437, \*33623437+ (Appellate Brief) (9th Cir. Jul 06, 1999) **Brief for the Appellee** (NO. 99-15758)
- [1252](#) Robert A. BROWN and Elena H. Brown, Plaintiffs-Appellants, v. UNITED STATES OF AMERICA, Defendant-Appellee., 1999 WL 33623305, \*33623305 (Appellate Brief) (9th Cir. Jun 30,

- 1999) **Brief for the Appellee** (NO. 99-15308)
- [1253](#) Barton A. BUHTZ, Plaintiff-Appellant, v. Gerald R. ROSSLER, Defendant, UNITED STATES OF AMERICA, P. Daniels; Andrew Lam -- Both Agents Sued in their Individual Capacities., 1999 WL 33652737, \*33652737 (Appellate Brief) (9th Cir. May 24, 1999) **Brief for Appellant Barton A. Buhtz** (NO. 98-55901)
- [1254](#) Nancy H. LOWRY, Petitioner - Appellant, v. COMMISSIONER OF INTERNAL REVENUE, Respondent - Appellee., 1998 WL 34107226, \*34107226 (Appellate Brief) (9th Cir. Sep 08, 1998) **Appellant's Opening Brief** (NO. 98-70626)
- [1255](#) Joel L. and Delynn E. BOYCE, Petitioners - Appellants, v. COMMISSIONER OF INTERNAL REVENUE, Respondent - Appellee., 1997 WL 33619848, \*33619848 (Appellate Brief) (9th Cir. Mar 10, 1997) **Appellant's Opening Brief** (NO. 97-70031)
- [1256](#) Frank C. VERBECK, Jr., Petitioner - Appellant, v. COMMISSIONER OF INTERNAL REVENUE, Respondent - Appellee., 1996 WL 33469148, \*33469148 (Appellate Brief) (9th Cir. Dec 20, 1996) **Appellant's Opening Brief** (NO. 96-70814)
- [1257](#) Frederick M. FOX, Appellant. v. COMMISSIONER OF INTERNAL REVENUE, Appellee., 1994 WL 16133972, \*16133972 (Appellate Brief) (9th Cir. Feb 28, 1994) **Appellant's Reply Brief** (NO. 93-70824)
- [1258](#) Lamar LISTER; Gayle Lister, Plaintiffs-Appellants, v. UNITED STATES OF AMERICA, Defendant-Appellee., 2004 WL 2956010, \*2956010+ (Appellate Brief) (10th Cir. Feb 17, 2004) **Brief for the Appellee** (NO. 03-4286)
- [1259](#) LaMar Lister and Gayle Lister, Plaintiff, -Appellant, v. UNITED STATES OF AMERICA, Defendant, -Appellee, 2004 WL 2956009, \*2956009 (Appellate Brief) (10th Cir. Jan 12, 2004) **Appellant Opening Brief** (NO. 03-4286)
- [1260](#) Peter J. PRYOR, Plaintiff-Appellant, v. UNITED STATES OF AMERICA, Defendant-Appellee., 2003 WL 23849309, \*23849309+ (Appellate Brief) (10th Cir. Dec 08, 2003) **Brief for the Appellee** (NO. 03-1294)
- [1261](#) Anne L. DAUGHERTY, Petitioner-Appellant, v. COMMISSIONER OF INTERNAL REVENUE, Respondent-Appellee., 2003 WL 23700021, \*23700021 (Appellate Brief) (10th Cir. Nov 14, 2003) **Brief for the Appellee** (NO. 03-9003)
- [1262](#) Peter J. PRYOR, Plaintiff/Petitioner - Appellant, v. UNITED STATES OF AMERICA, Defendant/Respondent - Appellee., 2003 WL 23849310, \*23849310+ (Appellate Brief) (10th Cir. Nov 14, 2003) **Appellant/Petitioner's Opening Brief** (NO. 03-1294)
- [1263](#) Rodger E. MATHIS and Jeanette D. Mathis, Plaintiffs-Appellants, v. Fred SKALUBA, Richard Hardman, and James R. Durfee, President, Sundance State Bank, Defendants-Appellees., 2003 WL 23700017, \*23700017 (Appellate Brief) (10th Cir. Sep 11, 2003) **Brief for the Appellees** (NO. 03-8029)
- [1264](#) David G. TURNER, Plaintiff-Appellant, v. UNITED STATES OF AMERICA, Defendant-Appellee., 2006 WL 2364848, \*2364848+ (Appellate Brief) (11th Cir. Jun 29, 2006) **Brief for the Appellee** (NO. 06-11469-B)
- [1265](#) William R. TINNERMAN, Plaintiff-Appellant, v. INTERNAL REVENUE SERVICE, Defendant-Appellee., 2005 WL 4781670, \*4781670+ (Appellate Brief) (11th Cir. Aug 2005) **Brief for the Ap-**



**pellee** (NO. 05-13234-EE)

- [1266](#) UNITED STATES OF AMERICA., Appellee, v. Ronald EDWARD Young, Appellant., 2004 WL 3153877, \*3153877 (Appellate Brief) (11th Cir. Jul 01, 2004) **Brief for the United States** (NO. 04-10100-DD)
- [1267](#) Donna Jean BARNETT, Plaintiff-Appellant, v. UNITED STATES OF AMERICA, Defendant-Appellee., 2003 WL 23705619, \*23705619+ (Appellate Brief) (11th Cir. Dec 24, 2003) **Brief for the Appellee** (NO. 03-15328-H)
- [1268](#) MOBILE REPUBLICAN ASSEMBLY, et al., Plaintiffs-Appellees, v UNITED STATES OF AMERICA, et al., Defendants-Appellants., 2003 WL 23469118, \*23469118 (Appellate Brief) (11th Cir. Jul 25, 2003) **Brief for Appellees** (NO. 02-16283)
- [1269](#) MOBILE REPUBLICAN ASSEMBLY, et al., Plaintiffs-Appellees, v. UNITED STATES OF AMERICA, et al., Defendants-Appellants., 2003 WL 23469121, \*23469121 (Appellate Brief) (11th Cir. Feb 18, 2003) **Opening Brief for the Appellants** (NO. 02-16283)
- [1270](#) EDM ENTERPRISES, a Trust, and Joseph N. Sweet, individually and as trustee of EDM Enterprises, Appellant, v. UNITED STATES OF AMERICA, Appellee., 2002 WL 32127443, \*32127443+ (Appellate Brief) (11th Cir. Aug 30, 2002) **Reply Brief of Appellant** (NO. 02-11612-BB)
- [1271](#) Alston R. WEST and Melissa G. West, Plaintiffs-Appellants, v. UNITED STATES OF AMERICA, Defendant-Appellee., 2001 WL 34119551, \*34119551+ (Appellate Brief) (11th Cir. Nov 26, 2001) **Brief for the Appellee** (NO. 01-14900-AA)
- [1272](#) Gerard Robert BROST, Plaintiff-Appellant, v. UNITED STATES OF AMERICA, Defendant-Appellee., 2001 WL 34112512, \*34112512+ (Appellate Brief) (11th Cir. Oct 2001) **Brief for the Appellee** (NO. 01-14625-EE)
- [1273](#) Gerard Robert BROST, Pro Se, Plaintiff-Appellant, v. UNITED STATES OF AMERICA, Defendant-Appellee., 2001 WL 34112511, \*34112511+ (Appellate Brief) (11th Cir. 2001) **Reply Brief for the Appellant** (NO. 01-14625-EE)
- [1274](#) David M. LEGGETT, Petitioner-Appellant, v. COMMISSIONER OF INTERNAL REVENUE, Respondent-Appellee., 1999 WL 33648547, \*33648547 (Appellate Brief) (11th Cir. Dec 27, 1999) **Brief for the Appellee** (NO. 99-13607-A)
- [1275](#) Gerald Alan BROWN, Plaintiff-Appellant, Charles V. DARNELL, Plaintiff-Appellant, v. THE UNITED STATES, Defendant-Appellee., 1996 WL 33414450, \*33414450+ (Appellate Brief) (Fed.Cir. Oct 02, 1996) **Brief for Appellee** (NO. 96-5107)
- [1276](#) Gerald Alan BROWN, Plaintiff-Appellant, Charles V. DARNELL, Plaintiff-Appellant, v. THE UNITED STATES, Defendant-Appellee., 1996 WL 33414452, \*33414452+ (Appellate Brief) (Fed.Cir. Aug 15, 1996) **Joint Brief and Appendix for Plaintiffs-Appellants** (NO. 96-5107)
- [1277](#) William R. TINNERMAN, Petitioner, v. COMMISSIONER OF INTERNAL REVENUE, Respondent., 2006 WL 3495969, \*3495969+ (Appellate Brief) (U.S.Tax Ct. Aug 11, 2006) **Brief for Respondent** (NO. 18725-04, 4975-05)
- [1278](#) Tony Jibil IAN, et al., Plaintiffs/ Appellants, v. FRANCHISE TAX BOARD, Defendant/ Respondent., 2005 WL 1900528, \*1900528+ (Appellate Brief) (Cal.App. 2 Dist. Jun 24, 2005) **Respondent's Brief** (NO. B175952)

[1279](#) Shyron BYNOG, et al., Plaintiffs-Appellants-Respondents, v. M.J. ALEXANDER & CO., INC., and New York County MICHAEL J. ALEXANDER, individually, Defendants, Cipriani Group, Inc., Cipriani USA, Inc., Cipriani 42nd Street, LLC, Cipriani Fifth Avenue, LLC, Cipriani 55 Wall, LLC, Defendants-Respondents-Appellants., 2003 WL 23336436, \*23336436+ (Appellate Brief) (N.Y. Sep 25, 2003) **Brief of the State of New York as Amicus Curiae**

### Trial Court Documents (U.S.A.)

#### Trial Pleadings

- [1280](#) HARGROVE & COSTANZO, Hargrove, Richard H. Gen Ptr., a Person Served with Notice of Assessment with Respect to Taxpayer Identification No. 77-0426691, Plaintiff, v. COMMISSIONER OF INTERNAL REVENUE, Department of the Treasury, Internal Revenue Service, United States of America, Defendants., 2006 WL 508581, \*508581 (Trial Pleading) (E.D.Cal. Jan 12, 2006) **Complaint for Refund and/or Abatement of Penalty ...** (NO. 06CV00046)
- [1281](#) UNITED STATES OF AMERICA, Plaintiff, v. Neil Alan SCOTT, Defendant., 2002 WL 32701069, \*32701069 (Trial Pleading) (S.D.Cal. Oct 16, 2002) **Complaint to Reduce Assessments to Judgment** (NO. 02CV2037IEG(AJB))
- [1282](#) George CUARTERO, Plaintiff, v. U.S. ATTORNEY GENERAL and Commissioner of Internal Revenue Service, Defendants., 2005 WL 3226823, \*3226823+ (Trial Pleading) (D.Conn. Nov 07, 2005) **Answer** (NO. 305-CV-01161, RNC)
- [1283](#) Harry POLLINGER, Plaintiff, v. UNITED STATES aka, United States of America, a Federal Corporation, Gregory Collier, C. Sherwood, and R. A. Mitchell, Defendants., 2006 WL 3878820, \*3878820 (Trial Pleading) (D.D.C. Nov 02, 2006) **Verified Complaint** (NO. 106CV01885)
- [1284](#) UNITED STATES OF AMERICA, artificial entity proprietary capacity, plaintiff, v. Jonathan KAPLOWITZ, Aggrieved Unrepresented Man, Defendant., 2005 WL 3612207, \*3612207 (Trial Pleading) (M.D.Fla. Nov 09, 2005) **Answer To Complaint** (NO. 605-CV-1212-ORL-31-K)
- [1285](#) UNITED STATES OF AMERICA, Plaintiff, v. Jonathan KAPLOWITZ and Martha O. Haynie, in her official capacity as Comptroller, Orange County, Florida, Defendants., 2005 WL 2478405, \*2478405+ (Trial Pleading) (M.D.Fla. Aug 22, 2005) **Complaint for Injunctive Relief and Declaratory ...** (NO. 605-CV-1212-ORL-18KR)
- [1286](#) John J. DELGAD, Pro Se Petitioner, COMMISSIONER, INTERNAL REVENUE SERVICE, Respondent., 2005 WL 694320, \*694320+ (Trial Pleading) (M.D.Fla. Feb 04, 2005) **Appeal of Determination Concerning Collection ...** (NO. 605-CV-192-ORC-31JGG)
- [1287](#) Donna Jean BARNETT, Plaintiff, v. UNITED STATES GOVERNMENT, Defendant., 2001 WL 34662266, \*34662266 (Trial Pleading) (M.D.Fla. Sep 24, 2001) **Complaint** (NO. 201-CV-526-FTM-29DNF)
- [1288](#) Ronald K. NELSON, Plaintiff, v. FAIRWINDS CREDIT UNION, Defendant., 2000 WL 34587592, \*34587592+ (Trial Pleading) (M.D.Fla. Nov 14, 2000) **Trial Pleading** (NO. 600-CV-1517-ORL-22C)
- [1289](#) Kenneth P. BELLETTI, Plaintiff, v. Mark W. EVERSON, Commissioner of the Internal Revenue



- Service, Defendant., 2004 WL 3343020, \*3343020+ (Trial Pleading) (S.D.Fla. 2004) **Original Complaint** (NO. 04-81024CIV-DIMITROU)
- [1290](#) David G. TURNER, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2005 WL 1703012, \*1703012 (Trial Pleading) (N.D.Ga. Jul 06, 2005) **Answer by United States** (NO. 105CV1223)
- [1291](#) Lawrence and Margaret MAICON, v. INTERNAL REVENUE SERVICE., 2004 WL 2255586, \*2255586+ (Trial Pleading) (N.D.Ga. Aug 11, 2004) **Complaint** (NO. 104CV2332)
- [1292](#) Raymond L. SHOEMAKER, Pro Se, Petitioner, v. COMMISSIONER, Internal Revenue Service, Respondent., 2005 WL 1804640, \*1804640+ (Trial Pleading) (W.D.Ky. Jun 22, 2005) **Appeal of Determination Under Code Section Title ...** (NO. 305-CV-369-S)
- [1293](#) Ellen M. MCCURDY, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2004 WL 2977848, \*2977848+ (Trial Pleading) (D.Mass. Nov 22, 2004) **Complaint for Damages and Request that this Court ...** (NO. 04-12460RWZ)
- [1294](#) Bruce P. PLASSE, (Pro Se), Plaintiff, v. Maria R. RUSSO Hearings Officer, IRS, and Kathleen E. Brown Appeals Team Manager, IRS, Defendant(s)., 2004 WL 2194501, \*2194501 (Trial Pleading) (D.Mass. Jun 09, 2004) **Petition for Review of Section 6702, Frivolous ...** (NO. 0411274GAO)
- [1295](#) Daniel R. SKAPINSKY, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 23885386, \*23885386+ (Trial Pleading) (D.Mass. Sep 22, 2003) **Memorandum of Law in Support of Plaintiff's ...** (NO. 03CV11856RWZ)
- [1296](#) John F. DALTON, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2004 WL 2628856, \*2628856 (Trial Pleading) (E.D.Mich. Feb 09, 2004) **Complaint for Review of Adverse Agency Action** (NO. 04-70445)
- [1297](#) Danny Lee JACKSON, Pro Se, Petitioner, v. COMMISSIONER, INTERNAL REVENUE SERVICE, Respondent., 2004 WL 3702753, \*3702753+ (Trial Pleading) (D.Nev. Oct 2004) **Appeal of Determination Concerning Collection ...** (NO. CV-04-01516-PMP-LRL)
- [1298](#) Calvin P. BORDER, Petitioner, v. UNITED STATES OF AMERICA, Respondent., 2002 WL 32983944, \*32983944+ (Trial Pleading) (D.Nev. Nov 18, 2002) **Request that this Court Set Aside an Invalid ...** (NO. CV-S-02-1515-JCM-RJJ)
- [1299](#) Denis A. KELLOGG, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32976009, \*32976009+ (Trial Pleading) (D.Nev. Aug 27, 2002) **Suit to Recover Overpayment of Federal Income ...** (NO. CV-S-02-1121-JCM-LRL)
- [1300](#) Wallace B. BRITTON, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32975764, \*32975764+ (Trial Pleading) (D.Nev. Jun 07, 2002) **Complaint to Move This Honorable Court to Set ...** (NO. CV-S-02-0794-LDG-PAL)
- [1301](#) Lucinda SHEPHARD, Plaintiff, v. INTERNAL REVENUE SERVICE, Denise Bradley, Bank of New York, and Laura Kusheleva, Defendants., 2006 WL 812254, \*812254+ (Trial Pleading) (N.D.N.Y. Feb 06, 2006) **Answer** (NO. 505-CV-00885-NAM-GJD)
- [1302](#) Carl R. WAGENKNECHT, Jr., Plaintiff, v. INTERNAL REVENUE SERVICE One Cleveland Center and Commissioner of Internal Revenue Mark Everson and Lawrence Phillips, Defendants., 2006 WL 1197853, \*1197853+ (Trial Pleading) (N.D.Ohio Mar 30, 2006) **Complaint Redetermination of Notice of ...** (NO. 106CV726)

- [1303](#) Ronald Lee SNYDER 304 Reber Avenue Lancaster, OH 43130, Plaintiff, v. COMMISSIONER OF INTERNAL REVENUE, Unites States of America, Defendant., 2003 WL 23992542, \*23992542 (Trial Pleading) (N.D.Ohio Aug 29, 2003) **Complaint, Appeal from Internal Revenue Service ...** (NO. 103CV1828)
- [1304](#) Gene Kimmerly SMITH (a trust) Plaintiff, v. UNITED STATES GOVERNMENT, Defendant., 2005 WL 1305879, \*1305879+ (Trial Pleading) (D.Or. Apr 15, 2005) **Complaint for Refund of Overpaid Taxes and for ...** (NO. 05-6103-AA)
- [1305](#) Gregory T. CHRISTIAN, Plaintiff, v. UNITED STATES OF AMERICA/INTERNAL REVENUE SERVICE, Defendant., 2004 WL 3114539, \*3114539 (Trial Pleading) (D.S.C. Dec 17, 2004) **Complaint** (NO. 604-23323-26AK)
- [1306](#) Gregory T. CHRISTIAN, Plaintiff, v. UNITED STATES OF AMERICA/INTERNAL REVENUE SERVICE, Defendant., 2003 WL 23876674, \*23876674 (Trial Pleading) (D.S.C. Oct 14, 2003) **Complaint** (NO. 603-3259-25AK)
- [1307](#) Brian Angove SMALE, Plaintiff, v. UNITED STATES, Defendant., 2006 WL 502812, \*502812+ (Trial Pleading) (E.D.Tex. Jan 09, 2006) **Complaint and Jury Demand** (NO. 406-CV-6)
- [1308](#) Harry F. ANDERSON, Plaintiff, v. INTERNAL REVENUE SERVICE, Defendant., 2005 WL 946256, \*946256 (Trial Pleading) (E.D.Tex. Mar 11, 2005) **Complaint** (NO. 405CV99)
- [1309](#) Etta STAVES, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 24079408, \*24079408 (Trial Pleading) (E.D.Tex. Oct 30, 2003) **Complaint for Damages and Request That This Court ...** (NO. 103CV1344)
- [1310](#) Richard A. WALTERS, Plaintiff, v. UNITED STATES OF AMERICA, George Ventura, Revenue Agent and V. Joseph, Revenue Officer and Robert Lapiska, Revenue Officer, Defendants., 2006 WL 3678269, \*3678269+ (Trial Pleading) (N.D.Tex. Oct 23, 2006) **Plaintiff's Amended Complaint** (NO. 4-06CV-427-Y)
- [1311](#) UNITED STATES OF AMERICA, Plaintiff, v. Larry B. FRASIER, Defendant., 2004 WL 2233304, \*2233304 (Trial Pleading) (N.D.Tex. Jul 26, 2004) **Answer to Complaint and Summons in the above ...** (NO. 4-04CV-446-Y)
- [1312](#) UNITED STATES OF AMERICA, Plaintiff, v. Philip M. RALIDIS, Donna B. Ralidis, National City Mortgage, Wells Fargo Bank NA, Fremont Investment & Loan, and the Ralidis Family Trust, Defendants., 2006 WL 2444705, \*2444705 (Trial Pleading) (W.D.Tex. Jul 25, 2006) **United States of America's First Amended Complaint** (NO. 05-CA-879SS)
- [1313](#) Charles P. DANNER, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2001 WL 34737821, \*34737821 (Trial Pleading) (E.D.Wash. May 08, 2001) **Complaint** (NO. CS-01-0142-EFS)
- [1314](#) Michael R. ANDERSORN, Pro Se Petitioner, v. COMMISSIONER, INTERNAL REVENUE SERVICE Respondent., 2004 WL 3114919, \*3114919+ (Trial Pleading) (W.D.Wash. Dec 22, 2004) **Appeal of Determination under Code Section Title ...** (NO. C04-2517MJP)
- [1315](#) UNITED STATES OF AMERICA, Plaintiff, v. Graydong COLLINS, Lynnh A. Webb-Collins, Lila M. Webb, Cheryl Webb, and Washington Mutual Rank, Defendants., 2004 WL 2974329, \*2974329 (Trial Pleading) (W.D.Wash. Apr 09, 2004) **Complaint to Reduce Federal Tax Assessments to ...** (NO. 04-CV-00829-CMP)

[1316](#) Donald D. HOFFMAN, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 23959926, \*23959926 (Trial Pleading) (W.D.Wash. Sep 26, 2003) **United States' Answer** (NO. CV03-5428FDB)

### **Trial Motions, Memoranda and Affidavits**

[1317](#) Robert RODRIGUEZ, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2005 WL 2835504, \*2835504 (Trial Motion, Memorandum and Affidavit) (D.Ariz. Sep 28, 2005) **Memorandum in Support of United States' Motion to ...** (NO. CV-05-0189-PHX-JAT)

[1318](#) In the matter of: Ronnie GREEN., 2005 WL 4115430, \*4115430+ (Trial Motion, Memorandum and Affidavit) (E.D.Cal. Feb 24, 2005) **Response of Ronnie Green to United States ...** (NO. 105-CV-00217)

[1319](#) Gerald Marvin FLEISCHNER, Plaintiff, v. INTERNAL REVENUE SERVICE, Defendant., 2004 WL 2338828, \*2338828 (Trial Motion, Memorandum and Affidavit) (S.D.Cal. Sep 20, 2004) **Response to Defendant's Motion to Dismiss of 30 ...** (NO. 03-CV-2123BTM, JFS)

[1320](#) Scott A. ZENOR, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2004 WL 2338422, \*2338422+ (Trial Motion, Memorandum and Affidavit) (S.D.Cal. Aug 09, 2004) **United States' Memorandum in Support of Motion ...** (NO. 03CV0503JJA)

[1321](#) Gerald M. FLEISCHNER, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2004 WL 2338822, \*2338822+ (Trial Motion, Memorandum and Affidavit) (S.D.Cal. Aug 02, 2004) **Memorandum of Points and Authorities in Support ...** (NO. 03-CV-2123K, JFS)

[1322](#) UNITED STATES OF AMERICA, Plaintiff, v. Neil Alan SCOTT, Defendant., 2003 WL 23838733, \*23838733+ (Trial Motion, Memorandum and Affidavit) (S.D.Cal. Apr 30, 2003) **United States' Reply Memorandum in Support of its ...** (NO. 02CV2037IEG(AJB))

[1323](#) UNITED STATES OF AMERICA, Plaintiff, v. Neil Alan SCOTT, Defendant., 2003 WL 23838724, \*23838724+ (Trial Motion, Memorandum and Affidavit) (S.D.Cal. Mar 03, 2003) **United States' Memorandum in Support of its ...** (NO. 02CV2037IEG(AJB))

[1324](#) Scott A. ZENOR, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 23839335, \*23839335+ (Trial Motion, Memorandum and Affidavit) (S.D.Cal. 2003) **United States' Memorandum in Support of Motion to ...** (NO. 03CV0503JJA)

[1325](#) David BROWN, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32691270, \*32691270+ (Trial Motion, Memorandum and Affidavit) (S.D.Cal. Jun 27, 2002) **United States' Memorandum in Support of Motion to ...** (NO. 01CV2225BTM, LAB)

[1326](#) Miriam Anne BISSEN, and Mark Rex Bissen, Plaintiffs, v. INTERNAL REVENUE SERVICE, and Colorado Department of Revenue, Defendants., 2006 WL 1642951, \*1642951 (Trial Motion, Memorandum and Affidavit) (D.Colo. Apr 07, 2006) **Memorandum in Support of United States' Motion to ...** (NO. 06-00207)

[1327](#) Christopher M. Roe Kelly A. ROE, Unrepresented Complainants, v. UNITED STATES, Respondent., 2005 WL 2836194, \*2836194+ (Trial Motion, Memorandum and Affidavit) (D.Colo. Sep 28, 2005) **Memorandum in Support of Motion for ...** (NO. 04-MK-0425, MJW)

[1328](#) George CUARTERO, Plaintiff, v. UNITED STATES, Defendant., 2006 WL 1813689, \*1813689+

- (Trial Motion, Memorandum and Affidavit) (D.Conn. May 31, 2006) **Plaintiff's Trial Brief** (NO. 305-CV-01161, RNC)
- [1329](#) George CUARTERO, Plaintiff, v. UNITED STATES, Defendant., 2006 WL 1813688, \*1813688 (Trial Motion, Memorandum and Affidavit) (D.Conn. May 17, 2006) **Memorandum of Law in Support of Opposition to ...** (NO. 305-CV-1161, RNC)
- [1330](#) George CUARTERO, Plaintiff-Appellant, v. UNITED STATES OF AMERICA, Defendant-Appellee., 2006 WL 1813687, \*1813687+ (Trial Motion, Memorandum and Affidavit) (D.Conn. May 01, 2006) **Memorandum of Law in Support of Motion to Affirm ...** (NO. 305-CV-01161, RNC)
- [1331](#) Kenneth F. DEYO, Jr. and Marlene A. Deyo, Appellants, v. UNITED STATES OF AMERICA, Appellee., 2006 WL 1387773, \*1387773+ (Trial Motion, Memorandum and Affidavit) (D.Conn. Apr 03, 2006) **United States' Opposition to Appellants' Motion ...** (NO. 304CV2043, JCH)
- [1332](#) Kenneth F. DEYO, Jr. and Marlene A. Deyo, Appellants, v. UNITED STATES OF AMERICA, Appellee., 2006 WL 1200497, \*1200497+ (Trial Motion, Memorandum and Affidavit) (D.Conn. Mar 02, 2006) **Reply to Opposition to United States' Motion to ...** (NO. 304CV2043, JCH)
- [1333](#) Kenneth F. DEYO Jr. and Marlene A. Deyo, Plaintiffs, v. UNITED STATES, Defendant., 2006 WL 776571, \*776571+ (Trial Motion, Memorandum and Affidavit) (D.Conn. Feb 15, 2006) **Memorandum in Opposition to Motion to Affirm ...** (NO. 304CV2043, JCH)
- [1334](#) Kenneth F. DEYO, Jr. and Marlene A. Deyo, Appellants, v. UNITED STATES OF AMERICA, Appellee., 2005 WL 3236861, \*3236861+ (Trial Motion, Memorandum and Affidavit) (D.Conn. Oct 28, 2005) **United States' Opposition to Appellants' Motion ...** (NO. 304-CV-02043-JCH)
- [1335](#) UNITED STATES OF AMERICA, Plaintiff, v. Rose CHARBONEAU, Defendant., 2006 WL 403228, \*403228+ (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Jan 20, 2006) **Rebuttal to United States' Opposition to ...** (NO. 504-CV-0442-WTH-GRJ)
- [1336](#) UNITED STATES OF AMERICA, Plaintiff, v. Rose CHARBONEAU, Defendant., 2006 WL 403226, \*403226+ (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Jan 10, 2006) **Objection to Order Motion to Reconsider ...** (NO. 504-CV-0442-WTH-GRJ)
- [1337](#) UNITED STATES OF AMERICA, Plaintiff, v. Rose CHARBONEAU, Defendant., 2006 WL 403227, \*403227+ (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Jan 10, 2006) **Objection to Order Motion to Reconsider ...** (NO. 504-CV-0442-WTH-GRJ)
- [1338](#) UNITED STATES OF AMERICA, Plaintiff, v. Rose CHARBONEAU, Defendant., 2006 WL 403224, \*403224+ (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Jan 09, 2006) **Objection to Order Motion to Reconsider ...** (NO. 504-CV-0442-WTH-GRJ)
- [1339](#) UNITED STATES OF AMERICA, Plaintiff, v. Rose CHARBONEAU, Defendant., 2006 WL 403225, \*403225+ (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Jan 09, 2006) **Objection to Order** (NO. 504-CV-0442-WTH-GRJ)
- [1340](#) David Marcus DAHLGREN, Plaintiff, v. E. RAVENAL, Defendant., 2004 WL 2737328, \*2737328 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Jun 22, 2004) **Defendant's Opposition to Motion for Remand of ...** (NO. 304-CV-348-J-25M)
- [1341](#) UNITED STATES OF AMERICA, Plaintiff, v. Ronda Lee CHRISTIANSEN, Suntrust Mortgage, Inc., and Citifinancial Mortgage Company, Inc., f/k/a Associates Home Equity Services, Inc., f/k/a Ford Consumer Finance Company, Inc., Defendants., 2003 WL 23804984, \*23804984 (Trial Mo-

- tion, Memorandum and Affidavit) (M.D.Fla. Nov 28, 2003) **Plaintiff's Motion for Summary Judgment, with ...** (NO. 602-CV-435-ORL-28DAB)
- [1342](#) Donna Jean BARNETT, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 23804187, \*23804187 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Jan 08, 2003) **Plaintiff's Objection to Defendant's Motion by ...** (NO. 201-CV-526-FTM-29DNF)
- [1343](#) Donna Jean BARNETT, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32661025, \*32661025+ (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Dec 27, 2002) **Memorandum by United States in Support of Motion ...** (NO. 201-CV-526-FTM-29DMF)
- [1344](#) Donna Jean BARNETT, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32661021, \*32661021+ (Trial Motion, Memorandum and Affidavit) (M.D.Fla. May 01, 2002) **Plaintiff's Objection to Defendant's Motion to ...** (NO. 201-CV-526-FTM-29DNF)
- [1345](#) Donna Jean BARNETT, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32661019, \*32661019+ (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Mar 25, 2002) **Motion to Dismiss** (NO. 201-CV-526-FTM-29DMF)
- [1346](#) UNITED STATES OF AMERICA, Plaintiff, v. Ronda Lee CHRISTIANSEN, Suntrust Mortgage, Inc., and Citifinancial Mortgage Company, Inc., f/k/a Associates Home Equity Services, Inc., f/k/a Ford Consumer Finance Company, Inc., Defendants., 2002 WL 32662828, \*32662828 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. 2002) **Plaintiff's Trial Brief** (NO. 602-CV-435-ORL-28DAB)
- [1347](#) SCOTT ALAN BRANDENBURG, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2005 WL 2868792, \*2868792 (Trial Motion, Memorandum and Affidavit) (N.D.Fla. Sep 22, 2005) **Motion to Dismiss** (NO. 105CV66MMP/AK)
- [1348](#) Marilyn G. POMERANZ, Plaintiff, v. UNITED STATES OF AMERICA Department of the Treasury Internal Revenue Service, Defendant., 2004 WL 2275123, \*2275123+ (Trial Motion, Memorandum and Affidavit) (S.D.Fla. Mar 25, 2004) **Defendant's Motion for Summary Judgment, ...** (NO. 02-61503-CIV-MARRA/S)
- [1349](#) UNITED STATES OF AMERICA, Plaintiff, v. Morris JAMES, Sr., and National Resource Information Center, Inc., also dba Nric, Inc., Defendants., 2003 WL 24071711, \*24071711+ (Trial Motion, Memorandum and Affidavit) (M.D.Ga. Oct 06, 2003) **Memorandum Of Law In Support Of Motion For ...** (NO. 503-CV-0113-1, DF)
- [1350](#) Lawrence & Margaret MAICON, Plaintiffs, v. INTERNAL REVENUE SERVICE, Defendant., 2004 WL 3262582, \*3262582+ (Trial Motion, Memorandum and Affidavit) (N.D.Ga. 2004) **Memorandum in Support of Defendant's Motion to ...** (NO. 104-CV-2332-CC)
- [1351](#) Grahame PRIEST, Plaintiff, v. INTERNAL REVENUE SERVICE, Defendant., 2006 WL 1190460, \*1190460+ (Trial Motion, Memorandum and Affidavit) (C.D.Ill. Mar 15, 2006) **Memorandum in Support of United States' Motion ...** (NO. 05-3146)
- [1352](#) Ezrell C. HOLMES, Plaintiff, v. INTERNAL REVENUE SERVICE, Defendant., 2004 WL 2775184, \*2775184 (Trial Motion, Memorandum and Affidavit) (W.D.La. Sep 17, 2004) **Defendant's Motion for Summary Judgment** (NO. CV03-2329-S)
- [1353](#) David W. BUFFALO, Appellant, v. INTERNAL REVENUE SERVICE, Appellee., 2006 WL 360764, \*360764+ (Trial Motion, Memorandum and Affidavit) (D.Mass. Jan 06, 2006) **United States' Memorandum of Law in Support of ...** (NO. 05-10986-GAO)



- [1354](#) UNITED STATES OF AMERICA, Plaintiff, v. Peter Eric HENDRICKSON and Doreen M. Hendrickson, Defendants., 2006 WL 2430477, \*2430477 (Trial Motion, Memorandum and Affidavit) (E.D.Mich. Jul 13, 2006) **Plaintiff's Motion for Summary Judgment** (NO. 06-11753)
- [1355](#) Arthur J. KOZIKOWSKI, Plaintiff, v. COMMISSIONER OF I.R.S., et al., Defendant., 2006 WL 1036108, \*1036108+ (Trial Motion, Memorandum and Affidavit) (E.D.Mich. Mar 06, 2006) **United States' Motion to Dismiss** (NO. 05-CV-73424)
- [1356](#) Roger W. E. COLE, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32731879, \*32731879 (Trial Motion, Memorandum and Affidavit) (W.D.Mich. Jul 08, 2002) **Plaintiff's Objection to Defendant's Motion for ...** (NO. 102-CV0137)
- [1357](#) Jimmy Jackson LITTLE, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2004 WL 2303098, \*2303098 (Trial Motion, Memorandum and Affidavit) (M.D.N.C. Jul 07, 2004) **Memorandum of Law in Support of Defendant's ...** (NO. 104CV406)
- [1358](#) Alpha TRAN, Plaintiff, v. ST. PAUL REINSURANCE COMPANY, a corporation; Odyssey Re (London) Ltd., a corporation; Unionamerica Insurance Company, a corporation; Copenhagen Reinsurance Company, a corporation; CNA Reinsurance Company Ltd., a corporation; Terra Nova Insurance Company, a corporation; and Does 1-20, inclusive, Defendants. St. Paul Reinsurance Company Limited, Copenhagen Reinsurance Company (U.K.) Limited, CNA Reinsurance, 2002 WL 32642446, \*32642446+ (Trial Motion, Memorandum and Affidavit) (W.D.N.C. Jul 18, 2002) **Brief in Support of Alpha Tran's Opposition to ...** (NO. 301-CV-446-MU301-CV-)
- [1359](#) Mark A. LOBELLO and Barbara A. LoBello, Plaintiffs, v. UNITED STATES OF AMERICA, Internal Revenue Service, Defendants., 2004 WL 3703552, \*3703552 (Trial Motion, Memorandum and Affidavit) (D.Nev. Nov 15, 2004) **Opposition to United States Motion to Dismiss for ...** (NO. CV-S-04-0573-LDG-RJJ)
- [1360](#) Michael SCHAPER, Plaintiff, v. Mark EVERSON, Individual Capacity, Defendant., 2004 WL 3693993, \*3693993 (Trial Motion, Memorandum and Affidavit) (D.Nev. Jul 27, 2004) **United States' Motion to Dismiss** (NO. CV-S-04-0783-PMP-RJJ)
- [1361](#) Glen A. BLAIR, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 24265746, \*24265746+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Oct 22, 2003) **United States' Motion to Dismiss** (NO. CV-S-03-0516PMP, LRL)
- [1362](#) Jason Wesley BUNCH, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 24265880, \*24265880+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Oct 16, 2003) **United States Motion to Dismiss and for Summary ...** (NO. CV-S-03-0926-KJD, RJJ)
- [1363](#) Robert C. and Jason R. HART, Plaintiffs, v. INTERNAL REVENUE SERVICE, et al., Defendants., 2003 WL 24268362, \*24268362 (Trial Motion, Memorandum and Affidavit) (D.Nev. Aug 11, 2003) **United States' Motion to Dismiss** (NO. CV-S-03-0683-DWH, PAL)
- [1364](#) Geoffrey K. J. YUEN, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 24268644, \*24268644 (Trial Motion, Memorandum and Affidavit) (D.Nev. Jul 28, 2003) **United States' Reply in Support of Motion to ...** (NO. CV-S-03-0053-RLH-LRL)
- [1365](#) Leonard RAY, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 24268388, \*24268388+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Jul 10, 2003) **United States' Motion to Dismiss** (NO. CV-S-03-0284-KJD-(LR))
- [1366](#) Domingo MONTIJO, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL



- 24265300, \*24265300+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Jun 30, 2003)  
**Plaintiff's Motion for Summary Judgement** (NO. CV-S-03-0286-JOM-LRL)
- [1367](#) Domingo MONTIJO, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 24265293, \*24265293 (Trial Motion, Memorandum and Affidavit) (D.Nev. Jun 18, 2003) **United States' Motion for Summary Judgment** (NO. CV-S-03-0286-JCM-LRL)
- [1368](#) Geoffrey K. J. YUEN, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 24268629, \*24268629+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Jun 18, 2003) **United States' Motion to Dismiss and for Summary ...** (NO. CV-S-03-0053-RLH-IRL)
- [1369](#) Geoffrey K. J. YUEN, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 24268637, \*24268637+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Jun 18, 2003) **United States' Motion to Dismiss and for Summary ...** (NO. CV-S-03-0053-RLH-LRL)
- [1370](#) Charles M. F. VAN GAASBECK, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 24269138, \*24269138+ (Trial Motion, Memorandum and Affidavit) (D.Nev. May 05, 2003) **United States' Motion to Dismiss and for Summary ...** (NO. CV-S-03-0089-KJD-LRL)
- [1371](#) Maurice a. MAYBEN Jr., Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 24265371, \*24265371+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Apr 21, 2003) **Plaintiff's Motion to Deny Defense Motion for ...** (NO. CV-S-02-1296-ECR-RJJ)
- [1372](#) David K. WINTERROTH, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 24260817, \*24260817+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Apr 18, 2003) **Plaintiff's Objection to Defendant's Motion to ...** (NO. CV-S-02-1433-LDG-PAL)
- [1373](#) Larry GOODYKE, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 24265674, \*24265674+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Apr 04, 2003) **Reply in Support of United States' Motion to ...** (NO. CV-S-02-1696-LRH-RJJ)
- [1374](#) Robert L. CHESLIN, Plaintiff, v. INTERNAL REVENUE SERVICE and Irs Office of Appeals of the Department of the Treasury of the United States/United States of America, Defendant., 2003 WL 24263575, \*24263575+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Apr 01, 2003) **Response to United States' Motion to Dismiss or, ...** (NO. CV-S-01-1233-KJD-LRL)
- [1375](#) Maurice A. MAYBEN, Jr., Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 24265363, \*24265363 (Trial Motion, Memorandum and Affidavit) (D.Nev. Apr 01, 2003) **United States Motion for Summary Judgment** (NO. CV-S-02-1296-ECR-RJJ)
- [1376](#) Anthony M. DAVICH, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 24260527, \*24260527+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Mar 13, 2003) **United States' Motion to Dismiss** (NO. CV-S-02-1109-LRH-(RJ)
- [1377](#) Robert L. CHESLIN, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 24263574, \*24263574+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Mar 13, 2003) **United States' Motion to Dismiss or, in the ...** (NO. CV-S-01-1233-KJD, LRL)
- [1378](#) Larry GOODYKE, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 24265658, \*24265658+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Mar 10, 2003) **United States' Motion to Dismiss and for Summary ...** (NO. CV-S-02-1696-LRH-RJJ)
- [1379](#) Larry GOODYKE, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 24265667, \*24265667+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Mar 10, 2003) **United**

- States' Motion to Dismiss and for Summary ...** (NO. CV-S-02-1696-LRH-RJJ)
- [1380](#) Charles H. CHURCHILL, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 24263740, \*24263740+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Mar 05, 2003) **United States' Motion to Dismiss or, in the ...** (NO. CV-S-02-0167-KJD, RJJ)
- [1381](#) Linda CASIMINI, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 24261064, \*24261064 (Trial Motion, Memorandum and Affidavit) (D.Nev. Feb 25, 2003) **Plaintiff's Objection To Defendant's Motion To ...** (NO. CA-S-02-0834-RLH/PAL)
- [1382](#) Danney R. LAND, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 24260520, \*24260520+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Feb 19, 2003) **United States' Reply in Support of Motion for ...** (NO. CV-S-02-1064-PMP-PAL)
- [1383](#) David K. WINTERROTH, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 24260808, \*24260808+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Feb 03, 2003) **United States' Motion to Dismiss and for Summary ...** (NO. CV-S-02-1433-LDG-PAL)
- [1384](#) Darren S. STANLEY, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 24265624, \*24265624 (Trial Motion, Memorandum and Affidavit) (D.Nev. Feb 03, 2003) **Plaintiff's Objection to Defendant's Motion to ...** (NO. CV-S-02-1182-PMP-RJJ)
- [1385](#) Gary LITTLE, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 24264969, \*24264969 (Trial Motion, Memorandum and Affidavit) (D.Nev. Jan 31, 2003) **Defendant's Reply Memorandum of Law in Support of ...** (NO. CV-S-02-1346-PMP-LRL)
- [1386](#) Linda CASIMINI, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 24261058, \*24261058 (Trial Motion, Memorandum and Affidavit) (D.Nev. Jan 27, 2003) **United States' Motion to Dismiss and for Summary ...** (NO. CV-S-02-0834-RLE-PAL)
- [1387](#) Danney R. LAND, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 24260896, \*24260896+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Jan 10, 2003) **United States' Motion for Summary Judgment** (NO. CV-S-02-1064-PMP-PAL)
- [1388](#) Gary LITTLE, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 24265094, \*24265094 (Trial Motion, Memorandum and Affidavit) (D.Nev. Jan 10, 2003) **Plaintiff's Objection to Defendant's Motion to ...** (NO. CV-S-02-1346-PMP-LRL)
- [1389](#) Denis A. KELLOGG, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 24260536, \*24260536 (Trial Motion, Memorandum and Affidavit) (D.Nev. Jan 06, 2003) **United States' Reply in Support of Motion to ...** (NO. CV-S-02-1121-JCM-LRL)
- [1390](#) Gene and Ciao NEWMAN, Plaintiffs, v. INTERNAL REVENUE SERVICE, Defendant., 2003 WL 24263678, \*24263678+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Jan 06, 2003) **Reply in Support of United States' Motion for ...** (NO. CV-N-02-0046-LRH-RAM)
- [1391](#) Rosalina L. GORDON, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 24265345, \*24265345 (Trial Motion, Memorandum and Affidavit) (D.Nev. Jan 03, 2003) **United States' Motion to Dismiss and for Summary ...** (NO. CV-S-02-1292-KJD-RJJ)
- [1392](#) Daniel E. DUNCAN, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32974758, \*32974758 (Trial Motion, Memorandum and Affidavit) (D.Nev. Dec 31, 2002) **Plaintiff's Objection to Defendant's Motion for ...** (NO. CV-S-02-1119-PMP-PAL)
- [1393](#) Denis A. KELLOGG, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL

- 32974762, \*32974762 (Trial Motion, Memorandum and Affidavit) (D.Nev. Dec 23, 2002) **Denis A. Kelloggs' Motion to Deny Defendants ...** (NO. CV-S-02-1121-JCM-LRL)
- [1394](#) George R. KEMPER, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32975055, \*32975055+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Dec 20, 2002) **Defendant's Motion for Judgment on the Pleadings** (NO. CV-S-02-0795-JCM-PAL)
- [1395](#) Gary LITTLE, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32981539, \*32981539+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Dec 17, 2002) **Defendant's Motion for Judgment on the Pleadings** (NO. CV-S-02-1346-PMP-LRL)
- [1396](#) John C. PESCI, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32981495, \*32981495+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Dec 06, 2002) **Plaintiffs' Objection to Defendants' Motion to ...** (NO. CV-S-02-1307-KJD-LRL)
- [1397](#) John C. PESCI, Plaintiffs, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32981491, \*32981491+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Dec 02, 2002) **United States' Motion to Dismiss, or in the ...** (NO. CV-S-02-1307-KJD-LRL)
- [1398](#) Daniel E. DUNCAN, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32974757, \*32974757 (Trial Motion, Memorandum and Affidavit) (D.Nev. Nov 12, 2002) **United States' Motion for Summary Judgment** (NO. CV-S-02-1119-PMP-PAL)
- [1399](#) William H. BARASCH, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32976101, \*32976101+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Oct 31, 2002) **United States' Motion to Dismiss or, in the ...** (NO. CV-S-02-0549-LDG, RJJ)
- [1400](#) Steve H. CYBULSKI, Plaintiff, v. INTERNAL REVENUE SERVICE, United States of America, Defendant., 2002 WL 32981645, \*32981645+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Oct 08, 2002) **United States' Motion for Summary Judgment** (NO. CV-S-02-0536-RLH-PAL)
- [1401](#) Martin G. NITSCHKE, Plaintiff, v. UNITED STATES OF AMERICA, Defendants., 2002 WL 32978450, \*32978450+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Oct 07, 2002) **Objection and Motion to Strike and Response to ...** (NO. CV-S-01-1035LDG(PAL))
- [1402](#) Gene and Ciao NEWMAN, Plaintiffs, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32979524, \*32979524 (Trial Motion, Memorandum and Affidavit) (D.Nev. Oct 01, 2002) **United States' Motion for Summary Judgment** (NO. CV-N-02-0046-LRH-RAM)
- [1403](#) Mark WAHL, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32976737, \*32976737 (Trial Motion, Memorandum and Affidavit) (D.Nev. Sep 11, 2002) **Plaintiff's Objection to Defendant's Motion for ...** (NO. CV-S-02-0239-KJD, RJJ)
- [1404](#) William L. GIFFORD, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32976200, \*32976200 (Trial Motion, Memorandum and Affidavit) (D.Nev. Sep 03, 2002) **Plaintiff's Objection to Defendant's Motion to ...** (NO. CV-S-02-0467-RLH-LRL)
- [1405](#) Darren S. STANLEY, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32980609, \*32980609 (Trial Motion, Memorandum and Affidavit) (D.Nev. Aug 29, 2002) **Plaintiff's Objection to Defendant's Motion to ...** (NO. CV-S-02-0220RLH(PAL))
- [1406](#) Jacqueline M. ELLER, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32981370, \*32981370 (Trial Motion, Memorandum and Affidavit) (D.Nev. Aug 29, 2002) **Plaintiff's Objection to Defendant's Motion for ...** (NO. CV-S-02-0538JCM(RJJ))

- [1407](#) Wallace B. BRITTON, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32975051, \*32975051+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Aug 14, 2002) **United States' Motion to Dismiss or, in the ...** (NO. CV-S-02-0794-LDG-(PA))
- [1408](#) Mark WAHL, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32976734, \*32976734+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Aug 13, 2002) **United States' Motion to Dismiss or, in the ...** (NO. CV-S-02-0239-KJD-RJJ)
- [1409](#) Darren S. STANLEY, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32980604, \*32980604+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Aug 13, 2002) **United States' Motion to Dismiss or, in the ...** (NO. CV-S-02-0220-RLH-PAL)
- [1410](#) Brooke E. CARRILLO, pro se, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32981327, \*32981327 (Trial Motion, Memorandum and Affidavit) (D.Nev. Aug 13, 2002) **Plaintiff's Reply to Defendant's Motion to Dismiss** (NO. CV-S-02-0353-KJD-LRL)
- [1411](#) Brooke E. CARRILLO, pro se, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32981865, \*32981865 (Trial Motion, Memorandum and Affidavit) (D.Nev. Aug 13, 2002) **Plaintiff's Reply to Defendant's Motion to Dismiss** (NO. CV-S-02-0353-KJD-LRL)
- [1412](#) William L. GIFFORD, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32976199, \*32976199+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Aug 01, 2002) **United States' Motion to Dismiss or, in the ...** (NO. CV-S-02-0467-RLH-LRL)
- [1413](#) James A. L. INDSEY., Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32981720, \*32981720 (Trial Motion, Memorandum and Affidavit) (D.Nev. Jul 24, 2002) **Plaintiff's Objection to Defendant's Motion for ...** (NO. CV-S-02-0401-KJD-RJJ)
- [1414](#) Jan A. LINDSEY, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32981718, \*32981718 (Trial Motion, Memorandum and Affidavit) (D.Nev. Jul 10, 2002) **United States' Motion for Summary Judgment** (NO. CV-S-02-0401-KJD-RJJ)
- [1415](#) Jacqueline M. ELLER, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32981368, \*32981368+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Jul 09, 2002) **United States' Motion for Summary Judgment** (NO. CV-S-02-0538-JCM-RJJ)
- [1416](#) Brooke E. CARRILLO, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32981326, \*32981326+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Jul 08, 2002) **United States' Motion to Dismiss or, in the ...** (NO. CV-S-02-0353-KJD-LRL)
- [1417](#) Brooke E. CARRILLO, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32981862, \*32981862+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Jul 08, 2002) **United States' Motion to Dismiss or, in the ...** (NO. CV-S-02-0353-KJD-LRL)
- [1418](#) Flynn C. JOHNSON, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32978280, \*32978280+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Jul 01, 2002) **United States' Motion to Dismiss or, in the ...** (NO. CV-S-02-0009-RLH, PAL)
- [1419](#) Paul P. LEMIEUX and Catherine S. Lemieux, Plaintiffs, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32977537, \*32977537+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Jun 27, 2002) **United States' Motion to Dismiss and for Summary ...** (NO. CV-S-02-0274-RLH-PAL)
- [1420](#) Thomas L. MONK, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL

- 32978274, \*32978274+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Jun 24, 2002) **Motion in Opposition to Defendant Motion to ...** (NO. CV-S-02-0008-PMP-LRL)
- [1421](#) Douglas N. ROLTER, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32981376, \*32981376+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Jun 24, 2002) **United States' Motion to Dismiss Or, in the ...** (NO. CV-S-0540-LDG-RJI)
- [1422](#) Joseph UVEGES, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32976564, \*32976564 (Trial Motion, Memorandum and Affidavit) (D.Nev. Jun 13, 2002) **United States' Motion for Summary Judgment** (NO. CV-S-01-1348-RLH-LRL)
- [1423](#) Dennis CARINI, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32979576, \*32979576+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Jun 11, 2002) **United States' Motion to Dismiss or, in the ...** (NO. CV-S-02-0169-KJD-PAL)
- [1424](#) Willie R. DAVIDSON, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32979723, \*32979723 (Trial Motion, Memorandum and Affidavit) (D.Nev. May 22, 2002) **United States' Motion for Summary Judgment** (NO. CV-S-02-0108-RLH-LRL)
- [1425](#) Rex L. ROARK, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32980618, \*32980618+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Apr 17, 2002) **United States' Motion to Dismiss or, in The ...** (NO. CV-S-02-0222-RLH, RJJ)
- [1426](#) Edward MEHALKO, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32979558, \*32979558+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Mar 28, 2002) **United States' Motion to Dismiss or, in the ...** (NO. CV-S-02-0052-RLH, PAL)
- [1427](#) Ron L. and Karen B. CALDWELL, Plaintiffs, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32979501, \*32979501+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Mar 21, 2002) **United States' Motion to Dismiss or, in the ...** (NO. CV-S-02-0045-KJD, PAL)
- [1428](#) Robert A. BROWN, and Elena H. Brown, Plaintiffs, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32979760, \*32979760 (Trial Motion, Memorandum and Affidavit) (D.Nev. Mar 19, 2002) **United States' Motion for Summary Judgment** (NO. CV-S-02-0175-RLHRJJ)
- [1429](#) Leslie D. MARIS, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32979622, \*32979622+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Mar 14, 2002) **United States' Motion to Dismiss or, in the ...** (NO. CV-S-02-0056-LDG(LRL))
- [1430](#) Maurice C. MOSES, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32976073, \*32976073 (Trial Motion, Memorandum and Affidavit) (D.Nev. Mar 13, 2002) **Plaintiff's Objection to Defendant's Motion to ...** (NO. CV-S-01-1325-LRH(LRL))
- [1431](#) William WALLER, Jr., Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32979055, \*32979055 (Trial Motion, Memorandum and Affidavit) (D.Nev. Mar 13, 2002) **United States' Motion for Summary Judgment** (NO. CV-S-01-1190-KJD-PAL)
- [1432](#) Lucinda Rose ROBERTS, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32979170, \*32979170+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Mar 05, 2002) **United States' Motion to Dismiss Or, in the ...** (NO. CV-S-01-1229-JCM-LRL)
- [1433](#) Maurice C. MOSES, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32976072, \*32976072+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Feb 26, 2002) **United States' Motion to Dismiss Or, in the ...** (NO. CV-S-01-1325-UEH(LRL))



- [1434](#) Stephen E. ROBERTS and Madeleine M. Roberts, Plaintiffs, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32979176, \*32979176+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Feb 07, 2002) **United States' Motion to Dismiss or, in the ...** (NO. CV-S-01-1230-RLH-LRL)
- [1435](#) Christopher T. WASHINGTON, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32979947, \*32979947+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Jan 29, 2002) **Memorandum in Support of United States' Motion to ...** (NO. CV-S-01-0384-LRH, PAL)
- [1436](#) Tim L. MARTINEC, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32979083, \*32979083+ (Trial Motion, Memorandum and Affidavit) (D.Nev. Jan 16, 2002) **United States' Motion to Dismiss or, in the ...** (NO. CV-S-01-1207-RLH, LRL)
- [1437](#) Bruce D. BLANCHARD, Cathy L. Blanchard, Plaintiffs, v. UNITED STATES OF AMERICA, Defendant., 2001 WL 34879747, \*34879747 (Trial Motion, Memorandum and Affidavit) (D.Nev. Dec 19, 2001) **Memorandum in Support of United States' Motion to ...** (NO. CV-S-01-1083-KJD, RJJ)
- [1438](#) Arturo REYNOSO, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2001 WL 34880107, \*34880107 (Trial Motion, Memorandum and Affidavit) (D.Nev. Dec 10, 2001) **United States' Motion for Summary Judgment** (NO. CV-S-01-1219-RLH-LRL)
- [1439](#) William E. LIGHT, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2001 WL 34879970, \*34879970 (Trial Motion, Memorandum and Affidavit) (D.Nev. Nov 13, 2001) **Memorandum in Support of United States' Motion to ...** (NO. CV-S-01-0923-DWH, RJJ)
- [1440](#) Sam F. WHATCOTT, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2001 WL 34879131, \*34879131 (Trial Motion, Memorandum and Affidavit) (D.Nev. Nov 09, 2001) **Memorandum in Support of United States' Motion to ...** (NO. CV-S-01-1037-DWH, LRL)
- [1441](#) Everett J. FOSTER and Dallas B. Foster, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2001 WL 34879727, \*34879727 (Trial Motion, Memorandum and Affidavit) (D.Nev. Oct 30, 2001) **Memorandum in Support of United States' Motion to ...** (NO. CV-S-01-1003-RLH, LRL)
- [1442](#) Jason BUNCH, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2001 WL 34880632, \*34880632 (Trial Motion, Memorandum and Affidavit) (D.Nev. Sep 18, 2001) **Memorandum in Support of United States' Motion to ...** (NO. CV-S-01-0371-HDM, PAL)
- [1443](#) Dennis SHEPPARD, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2000 WL 34601368, \*34601368 (Trial Motion, Memorandum and Affidavit) (D.Nev. Dec 25, 2000) **United States' Motion to Dismiss** (NO. CV-S-02-0673-KJDRJJ)
- [1444](#) David K. WINTERROTH, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2000 WL 34598194, \*34598194+ (Trial Motion, Memorandum and Affidavit) (D.Nev. May 02, 2000) **United States' Reply in Support of Motion to ...** (NO. CV-S-02-11433-LDG-PA)
- [1445](#) William H. DOURLAIN, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2004 WL 3513052, \*3513052+ (Trial Motion, Memorandum and Affidavit) (N.D.N.Y. Oct 04, 2004) **Amended Complaint** (NO. 04-CV-0372, NAM)
- [1446](#) Timothy L. CLOUSE, Plaintiff, v. COMMISSIONER OF INTERNAL REVENUE, United States of America, Defendant., 2004 WL 3147761, \*3147761+ (Trial Motion, Memorandum and Affidavit) (N.D. Ohio 2004) **United States' Memorandum in Support of its Motion ...** (NO. 303CV7087)



- [1447](#) Jerry Arthur JEWETT, Plaintiff, v. COMMISSIONER OF INTERNAL REVENUE SERVICE, United States of America, Defendant., 2003 WL 24000798, \*24000798+ (Trial Motion, Memorandum and Affidavit) (N.D.Ohio Oct 01, 2003) **Defendant United States of America's Memorandum ...** (NO. 303-CV-7465)
- [1448](#) Jerry Arthur JEWETT, Plaintiff, v. COMMISSIONER OF INTERNAL REVENUE SERVICE, United States of America, Defendant., 2003 WL 24000947, \*24000947+ (Trial Motion, Memorandum and Affidavit) (N.D.Ohio Oct 01, 2003) **Defendant United States of America's Memorandum ...** (NO. 303-CV-7465)
- [1449](#) Ronald Lee SNYDER, Plaintiff, v. COMMISSIONER OF INTERNAL REVENUE SERVICE, United States of America, Defendant., 2003 WL 23998533, \*23998533+ (Trial Motion, Memorandum and Affidavit) (N.D.Ohio 2003) **United States' Memorandum in Support of its ...** (NO. 103-CV-1828)
- [1450](#) Michael A. HILLECKE and Carolyne R. Hillecke, Petitioners, v. UNITED STATES OF AMERICA, Respondent., 2006 WL 3088205, \*3088205 (Trial Motion, Memorandum and Affidavit) (D.Or. Sep 22, 2006) **United States' Memorandum in Support of its ...** (NO. CV05-1723-SU)
- [1451](#) Robert P. STEPHENS, Plaintiff, v. COMMISSIONER OF INTERNAL REVENUE SERVICE, Defendant., 2006 WL 737457, \*737457+ (Trial Motion, Memorandum and Affidavit) (E.D.Pa. Feb 10, 2006) **United States' Motion to Dismiss, or, in the ...** (NO. 05-5057)
- [1452](#) UNITED STATES, Plaintiff, v. PHILADELPHIA YEARLY MEETING OF THE RELIGIOUS SOCIETY OF FRIENDS, Defendant., 2004 WL 2718739, \*2718739 (Trial Motion, Memorandum and Affidavit) (E.D.Pa. Feb 12, 2004) **United States' Memorandum in Opposition to ...** (NO. 203-CV-4254SD)
- [1453](#) Gregory T. CHRISTIAN, Plaintiff, v. UNITED STATES OF AMERICA, Internal Revenue Service, Defendant., 2006 WL 1003604, \*1003604+ (Trial Motion, Memorandum and Affidavit) (D.S.C. Mar 03, 2006) **Motion for Summary Judgment by United States** (NO. 604-23323-HFF-WMC)
- [1454](#) Gregory T. CHRISTIAN, Plaintiff, v. UNITED STATES OF AMERICA, INTERNAL REVENUE SERVICE, Defendant., 2003 WL 23876750, \*23876750 (Trial Motion, Memorandum and Affidavit) (D.S.C. Mar 10, 2003) **Reply by United States to Plaintiff's Objection ...** (NO. 603CV3259-26AK)
- [1455](#) Brian Angove SMALE, Plaintiff, v. UNITED STATES, Defendant., 2006 WL 1830849, \*1830849+ (Trial Motion, Memorandum and Affidavit) (E.D.Tex. May 05, 2006) **United States' Motion to Dismiss or Alternatively ...** (NO. 406-CV-6)
- [1456](#) John DOE 1 and John Doe 2, Plaintiffs, v. KPMG LLP, Defendant., 2004 WL 3720041, \*3720041 (Trial Motion, Memorandum and Affidavit) (N.D.Tex. Mar 25, 2004) **Emergency Motion to Intervene Filed by United ...** (NO. 303-CV-2036-H)
- [1457](#) Gayle T. LISTER, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2004 WL 3490119, \*3490119 (Trial Motion, Memorandum and Affidavit) (D.Utah Jul 2004) **Plaintiff's Response in Opposition to Defendant's ...** (NO. 03-CV-00662-PGC)
- [1458](#) Gayle T. LISTER, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2004 WL 3490117, \*3490117 (Trial Motion, Memorandum and Affidavit) (D.Utah Jun 21, 2004) **Defendant's Memorandum in Support of Motion to ...** (NO. 03-CV-00662-PGC)
- [1459](#) Gayle T. LISTER, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2004 WL 3490114,

- \*3490114+ (Trial Motion, Memorandum and Affidavit) (D.Utah Jan 09, 2004) **United States' Memorandum Replying to Plaintiff's ...** (NO. 203CV00662PGC)
- [1460](#) Gayle T. LISTER, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 24142543, \*24142543+ (Trial Motion, Memorandum and Affidavit) (D.Utah Dec 02, 2003) **United States' Memorandum of Supporting ...** (NO. 203CV00662PGC)
- [1461](#) LaMar LISTER Pro Se, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32869043, \*32869043+ (Trial Motion, Memorandum and Affidavit) (D.Utah Jun 05, 2002) **Plaintiff's Rejoinder to Defendant's Motion to ...** (NO. 201CV-0690J)
- [1462](#) LaMar LISTER Pro Se, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32869038, \*32869038+ (Trial Motion, Memorandum and Affidavit) (D.Utah May 13, 2002) **Plaintiff's Reply to Defendant's Motion for ...** (NO. 201CV-0690J)
- [1463](#) LaMar LISTER, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32869034, \*32869034+ (Trial Motion, Memorandum and Affidavit) (D.Utah Apr 12, 2002) **United States of America, in Support of United ...** (NO. 201CV-0690J)
- [1464](#) LaMar LISTER, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32869027, \*32869027 (Trial Motion, Memorandum and Affidavit) (D.Utah Feb 04, 2002) **United States' Answer** (NO. 201CV-0690J)
- [1465](#) Robert MANN, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2005 WL 4134145, \*4134145+ (Trial Motion, Memorandum and Affidavit) (W.D.Va. Sep 09, 2005) **Memorandum in Support of The United States' ...** (NO. CIV-05-305-L)
- [1466](#) Robert MANN, Plaintiff, v. INTERNAL REVENUE SERVICE, Defendant., 2005 WL 4134144, \*4134144+ (Trial Motion, Memorandum and Affidavit) (W.D.Va. May 12, 2005) **Memorandum in Support of the United States' ...** (NO. CIV-05-305-L)
- [1467](#) Gordon M. and Edith C. BROWNE, Plaintiffs, v. UNITED STATES OF AMERICA, Defendant., 1998 WL 34326531, \*34326531+ (Trial Motion, Memorandum and Affidavit) (D.Vt. Mar 26, 1998) **Defendant's Memorandum of Law in Support of Its ...** (NO. 297-CV-349)
- [1468](#) Charles P. DANNER, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32785995, \*32785995 (Trial Motion, Memorandum and Affidavit) (E.D.Wash. Apr 01, 2002) **Charles P. Danner's Response to Defendants ...** (NO. CS01-0142-EFS)
- [1469](#) Dennis J. DANNER and Pamela O. Danner, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32786022, \*32786022+ (Trial Motion, Memorandum and Affidavit) (E.D.Wash. Mar 18, 2002) **Dennis J. & Pamela O. Danner's Memorandum in ...** (NO. CS01-0143-JLQ)
- [1470](#) Dennis J. DANNER and Pamela O. Danner, Plaintiffs, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32786012, \*32786012+ (Trial Motion, Memorandum and Affidavit) (E.D.Wash. Mar 08, 2002) **United States' Memorandum in Support of Motion to ...** (NO. CS01-0143-JLQ)
- [1471](#) Charles P. DANNER, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32785989, \*32785989+ (Trial Motion, Memorandum and Affidavit) (E.D.Wash. Mar 06, 2002) **Charles P. Danner's Memorandum in Opposition to ...** (NO. CS01-0142-EFS)
- [1472](#) Charles P. DANNER, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32785982, \*32785982+ (Trial Motion, Memorandum and Affidavit) (E.D.Wash. Feb 15, 2002) **United States' Memorandum in Support of Motion to ...** (NO. CS01-0142-EFS)

- [1473](#) Charles P. DANNER, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2001 WL 34737824, \*34737824 (Trial Motion, Memorandum and Affidavit) (E.D.Wash. Jul 13, 2001) **United States' Memorandum in Support of Motion to ...** (NO. CS01-0142-EFS)
- [1474](#) Dennis J. DANNER & Pamela O. Danner Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2001 WL 34737834, \*34737834 (Trial Motion, Memorandum and Affidavit) (E.D.Wash. May 08, 2001) **Complaint** (NO. CS-01-0143-JLQ)
- [1475](#) James M. BREWSTER, Petitioner, v. COMMISSIONER, Internal Revenue Service, Respondent., 2005 WL 2413280, \*2413280+ (Trial Motion, Memorandum and Affidavit) (W.D.Wash. Jul 20, 2005) **United States' Motion to Dismiss for Lack of ...** (NO. 305-CV-5120-FDB)
- [1476](#) Rocky BRUNTY, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 24096960, \*24096960+ (Trial Motion, Memorandum and Affidavit) (S.D.W.Va. Aug 04, 2003) **Memorandum in Support of United States of ...** (NO. 303-0491)
- [1477](#) Scott Alan BRANDENBURG, Petitioner, v. COMMISSIONER OF INTERNAL REVENUE, Respondent., 2005 WL 3113041, \*3113041+ (Trial Motion, Memorandum and Affidavit) (U.S.Tax Ct. Jul 06, 2005) **Answering Brief for Respondent** (NO. 16937-04L)
- [1478](#) Homer W. & Nancy L. WINANS, et al, Petitioners, v. COMMISSIONER OF INTERNAL REVENUE, Respondent., 2005 WL 3589457, \*3589457+ (Trial Motion, Memorandum and Affidavit) (U.S.Tax Ct. Jun 07, 2005) **Opening Brief for Respondent** (NO. 13984-04L14242-04L)
- [1479](#) Homer W. & Nancy L. WINANS, et al, Petitioners, v. COMMISSIONER OF INTERNAL REVENUE, Respondent., 2005 WL 3751221, \*3751221+ (Trial Motion, Memorandum and Affidavit) (U.S.Tax Ct. Jun 07, 2005) **Opening Brief for Respondent** (NO. 13984-04L14242-04L)
- [1480](#) In the Matter of: Harold A. LANGE, Petitioner, v. COMMISSIONER OF INTERNAL REVENUE, Respondent., 2005 WL 2137877, \*2137877 (Trial Motion, Memorandum and Affidavit) (U.S.Tax Ct. Apr 29, 2005) **Brief for Petitioner** (NO. 8704-04)
- [1481](#) SERVICE EMPLOYEES INTERNATIONAL UNION, Petitioner, v. COMMISSIONER OF INTERNAL REVENUE, Respondent., 2005 WL 2479426, \*2479426+ (Trial Motion, Memorandum and Affidavit) (U.S.Tax Ct. Apr 15, 2005) **Petitioner's Opposition to Memorandum Brief for ...** (NO. 8398-04)
- [1482](#) SERVICE EMPLOYEES INTERNATIONAL UNION, Petitioner, v. COMMISSIONER OF INTERNAL REVENUE, Respondent., 2005 WL 4787650, \*4787650+ (Trial Motion, Memorandum and Affidavit) (U.S.Tax Ct. Apr 15, 2005) **Petitioner's Opposition to Memorandum Brief for ...** (NO. 8398-04L)
- [1483](#) Russell W. COULTON, Petitioner, v. COMMISSIONER OF INTERNAL REVENUE, Respondent., 2005 WL 2137862, \*2137862+ (Trial Motion, Memorandum and Affidavit) (U.S.Tax Ct. Feb 08, 2005) **Reply Brief for Respondent** (NO. 13661-03)
- [1484](#) Russell W. COULTON, Petitioner, v. COMMISSIONER OF INTERNAL REVENUE, Respondent., 2005 WL 2137863, \*2137863+ (Trial Motion, Memorandum and Affidavit) (U.S.Tax Ct. Jan 05, 2005) **Petitioner's Answering Brief** (NO. 13661-03)
- [1485](#) Russell W. COULTON, Petitioner, v. COMMISSIONER OF INTERNAL REVENUE, Respondent., 2004 WL 3510716, \*3510716+ (Trial Motion, Memorandum and Affidavit) (U.S.Tax Ct. Dec 07, 2004) **Opening Brief for Respondent** (NO. 13661-03)

[1486](#) Michael CIPOLLA, Petitioner, v. COMMISSIONER OF INTERNAL REVENUE, Respondent., 2003 WL 23340854, \*23340854+ (Trial Motion, Memorandum and Affidavit) (U.S.Tax Ct. Feb 11, 2003) **Brief for Respondent** (NO. 7131-02L)

#### Statutes and Court Rules (U.S.A.)

- [1487](#) 26 USCA s 6330; s 6330. Notice and opportunity for hearing before levy
- [1488](#) 26 USCA s 6703; s 6703. Rules applicable to penalties under sections 6700, 6701, and 6702
- [1489](#) 26 USCA s 7122; s 7122. Compromises
- [1490](#) AL ST s 40-2A-11; s 40-2A-11. Civil penalties levied in addition to other penalties provided by law.
- [1491](#) CA REV & TAX s 19179; s 19179. Filing frivolous returns; penalty; application and modification of Internal Revenuen.;;..

#### Administrative Codes (U.S.A.)

- [1492](#) 26 CFR s 1.61-1; s 1.61-1 Gross income.
- [1493](#) 26 CFR s 1.6011-1; s 1.6011-1 General requirement of return, statement, or list.
- [1494](#) 26 CFR s 1.6012-1; s 1.6012-1 Individuals required to make returns of income.
- [1495](#) 26 CFR s 301.6020-1T; s 301.6020-1T Returns prepared or executed by the Commissioner or other internal revenue officers...
- [1496](#) 26 CFR s 301.6212-1; s 301.6212-1 Notice of deficiency.
- [1497](#) 26 CFR s 301.6320-1; s 301.6320-1 Notice and opportunity for hearing upon filing of notice of Federal tax lien.
- [1498](#) 26 CFR s 301.6330-1; s 301.6330-1 Notice and opportunity for hearing prior to levy.
- [1499](#) 26 CFR s 301.6402-1; s 301.6402-1 Authority to make credits or refunds.
- [1500](#) 26 CFR s 301.6402-2; s 301.6402-2 Claims for credit or refund.
- [1501](#) 26 CFR s 301.6402-3; s 301.6402-3 Special rules applicable to income tax.
- [1502](#) 26 CFR s 301.6402-4; s 301.6402-4 Payments in excess of amounts shown on return.
- [1503](#) 26 CFR s 301.6402-5; s 301.6402-5 Offset of past-due support against overpayment.
- [1504](#) 26 CFR s 301.6402-6; s 301.6402-6 Offset of past-due, legally enforceable debt against overpayment.
- [1505](#) 26 CFR s 301.6402-7; s 301.6402-7 Claims for refund and applications for tentative carryback adjustments involving...
- [1506](#) 26 CFR s 301.7701-9; s 301.7701-9 Secretary or his delegate.
- [1507](#) IA ADC 701-10.4(421); 701-10.4(421) Frivolous return penalty.

**C** [1508](#) 86 IL ADC 100.5050; 100.5050 Frivolous Returns

**Westlaw Attached Printing Summary Report for ROESSELL,ELSE 5559417**

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26 U.S.C.A. § 6702



I.R.C. § 6702

### Proposed Legislation

- 1 [2005 CONG US HR 6111](#), 109th CONGRESS, 2d Session (Dec 08, 2006), Engrossed Amendment House, PROPOSED ACTION: Amended.
- 2 [2005 CONG US HR 6408](#), 109th CONGRESS, 2d Session (Dec 07, 2006), Introduced in House, PROPOSED ACTION: Amended.
- 3 [2005 CONG US S 1321](#), 109th CONGRESS, 2d Session, (Report No. 109-336) (Sep 15, 2006), Reported in Senate, PROPOSED ACTION: Amended.
- 4 [2005 CONG US HR 5970](#), 109th CONGRESS, 2d Session (Jul 31, 2006), Placed on Calendar Senate, PROPOSED ACTION: Amended.
- 5 [2005 CONG US HR 5970](#), 109th CONGRESS, 2d Session (Jul 28, 2006), Considered and Passed House, PROPOSED ACTION: Amended.
- 6 [2005 CONG US HCON 455](#), 109th CONGRESS, 2d Session (Jul 27, 2006), Introduced in House, PROPOSED ACTION: Amended.
- 7 [2005 CONG US HR 5970](#), 109th CONGRESS, 2d Session (Jul 25, 2006), Engrossed in House, PROPOSED ACTION: Amended.
- 8 [2005 CONG US HR 4297](#), 109th CONGRESS, 2d Session, In the Senate of the United States, (Feb 02, 2006), Engrossed Amendment Senate, PROPOSED ACTION: Amended.
- 9 [2005 CONG US S 2020](#), 109th CONGRESS, 1st Session (Nov 18, 2005), Engrossed in Senate, PROPOSED ACTION: Amended.
- 10 [2005 CONG US S 2020](#), 109th CONGRESS, 1st Session, To provide for reconciliation pursuant to section 202(b) of the concurrent resolution on the budget for fiscal year 2006. (Nov 16, 2005), Placed on Calendar Senate, PROPOSED ACTION: Amended.
- 11 [2005 CONG US S 1230](#), 109th CONGRESS, 1st Session, (Report No. 109-82) To amend the Internal Revenue Code of 1986 to provide for the extension of the Highway Trust Fund and the Aquatic Resources Trust Fund expenditure authority and related taxes and to provide fo (Jun 14, 2005), Placed on Calendar Senate, PROPOSED ACTION: Amended.
- 12 [2005 CONG US HR 2625](#), 109th CONGRESS, 1st Session, To amend the Internal Revenue Code of 1986 to curb tax abuses by disallowing tax benefits claimed to arise from transactions without substantial economic substance, and for other purposes. (May 25, 2005), Introduced in House, PROPOSED ACTION: Amended.
- 13 [2005 CONG US HR 3](#), 109th CONGRESS, 1st Session, In the Senate of the United States, (May 17, 2005), Engrossed Amendment Senate, PROPOSED ACTION: Amended.
- 14 [2005 CONG US HR 3](#), 109th CONGRESS, 1st Session, In the Senate of the United States, (Apr 17, 2005),

Public Print, PROPOSED ACTION: Amended.

- 15 [2005 CONG US S 25](#), 109th CONGRESS, 1st Session, To promote freedom, fairness, and economic opportunity by repealing the income tax and other taxes, abolishing the Internal Revenue Service, and enacting a national sales tax to be administered primarily by the Sta (Jan 24, 2005), Introduced in Senate, PROPOSED ACTION: Repealed.
- 16 [2005 CONG US HR 25](#), 109th CONGRESS, 1st Session, To promote freedom, fairness, and economic opportunity by repealing the income tax and other taxes, abolishing the Internal Revenue Service, and enacting a national sales tax to be administered primarily by the (Jan 04, 2005), Introduced in House, PROPOSED ACTION: Repealed.
- 17 [2003 CONG US HR 4520](#), 108th CONGRESS, 2d Session (Jul 15, 2004), Engrossed Amendment Senate, PROPOSED ACTION: Amended.

### Reports and Related Materials

[Pub.L. 109-432](#)

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#### Presidential Messages

PROCLAMATION TO EXTEND NONDISCRIMINATORY TREATMENT (NORMAL TRADE RELATIONS TREATMENT) TO THE PRODUCTS OF VIETNAM, [December 29, 2006](#)

PRESIDENT S STATEMENT ON TAX RELIEF AND HEALTH CARE ACT OF 2006, [December 20, 2006](#)

[Pub.L. 97-248, Title III, § 326\(a\)](#).

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#### Reports

P.L. 97-248, TAX EQUITY AND FISCAL RESPONSIBILITY ACT OF 1982, [1982 USCC&AN 1486](#), August 19, 1982

P.L. 97-248, TAX EQUITY AND FISCAL RESPONSIBILITY ACT OF 1982, [H.R. CONF. REP. 97-760](#), August 17, 1982

P.L. 97-248, TAX EQUITY AND FISCAL RESPONSIBILITY ACT OF 1982, [S. REP. 97-494\(I\)](#), July 12, 1982

P.L. 97-248, TAX EQUITY AND FISCAL RESPONSIBILITY ACT OF 1982, [S. REP. 97-494\(II\)](#), July 12, 1982

#### → § 6702. Frivolous tax submissions

CREDIT(S)

(Added [Pub.L. 97-248, Title III, § 326\(a\)](#), Sept. 3, 1982, 96 Stat. 617, and amended [Pub.L. 109-432](#), Div. A, Title IV, § 407(a), Dec. 20, 2006, 120 Stat. 2960.)

HISTORICAL AND STATUTORY NOTES

## Revision Notes and Legislative Reports

1982 Acts. [Senate Report No. 97-494](#), [House Conference Report No. 97-760](#), and Statements by Legislative Leaders, see 1982 U.S.Code Cong. and Adm.News, p. 781.

2006 Acts. Statement by President, see 2006 U.S. Code Cong. and Adm. News, p. S73.

## Amendments

2006 Amendments. [Pub.L. 109-432](#), Div. A, Title IV, § 407(a), rewrote the section, which formerly read:

**"§ 6702. Frivolous income tax return****"(a) Civil penalty.--If--**

**"(1)** any individual files what purports to be a return of the tax imposed by subtitle A but which--

**"(A)** does not contain information on which the substantial correctness of the self-assessment may be judged, or

**"(B)** contains information that on its face indicates that the self-assessment is substantially incorrect; and

**"(2)** the conduct referred to in paragraph (1) is due to--

**"(A)** a position which is frivolous, or

**"(B)** a desire (which appears on the purported return) to delay or impede the administration of Federal income tax laws,

"then such individual shall pay a penalty of \$500.

**"(b) Penalty in addition to other penalties.--**The penalty imposed by subsection (a) shall be in addition to any other penalty provided by law."

## Effective and Applicability Provisions

2006 Acts. Amendments to this section by [Pub.L. 109-432](#), Div. A, Title IV, § 407(a), applicable to submissions made and issues raised after the date on which the Secretary first prescribes a list under 26 U.S.C.A. § 6702(c), see [Pub.L. 109-432](#), Div. A, Title IV, § 407(f), set out as an Effective and Applicability Provisions note under [26 U.S.C.A. § 6320](#).

1982 Acts. Section 326(c) of [Pub.L. 97-248](#), provided that: "The amendments made by this section [enacting this section] shall apply with respect to documents filed after the date of the enactment of this Act [Sept. 3, 1982]."

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