

791 F.2d 68

United States Court of Appeals,
Seventh Circuit.

Norman E. COLEMAN, Petitioner-Appellant,

v.

COMMISSIONER OF INTERNAL
REVENUE, Respondent-Appellee.

Gary HOLDER, Plaintiff-Appellant,

v.

SECRETARY OF the TREASURY and United
States of America, Defendants-Appellees.

Nos. 85–1202, 85–1601.

|

Submitted Dec. 17, 1985.

|

Decided May 7, 1986.

Synopsis

First taxpayer sought review of Internal Revenue Service conclusion that he owed additions to tax, and Tax Court granted summary judgment for Internal Revenue Service. Second taxpayer paid 15% of penalty imposed upon him for filing frivolous return, and filed suit in district court. The United States District Court for the Southern District of Indiana, William E. Steckler, J., concluded that suit was frivolous granted summary judgment to the government. Taxpayers appealed. The Court of Appeals consolidated cases, and Easterbrook, Circuit Judge, held that: (1) tax on wages is constitutional; (2) general tax levy by Internal Revenue Code does not offend Fifth Amendment taking clause; and (3) 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.

Affirmed.

West Headnotes (11)

- [1] **Internal Revenue** 🔑 Salaries, Wages or Compensation
Wages are “income” for purpose of internal revenue. 26 U.S.C.A. § 61.
[5 Cases that cite this headnote](#)
- [2] **Internal Revenue** 🔑 Constitutional and statutory provisions
Tax on wages is constitutional. 26 U.S.C.A. § 61; U.S.C.A. Const.Amend. 16.
[20 Cases that cite this headnote](#)
- [3] **Constitutional Law** 🔑 Federal taxes; internal revenue
Internal Revenue 🔑 Validity of Statutes in General
General tax levy by Internal Revenue Code does not offend Fifth Amendment taking clause. U.S.C.A. Const. Art. 1, § 2, cl. 3; Art. 1, § 8, cl. 1; Amends. 5, 16.
[10 Cases that cite this headnote](#)
- [4] **Jury** 🔑 Issues of law or fact in general
In an ordinary litigation, Seventh Amendment does not require jury trial where there are no facts in dispute. U.S.C.A. Const.Amend. 7.
[4 Cases that cite this headnote](#)
- [5] **Jury** 🔑 Federal courts
There is no right to jury trial in tax court.
[5 Cases that cite this headnote](#)
- [6] **Constitutional Law** 🔑 Vagueness on face or as applied
Statutes need not be unambiguous in every application to be constitutional; many words acquire meaning through judicial and

administrative construction over the years, and this evolutionary process is constitutional.

[1 Cases that cite this headnote](#)

[7] Internal Revenue  [Frivolous Returns](#)

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. *26 U.S.C.A. § 6702*.

[4 Cases that cite this headnote](#)

[8] Internal Revenue  [Frivolous Returns](#)


Petition to tax court, or tax return, is “frivolous” if it is contrary to established law and unsupported by reasoned, colorable argument for change in law. *26 U.S.C.A. §§ 6702, 6703*.

[276 Cases that cite this headnote](#)

[9] Internal Revenue  [Awards to Government](#)

If person should have known that his position in tax refund case is groundless, court may and should impose sanctions. *26 U.S.C.A. § 6673*.

[50 Cases that cite this headnote](#)

[10] Internal Revenue  [Impermissible deductions, credits, exemptions or exclusions from income](#)

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. *U.S.C.A. Const.Amend. 16; 26 U.S.C.A. § 6702*.

[95 Cases that cite this headnote](#)

[11] Internal Revenue  [Amount](#)

Sanctions of \$1,500 would be imposed in lieu of attorney fees for pursuing frivolous tax litigation.

[32 Cases that cite this headnote](#)

Attorneys and Law Firms

***69** Glenn L. Archer, Jr., Asst. Atty. Gen., Tax Div., U.S. Dept. of Justice, Robert P. Ruwe, Chief Counsel, I.R.S., Washington, D.C., for respondent-appellee.

Before WOOD, FLAUM, and EASTERBROOK, Circuit Judges.

Opinion

EASTERBROOK, Circuit Judge.

Some people believe with great fervor preposterous things that just happen to coincide with their self-interest. “Tax protesters” have convinced themselves that wages are not income, that only gold is money, that the Sixteenth Amendment is unconstitutional, and so on. These beliefs all lead—so tax protesters think—to the elimination of their obligation to pay taxes. The government may not prohibit the holding of these beliefs, but it may penalize people who act on them.

It is an important function of the legal system to induce compliance with rules that a minority firmly believes are misguided. Legal penalties change the balance of self-interest; those who believe taxes wicked or unauthorized must nonetheless pay. When the legal system depends on honest compliance as much as the income tax system does—and when disobedience is potentially rewarding to those affected by the rule—it is often necessary to impose steep penalties on those who refuse to comply. We have consolidated the cases of two such people.

***70** Norman Coleman did not file tax returns for 1979, 1980, or 1981. The Internal Revenue Service reconstructed Coleman's income for these years and concluded that he owed taxes of \$4,806 for 1979, \$6,454 for 1980, and \$3,692 for 1981. The IRS also concluded that Coleman owed additions to tax exceeding \$2,300. Coleman sought review in the Tax Court, demanding that the IRS prove the correctness of its computations and arguing, among other things, that wages are not income. Coleman declined to offer any evidence concerning his income; he insisted that the IRS bear the whole burden of production. The Tax Court granted summary judgment to the IRS, concluding that Coleman had presented no evidence that might undermine the presumption that the Commissioner's notice of deficiency is correct. Because

Coleman had filed tax returns for the years before 1979 and demonstrated through the briefing an awareness of the legal obligation to file, the court imposed a penalty of \$5,000 under 26 U.S.C. § 6673, which authorizes the Tax Court to award damages when it concludes that the case has been “maintained by the taxpayer primarily for delay or that the taxpayer’s position in such proceedings is frivolous or groundless....”

Gary Holder filed a tax return for 1980 but then filed an amended return on which he subtracted his wages from his gross income, leaving only \$68.13 in taxable income. Holder attached to the amended return a screed insisting that wages are not income. The amended return requested a refund of \$4,555.20. The IRS imposed a \$500 penalty under 26 U.S.C. § 6702 for filing a frivolous return. Holder paid 15% of the penalty and filed suit in the district court to recover the payment. 26 U.S.C. § 6703. There he argued not only that wages are untaxable but also that § 6702 is unconstitutional. The district court concluded that the suit is as frivolous as the tax return. It granted summary judgment to the government and ordered Holder to pay the attorneys’ fees the government incurred in defending the action.

[1] [2] The billingsgate in appellants’ briefs is customary in cases of this nature. Coleman says that wages may not be taxed because they come from his person, a depreciating asset. The personal depreciation offsets the wage, leaving no net income. Coleman thinks that only net income may be taxed under the Sixteenth Amendment—net income as Coleman defines it, rather than as Congress does. Holder, who styles himself a “private citizen,” insists that wages may not be taxed because the Sixteenth Amendment authorizes only excise taxes, and in Holder’s world excises may be imposed only on “government granted privileges.” Because Holder believes that he is exercising no special privileges, he thinks he may not be taxed. These are tired arguments. The code imposes a tax on all income. See 26 U.S.C. § 61. Wages are income, and the tax on wages is constitutional. See, among hundreds of other cases, *United States v. Thomas*, 788 F.2d 1250, 1253 (7th Cir.1986); *Lovell v. United States*, 755 F.2d 517 (7th Cir.1984); *Granzow v. CIR*, 739 F.2d 265, 267 (7th Cir.1984); *United States v. Koliboski*, 732 F.2d 1328, 1329 & n. 1 (7th Cir.1984). See also *Brushaber v. Union Pacific R.R.*, 240 U.S. 1, 12, 24–25, 36 S.Ct. 236, 239, 244–45, 60 L.Ed. 493 (1916).

[3] Both Coleman and Holder also argue that the income tax is a taking, which abridges their right to earn income. Taxes indeed “take” income, but this is not the sense in

which the constitution uses “takings.” Article I, section 8, clause 1 of the constitution grants to Congress “Power To lay and collect Taxes”. The power thus long predates the Sixteenth Amendment, which did no more than remove the apportionment requirement of Art. I, sec. 2, cl. 3 from taxes on “incomes, from whatever source derived”. Although the government might try to achieve through special taxes what the Takings Clause of the Fifth Amendment forbids if done directly, the general tax levied by the Internal Revenue Code does not offend the Fifth Amendment. *Brushaber, supra*.

*71 [4] [5] Coleman argues that the IRS had to prove the amount of his income; he needed to show nothing. The statute is otherwise. People must make an honest report of their income to the government. If they fail to do this, they must establish any inaccuracies in the Commissioner’s reconstruction of their income. 26 U.S.C. § 6020(b). His further argument that the Seventh Amendment requires a jury trial in the Tax Court is empty. Even in ordinary litigation, the Seventh Amendment does not require a jury trial when there are no facts in dispute, and Coleman put none in dispute. The Seventh Amendment at all events does not apply to civil litigation against the United States. *McElrath v. United States*, 102 U.S. (12 Otto) 426, 440, 26 L.Ed. 189 (1880); see also *Atlas Roofing Co. v. OSHRC*, 430 U.S. 442, 450–51, 97 S.Ct. 1261, 1266–67, 51 L.Ed.2d 464 (1977). Our circuit has apparently never held squarely that there is no right to a jury trial in the Tax Court, but other circuits have held this, and we agree with them. E.g., *Parker v. CIR*, 724 F.2d 469, 472 (5th Cir.1984); *Funk v. CIR*, 687 F.2d 264, 266 (8th Cir.1982).

[6] [7] Both appellants challenge the penalties imposed on them, contending that “frivolous” is too vague a designation to support a penalty. This is a staple term of civil litigation, however, and we have sustained against constitutional challenge 28 U.S.C. § 1927, which allows awards against counsel for “vexatious” conduct. *In re TCI, Ltd.*, 769 F.2d 441, 449 (7th Cir.1985). Statutes need not be unambiguous in every application to be constitutional. Many words acquire meaning through judicial and administrative construction over the years, and this evolutionary process is constitutional. E.g., *CSC v. Letter Carriers*, 413 U.S. 548, 93 S.Ct. 2880, 37 L.Ed.2d 796 (1973); cf. *Rose v. Locke*, 423 U.S. 48, 96 S.Ct. 243, 46 L.Ed.2d 185 (1975). Courts have been imposing penalties for frivolous litigation for hundreds of years, cf. *Roadway Express, Inc. v. Piper*, 447 U.S. 752, 764–67, 100 S.Ct. 2455, 2463–65, 65 L.Ed.2d 488 (1980), and the ambiguities that lurk in “frivolous” (or any other word) in marginal cases do not prevent the imposition of penalties.

Uncertainty is a fact of legal life. The “law is full of instances where a man's fate depends on his estimating rightly, that is, as the jury subsequently estimates it, some matter of degree.” *Nash v. United States*, 229 U.S. 373, 377, 33 S.Ct. 780, 781, 57 L.Ed. 1232 (1913). “Whenever the law draws a line there will be cases very near each other on opposite sides. The precise course of the line may be uncertain, but no one can come near it without knowing that he does so, if he thinks, and if he does so it is familiar to the ... law to make him take the risk.” *United States v. Wurzbach*, 280 U.S. 396, 399, 50 S.Ct. 167, 169, 74 L.Ed. 508 (1930). See also, e.g., *United States v. Powell*, 423 U.S. 87, 96 S.Ct. 316, 46 L.Ed.2d 228 (1975).

[8] [9] The purpose of 26 U.S.C. §§ 6673 and 6702 is to compel taxpayers to think and to conform their conduct to settled principles before they file returns and litigate. A petition to the Tax Court, or a tax return, is frivolous if it is contrary to established law and unsupported by a reasoned, colorable argument for change in the law. This is the standard applied under Fed.R.Civ.P. 11 for sanctions in civil litigation, and it is a standard we have used for the award of fees under 28 U.S.C. § 1927 and the award of damages under Fed.R.App.P. 38. See *Indianapolis Colts v. Mayor and City Council of Baltimore*, 775 F.2d 177 (7th Cir.1985); *In re TCI*, *supra*; *Lepucki v. Van Wormer*, 765 F.2d 86 (7th Cir.) (attorneys' fees awarded), *cert. denied*, 474 U.S. 827, 106 S.Ct. 86, 88 L.Ed.2d 71, *damages awarded*, — U.S. —, 106 S.Ct. 403, 88 L.Ed.2d 355 (1985); *Steinle v. Warren*, 765 F.2d 95, 102 (7th Cir.1985) (\$2,500 damages awarded); *Oglesby v. RCA Corp.*, 752 F.2d 272, 279–80 (7th Cir.1985). The inquiry is objective. If a person should have known that his position is groundless, a court may and should impose sanctions. See *Thornton v. Wahl*, 787 F.2d 1151, 1154 (7th Cir. 1986).

Things are otherwise under §§ 6673 and 6702, the appellants say; these statutes *72 require not only a lack of objective support but also subjective bad faith. Coleman cites *May v. CIR*, 752 F.2d 1301 (8th Cir.1985), for this proposition. As originally published *May* used a subjective test, although the court found that May himself acted in subjective bad faith. The court later revised the opinion, stating the inquiry as whether the taxpayer “knew or should have known” that the claim, return, or argument was groundless. 55 A.F.T.R.2d 747, 751 (8th Cir.1985). “Should have known” is an objective test. We used an objective test for penalties under the tax laws in *Lovell v. United States*, *supra*, and there is no reason to change that approach. Section 6673, for example, states alternative tests: whether the suit was “maintained ... primarily for delay” or whether the position is “frivolous or

groundless.” The former is a subjective inquiry, the latter is objective; either will support a penalty. See also *In re TCI*, *supra*, 769 F.2d at 445 (subjective bad faith is important under § 1927 only when the litigation is objectively colorable).

The purpose of §§ 6673 and 6702, like the purpose of Rules 11 and 38 and of § 1927, is to induce litigants to conform their behavior to the governing rules regardless of their subjective beliefs. Groundless litigation diverts the time and energies of judges from more serious claims; it imposes needless costs on other litigants. Once the legal system has resolved a claim, judges and lawyers must move on to other things. They cannot endlessly rehear stale arguments. Both appellants say that the penalties stifle their right to petition for redress of grievances. But there is no constitutional right to bring frivolous suits, see *Bill Johnson's Restaurants, Inc. v. NLRB*, 461 U.S. 731, 743, 103 S.Ct. 2161, 2170, 76 L.Ed.2d 277 (1983). People who wish to express displeasure with taxes must choose other forums, and there are many available. Taxes are onerous, no doubt, and the size of the tax burden gives people reason to hope that they can escape payment. Self-interest calls forth obtuseness. An obtuse belief—even if sincerely held—is no refuge, no warrant for imposing delay on the legal system and costs on one's adversaries. The more costly obtuseness becomes, the less there will be.

[10] The contentions in this case are objectively frivolous. They have been raised and rejected so often that this circuit now handles almost all similar cases by unpublished orders. The Tax Court and the IRS were entitled to impose sanctions. We, too, regularly impose sanctions in these cases. In *Van Wormer* this court awarded attorneys' fees as a sanction for similar claims, and the Supreme Court added \$1,000 in damages. Our unpublished orders in cases of this sort regularly end with awards of double costs and attorneys' fees in favor of the government. Precisely because the substantive claims are so weak, and the opinions are therefore unpublished, litigants may be unaware of our practice. The routine use of sanctions does not deter unless people know what lies in store. See also, e.g., *Connor v. CIR*, 770 F.2d 17, 20 (2d Cir.1985) (the argument that wages are not income “has been rejected so frequently that the very raising of it justifies the imposition of sanctions.”).

Our usual practice has been to invite the government to submit an itemized request for attorneys' fees. The keeping of time and expense records, and the preparation of affidavits supporting requests for fees, are themselves avoidable costs of baseless litigation. The government's brief in No. 85–

1601 informs us that the average amount of fees it has been awarded in tax protester litigation between July 26, 1984, and June 12, 1985, is \$1,258 per case. This includes only the fees that can be directly attributed to litigation. In order to make simpler the task of computing and awarding fees, courts sometimes impose uniform sanctions on the authority of Fed.R.App.P. 38. The Supreme Court awarded a flat \$1,000 in *Van Wormer* on top of the fees we had earlier granted. We, too, have occasionally named a penalty rather than requesting an individual computation of fees. E.g., *Steinle, supra*; *73 *Ruderer v. Fines*, 614 F.2d 1128, 1132–33 (7th Cir.1980); and *Clarion Corp. v. American Home Products Corp.*, 494 F.2d 860, 865–66 (7th Cir.), cert. denied, 419 U.S. 870, 95 S.Ct. 128, 42 L.Ed.2d 108 (1974), each of which imposes \$2,500 as damages for frivolous appeals; and *Hilgeford v. Peoples Bank*, 776 F.2d 176, 179 (7th Cir.1985); and *Wisconsin v. Glick*, 782 F.2d 670 (7th Cir.1986), each of which imposes a \$500 penalty for a frivolous appeal. And compare *Hallowell v. CIR*, 744 F.2d 406, 408 (5th Cir.1984) (\$2,000 per tax protest); and *Crain v. CIR*, 737 F.2d 1417, 1418 (5th Cir.1984) (same), with *Knoblauch v. CIR*, 749 F.2d 200, 202–03 (5th Cir.1984) (individual calculation).

[11] Because average awards of actual attorneys' fees in tax protest cases exceed \$1,000, we choose to impose sanctions of \$1,500 in lieu of attorneys' fees. Even \$1,500 cannot cover the indirect costs of this litigation—including the costs that befall serious litigants, who must wait longer for their cases to receive judicial attention. The decision to name a penalty rather than invite proof of the government's actual attorneys' fees produces some imprecision, doubtless. Coleman's case is a little more complex than Holder's—Coleman's brief is 38 pages, the government's 31; Holder's brief is 10 pages, the government's 16. There should be no weeping over this imprecision, however. Coleman and Holder could have avoided the penalty, and other people *should* avoid it, by the most minimal concern for settled rules. They knew or should have known that their claims are frivolous, and they (rather than their adversary) must pay the cost of their self-indulgent litigation.

The judgments are affirmed, with double costs and \$1,500 damages in each case.

All Citations

791 F.2d 68, 57 A.F.T.R.2d 86-1420, 86-1 USTC P 9401

End of Document

© 2022 Thomson Reuters. No claim to original U.S. Government Works.

Negative Treatment

Negative Citing References (3)

The KeyCited document has been negatively referenced by the following events or decisions in other litigation or proceedings:

Treatment	Title	Date	Type	Depth	Headnote(s)
Declined to Extend by	1. Greendyk v. C.I.R. ” MOST NEGATIVE 2005 WL 1120085 , U.S.Tax Ct. TAXATION - Additions to Tax. Court would not penalize taxpayer for advancing frivolous or groundless position.	May 12, 2005	Case		8 10 F.2d
Distinguished by	2. U.S. v. Jensen 690 F.Supp.2d 901 , D.Alaska CRIMINAL JUSTICE - Limitations. Indictment charging defendant with attempting to defeat payment of tax was not barred by statute of limitations.	Feb. 16, 2010	Case		10 F.2d
Modification Recognized by	3. Wheeler v. C.I.R. ” 528 F.3d 773 , 10th Cir. TAXATION - Income. Taxpayer's claim that he was never informed of the statutory authority for the income tax was frivolous.	June 10, 2008	Case		9 11 F.2d

Citing References (500)

Treatment	Title	Date	Type	Depth	Headnote(s)
Modification Recognized by NEGATIVE	1. Wheeler v. C.I.R. ¶ 528 F.3d 773, 783+ , 10th Cir. TAXATION - Income. Taxpayer's claim that he was never informed of the statutory authority for the income tax was frivolous.	June 10, 2008	Case		9 11 F.2d
Discussed by	2. Hyde v. C.I.R. ¶ 9 F.3d 112, 112+ , 7th Cir. USTC, 1992 WL 174208. AFFIRMED.	Oct. 15, 1993	Case		8 10 F.2d
Discussed by	3. McLaughlin v. C.I.R. 832 F.2d 986, 987+ , 7th Cir. Taxpayer brought petition challenging federal income tax. The United States Tax Court dismissed petition, awarded statutory damages to Commissioner of IRS and sustained...	Oct. 16, 1987	Case		9 11 F.2d
Discussed by	4. Cheek v. Doe 828 F.2d 395, 397+ , 7th Cir.(Ill.) Tax protestor brought action against employees of Internal Revenue Service, in their individual capacities, challenging constitutionality of income tax and seeking reimbursement...	June 05, 1987	Case		9 10 11 F.2d
Discussed by	5. Granado v. C.I.R. 792 F.2d 91, 92+ , 7th Cir. Taxpayer appealed from judgment of the Tax Court, William M. Drennen, J., which upheld assessment of civil fraud penalties and imposed sanctions for frivolous argument. The Court...	June 05, 1986	Case		8 10 11 F.2d
Discussed by	6. Rakosi v. U.S. ¶ 1991 WL 191245, *3+ , D.Ariz. Defendant moves for an order dismissing this action on the grounds that the complaint was not filed within the applicable limitations period, that the claim concerning the...	July 22, 1991	Case		7 8 10 F.2d
Discussed by	7. United States v. Maier ¶ 2019 WL 1399983, *3+ , N.D.Ill. Defendants Terry Maier and Denise Maier are self-employed. For the 2003 through 2007 tax years, they did not file timely federal income tax returns. Between 2009 and 2012, they...	Mar. 28, 2019	Case		8 F.2d
Discussed by	8. Krah v. U.S. ¶ 1987 WL 46353, *2+ , N.D.Ill. The defendants have moved the court, pursuant to Rule 12(c) of the Federal Rules of Civil Procedure, for an order granting the defendants judgment on the pleadings. The motion is...	Dec. 11, 1987	Case		9 11 F.2d
Discussed by	9. U.S. v. McKeown 1993 WL 117805, *2+ , N.D.Ind. This matter is before the Court on John F. McKeown's ("McKeown") Motion to Dismiss, filed April 28, 1992, McKeown's Motion for a Change of Venue, filed April 20, 1992,...	Jan. 26, 1993	Case		8 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Discussed by	10. U.S. v. Sloan ¶¶ 704 F.Supp. 880, 882+ , N.D.Ind. Defendant who was indicted on three counts of tax evasion moved to dismiss, and Government filed motion in limine seeking exclusion of evidence and arguments. The District Court,...	Feb. 03, 1989	Case		10 F.2d
Discussed by	11. McKeown v. LTV Steel Co. ¶¶ 117 F.R.D. 139, 142+ , N.D.Ind. Taxpayer brought action against life insurance carrier challenging carrier's compliance with Internal Revenue Service tax levy. The District Court, Moody, J., held that: (1)...	Sep. 17, 1987	Case		10 F.2d
Discussed by	12. Miller v. U.S. ¶¶ 669 F.Supp. 906, 908+ , N.D.Ind. Taxpayer brought action against Internal Revenue Service, in which he sought determination that Sixteenth Amendment was illegally ratified, return of \$75 paid toward frivolous...	Sep. 03, 1987	Case		8 10 F.2d
Discussed by	13. U.S. v. Bondurant ¶¶ 1998 WL 1015662, *3+ , W.D.N.C. THIS MATTER is before the Court on Defendant Herbert L. Bondurant's "Memorandum and Motion to Dismiss for Lack of Subject Matter Jurisdiction" filed December 30, 1997 (by fax)...	Sep. 14, 1998	Case		10 F.2d
Discussed by	14. Walker v. U.S. ¶¶ 1990 WL 61872, *2+ , W.D.Pa. This is a civil action for refund of a "frivolous tax return" penalty, declaratory and injunctive relief, money damages and a writ of mandamus. Russell Walker challenges the...	Mar. 19, 1990	Case		7 8 10 F.2d
Discussed by	15. Covington v. South Carolina Dept. of Revenue ¶¶ 2001 WL 650475, *1+ , D.S.C. This matter is before the court upon Appellee South Carolina Department of Revenue's motion to dismiss Appellants' appeal of the Bankruptcy Court's judgment without oral argument...	May 31, 2001	Case		2 10 F.2d
Discussed by	16. Takaba v. C.I.R. ¶¶ 119 T.C. 285, 287+ , U.S.Tax Ct. TAXATION - Additions to Tax. Taxpayer's attorney was subject to penalty for advancing frivolous positions.	Dec. 16, 2002	Case		10 F.2d
Discussed by	17. Bumgarner v. C.I.R. ¶¶ 1997 WL 28659, *2+ , U.S.Tax Ct. By separate statutory notices of deficiency issued on October 11, 1994, respondent determined the following deficiencies in, and additions to, the Federal income tax of Wayne D....	Jan. 27, 1997	Case		8 10 F.2d
Discussed by	18. Talmage v. C.I.R. ¶¶ 1996 WL 104263, *6+ , U.S.Tax Ct. Respondent determined the following deficiency in and additions to petitioner's 1991 Federal income tax: Except where otherwise indicated, all section references are to the...	Mar. 11, 1996	Case		8 10 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Discussed by	19. Fischer v. C.I.R. ¶ 1994 WL 669952, *3+ , U.S.Tax Ct. By statutory notices of deficiency dated January 31, 1989, respondent determined deficiencies and additions to tax in petitioner's Federal income tax as follows: For 1986 sec....	Dec. 01, 1994	Case		8 10 F.2d
Discussed by	20. Harvey v. Department of Revenue ¶ 1990 WL 113583, *1+ , Or.Tax This matter came before the court on defendant's Motion For Summary Judgment on the ground that plaintiff failed to exhaust her administrative remedies. When plaintiff failed to...	Aug. 01, 1990	Case		—
Discussed by	21. Com. v. Greenawalt ¶ 2014 WL 10962306, *3+ , Pa.Super. Appellant, Lance Greenawalt, appeals from the order entered in the Adams County Court of Common Pleas denying his petition for relief filed pursuant to the Post Conviction Relief...	May 06, 2014	Case		5 F.2d
Discussed by	22. IN THE MATTER OF THE APPEALS OF: ROBERT E. WESLEY AND JERRY J. COUCHMAN ¶ 2005 WL 3106917 (Cal.St.Bd.Eq.), *9+ These appeals are made pursuant to section 19045 of the Revenue and Taxation Code from the action of the Franchise Tax Board (FTB or respondent) on the protests of Robert E. Wesley...	Nov. 15, 2005	Administrative Decision		9 10 F.2d
Discussed by	23. GINNA L. HAM, TAXPAYER v. STATE OF ALABAMA DEPARTMENT OF REVENUE ¶ 2006 WL 2716519 (Dept. Rev. Admin. Law Div.), *2+ The Revenue Department assessed Ginna L. Ham ("Taxpayer") for 2002 Alabama income tax. The Taxpayer appealed to the Administrative Law Division pursuant to Code of Ala. 1975, §...	Aug. 30, 2006	Administrative Decision		8 F.2d
Discussed by	24. GINNA L. HAM, TAXPAYER v. STATE OF ALABAMA DEPARTMENT OF REVENUE ¶ 2006 WL 8441843 (Dept. Rev. Admin. Law Div.), *2+ The Revenue Department assessed Ginna L. Ham ("Taxpayer") for 2002 Alabama income tax. The Taxpayer appealed to the Administrative Law Division pursuant to Code of Ala. 1975, §...	Aug. 30, 2006	Administrative Decision		8 F.2d
Discussed by	25. GINNA C. HAM, TAXPAYER v. STATE OF ALABAMA DEPARTMENT OF REVENUE ¶ 2005 WL 636102 (Dept. Rev. Admin. Law Div.), *2+ The Revenue Department assessed Ginna C. Ham ("Taxpayer") for 2000 Alabama income tax. The Taxpayer appealed to the Administrative Law Division pursuant to Code of Ala. 1975, §...	Jan. 31, 2005	Administrative Decision		10 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Discussed by	26. GINNA C. HAM, TAXPAYER v. STATE OF ALABAMA DEPARTMENT OF REVENUE 2005 WL 8161597 (Dept. Rev. Admin. Law Div.), *2+ The Revenue Department assessed Ginna C. Ham ("Taxpayer") for 2000 Alabama income tax. The Taxpayer appealed to the Administrative Law Division pursuant to Code of Ala. 1975, §...	Jan. 31, 2005	Administrative Decision		8 F.2d
Discussed by	27. IN THE MATTER OF THE PROTEST OF DOUGLAS AND BRENDA RATLIFF PROTEST TO DENIAL OF CLAIM FOR REFUND 1998 WL 35075762 (N.M.Tax.Rev.Dept.), *4+ This matter came on for formal hearing on January 12, 1998 before Gerald B. Richardson, Hearing Officer. Douglas and Brenda Ratliff, hereinafter, "the Ratliffs", were represented...	Feb. 12, 1998	Administrative Decision		—
Discussed by	28. 2007 WL 3353048 (R.I.Div.Tax.), *8+ 2007 WL 3353048 (R.I.Div.Tax.), *8+ I have read the Hearing Officer's Decision and Recommendation in this matter, and I hereby take the following action with regard to the Decision and Recommendation: X ADOPT REJECT...	Oct. 25, 2007	Administrative Decision		10 F.2d
Declined to Extend by NEGATIVE	29. Greendyk v. C.I.R. ¶¶ 2005 WL 1120085, *4+ , U.S.Tax Ct. TAXATION - Additions to Tax. Court would not penalize taxpayer for advancing frivolous or groundless position.	May 12, 2005	Case		8 10 F.2d
Distinguished by NEGATIVE	30. U.S. v. Jensen 690 F.Supp.2d 901, 912 , D.Alaska CRIMINAL JUSTICE - Limitations. Indictment charging defendant with attempting to defeat payment of tax was not barred by statute of limitations.	Feb. 16, 2010	Case		10 F.2d
Cited by	31. Lefebvre v. C.I.R. 830 F.2d 417, 419+ , 1st Cir. Taxpayer filed petition for redetermination of his tax liability. The United States Tax Court, Carlton D. Powell, Special Trial Judge, dismissed petition and awarded \$600 in...	Oct. 09, 1987	Case		9 11 F.2d
Cited by	32. Banat v. C.I.R. ¶¶ 80 Fed.Appx. 705, 707 , 2nd Cir. TAXATION - Sanctions. Sanctions imposed for frivolous argument that income tax was voluntary.	Nov. 17, 2003	Case		8 F.2d
Cited by	33. Kanofsky v. C.I.R. ¶¶ 618 Fed.Appx. 48, 51+ , 3rd Cir. TAXATION - Liens. IRS did not abuse its discretion in determining that federal tax lien to collect unpaid income tax liability was appropriate.	July 13, 2015	Case		8 9 F.2d
Cited by	34. Marcinek v. C.I.R. ¶¶ 467 Fed.Appx. 153, 155 , 3rd Cir. TAXATION - Income. Unsigned notice of tax deficiencies were not invalid.	Mar. 16, 2012	Case		10 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	35. Jahn v. C.I.R. ¶ 431 Fed.Appx. 210, 213 , 3rd Cir. TAXATION - Returns and Reports. Substituted tax return did not constitute return for purposes of establishing taxpayer's eligibility to itemize deductions.	June 21, 2011	Case		8 11 F.2d
Cited by	36. Miller-Wagenknecht v. C.I.R. ¶ 385 Fed.Appx. 230, 233 , 3rd Cir. TAXATION - Additions to Tax. Sanctions against taxpayer were warranted for filing irregularities.	June 25, 2010	Case		8 F.2d
Cited by	37. Jacobs v. C.I.R. 100 Fed.Appx. 126, 126+ , 3rd Cir. Appeal From: U.S.T.C., No. 8322-02L,Thornton, J.	May 07, 2004	Case		8 10 F.2d
Cited by	38. Cabirac v. Commissioner of Internal Revenue ¶ 2004 WL 7318960, *2+ , 3rd Cir. TAXATION — Income. Taxpayer's receipt of wages, interest, and distributions from pension and individual retirement accounts over two years was income.	Feb. 10, 2004	Case		8 9 F.2d
Cited by	39. Kaetz v. I.R.S. 225 F.3d 649, 649 , 3rd Cir.(Pa.) Appeal From: M.D.Pa.. Civ. No. 99-cv-02777	June 07, 2000	Case		8 F.2d
Cited by	40. Kane v. U.S. ¶ --- Fed.Appx. ---- , 3rd Cir.(Pa.) Appeal From: E.D.Pa.,No.96cv03630,942 F.Supp. 233	June 20, 1997	Case		3 F.2d
Cited by	41. U.S. v. Connor 898 F.2d 942, 943 , 3rd Cir.(Pa.) Defendant was convicted of tax evasion charges in the United States District Court for the Western District of Pennsylvania, Glenn E. Mencer, J., and he appealed. The Court of...	Mar. 21, 1990	Case		—
Cited by	42. Rhodes v. C.I.R. ¶ 152 Fed.Appx. 340, 342 , 5th Cir. TAXATION - Sanctions. Taxpayer's contention that his wages were exempt from taxation was frivolous.	Oct. 04, 2005	Case		8 F.2d
Cited by	43. Rogers v. C.I.R. ¶ 281 F.3d 1278, 1278 , 5th Cir.(Tex.) Appellant Anne M. Rogers ("Rogers") appeals from the tax court's decision in favor of appellee, the Commissioner of Internal Revenue ("CIR"). For the following reasons, we...	Nov. 21, 2001	Case		3 F.2d
Cited by	44. Stelly v. C.I.R. 804 F.2d 868, 870 , 5th Cir.(Tex.) Taxpayers sought refund of penalties assessed for frivolous returns. The United States District Court for the Southern District of Texas, Gabrielle K. McDonald, J., granted...	Nov. 25, 1986	Case		10 F.2d
Cited by	45. Kozikowski v. C.I.R. ¶ 2008 WL 7195085, *1 , 6th Cir.	July 18, 2008	Case		3 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	46. Everett v. U.S. 10 Fed.Appx. 336, 338 , 6th Cir.(Mich.) TAXATION - Frivolous Appeals. Tax protestor was liable for sanctions for filing frivolous appeal.	May 18, 2001	Case		10 F.2d
Cited by	47. Veal-Hill v. Commissioner of Internal Revenue 976 F.3d 775, 775+ , 7th Cir. This court is no stranger to frivolous tax appeals. In 1986 we set \$1,500 as the presumptive sanction for a frivolous tax appeal. Coleman v. Comm'r, 791 F.2d 68, 73 (7th Cir....	Oct. 14, 2020	Case		8 11 F.2d
Cited by	48. Mondry v. American Family Mut. Ins. Co. 497 Fed.Appx. 603, 615 , 7th Cir.(Wis.) LABOR AND EMPLOYMENT - Benefit Plans. Thirty dollars per day for 309 days was sufficient penalty under ERISA for plan administrator's delay in producing document.	Nov. 28, 2012	Case		—
Cited by	49. Callahan v. C.I.R. 334 Fed.Appx. 754, 755 , 7th Cir. TAXATION - Income. Compensation that taxpayers received for labor was income subject to taxation.	May 27, 2009	Case		8 F.2d
Cited by	50. Szopa v. U.S. 453 F.3d 455, 456+ , 7th Cir.(Ill.) TAXATION - Sanctions. Taxpayer's appeal from dismissal of her action challenging IRS's collection of income taxes was sanctionable as frivolous.	July 05, 2006	Case		11 F.2d
Cited by	51. Srivastava v. Marion County Election Bd. 125 Fed.Appx. 57, 59 , 7th Cir.(Ind.) LITIGATION - Sanctions. District court did not abuse its discretion in ordering litigant to obtain leave from court before filing any more lawsuits.	Feb. 18, 2005	Case		—
Cited by	52. U.S. v. Raymond 228 F.3d 804, 812 , 7th Cir.(Wis.) TAXATION - Income. Program to avoid federal income taxation was abusive tax shelter.	Sep. 26, 2000	Case		10 F.2d
Cited by	53. Thorpe v. C.I.R. 202 F.3d 275, 275 , 7th Cir. Jeffrey S. Thorpe appeals the decision of the Tax Court granting judgment on the pleadings in favor of the Commissioner of Internal Revenue. Thorpe did not pay income tax or...	May 24, 1999	Case		—
Cited by	54. Statland v. U.S. 178 F.3d 465, 472 , 7th Cir.(Ill.) Taxpayers brought refund suit. The United States District Court for the Northern District of Illinois, 1995 WL 31515,Ronald A. Guzman, Magistrate Judge, dismissed for lack of...	May 07, 1999	Case		5 F.2d
Cited by	55. Snyder v. U.S. ¶¶ 172 F.3d 53, 53+ , 7th Cir.(Ind.) The following are before the court: 1. Appellant's motion for summary reversal of the district court's decision, filed on August 27, 1998, by appellant pro se. 2. Appellant's brief...	Nov. 09, 1998	Case		8 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	 56. Cohn v. C.I.R. 101 F.3d 486, 486+ , 7th Cir. Taxpayers challenged tax deficiency. The United States Tax Court denied relief, and taxpayers appealed. After appeal was dismissed, government filed motion to impose sanction....	Nov. 22, 1996	Case		9 F.2d
Cited by	57. Cohn v. C.I.R.  103 F.3d 133, 133 , 7th Cir. U.S.T.C. APPEAL DISMISSED.	Nov. 22, 1996	Case		2 10 F.2d
Cited by	58. Caniff v. C.I.R. 52 F.3d 328, 328+ , 7th Cir. U.S.T.C. AFFIRMED.	Apr. 06, 1995	Case		10 F.2d
Cited by	59. Ross v. Peterson 12 F.3d 1101, 1101 , 7th Cir.(Ind.) S.D.Ind. AFFIRMED.	Nov. 23, 1993	Case		—
Cited by	60. Harrell v. U.S. 4 F.3d 996, 996+ , 7th Cir.(Ill.) C.D.Ill. AFFIRMED.	Sep. 01, 1993	Case		11 F.2d
Cited by	61. Dorsch v. C.I.R. 4 F.3d 996, 996+ , 7th Cir. USTC, 1992 WL 156030. AFFIRMED.	Aug. 30, 1993	Case		10 F.2d
Cited by	62. Garwood v. U.S. 978 F.2d 1261, 1261+ , 7th Cir.(Ind.) S.D.Ind. AFFIRMED.	Oct. 23, 1992	Case		9 11 F.2d
Cited by	63. Brailey v. Secretary of Treasury, U.S.A. 951 F.2d 352, 352+ , 7th Cir.(Ill.) N.D.Ill. AFFIRMED.	Dec. 26, 1991	Case		11 F.2d
Cited by	64. Pfluger v. C.I.R. 949 F.2d 398, 398+ , 7th Cir. USTC APPEAL DISMISSED.	Dec. 10, 1991	Case		9 11 F.2d
Cited by	65. U.S. v. Sloan 939 F.2d 499, 500+ , 7th Cir.(Ind.) Taxpayer was convicted of three counts of tax evasion by the United States District Court for the Northern District of Indiana, William C. Lee, J., and he appealed. The Court of...	Aug. 09, 1991	Case		2 10 F.2d
Cited by	 66. Alleghany Corp. v. Haase 896 F.2d 1046, 1055 , 7th Cir.(Wis.) Plaintiff brought two related suits to invalidate, on federal constitutional grounds, portions of the insurance holding company statutes of Wisconsin and Indiana. Suits were...	Feb. 21, 1990	Case		—
Cited by	67. Mortell v. Mortell Co. 887 F.2d 1322, 1328 , 7th Cir.(Ill.) Former shareholder who sold his stock to corporation brought suit, naming as defendants the corporation, other shareholders, and corporate counsel. Complaint alleged that course...	Oct. 26, 1989	Case		—

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	68. Miller v. U.S. 868 F.2d 236, 242+ , 7th Cir.(Ind.) Taxpayer brought refund action against Internal Revenue Service, in which he sought determination that Sixteenth Amendment was illegally ratified, return of \$75 paid towards...	Feb. 08, 1989	Case		9 11 F.2d
Cited by	69. U.S. v. Buckner 830 F.2d 102, 103+ , 7th Cir.(Ill.) Defendant was convicted in the United States District Court for the Northern District of Illinois, Charles R. Norgle, Sr., J., of failure to file income tax returns and other tax...	Oct. 01, 1987	Case		8 F.2d
Cited by	70. U.S. v. Kaun 827 F.2d 1144, 1148+ , 7th Cir.(Wis.) United States sought to enjoin unofficial leader of tax protest group from promoting allegedly false or fraudulent plans to avoid payment of federal taxes. The United States...	Aug. 26, 1987	Case		8 F.2d
Cited by	71. Lysiak v. C.I.R. 816 F.2d 311, 313 , 7th Cir.(Ind.) Taxpayer petitioned for redetermination of deficiencies. The United States Tax Court, Samuel B. Sterret, Chief Judge, dismissed. Taxpayer also filed complaint for injunctive...	Apr. 06, 1987	Case		11 F.2d
Cited by	72. Weinstein v. University of Illinois 811 F.2d 1091, 1098 , 7th Cir.(Ill.) Dismissed probationary faculty member at state university brought civil rights action against university and its trustees and employees. The United States District Court for the...	Feb. 04, 1987	Case		11 F.2d
Cited by	73. District No. 8, Intern. Ass'n of Machinists & Aerospace Workers, AFL-CIO v. Clearing, a Div. of U.S. Industries, Inc. 807 F.2d 618, 622 , 7th Cir.(Ill.) Union brought action under provision of Labor Management Relations Act to enforce two arbitration awards rendered in its favor against employer. The United States District Court...	Dec. 09, 1986	Case		9 F.2d
Cited by	74. Bacon v. American Federation of State, County, and Mun. Employees Council, No. 13 795 F.2d 33, 35 , 7th Cir.(Ill.) Member brought Title VII action against union, alleging that it failed to fairly represent him in a grievance proceeding, on basis of race and sex. The United States District...	July 02, 1986	Case		—
Cited by	75. U.S. v. Carter 988 F.2d 68, 69 , 8th Cir.(Mo.) Internal Revenue Service (IRS) brought petition seeking to have summonses filed on taxpayers enforced. The United States District Court for the Western District of Missouri, Dean...	Mar. 17, 1993	Case		11 F.2d
Cited by	76. U.S. v. Ferrel 925 F.2d 1471, 1471+ , 9th Cir.(Idaho) D.Idaho AFFIRMED.	Feb. 21, 1991	Case		10 11 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	77. Monteleone v. C.I.R. 842 F.2d 1294, 1294+ , 9th Cir. USTC AFFIRMED AS MODIFIED.	Mar. 21, 1988	Case		8 F.2d
Cited by	78. Cook v. Spillman 806 F.2d 948, 949 , 9th Cir.(Cal.) Taxpayers brought action challenging imposition of income tax. The United States District Court for the Eastern District of California, Edward J. Garcia, J., entered judgment...	Dec. 22, 1986	Case		11 F.2d
Cited by	79. U.S. v. Hopkins ¶¶ 509 Fed.Appx. 765, 768 , 10th Cir.(N.M.) CRIMINAL JUSTICE - Counsel. Government's levy on funds defendants paid into court registry did not violate Sixth Amendment.	Feb. 05, 2013	Case		10 F.2d
Cited by	80. U.S. v. Nicholson 272 Fed.Appx. 732, 737 , 10th Cir.(Kan.) CRIMINAL JUSTICE - Pleas. The defendant's guilty plea to possession with intent to distribute cocaine base was not involuntary.	Apr. 09, 2008	Case		8 F.2d
Cited by	81. U.S. v. Willie ¶¶ 941 F.2d 1384, 1392+ , 10th Cir.(N.M.) Defendant was convicted of failure to file income tax returns following trial in the United States District Court for the District of New Mexico, Juan G. Burciaga, Chief Judge, and...	Aug. 12, 1991	Case		6 F.2d
Cited by	82. Casper v. C.I.R. 805 F.2d 902, 906+ , 10th Cir. After receiving notice of deficiency, taxpayer filed petition alleging that Commissioner of Internal Revenue erroneously determined deficiencies and additions to tax, and that...	Nov. 18, 1986	Case		9 11 F.2d
Cited by	83. State Industries, Inc. v. Mor-Flo Industries, Inc. ¶¶ 948 F.2d 1573, 1582 , Fed.Cir.(Tenn.) Patent owner requested lost profits, reasonable royalty, and enhanced damages and attorney's fees, as result of infringement of patent. The United States District Court for the...	Nov. 14, 1991	Case		—
Cited by	84. Finch v. Hughes Aircraft Co. ¶¶ 926 F.2d 1574, 1579 , Fed.Cir.(Md.) Litigant brought action against corporation relating to patent license agreement, and corporation moved to dismiss. The United States District Court for the District of Maryland,...	Feb. 27, 1991	Case		8 F.2d
Cited by	85. Dunn v. U.S. 1993 WL 603291, *3 , C.D.Cal. This case came regularly on for hearing on August 9, 1993 before the undersigned United States District Judge on defendant's motion to dismiss. Michael J. Christianson, Esquire,...	Aug. 23, 1993	Case		1 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	86. Depew v. U.S. 50 F.Supp.2d 1009, 1014 , D.Colo. Taxpayer brought action challenging federal tax laws and his liability for federal taxes. Government counterclaimed, seeking to enjoin taxpayer from commencing frivolous and...	Feb. 03, 1999	Case		8 F.2d
Cited by	87. McLaughlin v. CitiMortgage, Inc. ” 726 F.Supp.2d 201, 210+ , D.Conn. FINANCE AND BANKING - Loans. Borrower failed to allege that commercial lender was part of actionable RICO “enterprise.”	June 11, 2010	Case		10 F.2d
Cited by	88. In re Long-Distance Telephone Service Federal Excise Tax Refund Litigation ” 539 F.Supp.2d 281, 304+ , D.D.C. TAXATION - Refunds. IRS notice articulating policy for processing defunct telephone excise tax refund claims was not subject to APA.	Mar. 25, 2008	Case		3 F.2d
Cited by	89. Murphy v. I.R.S. ” 362 F.Supp.2d 206, 216+ , D.D.C. TAXATION - Income. Compensatory damages award for mental pain and damage to reputation was not exempted from income tax.	Mar. 22, 2005	Case		2 F.2d
Cited by	90. Van Sant v. U.S. ” 2001 WL 1729633, *6 , D.D.C. Plaintiff brought this action for a refund of his 1986 federal income tax withholdings and for exemplary damages. Defendant has moved for summary judgment. Because plaintiff's...	Dec. 28, 2001	Case		10 F.2d
Cited by	91. U.S. v. Hong ” 2008 WL 4966107, *1 , M.D.Fla. On February 13, 2008, Vira Hong and Marcus Rogozinski were indicted on three charges: bank fraud in violation of 18 U.S.C. § 1344, uttering a forged instrument in violation of 18...	Nov. 21, 2008	Case		—
Cited by	92. Pomeranz v. U.S. 2005 WL 1876214, *3 , S.D.Fla. THIS CAUSE is before the Court on Defendants' Motion for Summary Judgment (DE 21) and was referred to the undersigned pursuant to the consent of the parties. Having carefully...	Aug. 05, 2005	Case		10 F.2d
Cited by	93. Davies v. U.S. 1999 WL 1279154, *2 , D.Idaho Pending before the Court in the above-entitled matter is Defendant's Motion to Dismiss (Docket No. 2) and Plaintiffs' Motion to Dismiss Defendant's Motion to Dismiss and Motion for...	Apr. 22, 1999	Case		10 F.2d
Cited by	94. In re Kuttner ” 2015 WL 3578966, *5 , N.D.Ill. This bankruptcy appeal is brought not by one of the parties, but rather one of their attorneys, Appellant Maurice J. Salem, who represents debtor Susan Kuttner. As part of...	June 08, 2015	Case		8 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	95. White v. Johnson 2013 WL 4008909, *4 , S.D.Ill. This matter comes before the Court on the Report and Recommendation ("R & R") (Doc. 62) of Magistrate Judge Philip M. Frazier recommending that the Court grant defendants Yolanda...	Aug. 05, 2013	Case		—
Cited by	96. Pragovich v. I.R.S. 2008 WL 3385458, *2 , S.D.Ill. This matter comes before the Court on petitioner George K. Pragovich's motion to quash a third-party summons issued by the Internal Revenue Service ("IRS") (Doc. 1) and the...	Aug. 11, 2008	Case		—
Cited by	97. U.S. v. Sidley Austin Brown & Wood LLP 2004 WL 905930, *6 , N.D.Ill. This case arises from an Internal Revenue Service investigation into the organization and sale of tax shelters by a former partner of Sidley Austin Brown & Wood (hereinafter "SAB...	Apr. 28, 2004	Case		7 F.2d
Cited by	98. U.S. Government v. People of U.S. 1987 WL 13594, *1 , N.D.Ill. The defendant, John A. Course ('Course'), is a tax protester. Little more need be said. The United States of America ('USA') has brought this action seeking to reduce to judgment...	July 09, 1987	Case		3 F.2d
Cited by	99. Engh v. U.S. 658 F.Supp. 698, 702+ , N.D.Ill. Taxpayers brought action against Government to obtain refund of federal income tax deficiencies, interest, and penalties. The Government moved for summary judgment and Rule 11...	Apr. 20, 1987	Case		5 F.2d
Cited by	100. Marvel v. Cooley 2009 WL 211796, *13 , N.D.Ind. EDUCATION - Tuition. Law student failed to state § 1983 claim against law school officials for violation of due process clause regarding alleged loss of tuition exemption.	Jan. 28, 2009	Case		—
Cited by	101. Cody v. U.S. 1999 WL 1001591, *2 , S.D.Ind. The United States' motion to dismiss this action for lack of jurisdiction is granted. The plaintiff's request for proof of jurisdiction is denied. This disposition is compelled by...	Sep. 21, 1999	Case		—
Cited by	102. In re Carson 227 B.R. 148, 150 , S.D.Ind. BANKRUPTCY - Claims. Debtors were "taxpayers" subject to federal taxation.	May 29, 1998	Case		1 2 F.2d
Cited by	103. Snyder v. U.S. 1998 WL 1181015, *1 , S.D.Ind. Tax protesters: Claims frivolous: Wages as nontaxable income claims.—Jurisdiction was lacking over an individual's suit seeking a refund of all federal taxes he paid during three...	May 29, 1998	Case		2 F.2d


Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	104. Scott v. Miller ¶ 1997 WL 881207, *5 , S.D.Ind. This cause is before the court on the plaintiff's amended complaint and on the defendants' dispositive motions. The plaintiff has not responded in any substantive manner to those...	Sep. 03, 1997	Case		2 10 F.2d
Cited by	105. Angel v. Palmer 1996 WL 469078, *4 , S.D.Ind. Plaintiff Jeff Angel is a resident of Mt. Vernon, Indiana, and through this action seeks relief in the form of an abatement from the requirement that he file a 1040 income tax form...	June 03, 1996	Case		10 F.2d
Cited by	106. Marcellus v. U.S. 1995 WL 626489, *2 , S.D.Ind. Appellant Marcellus sought protection of the bankruptcy laws with respect to a debt owed to the Internal Revenue Service (the IRS). The United States resisted the discharge which...	Aug. 11, 1995	Case		10 F.2d
Cited by	107. Scheckel v. U.S. ¶ 2005 WL 3434149, *2 , N.D.Iowa Before the court is Defendants' Motion to Dismiss (docket no. 10). On October 12, 2005, Plaintiffs filed a Complaint. Plaintiffs allege that Defendants are illegally taxing their...	Dec. 13, 2005	Case		9 11 F.2d
Cited by	108. United States v. Chaffee ¶ 2019 WL 8403506, *10 , E.D.Mich. The United States brings this action to obtain judgment on Defendant Randy Chaffee's unpaid taxes and unpaid tax penalties for frivolous filings. (ECF No. 1.) It also seeks to...	Nov. 08, 2019	Case		7 8 F.2d
Cited by	109. Tatar v. United States ¶ 2017 WL 3585869, *8+ , E.D.Mich. Before the Court is a Motion to Dismiss filed by Defendant United States of America ("Defendant") on October 28, 2016. (Doc. #5). On December 20, 2016, pro se Plaintiff John J....	July 07, 2017	Case		1 2 F.2d
Cited by	110. Tugh v. I.R.S. 2002 WL 31973258, *4 , E.D.Mich. On May 13, 2002, the plaintiff filed this suit seeking the return of monies deducted by his employer for federal tax purposes, asserting, among other things, that earnings from...	Dec. 20, 2002	Case		—
Cited by	111. Holling v. U.S. 934 F.Supp. 251, 253+ , E.D.Mich. Following determination that counsel had raised frivolous argument, counsel challenged recommendation of monetary sanctions. The District Court, Duggan, J., held that imposition...	May 17, 1996	Case		9 11 F.2d
Cited by	112. Blum v. U.S. 1991 WL 53068, *1 , W.D.Mo. The plaintiff in this case seeks to enjoin the United States Internal Revenue Service (IRS) from executing any levy on his property for taxes due for the tax year 1988 and requests...	Mar. 08, 1991	Case		10 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	113. Pallett v. Johnson ¶ 2006 WL 2990356, *1+ , D.Neb. This matter is before the court on Filing Nos. 8 and 11, the Motions to Dismiss filed by the United States of America. The plaintiff, Donald E. Pallett, seeks a return of assets...	Oct. 18, 2006	Case		2 10 F.2d
Cited by	114. U.S. v. Jones 877 F.Supp. 907, 912 , D.N.J. Government brought action to reduce to judgment federal income tax assessments against taxpayer. Government moved for summary judgment. The District Court, Brotman, J., held...	Feb. 15, 1995	Case		10 F.2d
Cited by	115. United States v. Carman ¶ 2007 WL 9729022, *5 , D.N.M. THIS MATTER comes before the Court on Robin Carman's Motion to Void Judgement [sic] for Fraud, and for Want of Standing, Venue, and Jurisdiction in the Particulars [Doc. 10], filed...	Nov. 09, 2007	Case		10 F.2d
Cited by	116. U.S. v. Pugh 2007 WL 3539435, *5 , E.D.N.Y. This matter come before the Court on plaintiff's motion for Default Judgement of Permanent Injunction. Defendants Archie J. Pugh, Jr., and Theodore Pugh were properly served and...	Nov. 14, 2007	Case		—
Cited by	117. U.S. v. Schulz 529 F.Supp.2d 341, 349+ , N.D.N.Y. CIVIL RIGHTS - Free Press. Injunction against promoters' speech promoting abusive tax shelter did not violate First Amendment.	Aug. 09, 2007	Case		10 F.2d
Cited by	118. Shearing v. U.S. 1993 WL 146520, *7 , W.D.N.Y. Kenneth Shearing, pro se plaintiff, filed this suit against Wyoming County and certain employees of the Buffalo District of the Internal Revenue Service ("IRS"). By Order of...	Jan. 25, 1993	Case		8 F.2d
Cited by	119. U.S. v. Standring 2006 WL 689116, *10 , S.D.Ohio This matter is before the Court pursuant to the Order of General Reference in the United States District Court for the Southern District of Ohio Western Division to United States...	Mar. 15, 2006	Case		10 F.2d
Cited by	120. U.S. v. Standring 2005 WL 3981672, *9 , S.D.Ohio The United States brings this action against Richard W. Standring, individually and doing business as VIP Sales, pursuant to 26 U.S.C. §§ 7402 and 7408 seeking to enjoin Mr...	Oct. 19, 2005	Case		10 F.2d
Cited by	121. U.S. v. Smith 2002 WL 31174188, *9 , S.D.Ohio This matter is before the Court on motions for partial summary judgment and for summary judgment (Docs.13, 14), and the parties' responsive memoranda. (Docs.15, 17, 18, 19). The...	Aug. 23, 2002	Case		10 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	122. Tornichio v. U.S. 1998 WL 381304, *4 , N.D.Ohio On November 3, 1997. Joseph T. Tornichio, plaintiff, filed this action pro se seeking the refund of money he paid to the Internal Revenue Service ("I.R.S."). In particular, he...	Mar. 12, 1998	Case		10 F.2d
Cited by	123. U.S. v. Bell 238 F.Supp.2d 696, 700+ , M.D.Pa. TAXATION - Injunction. Promoter of abusive tax scheme was enjoined.	Jan. 10, 2003	Case		2 F.2d
Cited by	124. Birth v. U.S. 782 F.Supp. 289, 292 , M.D.Pa. Plaintiffs brought civil action against Government and other defendants alleging conspiracy to violate plaintiffs' constitutional and common law rights and statutory law through...	Feb. 07, 1992	Case		—
Cited by	125. Bombalski v. U.S. 1991 WL 734363, *2+ , W.D.Pa. Defendants have moved to dismiss this tax protester case and they seek sanctions. Plaintiff commenced this action on February 15, 1991, by filing suit in the United States...	Oct. 29, 1991	Case		—
Cited by	126. U.S. v. Clarkson 2007 WL 1988261, *6+ , D.S.C. This matter is before the Court on the United States of America's (hereinafter the "government") motion for summary judgment pursuant to Federal Rule of Civil Procedure 56. The...	May 14, 2007	Case		10 F.2d
Cited by	127. United States v. Nelson 2017 WL 3412090, *3+ , D.S.D. The United States of America commenced this action to reduce to judgment unpaid federal income tax assessments made against Jeffrey A. Nelson, to obtain a judicial determination...	Aug. 08, 2017	Case		8 F.2d
Cited by	128. Beaner v. U.S. 361 F.Supp.2d 1063, 1069+ , D.S.D. REAL PROPERTY - Mortgages and Deeds of Trust. Borrowers were subject to Rule 11 sanctions for contesting validity of government-backed mortgage.	Feb. 28, 2005	Case		11 F.2d
Cited by	129. Mathis v. U.S. ex rel. C.I.R. 2004 WL 2482931, *3+ , D.S.D. Pending before this Court are the parties' motions for summary judgment on the United States' counterclaim for sanctions against Plaintiffs, Richard Mathis, Doyle Mathis and Scot...	Sep. 07, 2004	Case		11 F.2d
Cited by	130. Brousseau v. U.S. 2005 WL 2177009, *4 , M.D.Tenn. Pending before the Court are the Report and Recommendation ("R & R") of the Magistrate Judge entered on May 27, 2005 (Docket Entry No. 20), and pro se Plaintiff's Objections...	Sep. 08, 2005	Case		—

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	131. U.S. v. Bartrug 777 F.Supp. 1290, 1292 , E.D.Va. Defendant charged with income tax evasion moved, inter alia, to arrest judgment. The District Court, Richard L. Williams, J., held that: (1) indictment sufficiently charged...	Nov. 21, 1991	Case		10 F.2d
Cited by	132. Shukoski v. U.S. ¶ 2009 WL 1759700, *4 , E.D.Wis. TAXATION - Injunction. A taxpayer was not entitled to an injunction to enjoin the federal government from garnishing his wages.	June 22, 2009	Case		2 F.2d
Cited by	133. Meyer v. Commissioner, I.R.S. 2005 WL 1181959, *5 , W.D.Wis. Plaintiff Joseph D. Meyer contends that defendant Commissioner, Internal Revenue Service has been trying illegally to collect tax from him despite his efforts to convince the...	May 18, 2005	Case		—
Cited by	134. U.S. v. McCarville ¶ 2003 WL 1950064, *2 , E.D.Wis. Presently pending in this matter are six or, possibly seven motions to dismiss filed by defendant Timothy McCarville. The motions are essentially identical. McCarville claims that...	Mar. 17, 2003	Case		—
Cited by	135. Roth v. U.S. 1999 WL 1090819, *2+ , W.D.Wis. This is a civil action for monetary relief arising from defendant United States' alleged unlawful denial of plaintiff Harry Alfred Roth's claim for a tax refund. Jurisdiction is...	Sep. 22, 1999	Case		10 F.2d
Cited by	136. U.S. v. Raymond 78 F.Supp.2d 856, 880 , E.D.Wis. United States brought action to enjoin promoters from continuing to sell informational program that provided instructions for avoiding federal income taxation. On government's...	July 27, 1999	Case		10 F.2d
Cited by	137. Barclay Associates, Inc. v. Internal Revenue Service ¶ 2012 WL 1185685, *12 , D.Virgin Islands Before the Court are the motions of the defendants the Virgin Islands Bureau of Internal Revenue (the "VIBIR"), Claudette Watson–Anderson ("Anderson"), and Louis M. Willis...	Mar. 31, 2012	Case		3 F.2d
Cited by	138. In re Robnett ¶ 165 B.R. 272, 274 , 9th Cir.BAP (Cal.) TAXES. tax protestor was liable for frivolous appeal sanctions.	Mar. 11, 1994	Case		11 F.2d
Cited by	139. In re Harrison 1991 WL 34217, *13+ , Bkrtcy.N.D.Ind. This Adversary Proceeding came on for bench trial on September 27, 1990 on a complaint filed by the Chapter 13 Debtors–Plaintiffs (hereinafter: "Debtors") on September 26, 1989...	Jan. 30, 1991	Case		—


Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	140. Matter of Zarlino 85 B.R. 802, 804 , Bkrcty.E.D.Wis. Alleged creditors brought adversary proceeding against Chapter 7 debtor objecting to discharge and dischargeability of their claims, and debtor counterclaimed for negligent and/or...	May 04, 1988	Case		5 F.2d
Cited by	141. Sumter v. U.S. ¶¶ 61 Fed.Cl. 517, 524 , Fed.Cl. TAXATION - Income. Amended tax returns claiming deduction for entire salary were frivolous, warranting penalties.	July 20, 2004	Case		10 F.2d
Cited by	142. Swisher Intern., Inc. v. U.S. ¶¶ 178 F.Supp.2d 1354, 1362 , CIT TAXATION - Refunds. Exporters were not entitled to interest on refund of harbor maintenance taxes.	Dec. 11, 2001	Case		3 F.2d
Cited by	143. Halliburton Co. on Behalf of Halliburton v. U.S. ¶¶ 41 Fed.Cl. 272, 274+ , Fed.Cl. LITIGATION - Jurisdiction. Transferor court may not transfer case under transfer statute unless it determines both that it lacks jurisdiction and that transferee court would have...	June 26, 1998	Case		3 F.2d
Cited by	144. Kerrigan v. U.S. 1997 WL 685275, *5 , Fed.Cl. This case is before the Court on the defendant's motion to dismiss Counts II through IV and a portion of Count I of the plaintiffs' Complaint ("Kerrigan II") pursuant to Rule...	Apr. 30, 1997	Case		2 F.2d
Cited by	145. Kerrigan v. U.S. 1997 WL 375218, *4 , Fed.Cl. This case is before the Court on the defendant's motion to dismiss the plaintiffs' Complaint ("Kerrigan I") pursuant to Rule 12(b)(1) of the Rules of the United States Court of...	Apr. 29, 1997	Case		2 F.2d
Cited by	146. Hatfield v. Commissioner of Internal Revenue 2022 WL 2113063, *5 , U.S.Tax Ct. TAXATION — Income. Taxpayers failed to establish that Commissioner of Internal Revenue's determinations of unreported income were arbitrary or erroneous.	June 13, 2022	Case		—
Cited by	147. Golditch v. Commissioner of Internal Revenue 2022 WL 907300, *5 , U.S.Tax Ct. TAXATION — Additions to Tax. Imposition on taxpayer of frivolous position penalty was warranted.	Mar. 29, 2022	Case		—
Cited by	148. Holland v. Commissioner of Internal Revenue 2021 WL 5371214, *4 , U.S.Tax Ct. TAXATION — Income. Taxpayer failed to demonstrate that Social Security benefits, retirement plan distributions, and pension fund distributions were immune from tax.	Nov. 18, 2021	Case		—

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	 149. Lowe v. Commissioner of Internal Revenue 2021 WL 6142551, *3, U.S.Tax Ct. THE COURT: This case tried on November 2, 2021. Petitioner, Michael R. Lowe, appeared on that date pro se. Daniel C. Brauweiler appeared on behalf of Respondent. The Court has...	Nov. 05, 2021	Case		—
Cited by	150. Van Pelt v. Commissioner of Internal Revenue ” 2021 WL 5358893, *3, U.S.Tax Ct. THE COURT: The Court has decided to render the following as its oral findings of fact and opinion in this case. This bench opinion is made pursuant to the authority granted by...	Sep. 30, 2021	Case		8 F.2d
Cited by	151. Muhammad v. Commissioner of Internal Revenue 2021 WL 2665979, *4, U.S.Tax Ct. TAXATION — Additions to Tax. Imposition of frivolous position penalty was warranted after taxpayer raised argument that wages were not income unless received by federal employee.	June 29, 2021	Case		9 F.2d
Cited by	 152. Gebman v. Commissioner of Internal Revenue 2020 WL 33257, *7, U.S.Tax Ct. TAXATION — Income. Married taxpayers were liable for penalty in amount of \$2,500 for advancing frivolous and groundless arguments in deficiency proceeding.	Jan. 02, 2020	Case		—
Cited by	153. Campbell v. Commissioner of Internal Revenue 2019 WL 4667961, *6, U.S.Tax Ct. TAXATION — Collection. Settlement officer's denial of taxpayer's request for a face-to-face collection due process (CDP) hearing did not constitute an abuse of discretion.	Sep. 24, 2019	Case		9 F.2d
Cited by	154. Tartt v. Commissioner of Internal Revenue 2019 WL 4165283, *4, U.S.Tax Ct. TAXATION — Collection. Tax Court lacked jurisdiction to consider taxpayer's collateral attack on federal income tax liabilities in collection due process case.	Sep. 03, 2019	Case		9 F.2d
Cited by	155. Wesley v. Commissioner of Internal Revenue 2019 WL 1224683, *7, U.S.Tax Ct. TAXATION — Additions to Tax. Penalty for maintaining frivolous tax position was warranted where taxpayer persisted in making same protester-type arguments after being warned to...	Mar. 14, 2019	Case		9 F.2d
Cited by	156. Walquist v. Commissioner of Internal Revenue 152 T.C. 61, 75, U.S.Tax Ct. TAXATION — Income. Dismissal of income tax deficiency redetermination case for lack of prosecution was warranted based on taxpayers' continued intransigence.	Feb. 25, 2019	Case		—

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	157. Hendrickson v. Commissioner of Internal Revenue ¶¶ 2019 WL 548919, *7, U.S.Tax Ct. TAXATION — Additions to Tax. Taxpayers were liable for fraud penalties for filing zero returns that cancelled out wages and compensation reported by third parties to the IRS.	Feb. 11, 2019	Case		8 F.2d
Cited by	158. Community Law Firm, Inc. v. Commissioner of Internal Revenue 2018 WL 6321401, *3, U.S.Tax Ct. TAXATION — Collection. IRS did not abuse its discretion by rejecting taxpayer's proposed installment agreement since taxpayer was not current in its filing obligations.	Dec. 03, 2018	Case		—
Cited by	159. Venable v. Commissioner of Internal Revenue ¶¶ 2018 WL 4340248, *3, U.S.Tax Ct. This case was commenced in response to a Notice of Determination Concerning Collection Action(s) Under Section 6320 and/or 6330 (notice of determination), sustaining respondent's...	Sep. 10, 2018	Case		8 F.2d
Cited by	160. Hawkey v. Commissioner of Internal Revenue 2017 WL 4546792, *3, U.S.Tax Ct. TAXATION — Additions to Tax. Tax Court would refrain from imposing frivolous position penalty, as it appeared to be taxpayer's first appearance before Court.	Oct. 10, 2017	Case		9 F.2d
Cited by	161. Gardner v. Commissioner of Internal Revenue 2017 WL 2492088, *4, U.S.Tax Ct. TAXATION — Income. Settlement officer (SO) did not abuse its discretion by determining taxpayer could not challenge her underlying liability for tax year.	June 08, 2017	Case		9 F.2d
Cited by	162. Timmins v. Commissioner of Internal Revenue 2017 WL 2274652, *3, U.S.Tax Ct. TAXATION — Income. Taxpayer's receipt of unemployment compensation totaling \$3,231 constituted gross income to taxpayer.	May 23, 2017	Case		—
Cited by	163. Murray v. Commissioner of Internal Revenue 2017 WL 1408497, *5, U.S.Tax Ct. TAXATION — Additions to Tax. Penalty of \$1,500 would be imposed against taxpayer for repeatedly advancing numerous frivolous positions in deficiency case.	Apr. 20, 2017	Case		—
Cited by	164. Blair v. Commissioner of Internal Revenue 2016 WL 6900911, *4+, U.S.Tax Ct. TAXATION — Additions to Tax. Taxpayer was subject to \$10,000 sanction for continuing to assert groundless and frivolous arguments in dispute over income tax deficiencies.	Nov. 23, 2016	Case		8 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	165. Rivas v. Commissioner of Internal Revenue 2016 WL 4442552, *7 , U.S.Tax Ct. TAXATION — Income. Taxpayer failed to establish his entitlement to net operating loss (NOL) carry-forward deductions in subject tax years.	Aug. 22, 2016	Case		—
Cited by	166. Briggs v. Commissioner of Internal Revenue 2016 WL 2343372, *4 , U.S.Tax Ct. TAXATION — Additions to Tax. Penalty of \$3,000 was warranted against married taxpayers for advancing frivolous arguments in deficiency case in Tax Court.	May 02, 2016	Case		9 F.2d
Cited by	167. Bruhwiler v. Commissioner of Internal Revenue 2016 WL 494460, *3 , U.S.Tax Ct. TAXATION — Sanctions. Penalty of \$3,500 was warranted against taxpayer in deficiency case for advancing frivolous arguments.	Feb. 08, 2016	Case		—
Cited by	168. Hare v. Commissioner of Internal Revenue 2015 WL 10458743, *3 , U.S.Tax Ct. TAXATION — Additions to Tax. Admonishing taxpayer to refrain from advancing frivolous arguments in any future filings, rather than imposing monetary penalty, was appropriate.	Dec. 29, 2015	Case		—
Cited by	169. Leyshon v. C.I.R. 2015 WL 3485892, *7+ , U.S.Tax Ct. TAXATION - Sanctions. Penalty of \$2000 was warranted for taxpayer who maintained frivolous positions in deficiency case.	June 03, 2015	Case		8 9 F.2d
Cited by	170. Balice v. C.I.R. 2015 WL 1138426, *5 , U.S.Tax Ct. TAXATION - Sanctions. Penalty of \$25,000 was warranted against taxpayer for taking frivolous positions in deficiency case.	Mar. 16, 2015	Case		—
Cited by	171. Kanofsky v. C.I.R. 2015 WL 796903, *3 , U.S.Tax Ct. TAXATION - Additions to Tax. Penalty of \$20,000 against taxpayer was warranted for making frivolous arguments and instituting collection case for sole purpose of delay.	Feb. 26, 2015	Case		9 F.2d
Cited by	172. Banister v. Commissionre of Internal Revenue 2015 WL 392855, *5 , U.S.Tax Ct. TAXATION - Additions to Tax. Taxpayer acted with fraudulent intent when he failed to file returns, and thus he was liable for penalties for fraudulent failure to file.	Jan. 12, 2015	Case		—
Cited by	173. Bennett v. C.I.R. 2014 WL 7330972, *5 , U.S.Tax Ct. TAXATION - Additions to Tax. Taxpayer's failure to file income-tax returns was fraudulent, and thus he was liable for penalties for fraudulent failure to file.	Dec. 22, 2014	Case		9 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	174. Kernan v. C.I.R. ¶ 2014 WL 5564157, *13+, U.S.Tax Ct. TAXATION - Additions to Tax. IRS failed to establish by clear and convincing evidence that taxpayer had fraudulent intent when he failed to file returns.	Nov. 03, 2014	Case		8 9 F.2d
Cited by	175. May v. C.I.R. 2014 WL 4723152, *6, U.S.Tax Ct. TAXATION - Collection. IRS settlement officer acted within her discretion in verifying assessment during collection due process (CDP) hearing.	Sep. 23, 2014	Case		8 F.2d
Cited by	176. Salzer v. C.I.R. 2014 WL 4547041, *4+, U.S.Tax Ct. TAXATION - Income. Taxpayer did not file any tax return for subject year, much less joint return with his wife, precluding joint filing status.	Sep. 15, 2014	Case		8 F.2d
Cited by	177. Kanofsky v. C.I.R. 2014 WL 3765061, *6+, U.S.Tax Ct. TAXATION - Additions to Tax. Imposing penalty of \$10,000 was warranted for maintaining frivolous arguments and abusing judicial process.	July 31, 2014	Case		8 9 F.2d
Cited by	178. Kaye v. C.I.R. ¶ 2014 WL 3629471, *4, U.S.Tax Ct. TAXATION - Collection. Taxpayer was precluded from challenging his underlying income tax liability in collection due process (CDP) hearing.	July 23, 2014	Case		8 F.2d
Cited by	179. Bowers v. C.I.R. 2014 WL 2895859, *3, U.S.Tax Ct. TAXATION - Income. IRS's determination with regard to income tax liability was not in error, in light of taxpayer's concessions at trial.	June 26, 2014	Case		—
Cited by	180. Jones v. C.I.R. ¶ 2014 WL 2197886, *7, U.S.Tax Ct. TAXATION - Additions to Tax. Imposing \$25,000 penalty was warranted in each of taxpayer's nine consolidated cases for maintaining frivolous arguments.	May 27, 2014	Case		8 F.2d
Cited by	181. Truex v. C.I.R. 2014 WL 1386627, *5, U.S.Tax Ct. TAXATION - Collection. IRS Appeals Officer appropriately sustained final notice of intent to levy to collect unpaid income tax liabilities.	Apr. 09, 2014	Case		—
Cited by	182. Waltner v. C.I.R. ¶ 2014 WL 775179, *22+, U.S.Tax Ct. TAXATION - Sanctions. Taxpayer maintained proceedings primarily for delay and took frivolous positions, and thus imposition of \$2,500 sanction was warranted.	Feb. 27, 2014	Case		9 F.2d
Cited by	183. Weatherly v. C.I.R. ¶ 2012 WL 5845537, *7, U.S.Tax Ct. TAXATION - Income. Taxpayers were not entitled to claimed net operating loss carryforward stemming from disallowed theft-loss deduction.	Nov. 19, 2012	Case		8 9 11 F.2d


















Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	 184. Klingenberg v. C.I.R. 2012 WL 5035605, *8+ , U.S.Tax Ct. TAXATION - Additions to Tax. Imposition of penalty of \$3,000 against taxpayer, for maintaining frivolous positions, was appropriate.	Oct. 18, 2012	Case		8 F.2d
Cited by	185. Grandy v. C.I.R. 2012 WL 2890983, *5+ , U.S.Tax Ct. TAXATION - Additions to Tax. Penalty of \$3,000 would be imposed on taxpayer for making frivolous arguments in proceeding to redetermine income-tax deficiencies.	July 16, 2012	Case		8 F.2d
Cited by	186. Reyes v. C.I.R. ¶ 2012 WL 1557391, *5 , U.S.Tax Ct. TAXATION - Additions to Tax. Taxpayer who did not timely file income tax return was liable for addition to tax for failure to timely file return.	May 03, 2012	Case		8 F.2d
Cited by	187. Seaver v. C.I.R. ¶ 2012 WL 638736, *3 , U.S.Tax Ct. TAXATION - Collection. Internal Revenue Service acted within its discretion in refusing to provide taxpayer with face-to-face pre-collection hearing.	Feb. 28, 2012	Case		8 F.2d
Cited by	188. Garber v. C.I.R. ¶ 2012 WL 570728, *2 , U.S.Tax Ct. TAXATION - Additions to Tax. Taxpayer was liable for penalty for advancing frivolous arguments primarily for the purpose of delay in Tax Court proceeding.	Feb. 22, 2012	Case		8 F.2d
Cited by	189. Callihan v. C.I.R. 2011 WL 5515157, *1 , U.S.Tax Ct. TAXATION - Additions to Tax. Court would not impose penalty for making frivolous argument that wages earned in Florida were not subject to federal tax.	Nov. 10, 2011	Case		—
Cited by	190. Slingsby v. C.I.R. ¶ 2011 WL 2416308, *2 , U.S.Tax Ct. TAXATION - Income. Taxpayer was liable for income tax deficiency arising from unreported wage and dividend income.	June 13, 2011	Case		8 F.2d
Cited by	191. Wnuck v. C.I.R. ¶ 136 T.C. 498, 515 , U.S.Tax Ct. TAXATION - Additions to Tax. Taxpayer was liable for penalty of \$5000 for delay and for maintaining frivolous positions before the Tax Court.	May 31, 2011	Case		8 9 F.2d
Cited by	 192. Grunsted v. C.I.R. 136 T.C. 455, 462 , U.S.Tax Ct. TAXATION - Additions to Tax. Imposition of frivolous return penalties was warranted against taxpayer, who had advanced typical tax–protester arguments.	May 11, 2011	Case		—

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	193. Mooney v. C.I.R. ¶ 2011 WL 382615, *6 , U.S.Tax Ct. TAXATION - Income. Taxpayer asserted typical tax-protester arguments in challenging income tax deficiency, warranting finding of frivolousness.	Feb. 07, 2011	Case		8 F.2d
Cited by	194. Laszloffy v. C.I.R. ¶ 2010 WL 4918777, *4 , U.S.Tax Ct. TAXATION - Income. Taxpayer was liable for self-employment tax for income earned as mason.	Nov. 24, 2010	Case		8 F.2d
Cited by	195. Ernle v. C.I.R. ¶ 2010 WL 4340539, *4 , U.S.Tax Ct. TAXATION - Additions to Tax. Taxpayer's case was frivolous, thus warranting \$4,000 penalty.	Oct. 26, 2010	Case		8 F.2d
Cited by	196. Mathews v. C.I.R. ¶ 2010 WL 4120875, *4+ , U.S.Tax Ct. TAXATION - Additions to Tax. Taxpayer was liable for \$500 penalty for advancing frivolous argument and instituting proceeding primarily for delay.	Oct. 19, 2010	Case		8 F.2d
Cited by	197. Wheeler v. Commissioner of Internal Revenue 2010 WL 3341617, *2 , U.S.Tax Ct. TAXATION - Additions to Tax. Taxpayer who maintained frivolous positions was liable for \$25,000 penalty.	Aug. 25, 2010	Case		10 F.2d
Cited by	198. Gregoline v. C.I.R. ¶ 2010 WL 3199771, *6 , U.S.Tax Ct. TAXATION - Income. Taxpayer's compensation from his employer was includable in gross income.	Aug. 10, 2010	Case		8 F.2d
Cited by	199. Lowery v. C.I.R. ¶ 2010 WL 3001923, *4 , U.S.Tax Ct. Respondent determined the following deficiencies in and penalties with respect to petitioner's Federal income taxes: Unless otherwise indicated, all section references are to the...	Aug. 02, 2010	Case		8 F.2d
Cited by	200. Buckardt v. Commissioner of Internal Revenue ¶ 2010 WL 2640129, *7 , U.S.Tax Ct. TAXATION - Income. Taxpayer's pension and annuity income was includable in taxpayer's gross income.	July 01, 2010	Case		8 F.2d
Cited by	201. Waamiq-Ali v. C.I.R. ¶ 2010 WL 1644643, *3 , U.S.Tax Ct. TAXATION - Additions to Tax. Taxpayer's frivolous arguments on petition for redetermination of tax deficiencies did not warrant penalty.	Apr. 21, 2010	Case		8 F.2d
Cited by	202. Lindberg v. C.I.R. ¶ 2010 WL 1330343, *11 , U.S.Tax Ct. TAXATION - Additions to Tax. Taxpayer was liable for frivolous return penalty.	Apr. 06, 2010	Case		8 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	203. Ulloa v. C.I.R. ¶ 2010 WL 1330387, *10 , U.S.Tax Ct. TAXATION - Additions to Tax. Taxpayer was liable for \$5000 penalty for maintaining frivolous position in proceeding for redetermination of deficiency.	Apr. 06, 2010	Case		8 F.2d
Cited by	204. Precourt v. C.I.R. ¶ 2010 WL 571822, *6+ , U.S.Tax Ct. TAXATION - Sanctions. Taxpayer's petition for redetermination of deficiencies and additions to tax was instituted and maintained primarily for delay.	Feb. 16, 2010	Case		8 F.2d
Cited by	205. Florance v. C.I.R. ¶ 2009 WL 1856223, *4 , U.S.Tax Ct. TAXATION - Additions to Tax. Taxpayer was liable for \$17,500 penalty for advancing frivolous and groundless position.	June 29, 2009	Case		8 F.2d
Cited by	206. Florance v. C.I.R. ¶ 2009 WL 1856230, *4 , U.S.Tax Ct. TAXATION - Additions to Tax. Taxpayer was liable for \$15,000 penalty for advancing frivolous and groundless position.	June 29, 2009	Case		8 F.2d
Cited by	207. Spain v. C.I.R. 2009 WL 1119373, *4 , U.S.Tax Ct. TAXATION - Additions to Tax. Taxpayer was liable for \$2,500 penalty for advancing frivolous and groundless arguments.	Apr. 27, 2009	Case		8 F.2d
Cited by	208. Cummings v. C.I.R. ¶ 2008 WL 2917625, *4 , U.S.Tax Ct. This case is before the Court on respondent's motion for summary judgment. Petitioner failed to file Federal income tax returns for 2002 and 2003. Respondent issued statutory...	July 30, 2008	Case		8 F.2d
Cited by	209. Bates v. C.I.R. ¶ 2008 WL 2396751, *3+ , U.S.Tax Ct. R determined deficiencies and penalties under sec. 6662, I.R.C., for 2001 and 2002. The deficiencies and sec. 6662, I.R.C., penalties were based on P's failure to include Social...	June 12, 2008	Case		8 F.2d
Cited by	210. Randall v. C.I.R. ¶ 2008 WL 2121007, *4 , U.S.Tax Ct. R determined a deficiency and a penalty under sec. 6662, I.R.C., for 2004. The deficiency and sec. 6662, I.R.C., penalty were based on P's failure to include amounts reported on...	May 20, 2008	Case		8 F.2d
Cited by	211. McGowan v. C.I.R. ¶ 2008 WL 1912428, *7 , U.S.Tax Ct. TAXATION - Additions to Tax. Tax Court would not impose penalty on taxpayer who made frivolous and meritless arguments.	May 01, 2008	Case		8 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	212. Neufeld v. C.I.R. ¶ 2008 WL 877841, *4, U.S.Tax Ct. R determined deficiencies and penalties pursuant to sec. 6662(a), I.R.C., for Ps' 2001 and 2002 taxable years. The parties stipulated to Ps' taxable income for 2001 and 2002. Held:...	Apr. 02, 2008	Case		8 F.2d
Cited by	213. Phillips v. C.I.R. ¶ 2008 WL 199726, *4+, U.S.Tax Ct. P failed to report certain wage and dividend income that she received in 2004. R determined a deficiency and additions to tax pursuant to secs. 6651(a)(1) and (2) and 6654(a),...	Jan. 24, 2008	Case		8 F.2d
Cited by	214. Thompson v. C.I.R. 2007 WL 3196622, *4+, U.S.Tax Ct. TAXATION - Income. Retirement-account distribution was taxable in year of receipt, regardless of when taxpayer intended to spend it.	Oct. 31, 2007	Case		8 10 F.2d
Cited by	215. Mills v. C.I.R. 2007 WL 2592359, *3, U.S.Tax Ct. TAXATION - Additions to Tax. Delay penalty of \$5,000 was warranted in deficiency proceeding by taxpayer's failure to show, groundless arguments.	Sep. 10, 2007	Case		9 F.2d
Cited by	216. Green v. C.I.R. 2007 WL 2783107, *6+, U.S.Tax Ct. Respondent has determined a deficiency in, and additions to, petitioner's 2001 Federal income tax as follows: Unless otherwise indicated, all section references are to the Internal...	Aug. 30, 2007	Case		8 9 F.2d
Cited by	217. Wood v. C.I.R. ¶ 2007 WL 2301569, *3, U.S.Tax Ct. TAXATION - Additions to Tax. Frivolousness penalty of \$5,000 was warranted by taxpayer's continued advancement of tax-protester arguments.	Aug. 13, 2007	Case		8 F.2d
Cited by	218. Gillespie v. C.I.R. 2007 WL 2120069, *8+, U.S.Tax Ct. These cases brought pursuant to sec. 6330, I.R.C., are before the Court to determine whether Ps must pay penalties pursuant to sec. 6673(a)(1), I.R.C., for instituting procedures...	July 24, 2007	Case		—
Cited by	219. Moore v. C.I.R. ¶ 2007 WL 2107296, *3, U.S.Tax Ct. Pursuant to section 6330(d), petitioner seeks review of respondent's determination to proceed with collection of his 1997, 1998, 1999, 2000, 2001, and 2002 income tax liabilities....	July 23, 2007	Case		8 F.2d
Cited by	220. Brumback v. C.I.R. ¶ 2007 WL 927212, *3, U.S.Tax Ct. TAXATION - Additions to Tax. Frivolousness penalty of \$5,000 was warranted by taxpayer's continued advancement of tax-protester arguments.	Mar. 28, 2007	Case		8 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	221. Davenport v. C.I.R. ¶ 2007 WL 845889, *1, U.S.Tax Ct. TAXATION - Additions to Tax. Frivolousness penalty of \$5,000 was warranted for taxpayer who had previous experience in Tax Court, previous warnings.	Mar. 21, 2007	Case		8 F.2d
Cited by	222. Pool v. C.I.R. ¶ 2007 WL 268799, *4, U.S.Tax Ct. Background: Taxpayer petitioned for review of IRS's determination to proceed with collection. IRS moved for summary judgment and to impose penalty. 2Holding: The Tax Court,...	Jan. 31, 2007	Case		8 F.2d
Cited by	223. Leggett v. C.I.R. ¶ 2006 WL 3827558, *4, U.S.Tax Ct. TAXATION - Additions to Tax. Tax Court would impose \$2,500 penalty on taxpayer for raising frivolous arguments.	Dec. 28, 2006	Case		8 F.2d
Cited by	224. Faris v. C.I.R. ¶ 2006 WL 3408173, *3, U.S.Tax Ct. Background: Taxpayers petitioned for review of IRS's determination to proceed with collection. Holdings: The Tax Court, Vasquez, J., held that: 2(1) IRS did not abuse its...	Nov. 27, 2006	Case		8 F.2d
Cited by	225. Leggett v. C.I.R. ¶ 2006 WL 3392822, *3, U.S.Tax Ct. P failed to file a Federal income tax return for 2002. R determined a deficiency and additions to tax pursuant to secs. 6651(a)(1) and 6654(a), I.R.C. Held: P is liable for the...	Nov. 21, 2006	Case		8 F.2d
Cited by	226. Zigmont v. C.I.R. ¶ 2006 WL 3086347, *5, U.S.Tax Ct. TAXATION - Additions to Tax. Tax returns containing all zeroes were not valid returns, for purposes of addition to tax for failure to file.	Oct. 31, 2006	Case		8 F.2d
Cited by	227. Reynolds v. C.I.R. ¶ 2006 WL 2601893, *5, U.S.Tax Ct. TAXATION - Additions to Tax. Court would sua sponte impose \$1,500 penalty against taxpayer, whose position was frivolous and made for delay.	Sep. 11, 2006	Case		8 F.2d
Cited by	228. Lundgren v. C.I.R. ¶ 2006 WL 2436894, *9+, U.S.Tax Ct. TAXATION - Additions to Tax. Taxpayers were liable for penalty for raising frivolous arguments.	Aug. 23, 2006	Case		8 10 F.2d
Cited by	229. Webster v. C.I.R. ¶ 2006 WL 1867347, *2, U.S.Tax Ct. TAXATION - Additions to Tax. Frivolousness penalty of \$2,500 was warranted for taxpayer's tax-protester arguments, given previous fair warning.	July 06, 2006	Case		8 F.2d
Cited by	230. Ball v. C.I.R. ¶ 2006 WL 1838162, *3, U.S.Tax Ct. TAXATION - Additions to Tax. Penalty for instituting proceedings primarily for delay was warranted by taxpayers' frivolous tax-protester arguments.	July 05, 2006	Case		8 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	231. Yuen v. C.I.R.  2006 WL 1851390, *3, U.S.Tax Ct. TAXATION - Collection. Any error by IRS in not allowing taxpayer to make audio recording of pre-levy hearing was harmless.	July 05, 2006	Case		8 F.2d
Cited by	232. Arnett v. C.I.R.  2006 WL 1764402, *3, U.S.Tax Ct. TAXATION - Additions to Tax. Tax return containing zeros for every line did not qualify as valid "return."	June 27, 2006	Case		8 F.2d
Cited by	233. Adams v. C.I.R.  2006 WL 1517612, *2, U.S.Tax Ct. TAXATION - Additions to Tax. Taxpayers were liable for \$10,000 penalty for advancing frivolous arguments.	June 01, 2006	Case		8 F.2d
Cited by	234. Wheeler v. C.I.R.  2006 WL 1391389, *4+, U.S.Tax Ct. TAXATION - Additions to Tax. Taxpayer was liable for \$3,000 penalty for instituting proceedings primarily for delay and advancing frivolous arguments.	May 22, 2006	Case		8 10 F.2d
Cited by	235. Holmes v. C.I.R. 2006 WL 1028167, *3, U.S.Tax Ct. TAXATION - Additions to Tax. IRS failed to meet burden of production as to addition to tax for failure to pay, by failing to enter documentation into record.	Apr. 19, 2006	Case		8 F.2d
Cited by	236. Taylor v. C.I.R.  2006 WL 890762, *13+, U.S.Tax Ct. TAXATION - Additions to Tax. IRS acted reasonably in employing bank deposits method to compute uncooperative taxpayer's income.	Apr. 06, 2006	Case		8 F.2d
Cited by	237. Silver v. C.I.R. 2005 WL 3292485, *2+, U.S.Tax Ct. TAXATION - Additions to Tax. Penalty of \$25,000 would be awarded to United States where taxpayer continued to maintain frivolous positions.	Dec. 05, 2005	Case		10 11 F.2d
Cited by	238. Bonaccorso v. Commissioner of Internal Revenue 2005 WL 3241913, *2, U.S.Tax Ct. Respondent determined deficiencies of \$22,988 and \$23,825 in petitioner's Federal income taxes for 1999 and 2000, respectively. Respondent also determined additions to tax of...	Dec. 01, 2005	Case		—
Cited by	239. Parker v. C.I.R.  2005 WL 2444049, *4, U.S.Tax Ct. TAXATION - Additions to Tax. Taxpayer was liable for \$1,000 penalty for advancing frivolous and groundless position.	Oct. 03, 2005	Case		8 F.2d
Cited by	240. Martella v. C.I.R.  2005 WL 2271739, *4+, U.S.Tax Ct. TAXATION - Additions to Tax. Tax Court would not sua sponte impose penalty on taxpayer for advancing frivolous or groundless positions.	Sep. 19, 2005	Case		8 10 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	241. Stewart v. C.I.R. 2005 WL 2194106, *4 , U.S.Tax Ct. TAXATION - Additions to Tax. Tax Court would not impose penalty on taxpayer for making frivolous arguments.	Sep. 12, 2005	Case		8 F.2d
Cited by	242. Wetzel v. C.I.R. 2005 WL 2194493, *3 , U.S.Tax Ct. TAXATION - Additions to Tax. Taxpayer was liable for \$15,000 penalty for instituting and maintaining collection review proceedings primarily for delay.	Sep. 12, 2005	Case		8 9 F.2d
Cited by	243. Lange v. C.I.R. 2005 WL 2078520, *4+ , U.S.Tax Ct. TAXATION - Additions to Tax. Taxpayer was liable for \$5,000 penalty for advancing frivolous arguments.	Aug. 16, 2005	Case		8 F.2d
Cited by	244. Crow v. C.I.R. ¶¶ 2005 WL 2077775, *3 , U.S.Tax Ct. These consolidated cases were heard pursuant to section 7463 in effect at the time the petition was filed. The decisions to be entered are not reviewable by any other court, and...	Aug. 15, 2005	Case		8 F.2d
Cited by	245. Guthrie v. C.I.R. ¶¶ 2005 WL 2078511, *5 , U.S.Tax Ct. TAXATION - Additions to Tax. Taxpayer was liable for \$15,000 penalty for advancing frivolous position, and instituting proceeding primarily for delay.	Aug. 11, 2005	Case		8 F.2d
Cited by	246. Rhodes v. C.I.R. ¶¶ 2005 WL 1744978, *3 , U.S.Tax Ct. TAXATION - Additions to Tax. Penalty of \$5,000 penalty was warranted for advancing frivolous and groundless position.	July 26, 2005	Case		8 F.2d
Cited by	247. Leggett v. C.I.R. ¶¶ 2005 WL 1744980, *4 , U.S.Tax Ct. TAXATION - Additions to Tax. Penalty of \$5,000 was warranted for taking frivolous or groundless positions.	July 26, 2005	Case		8 F.2d
Cited by	248. Delgado v. C.I.R. ¶¶ 2005 WL 1744981, *4 , U.S.Tax Ct. TAXATION - Collection. It was not necessary to remand case to Appeals Office for face-to-face hearing.	July 26, 2005	Case		8 F.2d
Cited by	249. Hawks v. C.I.R. ¶¶ 2005 WL 1503686, *3 , U.S.Tax Ct. TAXATION - Income. Taxpayers did not substantiate claimed deductions.	June 27, 2005	Case		8 F.2d
Cited by	250. Meeker v. C.I.R. ¶¶ 2005 WL 1427310, *3 , U.S.Tax Ct. TAXATION - Additions to Tax. Taxpayer's position was frivolous, warranting penalty.	June 20, 2005	Case		8 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	251. Howard v. C.I.R. ¶ 2005 WL 1427318, *5 , U.S.Tax Ct. TAXATION - Additions to Tax. Taxpayer was liable for \$12,500 penalty for instituting proceedings primarily for delay.	June 20, 2005	Case		8 F.2d
Cited by	252. Major v. C.I.R. ¶ 2005 WL 1405978, *8+ , U.S.Tax Ct. TAXATION - Income. IRS' exhibits were admissible to show that taxpayers received unreported income.	June 16, 2005	Case		8 F.2d
Cited by	253. Gori v. C.I.R. ¶ 2005 WL 1349858, *3 , U.S.Tax Ct. This case was heard pursuant to the provisions of section 7463 of the Internal Revenue Code in effect at the time the petition was filed. The decision to be entered is not...	June 08, 2005	Case		8 F.2d
Cited by	254. Florance v. C.I.R. ¶ 2005 WL 704808, *3 , U.S.Tax Ct. TAXATION - Additions to Tax. Penalty of \$12,500 was warranted for advancing frivolous positions.	Mar. 29, 2005	Case		8 F.2d
Cited by	255. Florance v. C.I.R. ¶ 2005 WL 704809, *5 , U.S.Tax Ct. TAXATION - Additions to Tax. Penalty of \$10,000 for advancing frivolous positions was warranted.	Mar. 29, 2005	Case		8 F.2d
Cited by	256. Stearman v. C.I.R. ¶ 2005 WL 488646, *1 , U.S.Tax Ct. TAXATION - Additions to Tax. Penalty of \$12,500 would be imposed on taxpayer who advanced frivolous arguments.	Mar. 03, 2005	Case		8 F.2d
Cited by	257. Jenkins v. C.I.R. ¶ 2005 WL 3705528, *3+ , U.S.Tax Ct. TAXATION - Additions to Tax. Frivolousness penalty of \$5,000 was warranted by taxpayer's argument that compelled taxes for military was unconstitutional.	Mar. 03, 2005	Case		10 F.2d
Cited by	258. Currier v. C.I.R. 2005 WL 299693, *1+ , U.S.Tax Ct. TAXATION - Additions to Tax. Taxpayer's advancement of frivolous arguments warranted imposition of \$2,000 penalty.	Feb. 09, 2005	Case		8 F.2d
Cited by	259. Benedetti v. C.I.R. ¶ 2005 WL 39891, *2 , U.S.Tax Ct. This case was heard pursuant to section 7463 in effect at the time the petition was filed. The decision to be entered is not reviewable by any other court, and this opinion should...	Jan. 10, 2005	Case		8 F.2d
Cited by	260. Gavigan v. C.I.R. ¶ 2004 WL 2538099, *5 , U.S.Tax Ct. This matter is before the Court on respondent's motion for summary judgment and to impose a penalty under section 6673 (motion) . It was heard pursuant to the provisions of...	Nov. 10, 2004	Case		8 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	261. Brenner v. C.I.R. ¶ 2004 WL 1946366, *7+ , U.S.Tax Ct. TAXATION - Additions to Tax. Sua sponte penalty of \$15,000 was warranted for advancing frivolous and groundless positions.	Sep. 02, 2004	Case		8 F.2d
Cited by	262. Gilligan v. C.I.R. ¶ 2004 WL 1921967, *5 , U.S.Tax Ct. TAXATION - Additions to Tax. Penalty of \$5,000 was warranted for instituting and maintaining proceedings primarily for delay.	Aug. 30, 2004	Case		8 F.2d
Cited by	263. Brunner v. C.I.R. ¶ 2004 WL 1879829, *5+ , U.S.Tax Ct. TAXATION - Additions to Tax. Groundless defenses to income tax return filing requirement warranted \$1,000 penalty.	Aug. 24, 2004	Case		8 F.2d
Cited by	264. Jensen v. C.I.R. ¶ 2004 WL 1089079, *6 , U.S.Tax Ct. TAXATION - Income. Taxpayer could not raise claim that limitation period for assessment had expired.	May 17, 2004	Case		8 F.2d
Cited by	265. Johnston v. C.I.R. 2004 WL 870254, *3 , U.S.Tax Ct. TAXATION - Income. Maintaining case primarily for delay, and advancing frivolous positions, warranted \$5,000 penalty.	Apr. 23, 2004	Case		8 F.2d
Cited by	266. Pepper Pot Trust v. C.I.R. 2003 WL 22290979, *3 , U.S.Tax Ct. TAXATION - Income. Trusts were liable for income tax.	Oct. 07, 2003	Case		8 F.2d
Cited by	267. Carey v. C.I.R. 2003 WL 22233822, *4 , U.S.Tax Ct. TAXATION - Additions to Tax. Penalty for frivolous, delaying positions was warranted.	Sep. 30, 2003	Case		—
Cited by	268. Carskadon v. C.I.R. 2003 WL 21904166, *4 , U.S.Tax Ct. TAXATION - Additions to Tax. Penalty for frivolous, delaying position was warranted.	Aug. 11, 2003	Case		8 F.2d
Cited by	269. Brodman v. C.I.R. 2003 WL 21781145, *6 , U.S.Tax Ct. Taxpayers petitioned for review of IRS' determination to proceed with collection and impose penalties. The Tax Court, Cohen, J., held that: (1) IRS could properly proceed with...	Aug. 01, 2003	Case		—
Cited by	270. Trowbridge v. C.I.R. ¶ 2003 WL 21278414, *10+ , U.S.Tax Ct. TAXATION - Additions to Tax. Large penalty for frivolous, delaying positions was warranted.	June 04, 2003	Case		—
Cited by	271. Trowbridge v. C.I.R. ¶ 2003 WL 21278475, *10+ , U.S.Tax Ct. TAXATION - Additions to Tax. Large penalty for frivolous, delaying positions was warranted.	June 04, 2003	Case		—

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	272. Aston v. C.I.R. ¶ 2003 WL 21000282, *4 , U.S.Tax Ct. Taxpayer petitioned for review of IRS' determination to proceed with collection for four taxable years. The Tax Court, Vasquez, J., held that: (1) documents maintained by IRS in...	May 02, 2003	Case		8 F.2d
Cited by	273. Aston v. C.I.R. ¶ 2003 WL 1889694, *4 , U.S.Tax Ct. TAXATION - Additions to Tax. Multiple penalties were warranted for taxpayer who filed unsigned zero-return.	Apr. 16, 2003	Case		8 F.2d
Cited by	274. Robinson v. C.I.R. 2002 WL 31890038, *4 , U.S.Tax Ct. TAXATION - Additions to Tax. Assessment was verified and penalty was warranted.	Dec. 30, 2002	Case		8 F.2d
Cited by	275. Kinslow v. C.I.R. ¶ 2002 WL 31882861, *2 , U.S.Tax Ct. TAXATION - Additions to Tax. Penalty for failure to pay tax could not be assessed when no returns were filed.	Dec. 27, 2002	Case		8 F.2d
Cited by	276. Edwards v. C.I.R. 2002 WL 1488743, *17+ , U.S.Tax Ct. TAXATION - Additions to Tax. Both taxpayer and his counsel were liable for penalties for delay and maintaining frivolous positions.	July 12, 2002	Case		8 F.2d
Cited by	277. Sawukaytis v. C.I.R. ¶ 2002 WL 1338487, *2 , U.S.Tax Ct. TAXATION - Additions to Tax. Penalty of \$12,500 was assessed for taxpayer's frivolous arguments and delays.	June 19, 2002	Case		8 F.2d
Cited by	278. Norton v. Commissioner of Internal Revenue Service ¶ 2002 WL 1150778, *9 , U.S.Tax Ct. TAXATION - Income. Taxpayer could not avoid individual income tax by diverting income to trusts.	May 31, 2002	Case		8 F.2d
Cited by	279. Howard v. C.I.R. 2002 WL 550015, *3 , U.S.Tax Ct. TAXATION - Additions to Tax. Taxpayer was subject to penalties for maintaining wages were not income.	Apr. 01, 2002	Case		8 F.2d
Cited by	280. Gage v. C.I.R. 2002 WL 459108, *3 , U.S.Tax Ct. TAXATION - Additions to Tax. Frivolous arguments warranted \$1,000 penalty.	Mar. 26, 2002	Case		8 F.2d
Cited by	281. Simanonok v. C.I.R. 2002 WL 373450, *6 , U.S.Tax Ct. TAXATION - Additions to Tax. Additions to tax and penalties were warranted.	Mar. 11, 2002	Case		10 F.2d
Cited by	282. Rayner v. C.I.R. 2002 WL 109632, *2 , U.S.Tax Ct. TAXATION - Additions to Tax. Penalty of \$5,000 was assessed for frivolous arguments.	Jan. 28, 2002	Case		8 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	283. Bland-Barclay v. C.I.R. 2002 WL 80269, *4 , U.S.Tax Ct. Respondent determined a deficiency in petitioners' Federal income tax for the taxable year 1996 in the amount of \$9,356, and an accuracy-related penalty in the amount of \$1,854....	Jan. 22, 2002	Case		8 F.2d
Cited by	284. Corcoran v. C.I.R. ¶ 2002 WL 71029, *4 , U.S.Tax Ct. TAXATION - Additions to Tax. Petitioners were liable for accuracy-related penalty.	Jan. 18, 2002	Case		8 F.2d
Cited by	285. Monaghan v. C.I.R. ¶ 2002 WL 58218, *2 , U.S.Tax Ct. TAXATION - Additions to Tax. Failure to file and pay warranted additions to tax.	Jan. 16, 2002	Case		8 F.2d
Cited by	286. Laidlaw v. C.I.R. ¶ 2001 WL 1922704, *2 , U.S.Tax Ct. These consolidated cases were heard pursuant to the provisions of section 7463 of the Internal Revenue Code in effect at the time the petitions were filed. Unless otherwise...	Nov. 29, 2001	Case		8 F.2d
Cited by	287. Snyder v. C.I.R. 2001 WL 1150007, *11+ , U.S.Tax Ct. TAXATION - Income. Income from two sham trusts was attributable to taxpayers.	Sep. 28, 2001	Case		8 F.2d
Cited by	288. Caralan Trust v. C.I.R. 2001 WL 1090000, *13+ , U.S.Tax Ct. Taxpayers, in consolidated cases, petitioned for redetermination of deficiencies arising from income of related trusts attributed to individual taxpayers. The Tax Court, Halpern,...	Sep. 17, 2001	Case		8 F.2d
Cited by	289. Olsen v. C.I.R. ¶ 2001 WL 904245, *3 , U.S.Tax Ct. Taxpayer petitioned for redetermination of deficiencies arising from unreported income and penalties for nonfiling. The Tax Court, Couvillion, Special Trial J., held that: (1)...	Aug. 13, 2001	Case		8 F.2d
Cited by	290. Barmes v. C.I.R. ¶ 2001 WL 732879, *35+ , U.S.Tax Ct. Respondent determined a deficiency in, and an accuracy-related penalty under section 6662(a) on, petitioners' Federal income tax for 1995 in the amounts of \$315,478 and...	June 28, 2001	Case		8 F.2d
Cited by	291. Scheckel v. C.I.R. 2001 WL 1922937, *4+ , U.S.Tax Ct. This case was heard pursuant to the provisions of section 7463 of the Internal Revenue Code in effect at the time the petition was filed. The decision to be entered is not...	June 13, 2001	Case		10 F.2d
Cited by	292. Nis Family Trust v. C.I.R. ¶ 115 T.C. 523, 544 , U.S.Tax Ct. TAXATION - Additions to Tax. Taxpayers' attorney was sanctioned for multiplying proceedings.	Dec. 04, 2000	Case		9 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	293. Smith v. C.I.R. 2000 WL 1337178, *4 , U.S.Tax Ct. Taxpayer petitioned for redetermination of deficiencies arising from three years of not filing returns and penalties. The Tax Court, Colvin, J., held that: (1) additions to tax for...	Sep. 18, 2000	Case		8 F.2d
Cited by	294. Neonatology Associates, P.A. v. C.I.R. 115 T.C. 43, 102 , U.S.Tax Ct. TAXATION - Income. Doctors' entities could not deduct excess contributions to benefit plans.	July 31, 2000	Case		8 F.2d
Cited by	295. Funk v. C.I.R. 2000 WL 666369, *3 , U.S.Tax Ct. TAXATION - Additions to Tax. Taxpayers were liable for penalties for asserting frivolous positions.	May 23, 2000	Case		8 F.2d
Cited by	296. Williams v. C.I.R. ¶¶ 114 T.C. 136, 144 , U.S.Tax Ct. Taxpayer petitioned for redetermination of deficiencies arising from income taxpayer claimed was not taxable and penalties. The Tax Court, Vasquez, J., held that: (1) taxpayer was...	Mar. 01, 2000	Case		8 F.2d
Cited by	297. McQuatters v. C.I.R. ¶¶ 2000 WL 124868, *2 , U.S.Tax Ct. Respondent determined the following deficiencies in and additions to petitioner's Federal income taxes: After concessions, the sole issue for our decision is whether we should...	Feb. 03, 2000	Case		8 F.2d
Cited by	298. Crawford v. Commissioner of Internal Revenue 1999 WL 980690, *3 , U.S.Tax Ct. Respondent determined deficiencies in petitioner's Federal income tax for the taxable years 1991 and 1993 and additions to tax for failure to file timely Federal income tax returns...	Oct. 29, 1999	Case		8 F.2d
Cited by	299. Anders v. C.I.R. ¶¶ 1999 WL 682050, *3 , U.S.Tax Ct. Respondent determined deficiencies in, and additions to, petitioner's Federal income taxes as follows: On June 21, 1999, the Court granted without objection respondent's oral...	Sep. 02, 1999	Case		8 F.2d
Cited by	300. Golub v. C.I.R. 1999 WL 669961, *14 , U.S.Tax Ct. In a notice of deficiency dated September 20, 1995, respondent determined deficiencies, an addition to tax, and penalties with respect to petitioner's Federal income taxes as...	Aug. 30, 1999	Case		8 F.2d
Cited by	301. Williams v. C.I.R. 1999 WL 643659, *2 , U.S.Tax Ct. This case was heard pursuant to the provisions of section 7443A(b)(3) and Rules 180, 181, and 182. All section references are to the Internal Revenue Code in effect for the tax...	Aug. 20, 1999	Case		8 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	302. Bohnet v. C.I.R. ¶ 1999 WL 729183, *2 , U.S.Tax Ct. By separate notices of deficiency, respondent determined the following deficiencies in and additions to petitioners' 1995 Federal income tax: Unless otherwise indicated, all...	July 22, 1999	Case		8 F.2d
Cited by	303. Morin v. C.I.R. ¶ 1999 WL 729189, *2 , U.S.Tax Ct. Respondent determined the following deficiencies in and additions to petitioner's Federal income tax: All section references are to the Internal Revenue Code in effect for the...	July 22, 1999	Case		8 F.2d
Cited by	304. Morin v. C.I.R. ¶ 1999 WL 729188, *3 , U.S.Tax Ct. Respondent determined the following deficiencies in and additions to petitioners' Federal income tax: Unless otherwise indicated, all section references are to the Internal Revenue...	July 21, 1999	Case		8 F.2d
Cited by	305. Nash v. C.I.R. ¶ 1999 WL 447347, *2 , U.S.Tax Ct. This case was heard pursuant to the provisions of section 7443A(b)(3) and Rules 180, 181, and 182. Respondent determined a deficiency in petitioner's Federal income tax for 1994 in...	July 02, 1999	Case		8 F.2d
Cited by	306. Noe v. C.I.R. 1999 WL 366736, *3 , U.S.Tax Ct. This case was heard pursuant to the provisions of section 7443A(b)(3) and Rules 180, 181, and 182. All section references are to the Internal Revenue Code in effect for the tax...	June 08, 1999	Case		8 F.2d
Cited by	307. Kinkade v. C.I.R. 1999 WL 349324, *2 , U.S.Tax Ct. Respondent determined the following deficiencies in and additions to petitioner's Federal income taxes: All section references are to the Internal Revenue Code in effect for the...	June 01, 1999	Case		8 F.2d
Cited by	308. Fujita v. C.I.R. ¶ 1999 WL 301645, *2 , U.S.Tax Ct. Respondent determined a \$10,964 deficiency in petitioners' 1994 Federal income tax, additions to tax under sections 6651(a) and 6654(a) in the amounts of \$630.90 and \$300.54,...	May 14, 1999	Case		8 F.2d
Cited by	309. Hawes v. C.I.R. ¶ 1999 WL 512562, *1 , U.S.Tax Ct. This case was heard pursuant to the provisions of section 7443A(b)(3) and Rules 180, 181, and 182. Respondent determined deficiencies in petitioner's Federal income taxes for 1991...	May 05, 1999	Case		8 F.2d
Cited by	310. Geiger v. C.I.R. ¶ 1999 WL 132986, *3 , U.S.Tax Ct. This case was heard pursuant to the provisions of section 7443A(b)(3) of the Internal Revenue Code of 1986, as amended and in effect at the time the petition was filed, and Rules...	Mar. 01, 1999	Case		8 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	311. Beck v. C.I.R. ¶ 1998 WL 840008, *3 , U.S.Tax Ct. Respondent determined deficiencies of \$1,570 and \$570 in petitioners' 1992 and 1993 Federal income taxes, respectively. The issues for decision are: (1) Whether petitioners are...	Dec. 07, 1998	Case		8 F.2d
Cited by	312. Fankhanel v. C.I.R. ¶ 1998 WL 784740, *9 , U.S.Tax Ct. By notice of deficiency dated November 21, 1994 (the deficiency notice), respondent determined deficiencies in petitioner's Federal income taxes, and additions to tax, as follows:...	Nov. 12, 1998	Case		9 F.2d
Cited by	313. Malone v. C.I.R. ¶ 1998 WL 712376, *4 , U.S.Tax Ct. This case was assigned to Special Trial Judge John F. Dean pursuant to section 7443A(b)(4) and Rules 180, 181, and 183. The Court agrees with and adopts the opinion of the Special...	Oct. 13, 1998	Case		8 F.2d
Cited by	314. Forrest v. C.I.R. ¶ 1998 WL 712472, *2 , U.S.Tax Ct. This case was heard pursuant to the provisions of section 7443A(b)(3) and Rules 180, 181, and 182. Respondent determined deficiencies in petitioner's Federal income taxes and...	Oct. 08, 1998	Case		8 F.2d
Cited by	315. Abraham v. C.I.R. 1998 WL 635560, *2 , U.S.Tax Ct. This case was heard pursuant to the provisions of section 7443A(b)(3) and Rules 180, 181, and 182. All section references are to the Internal Revenue Code in effect for the tax...	Sep. 17, 1998	Case		8 F.2d
Cited by	316. Porter v. C.I.R. ¶ 1998 WL 395228, *3 , U.S.Tax Ct. This case was heard pursuant to the provisions of section 7443A(b)(3) and Rules 180, 181, and 182. Respondent determined deficiencies in petitioner's Federal income taxes for 1992,...	July 16, 1998	Case		8 F.2d
Cited by	317. Liddane v. C.I.R. ¶ 1998 WL 389149, *6+ , U.S.Tax Ct. This case is before the Court on cross-motions for summary judgment under Rule 121 and respondent's motion to impose a penalty under section 6673. Respondent determined a...	July 14, 1998	Case		8 F.2d
Cited by	318. Hodge v. C.I.R. ¶ 1998 WL 355505, *3 , U.S.Tax Ct. These consolidated cases were heard pursuant to section 7443A(b)(3) and Rules 180, 181, and 182. In separate notices of deficiency, respondent determined a deficiency of \$574 in...	July 06, 1998	Case		8 F.2d
Cited by	319. Bruner v. C.I.R. ¶ 1998 WL 355506, *3 , U.S.Tax Ct. This case was heard pursuant to the provisions of section 7443A(b)(3) and Rules 180, 181, and 182. Respondent determined deficiencies in petitioner's Federal income taxes and...	July 06, 1998	Case		8 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	320. McQuatters v. C.I.R. 1998 WL 88180, *6 , U.S.Tax Ct. This case was heard pursuant to the provisions of section 7443A(b)(3) and Rules 180, 181, and 182. All section references are to the Internal Revenue Code in effect for the tax...	Mar. 02, 1998	Case		8 F.2d
Cited by	321. In re Hodgson ¶¶ 1998 WL 130129, *2 , U.S.Tax Ct. Respondent determined a \$15,287 deficiency in petitioner's Federal income tax for 1994. The deficiency arises from petitioner's tax protester claims that we reject. All section...	Feb. 19, 1998	Case		8 F.2d
Cited by	322. Reichenbach v. C.I.R. ¶¶ 1998 WL 42593, *3 , U.S.Tax Ct. On September 30, 1996, respondent issued a notice of deficiency to petitioner based on his failure to file Federal income tax returns for 1993 and 1994 and report income from the...	Feb. 04, 1998	Case		8 F.2d
Cited by	323. Kish v. C.I.R. 1998 WL 7747, *4 , U.S.Tax Ct. Franklin Earl, Kish petitioned the Court to redetermine respondent's determination of deficiencies in and additions to his 1992 through 1994 Federal income taxes. Respondent...	Jan. 13, 1998	Case		8 F.2d
Cited by	324. Lowman v. C.I.R. 1997 WL 791501, *2 , U.S.Tax Ct. Respondent determined deficiencies in petitioner's Federal income taxes and additions to tax as follows: Petitioner resided in Basehor, Kansas, when he filed his petition in this...	Dec. 29, 1997	Case		8 F.2d
Cited by	325. Fox v. C.I.R. 1997 WL 593872, *4 , U.S.Tax Ct. This matter is before the Court on respondent's motion for summary judgment under Rule 121. As discussed below, we will grant respondent's motion. We will also impose a penalty...	Sep. 25, 1997	Case		8 F.2d
Cited by	326. Harvey v. C.I.R. 1997 WL 414374, *5+ , U.S.Tax Ct. This case was assigned to Chief Special Trial Judge Peter J. Panuthos pursuant to the provisions of section 7443A(b)(4) and Rules 180, 181, and 183. The Court agrees with and...	July 24, 1997	Case		10 F.2d
Cited by	327. Steele v. C.I.R. ¶¶ 1997 WL 368364, *1+ , U.S.Tax Ct. This case was heard pursuant to the provisions of section 7443A(b)(3) and Rules 180, 181, and 182. Respondent determined a deficiency in petitioner's 1993 Federal income tax in...	July 02, 1997	Case		8 F.2d
Cited by	328. Coccozza v. C.I.R. 1997 WL 360660, *2+ , U.S.Tax Ct. This case is before the Court on cross-motions for summary judgment under Rule 121. For the year 1992, respondent determined a deficiency of \$8,026 in petitioner's Federal income...	July 01, 1997	Case		—

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	329. Simmons v. C.I.R. 1997 WL 325781, *4 , U.S.Tax Ct. Respondent determined deficiencies in petitioner's Federal income taxes and additions to tax as follows: The issues for decision are: (1) Whether petitioner had unreported income...	June 16, 1997	Case		—
Cited by	330. Cowan v. C.I.R. 1997 WL 313422, *3 , U.S.Tax Ct. Respondent determined a deficiency in petitioner's 1990 Federal income tax in the amount of \$22,750 and additions to tax pursuant to sections 6651(a) and 6654(a) in the respective...	June 12, 1997	Case		8 F.2d
Cited by	331. Buckmaster v. C.I.R. 1997 WL 266963, *7 , U.S.Tax Ct. Forest L. Buckmaster petitioned the Court on March 19, 1996, to redetermine respondent's determination of a \$24,821 deficiency in his 1992 Federal income tax, a \$1,111 addition...	May 21, 1997	Case		8 F.2d
Cited by	332. Hirsh v. C.I.R. ¶ 1997 WL 189929, *3 , U.S.Tax Ct. This case was calendared for trial at the January 13, 1997, trial session in Richmond, Virginia. On that date, petitioner Shirley S. Hirsh submitted a motion to withdraw her...	Apr. 21, 1997	Case		8 F.2d
Cited by	333. Kadunc v. C.I.R. ¶ 1997 WL 75413, *2+ , U.S.Tax Ct. This case was heard pursuant to section 7443A(b) (3) and Rules 180, 181, and 182. Respondent determined a deficiency of \$858 in petitioner's Federal income tax for 1991. The issues...	Feb. 24, 1997	Case		8 F.2d
Cited by	334. Sherwood v. C.I.R. ¶ 1997 WL 12139, *5 , U.S.Tax Ct. This case was heard pursuant to the provisions of section 7443A(b)(3) and Rules 180, 181, and 182. Respondent determined deficiencies in petitioners' Federal income taxes,...	Jan. 15, 1997	Case		8 F.2d
Cited by	335. Curtis v. C.I.R. ¶ 1996 WL 617788, *5 , U.S.Tax Ct. By four separate notices of deficiency, each dated March 20, 1995, respondent determined deficiencies in petitioner's Federal income tax and additions to tax under sections...	Oct. 28, 1996	Case		9 F.2d
Cited by	336. Boyce v. C.I.R. ¶ 1996 WL 540114, *3 , U.S.Tax Ct. This case was assigned to Special Trial Judge Larry L. Nameroff pursuant to section 7443A(b)(4) and Rules 180, 181, and 183. The Court agrees with and adopts the opinion of the...	Sep. 25, 1996	Case		8 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	337. Bixler v. Commissioner of Internal Revenue ¶¶ 1996 WL 410424, *5 , U.S.Tax Ct. This case was assigned to Special Trial Judge Robert N. Armen, Jr., pursuant to the provisions of section 7443A(b)(4) and Rules 180, 181, and 183. The Court agrees with and...	July 23, 1996	Case		8 F.2d
Cited by	338. Booker v. C.I.R. 1996 WL 300378, *10 , U.S.Tax Ct. For taxable year 1984, respondent determined a deficiency in petitioner's Federal income tax in the amount of \$4,737 and additions to tax under section 6653(a)(1) in the amount of...	June 06, 1996	Case		9 10 F.2d
Cited by	339. Bratcher v. C.I.R. ¶¶ 1996 WL 283685, *6+ , U.S.Tax Ct. This case was assigned to Special Trial Judge Robert N. Armen, Jr., pursuant to the provisions of section 7443A(b)(4) and Rules 180, 181, and 183. The Court agrees with and adopts...	May 30, 1996	Case		8 F.2d
Cited by	340. Janus v. C.I.R. 1996 WL 192960, *4+ , U.S.Tax Ct. These consolidated cases were heard pursuant to the provisions of section 7443A(b)(3) and Rules 180, 181, and 182. In six notices of deficiency, one dated October 19, 1993, and...	Apr. 23, 1996	Case		8 F.2d
Cited by	341. Johnson-Straub v. C.I.R. ¶¶ 1996 WL 193821, *4+ , U.S.Tax Ct. This case was heard pursuant to the provisions of section 7443A(b)(3) and Rules 180, 181, and 182. This case is before the Court on respondent's Motion To Dismiss For Failure To...	Apr. 23, 1996	Case		8 F.2d
Cited by	342. Arredondo v. C.I.R. ¶¶ 1996 WL 182546, *4+ , U.S.Tax Ct. This case was heard pursuant to the provisions of section 7443A(b)(3) and Rules 180, 181, and 182. This case is before the Court on respondent's Motion To Dismiss For Failure To...	Apr. 17, 1996	Case		8 F.2d
Cited by	343. Frank v. C.I.R. 1996 WL 167960, *4 , U.S.Tax Ct. Respondent determined deficiencies in petitioners' Federal income tax of \$51,944 for 1991 and \$12,672 for 1992 and accuracy-related penalties of \$10,389 for 1991 and \$2,534 for...	Apr. 11, 1996	Case		2 10 F.2d
Cited by	344. Langley v. C.I.R. ¶¶ 1996 WL 144351, *3+ , U.S.Tax Ct. This case was assigned to Special Trial Judge Robert N. Armen, Jr., pursuant to the provisions of section 7443A(b)(4) and Rules 180, 181, and 183. The Court agrees with and adopts...	Apr. 01, 1996	Case		8 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	345. Wesselman v. C.I.R. ¶¶ 1996 WL 83333, *3 , U.S.Tax Ct. This case was assigned to Special Trial Judge John F. Dean pursuant to section 7443A(b)(4) and Rules 180, 181, and 183. The Court agrees with and adopts the opinion of the Special...	Feb. 28, 1996	Case		8 F.2d
Cited by	346. Fox v. C.I.R. ¶¶ 1996 WL 78466, *5+ , U.S.Tax Ct. These cases were assigned to Chief Special Trial Judge Peter J. Panuthos, pursuant to the provisions of section 7443A(b)(4) and Rules 180, 181, and 183. The Court agrees with and...	Feb. 26, 1996	Case		8 F.2d
Cited by	347. Nagy v. C.I.R. ¶¶ 1996 WL 24743, *3+ , U.S.Tax Ct. This case was assigned to Special Trial Judge Larry L. Nameroff pursuant to the provisions of section 7443A(b)(4) and Rules 180, 181, and 183. The Court agrees with and adopts the...	Jan. 24, 1996	Case		8 F.2d
Cited by	348. Crow v. C.I.R. ¶¶ 1995 WL 715832, *4+ , U.S.Tax Ct. This case was assigned to Special Trial Judge Robert N. Armen, Jr., pursuant to the provisions of section 7443A(b)(4) and Rules 180, 181, and 183. The Court agrees with and...	Dec. 06, 1995	Case		8 F.2d
Cited by	349. Black v. C.I.R. ¶¶ 1995 WL 697922, *3+ , U.S.Tax Ct. This case was assigned pursuant to the provisions of section 7443A(b)(3) and Rules 180, 181, and 182. This case is before the Court on respondent's Motion To Dismiss For Failure To...	Nov. 27, 1995	Case		8 F.2d
Cited by	350. Philips v. C.I.R. ¶¶ 1995 WL 674450, *2 , U.S.Tax Ct. By notices dated March 11, 1994, March 18, 1994, April 12, 1994, and June 15, 1994, respondent determined deficiencies in and additions to petitioner's Federal income taxes as...	Nov. 14, 1995	Case		10 F.2d
Cited by	351. Erwin v. C.I.R. ¶¶ 1995 WL 607552, *5+ , U.S.Tax Ct. These related cases were assigned to Special Trial Judge Robert N. Armen, Jr., pursuant to the provisions of section 7443A(b)(4) and Rules 180, 181, and 183. The Court agrees...	Oct. 17, 1995	Case		8 F.2d
Cited by	352. Baker v. C.I.R. ¶¶ 1995 WL 605437, *5+ , U.S.Tax Ct. These cases were heard pursuant to the provisions of section 7443A(b)(3) and Rules 180, 181, and 182. These cases are before the Court on respondent's Motion To Dismiss For Failure...	Oct. 16, 1995	Case		8 F.2d
Cited by	353. Sochia v. C.I.R. ¶¶ 1995 WL 581089, *3+ , U.S.Tax Ct. Respondent determined deficiencies in and additions to petitioners' Federal income taxes for the years and in the amounts as follows: All statutory references are to the Internal...	Oct. 04, 1995	Case		8 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	354. Dewitt v. C.I.R. 1995 WL 581091, *3 , U.S.Tax Ct. This case is before us on respondent's motion for judgment on the pleadings. Respondent determined deficiencies in petitioner's Federal income taxes and additions to tax for the...	Oct. 04, 1995	Case		10 F.2d
Cited by	355. Olsen v. C.I.R. ¶¶ 1995 WL 579279, *4+ , U.S.Tax Ct. This case was assigned to Special Trial Judge Robert N. Armen, Jr., pursuant to the provisions of section 7443A(b)(4) and Rules 180, 181, and 183. The Court agrees with and...	Oct. 03, 1995	Case		8 F.2d
Cited by	356. Santangelo v. C.I.R. ¶¶ 1995 WL 577634, *4+ , U.S.Tax Ct. This case was heard pursuant to the provisions of section 7443A(b)(3) and Rules 180, 181, and 182. This case is before the Court on respondent's Motion To Dismiss For Failure To...	Oct. 02, 1995	Case		8 10 F.2d
Cited by	357. Snyder v. C.I.R. ¶¶ 1995 WL 496038, *4+ , U.S.Tax Ct. This case was assigned to Special Trial Judge Robert N. Armen, Jr., pursuant to the provisions of section 7443A(b)(4) and Rules 180, 181, and 183. The Court agrees with and adopts...	Aug. 21, 1995	Case		8 F.2d
Cited by	358. Scruggs v. C.I.R. ¶¶ 1995 WL 451050, *5+ , U.S.Tax Ct. This case was assigned to Special Trial Judge Robert N. Armen, Tr., pursuant to the provisions of section 7443A(b)(4) and Rules 180, 181, and 183. The Court agrees with and...	Aug. 01, 1995	Case		8 F.2d
Cited by	359. Harla v. C.I.R. ¶¶ 1995 WL 412031, *3 , U.S.Tax Ct. This case was assigned to Special Trial Judge John F. Dean pursuant to the provisions of section 7443(a)(b)(4) and Rules 180, 181, and 183. The Court agrees with and adopts the...	July 13, 1995	Case		8 F.2d
Cited by	360. Reese v. C.I.R. ¶¶ 1995 WL 334027, *5+ , U.S.Tax Ct. This case was assigned to Special Trial Judge Robert N. Armen, Jr., pursuant to the provisions of section 7443A(b)(4) and Rules 180, 181, and 183. The Court agrees with and...	June 05, 1995	Case		8 F.2d
Cited by	361. Spence v. C.I.R. ¶¶ 1995 WL 298895, *4+ , U.S.Tax Ct. This case is before the Court on respondent's Motion To Dismiss For Failure To State A Claim Upon Which Relief Can Be Granted And For Damages Under I.R.C. § 6673, filed pursuant to...	May 17, 1995	Case		8 F.2d
Cited by	362. McNeel v. C.I.R. ¶¶ 1995 WL 298899, *3+ , U.S.Tax Ct. This case is before the Court on the following: (1) Respondent's Motion To Dismiss For Failure To State A Claim, filed pursuant to Rule 40, and (2) respondent's Motion for...	May 17, 1995	Case		8 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	363. Devon v. C.I.R. ¶ 1995 WL 292458, *3+ , U.S.Tax Ct. This case was assigned to Special Trial Judge Robert N. Armen, Jr., pursuant to the provisions of section 7443A(b)(4) and Rules 180, 181, and 183. The Court agrees with and adopts...	May 15, 1995	Case		8 F.2d
Cited by	364. McGanty v. C.I.R. ¶ 1995 WL 225556, *3+ , U.S.Tax Ct. This case is before the Court on: (1) Respondent's Motion To Dismiss For Failure To State A Claim Upon Which Relief Can Be Granted, filed pursuant to Rule 40; (2) petitioner's...	Apr. 17, 1995	Case		8 F.2d
Cited by	365. Romand v. C.I.R. ¶ 1995 WL 225561, *5+ , U.S.Tax Ct. This case was assigned to Special Trial Judge Robert N. Armen, Jr., pursuant to the provisions of section 7443A(b)(4) and Rules 180, 181, and 183. The Court agrees with and...	Apr. 17, 1995	Case		8 F.2d
Cited by	366. Thommen v. C.I.R. 1995 WL 149110, *2+ , U.S.Tax Ct. In the notices of deficiency dated December 21, 1993 (notices), respondent determined the following deficiencies in, and additions to, petitioner's Federal income tax: The issues...	Apr. 05, 1995	Case		8 F.2d
Cited by	367. Bernsdorff v. C.I.R. ¶ 1994 WL 711945, *3 , U.S.Tax Ct. This case was assigned to Special Trial Judge Robert N. Armen, Jr., pursuant to the provisions of section 7443A(b)(4) of the Internal Revenue Code of 1986, as amended, and Rules...	Dec. 22, 1994	Case		8 F.2d
Cited by	368. Borders v. C.I.R. ¶ 1994 WL 706280, *4 , U.S.Tax Ct. This case was assigned pursuant to the provisions of section 7443A(b)(3) and Rules 180, 181, and 182. Respondent determined deficiencies in, and additions to, petitioner's Federal...	Dec. 20, 1994	Case		8 F.2d
Cited by	369. Hathcock v. C.I.R. 1994 WL 692752, *4 , U.S.Tax Ct. This case was assigned to Special Trial Judge Stanley J. Goldberg, pursuant to the provisions of section 7443A(b)(4) and Rules 180, 181, and 183. The Court agrees with and adopts...	Dec. 12, 1994	Case		8 F.2d
Cited by	370. Bartholomew v. C.I.R. ¶ 1994 WL 682908, *2+ , U.S.Tax Ct. This case was assigned to Special Trial Judge John F. Dean pursuant to the provisions of section 7443A(b)(4) and Rules 180, 181, and 183. The Court agrees with and adopts the...	Dec. 07, 1994	Case		8 F.2d
Cited by	371. Grasselli v. C.I.R. ¶ 1994 WL 665255, *2 , U.S.Tax Ct. This case is before the Court on respondent's motion to dismiss for failure to state a claim upon which relief can be granted and for damages under section 6673. Unless otherwise...	Nov. 29, 1994	Case		8 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	372. Stamos v. C.I.R. 1994 WL 533044, *2 , U.S.Tax Ct. This case was heard pursuant to section 7443A(b) (3) and Rules 180, 181, and 182. This case is before the Court on respondent's motion to dismiss for failure to state a claim upon...	Oct. 03, 1994	Case		8 F.2d
Cited by	373. Pabon v. C.I.R. ¶¶ 1994 WL 527108, *4+ , U.S.Tax Ct. This case was assigned to Special Trial Judge Robert N. Armen, Jr., pursuant to the provisions of section 7443A(b)(4) and Rules 180, 181, and 183. The Court agrees with and...	Sep. 29, 1994	Case		8 F.2d
Cited by	374. Burnett v. C.I.R. 1994 WL 527562, *3 , U.S.Tax Ct. This case was heard pursuant to section 7443A(b) (3) and Rules 180, 181 and 182. Respondent determined a deficiency in petitioner's Federal income tax for taxable year 1990 in the...	Sep. 29, 1994	Case		8 F.2d
Cited by	375. Caplette v. C.I.R. 1994 WL 444752, *4 , U.S.Tax Ct. Respondent determined the following deficiencies in, and additions to, petitioner's Federal income taxes: We granted respondent's motion to dismiss for failure to state a claim...	Aug. 18, 1994	Case		8 F.2d
Cited by	376. Fair v. C.I.R. ¶¶ 1994 WL 263693, *3 , U.S.Tax Ct. This matter is before the Court on respondent's motion for summary judgment pursuant to Rule 121 and respondent's motion for penalty pursuant to section 6673(a)(1). Respondent...	June 16, 1994	Case		—
Cited by	377. Schaeffer v. C.I.R. 1994 WL 175736, *4 , U.S.Tax Ct. Respondent determined the following deficiencies in, additions to, and accuracy-related penalty on petitioners' Federal income tax: The sole issue presented is whether the notice...	May 10, 1994	Case		10 F.2d
Cited by	378. Masters v. C.I.R. 1994 WL 161945, *6 , U.S.Tax Ct. These cases were consolidated for trial, briefing, and opinion, and were heard pursuant to section 7443A(b)(4) and Rules 180, 181, and 183. Respondent determined deficiencies in...	May 03, 1994	Case		8 F.2d
Cited by	379. Platon v. C.I.R. 1994 WL 137095, *5 , U.S.Tax Ct. This matter was heard by Special Trial Judge Stanley J. Goldberg pursuant to section 7443A(b)(4) and Rules 180, 181, and 183. The Court agrees with and adopts the opinion of the...	Apr. 19, 1994	Case		8 F.2d
Cited by	380. Ponthieux v. C.I.R. 1994 WL 87570, *5 , U.S.Tax Ct. This matter was heard by Special Trial Judge Stanley J. Goldberg pursuant to section 7443A(b)(4) and Rules 180, 181, and 183. The Court agrees with and adopts the opinion of the...	Mar. 21, 1994	Case		8 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	381. Freas v. C.I.R. 1993 WL 482889, *3 , U.S.Tax Ct. These cases were consolidated for purposes of trial, briefing, and opinion. Respondent determined deficiencies in petitioner's Federal income tax and additions to tax as follows:...	Nov. 23, 1993	Case		8 F.2d
Cited by	382. Andreas v. C.I.R. 1993 WL 482891, *3 , U.S.Tax Ct. These cases were consolidated for purposes of trial, briefing, and opinion. Respondent determined deficiencies in petitioner's Federal income tax and additions to tax as follows:...	Nov. 23, 1993	Case		8 F.2d
Cited by	383. Nieman v. C.I.R. 1993 WL 471236, *3 , U.S.Tax Ct. This case was heard pursuant to the provisions of section 7443A(b)(3) and Rules 180, 181, and 182. This case is before the Court on respondent's Motion For Summary Judgment...	Nov. 17, 1993	Case		8 F.2d
Cited by	384. Solomon v. C.I.R. 1993 WL 444615, *2 , U.S.Tax Ct. This matter was heard by Special Trial Judge Stanley J. Goldberg pursuant to section 7443A(b)(4) and Rules 180, 181, and 183. The Court agrees with and adopts the opinion of the...	Nov. 03, 1993	Case		8 F.2d
Cited by	385. Zyglis v. C.I.R. ¶¶ 1993 WL 289265, *2+ , U.S.Tax Ct. This case was assigned to Special Trial Judge Helen A. Buckley pursuant to section 7443A(b)(4) and Rules 180, 181, and 183. The Court agrees with and adopts the opinion of the...	Aug. 03, 1993	Case		10 F.2d
Cited by	386. Aldrich v. C.I.R. 1993 WL 244916, *12 , U.S.Tax Ct. Respondent determined the following deficiencies in and additions to petitioner's Federal income taxes: Unless otherwise indicated, all section references are to the Internal...	July 06, 1993	Case		8 F.2d
Cited by	387. Nelsen v. C.I.R. 1993 WL 129613, *1 , U.S.Tax Ct. This case is before the Court on respondent's Motion for Damages under I.R.C. § 6673, filed on January 26, 1993. Petitioners resided in Pittsville, Wisconsin, at the time the...	Apr. 27, 1993	Case		—
Cited by	388. McCart v. C.I.R. 1993 WL 81426, *4 , U.S.Tax Ct. Respondent determined deficiencies in, and additions to, petitioner's Federal income tax as follows: Respondent alternatively has determined that petitioner is liable for additions...	Mar. 22, 1993	Case		8 F.2d
Cited by	389. McDougall v. C. I. R. 1992 WL 349769, *5 , U.S.Tax Ct. This case was heard pursuant to section 7443A(b) (3) and Rules 180, 181, and 182. All section references are to the Internal Revenue Code in effect for the year in issue. All...	Nov. 30, 1992	Case		8 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	390. Pekrul v. C. I. R. 1992 WL 189882, *4 , U.S.Tax Ct. This case was assigned to Special Trial Judge Stanley J. Goldberg pursuant to section 7443A(b)(4) and Rules 180, 181, and 183. The Court agrees with and adopts the opinion of the...	Aug. 11, 1992	Case		8 F.2d
Cited by	391. Rintoul v. C.I.R. 1992 WL 20296, *3 , U.S.Tax Ct. This case was assigned to Special Trial Judge Francis J. Cantrel pursuant to section 7443A(b)(4) and Rules 180, 181, and 183. The Court agrees with and adopts the opinion of the...	Feb. 10, 1992	Case		8 F.2d
Cited by	392. Schramm v. C. I. R. ¶¶ 1991 WL 209862, *1 , U.S.Tax Ct. Respondent determined deficiencies in and additions to petitioner's Federal income taxes as follows: The issues for consideration are: (1) Whether petitioner is liable for income...	Oct. 21, 1991	Case		—
Cited by	393. Tomburello v. C. I. R. 1991 WL 188846, *1 , U.S.Tax Ct. This case was heard pursuant to the provisions of section 7443A(b) and Rules 180, 181, and 182. By notice of deficiency dated January 28, 1985, respondent determined a deficiency...	Sep. 26, 1991	Case		8 F.2d
Cited by	394. Pfluger v. C. I. R. ¶¶ 1991 WL 90898, *3 , U.S.Tax Ct. This case was assigned to Special Trial Judge Stanley J. Goldberg pursuant to section 7443A(b)(4) and Rules 180 and 181. The Court agrees with and adopts the opinion of the...	June 03, 1991	Case		8 F.2d
Cited by	395. Martin v. C. I. R. ¶¶ 1991 WL 90904, *2 , U.S.Tax Ct. This case was assigned to Special Trial Judge Stanley J. Goldberg pursuant to section 7443A(b)(4) and Rules 180 and 181. The Court agrees with and adopts the opinion of the...	June 03, 1991	Case		8 F.2d
Cited by	396. Bissell v. C. I. R. 1991 WL 50162, *1 , U.S.Tax Ct. This case was heard pursuant to the provisions of section 7443A(b)(3) of the Internal Revenue Code. All section references are to the Internal Revenue Code as in effect for the...	Apr. 10, 1991	Case		8 F.2d
Cited by	397. Sprunk v. C. I. R. ¶¶ 1991 WL 15440, *1+ , U.S.Tax Ct. This case was set for hearing pursuant to the provisions of section 7443(A)(b)(3) and Rule 180 et seq. Petitioner failed to appear and we now consider respondent's motion to...	Feb. 12, 1991	Case		10 F.2d
Cited by	398. Pleier v. C. I. R. 1990 WL 112411, *1 , U.S.Tax Ct. This matter is before the Court on respondent's motions To Dismiss For Failure To Properly Prosecute and for Damages Under Section 6673. Respondent made both motions during the...	Aug. 08, 1990	Case		8 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	399. Sicalides v. C.I.R. 1989 WL 34202, *1 , U.S.Tax Ct. Respondent determined deficiencies in petitioner's Federal income taxes and additions to tax as follows: After concessions, the issues for decision are: (1) Whether wages paid to...	Apr. 13, 1989	Case		8 F.2d
Cited by	400. Walters v. C.I.R. 1988 WL 120757, *1 , U.S.Tax Ct. This case is before the Court on respondent's Motion For Summary Judgment And Imposition Of Damages Under I.R.C. Section 6673, filed December 18, 1987, and heard February 9, 1988...	Nov. 15, 1988	Case		8 F.2d
Cited by	401. Trolinger v. C.I.R. 1988 WL 76299, *1 , U.S.Tax Ct. By notice of deficiency dated July 6, 1987, respondent determined deficiencies in petitioner's Federal income tax and additions to tax as follows: Shortly before trial, respondent...	July 27, 1988	Case		4 F.2d
Cited by	402. Williamson v. C.I.R. 1987 WL 40195, *1 , U.S.Tax Ct. This case was assigned pursuant to the provisions of section 7456(d)(3) of the Code (redesignated sec. 7443A(b)(3) by sec. 1556 of the Tax Reform Act of 1986, Pub. L. 99- 514, 100...	Mar. 03, 1987	Case		4 F.2d
Cited by	403. Cheek v. C.I.R. 1987 WL 40143, *1+ , U.S.Tax Ct. Respondent determined deficiencies in and additions to petitioner's Federal income tax as follows: The issues for decision are: (1) Whether petitioner's purported conveyance of...	Feb. 11, 1987	Case		10 F.2d
Cited by	404. Brown v. C.I.R. 1987 WL 49229, *1+ , U.S.Tax Ct. By a notice of deficiency dated March 25, 1986, respondent determined deficiencies in Federal income tax and additions to tax as follows: On June 24, 1986, petitioner filed a...	Feb. 09, 1987	Case		10 F.2d
Cited by	405. McCabe v. C.I.R. 1986 WL 21747, *1 , U.S.Tax Ct. This case was assigned pursuant to the provisions of section 7456(d) (redesignated as section 7443A by the Tax Reform Act of 1986, Pub.L. 99-514, section 1556, 100 Stat. ____) of...	Nov. 04, 1986	Case		—
Cited by	406. Allied-Bruce Terminix Companies, Inc. v. Dobson 684 So.2d 102, 114 , Ala. Home purchasers brought action against termite control company and home vendors under termite bond, and vendors cross-claimed against company. Company moved to compel arbitration....	Nov. 03, 1995	Case		4 F.2d
Cited by	407. Neufeld v. State Bd. of Equalization 22 Cal.Rptr.3d 423, 427+ , Cal.App. 1 Dist. TAXATION - Additions to Tax. Board of Equalization's penalty against taxpayer for frivolous appeal did not violate free speech rights.	Dec. 16, 2004	Case		10 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	 408. Parkway Bank and Trust Co. v. Korzen ¶ 2 N.E.3d 1052, 1055+ , Ill.App. 1 Dist. REAL PROPERTY - Mortgages and Deeds of Trust. Pro se mortgagors' appeal of foreclosure judgment was frivolous, supporting sanctions.	Sep. 23, 2013	Case		11 F.2d
Cited by	409. People v. Wendt ¶ 539 N.E.2d 768, 777 , Ill.App. 2 Dist. Defendant was convicted in the Circuit Court, Boone County, David A. Englund, J., of willful failure to file income tax return, and he appealed. The Appellate Court, Lindberg,...	May 15, 1989	Case		10 F.2d
Cited by	 410. Parks v. Madison County 783 N.E.2d 711, 724 , Ind.App. CRIMINAL JUSTICE - Prisons. Statute providing for loss of credit time if prisoner filed frivolous suit was constitutional.	Dec. 31, 2002	Case		8 F.2d
Cited by	411. Snyder v. Indiana Dept. of State Revenue ¶ 723 N.E.2d 487, 490 , Ind.Tax TAXATION - Income. Wages received by taxpayer are "income" for purposes of adjusted gross income tax.	Jan. 21, 2000	Case		2 F.2d
Cited by	412. Libertini v. Commissioner of Revenue 132 N.E.3d 560, 560 , Mass.App.Ct. The taxpayer appeals from a decision of the Appellate Tax Board (ATB) that disallowed certain deductions that he had taken, as business expenses, on his 2012 and 2013 Massachusetts...	July 16, 2019	Case		5 F.2d
Cited by	413. Holt v. New Mexico Dept. of Taxation & Revenue ¶ 59 P.3d 491, 495+ , N.M. TAXATION - Income. Wages earned from employment were income for purposes of calculating state income tax.	Nov. 13, 2002	Case		10 F.2d
Cited by	414. Kendrick v. E. Ohio Gas Co. ¶ 886 N.E.2d 292, 294 , Ohio Mun. ENERGY AND UTILITIES - Oil and Gas. Consumer would be unjustly enriched if she were to receive gas service without making full payment.	Sep. 26, 2007	Case		—
Cited by	415. Okorn v. Department of Revenue 1990 WL 102828, *2 , Or.Tax Plaintiff did not file Oregon income tax returns for the years 1984, 1985 and 1986. Defendant assessed taxes based on its information and belief. In response, plaintiff...	July 11, 1990	Case		8 F.2d
Cited by	416. State v. Ramirez ¶ 727 N.W.2d 375, 375 , Wis.App. Luis A. Ramirez appeals pro se the order denying his postconviction motion seeking to withdraw his guilty plea to one count of armed robbery, as a party to the crime, contrary to...	Dec. 27, 2006	Case		—

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	417. 2003 WL 1986896 (F.D.I.C.), *15 ¶¶ 2003 WL 1986896 (F.D.I.C.), *15 This matter is before the Board of Directors ("Board") of the Federal Deposit Insurance Corporation ("FDIC") following the issuance on October 31, 2002, of a Recommended...	Mar. 11, 2003	Administrative Decision		—
Cited by	418. Information Letters IRS INFO 2005-0067, 2005-0067 , IRS INFO The Honorable Michael Bilirakis U. S. House of Representatives Washington, D.C. 20515-0909 Attn: Sarah Owens I apologize for the delay in responding to your letter of February 2,...	June 30, 2005	Administrative Decision		10 F.2d
Cited by	419. Litigation Bulletin IRS LB 95-6, 95-6 , IRS LB Refund Suits, Tax Liens: The United States Supreme Court held that a third party who paid a tax under protest to remove a lien on her property has standing to bring a refund suit...	Jun 1995	Administrative Decision		8 F.2d
Cited by	420. Litigation Bulletin IRS LB 309, 309+ , IRS LB In In re Best Repair, Inc., 86-1 USTC ¶ 9408 (4th Cir. 1986), the court considered the issue of whether the Government has a right to collect post-petition interest on a tax claim...	Jun 1986	Administrative Decision		11 F.2d
Cited by	421. Litigation Guideline Memorandum 1988 WL 898196, *1 , IRS LGM It is now certain that the Tax Court will not tolerate the filing or maintenance of frivolous proceedings and will readily impose damages against petitioners under I.R.C. § 6673 in...	Jan. 22, 1988	Administrative Decision		9 F.2d
Cited by	422. IN THE MATTER OF: LILO MARIA CREIGHTON, RESPONDENT 2005 WL 1125361 (N.O.A.A.), *32 The National Oceanic and Atmospheric Administration (hereinafter referred to as "Agency" or "NOAA") initiated this administrative action against Respondent Lilo Maria Creighton...	Apr. 20, 2005	Administrative Decision		6 F.2d
Cited by	423. RICHARD F. LAREAU, COMPLAINANT v. USAIR, INC., RESPONDENT 1997 WL 1051433, *6 , O.C.A.H.O. Yet another in a series of tax challenges seeking redress under 8 U.S.C. § 1324b against actual and virtual employers who refuse to conspire with complainants in avoiding federal...	May 21, 1997	Administrative Decision		—
Cited by	424. GERALD J. FONDREN, TAXPAYER GERALD J. & GLENDA F. FONDREN, TAXPAYERS v. STATE OF ALABAMA DEPARTMENT OF REVENUE 2000 WL 33152027 (Ala.Dept.Rev.), *2 This case involves appeals filed by Gerald J. Fondren ("Taxpayer") concerning final assessments of Alabama income tax for 1997, 1998, and 1999. The 1997 final assessment is...	Dec. 08, 2000	Administrative Decision		10 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	425. APPELLANTS: MICHAEL S. AND LINDA D. BULL ¶¶ 2002 WL 750117 (Cal.St.Bd.Eq.), *3 (1) Whether appellants have established error in respondent's deficiency assessment for 1994 based on a federal determination. (2) Whether appellants' California earnings are...	Apr. 18, 2002	Administrative Decision		—
Cited by	426. APPELLANT: ROBERT DAKE ¶¶ 2002 WL 750120 (Cal.St.Bd.Eq.), *3 (1) Whether appellant has established that respondent's tax assessment (based on EDD information) was erroneous. (2) Whether appellant has been denied due process. (3) Whether the...	Apr. 18, 2002	Administrative Decision		—
Cited by	427. APPELLANT: LYNN A. BUCKLER ¶¶ 2002 WL 245655 (Cal.St.Bd.Eq.), *4 (1) Whether appellant has established that respondent's tax assessment (based on a Form 1099 and an estimate of income) was erroneous. (2) Whether appellant has been denied due...	Feb. 06, 2002	Administrative Decision		—
Cited by	428. APPELLANT: MICHAEL O. DANIELS 2002 WL 245659 (Cal.St.Bd.Eq.), *3 (1) Whether appellant has established that he had no "gross income" in 1998 and that his "remuneration" is not liable for California's Personal Income Tax. (2) Whether a...	Feb. 06, 2002	Administrative Decision		10 F.2d
Cited by	429. APPELLANT: KATHRYN L. DANIELS ¶¶ 2001 WL 1478451 (Cal.St.Bd.Eq.), *3 (1) Whether appellant's California income is subject to California's tax laws. (2) Whether appellant has maintained a frivolous or groundless position before this Board. None of...	Nov. 06, 2001	Administrative Decision		—
Cited by	430. APPELLANT: MICHAEL MYERS ¶¶ 2001 WL 1478461 (Cal.St.Bd.Eq.), *3 (1) Whether appellant's California income is subject to California's tax laws. (2) Whether appellant has maintained a frivolous or groundless position before this Board. When...	Nov. 06, 2001	Administrative Decision		—
Cited by	431. APPELLANT: LES ROY REID ¶¶ 2001 WL 1478463 (Cal.St.Bd.Eq.), *4 (1) Whether appellant's California wages are subject to California's tax laws. (2) Whether respondent properly determined appellant's tax liability. (3) Whether appellant has...	Nov. 06, 2001	Administrative Decision		8 F.2d
Cited by	432. APPELLANT: Theron Johnson ¶¶ 2001 WL 1400097 (Cal.St.Bd.Eq.), *3 (1) Whether appellant's California income is subject to California's tax laws. (2) Whether appellant has maintained a frivolous or groundless position before this Board. When...	Oct. 25, 2001	Administrative Decision		8 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	433. IN THE MATTER OF THE APPEAL OF MICHAEL E. MYERS ¶¶ 2001 WL 37126924 (Cal.St.Bd.Eq.), *1 This appeal is made pursuant to section 19045 of the Revenue and Taxation Code (R&TC) from the action of the Franchise Tax Board (FTB) on the protest of Michael E. Myers against a...	May 31, 2001	Administrative Decision		—
Cited by	434. APPELLANT: M. L. GRANT ¶¶ 2001 WL 236795 (Cal.St.Bd.Eq.), *3 (1) Whether appellant is subject to California's tax laws. (2) Whether respondent properly estimated appellant's net income and tax liability. (3) Whether a penalty should be...	Feb. 15, 2001	Administrative Decision		—
Cited by	435. APPELLANT: CATHERINE J. HILL ¶¶ 2000 WL 1728614 (Cal.St.Bd.Eq.), *4 (1) Whether appellant's California wages are subject to California's tax laws. (2) Whether respondent properly determined appellant's tax liability. (3) Whether appellant has...	Oct. 03, 2000	Administrative Decision		—
Cited by	436. APPELLANT: STEVEN E. LUNDY ¶¶ 2000 WL 1728615 (Cal.St.Bd.Eq.), *3 (1) Whether appellant's California wages are subject to California's tax laws. (2) Whether respondent properly determined appellant's tax liability. (3) Whether appellant has...	Oct. 03, 2000	Administrative Decision		—
Cited by	437. APPELLANT: WILLIAM R. HUNTER ¶¶ 2000 WL 1173144 (Cal.St.Bd.Eq.), *3 Whether appellant has established that the proposed assessment is erroneous. Appellant did not file a California personal income tax return for 1996. On March 24, 1998, respondent...	June 15, 2000	Administrative Decision		—
Cited by	438. APPELLANT: KEN KROESCH ¶¶ 2000 WL 1173152 (Cal.St.Bd.Eq.), *3 Whether appellant has established that the proposed assessment is erroneous. Appellant did not file a California personal income tax return for 1996. On February 6, 1998,...	June 15, 2000	Administrative Decision		—
Cited by	439. APPELLANT: BLAKE L. WINGLE ¶¶ 2000 WL 1173168 (Cal.St.Bd.Eq.), *3 Whether appellant has established that the proposed assessment is erroneous. Appellant did not file a California personal income tax return for 1996. On February 6, 1998,...	June 15, 2000	Administrative Decision		—
Cited by	440. APPELLANT: WAYNE R. DELISLE ¶¶ 2000 WL 1137404 (Cal.St.Bd.Eq.), *3 Whether appellant has established that the proposed assessment is erroneous. Appellant did not file a timely or valid California personal income tax return for 1996. On May 8,...	May 04, 2000	Administrative Decision		—

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	441. APPELLANT: JOHN WOODRUFF ¶ 2000 WL 1137434 (Cal.St.Bd.Eq.), *3 Whether appellant has established that the proposed assessment is erroneous. Appellant failed to file a timely personal income tax return for tax year 1994. Respondent received...	May 04, 2000	Administrative Decision		—
Cited by	442. AARON J. HAUBNER, TAXPAYER v. STATE OF ALABAMA DEPARTMENT OF REVENUE 2010 WL 519797 (Dept. Rev. Admin. Law Div.), *2 The Revenue Department assessed Aaron J. Haubner ("Taxpayer") for 2007 Alabama income tax. The Taxpayer appealed to the Administrative Law Division pursuant to Code of Ala. 1975,...	Jan. 07, 2010	Administrative Decision		—
Cited by	443. CECIL M. LIVINGSTON, TAXPAYER v. STATE OF ALABAMA DEPARTMENT OF REVENUE 2006 WL 3017202 (Dept. Rev. Admin. Law Div.), *1+ The Revenue Department assessed Cecil M. Livingston ("Taxpayer") for 1999, 2000, 2001, and 2002 Alabama income tax. The Taxpayer appealed to the Administrative Law Division...	Sep. 22, 2006	Administrative Decision		—
Cited by	444. CECIL M. LIVINGSTON, TAXPAYER v. STATE OF ALABAMA DEPARTMENT OF REVENUE 2006 WL 8441844 (Dept. Rev. Admin. Law Div.), *1+ The Revenue Department assessed Cecil M. Livingston ("Taxpayer") for 1999, 2000, 2001, and 2002 Alabama income tax. The Taxpayer appealed to the Administrative Law Division...	Sep. 22, 2006	Administrative Decision		—
Cited by	445. RICHARD E. HARDY, TAXPAYER v. STATE OF ALABAMA DEPARTMENT OF REVENUE 2005 WL 1870435 (Dept. Rev. Admin. Law Div.), *1 The Revenue Department assessed 2001 Alabama income tax against Richard E. Hardy ("Taxpayer"). The Taxpayer appealed to the Administrative Law Division pursuant to Code of Ala....	May 19, 2005	Administrative Decision		10 F.2d
Cited by	446. RICHARD E. HARDY, TAXPAYER v. STATE OF ALABAMA DEPARTMENT OF REVENUE 2005 WL 8161604 (Dept. Rev. Admin. Law Div.), *1 The Revenue Department assessed 2001 Alabama income tax against Richard E. Hardy ("Taxpayer"). The Taxpayer appealed to the Administrative Law Division pursuant to Code of Ala....	May 19, 2005	Administrative Decision		1 F.2d
Cited by	447. GERALD J. FONDREN, GERALD J. & GLENDA F. FONDREN, TAXPAYERS v. STATE OF ALABAMA DEPARTMENT OF REVENUE 2000 WL 36734002 (Dept. Rev. Admin. Law Div.), *2 This case involves appeals filed by Gerald J. Fondren ("Taxpayer") concerning final assessments of Alabama income tax for 1997, 1998, and 1999. The 1997 final assessment is...	Dec. 08, 2000	Administrative Decision		1 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	448. LAWRENCE W. MONK, TAXPAYER v. STATE OF ALABAMA DEPARTMENT OF REVENUE 2000 WL 36734020 (Dept. Rev. Admin. Law Div.), *3+ The Revenue Department assessed 1998 income tax against Lawrence W. Monk ("Taxpayer"). The Taxpayer appealed to the Administrative Law Division pursuant to Code of Ala. 1975, §...	Jan. 20, 2000	Administrative Decision		7 F.2d
Cited by	449. IN THE MATTER OF THE PROTEST OF *** PETITIONER ¶¶ 2015 WL 13845275 (Id.St.Tax.Com.), *2 On May 21, 2015, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to *** (Petitioner) asserting income tax, penalty,...	2015	Administrative Decision		2 F.2d
Cited by	450. IN THE MATTER OF THE PROTEST OF *** PETITIONER 2014 WL 7665656 (Id.St.Tax.Com.), *3 On March 01, 2013, the Idaho State Tax Commission's Tax Discovery Bureau (TDB) issued a Notice of Deficiency Determination (NODD) to *** (Taxpayer) for Idaho individual income tax...	2014	Administrative Decision		—
Cited by	451. IN THE MATTER OF THE PROTEST OF *** PETITIONER 2011 WL 7832559 (Id.St.Tax.Com.), *3 On August 2, 2010, the Idaho State Tax Commission's Tax Discovery Bureau (TDB) issued a Notice of Deficiency Determination (NODD) to *** (Taxpayer) for Idaho income tax for taxable...	2011	Administrative Decision		1 F.2d
Cited by	452. IN THE MATTER OF THE PROTEST OF *** PETITIONER ¶¶ 2011 WL 7832562 (Id.St.Tax.Com.), *1+ On August 3, 2010, The Idaho State Tax Commission's Tax Discovery Bureau (TDB) issued a Notice of Deficiency Determination (NODD) to *** (Taxpayer) for Idaho income tax for taxable...	2011	Administrative Decision		1 2 F.2d
Cited by	453. IN THE MATTER OF THE PROTEST OF *** PETITIONER 2010 WL 6859749 (Id.St.Tax.Com.), *1+ Petitioner protests Notice of Deficiency Determination (NODD) dated April 13, 2010, in the amount of \$19,176 covering the taxable years 2002, and 2004 through 2008. The...	2010	Administrative Decision		—
Cited by	454. IN THE MATTER OF THE PROTEST OF *** PETITIONER 2009 WL 5730990 (Id.St.Tax.Com.), *3 This is an individual income tax case. Based upon *** income tax information, the Income Tax Audit Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued two Notices...	Sep. 29, 2009	Administrative Decision		—

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	455. IN THE MATTER OF THE PROTEST OF *** PETITIONER 2009 WL 5730958 (Id.St.Tax.Com.), *1 This is an individual income tax case. The Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission (Commission) mailed a letter dated February 22, 2008, to *** (Petitioner)...	Sep. 17, 2009	Administrative Decision		—
Cited by	456. IN THE MATTER OF THE PROTEST OF *** PETITIONER 2009 WL 5730959 (Id.St.Tax.Com.), *1 *** (petitioner) filed individual income tax returns on October 15 and 25, 2006, for taxable years 2001 through 2005. On September 5, 2007, the petitioner then filed returns for...	July 13, 2009	Administrative Decision		—
Cited by	457. IN THE MATTER OF THE PROTEST OF *** PETITIONERS 2009 WL 3241805 (Id.St.Tax.Com.), *3 *** (Petitioners) filed a joint Idaho Individual Income Tax Return dated April 15, 2008, for taxable year 2007. The Idaho State Tax Commission (Commission) compared this return...	June 08, 2009	Administrative Decision		—
Cited by	458. IN THE MATTER OF THE PROTEST OF *** PETITIONER 2008 WL 5785227 (Id.St.Tax.Com.), *2+ The Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission (Commission) mailed a letter dated December 28, 2007, to *** (Petitioner) notifying her that the Commission had...	Dec. 01, 2008	Administrative Decision		—
Cited by	459. IN THE MATTER OF THE PROTEST OF *** PETITIONER ¶¶ 2008 WL 11510820 (Id.St.Tax.Com.), *2 The Idaho State Tax Commission (Commission) mailed a Notice of Deficiency Determination (NODD) dated July 3, 2007, to *** (Petitioner). The NODD notified the Petitioner that the...	2008	Administrative Decision		2 F.2d
Cited by	460. IN THE MATTER OF THE PROTEST OF *** PETITIONER ¶¶ 2007 WL 4893357 (Id.St.Tax.Com.), *4+ On March 30, 2007, the staff of the Tax Discovery Bureau of the Idaho State Tax Commission issued a Notice of Deficiency Determination to *** (taxpayer), proposing income tax,...	Oct. 01, 2007	Administrative Decision		10 F.2d
Cited by	461. IN THE MATTER OF THE PROTEST OF *** PETITIONERS 2006 WL 4497163 (Id.St.Tax.Com.), *3 On November 18, 2005, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination to *** (Petitioner), for unpaid...	Dec. 19, 2006	Administrative Decision		—
Cited by	462. IN THE MATTER OF THE PROTEST OF *** PETITIONER 2006 WL 4112934 (Id.St.Tax.Com.), *3 The Idaho State Tax Commission (Tax Commission) received a taxable year Idaho 2004 Form 66, Idaho Fiduciary Income Tax Return, along with a taxable year federal 2004 Form 1041,...	Oct. 26, 2006	Administrative Decision		—

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	463. IN THE MATTER OF THE PROTEST OF ***, PETITIONER 2006 WL 4112935 (Id.St.Tax.Com.), *3 The Idaho State Tax Commission (Tax Commission) received a taxable year Idaho 2004 Form 66, Idaho Fiduciary Income Tax Return, along with a taxable year federal 2004 Form 1041,...	Oct. 26, 2006	Administrative Decision		—
Cited by	464. IN THE MATTER OF THE PROTEST OF ***, PETITIONER 2006 WL 4112936 (Id.St.Tax.Com.), *4 On June 22, 2005, the staff of the Tax Discovery Bureau of the Idaho State Tax Commission issued a Notice of Deficiency Determination to *** (taxpayer), proposing income tax,...	Oct. 26, 2006	Administrative Decision		—
Cited by	465. IN THE MATTER OF THE PROTEST OF ***, PETITIONER 2006 WL 4112937 (Id.St.Tax.Com.), *4 On June 22, 2005, the staff of the Tax Discovery Bureau of the Idaho State Tax Commission issued a Notice of Deficiency Determination to *** (taxpayer), proposing income tax,...	Oct. 26, 2006	Administrative Decision		—
Cited by	466. IN THE MATTER OF THE PROTEST OF ***, PETITIONERS 2006 WL 3951664 (Id.St.Tax.Com.), *2+ PROCEDURAL BACKGROUND On December 20, 2005, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to *** (Petitioners),...	July 10, 2006	Administrative Decision		2 F.2d
Cited by	467. IN THE MATTER OF THE PROTEST OF ***, PETITIONER ¶ 2006 WL 3951663 (Id.St.Tax.Com.), *5 On October 12, 2005, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination (NODD) to *** (taxpayer), proposing income tax,...	May 12, 2006	Administrative Decision		10 F.2d
Cited by	468. IN THE MATTER OF THE PROTEST OF ***, PETITIONER 2006 WL 3951591 (Id.St.Tax.Com.), *2+ On March 24, 2005, the staff of the Tax Discovery Bureau of the Idaho State Tax Commission issued a Notice of Deficiency Determination to *** (taxpayer), proposing income tax,...	May 03, 2006	Administrative Decision		—
Cited by	469. IN THE MATTER OF THE PROTEST OF ***, PETITIONER 2005 WL 5178019 (Id.St.Tax.Com.), *2+ On December 15, 2004, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to *** (Petitioner), asserting income tax,...	July 14, 2005	Administrative Decision		2 F.2d
Cited by	470. IN THE MATTER OF THE PROTEST OF ***, PETITIONER 2005 WL 5178042 (Id.St.Tax.Com.), *2 On September 14, 2004, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to *** (Petitioner). The Notice of Deficiency...	June 29, 2005	Administrative Decision		—









Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	471. IN THE MATTER OF THE PROTEST OF ***, PETITIONER 2005 WL 5178045 (Id.St.Tax.Com.), *2 On September 14, 2004, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to *** (Petitioner). The Notice of Deficiency...	June 29, 2005	Administrative Decision		—
Cited by	472. IN THE MATTER OF THE PROTEST OF ***, PETITIONERS 2004 WL 5215539 (Id.St.Tax.Com.), *2 On September 29, 2004, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to *** (Petitioners), asserting income tax,...	Dec. 15, 2004	Administrative Decision		—
Cited by	473. IN THE MATTER OF THE PROTEST OF ***, PETITIONER 2004 WL 5215540 (Id.St.Tax.Com.), *2 On September 29, 2004, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to *** (Petitioner), asserting income tax,...	Dec. 15, 2004	Administrative Decision		—
Cited by	474. IN THE MATTER OF THE PROTEST OF ***, PETITIONER 2004 WL 5215597 (Id.St.Tax.Com.), *2 *** (petitioner) protests the Notice of Deficiency Determination issued by the staff of the Idaho State Tax Commission (Commission) dated April 22, 2003 asserting additional income...	Mar. 10, 2004	Administrative Decision		—
Cited by	475. IN THE MATTER OF THE PROTEST OF ***, PETITIONER 2003 WL 25467499 (Id.St.Tax.Com.), *2 On March 11, 2002, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to *** (petitioner), asserting income tax,...	Mar. 03, 2003	Administrative Decision		—
Cited by	476. IN THE MATTER OF THE PROTEST OF ***, PETITIONER ¶¶ 2003 WL 27390844 (Id.St.Tax.Com.), *2+ On July 29, 2002, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to *** (petitioner), asserting income tax, penalty...	2003	Administrative Decision		1 F.2d
Cited by	477. IN THE MATTER OF THE PROTEST OF ***, PETITIONER 2002 WL 34140223 (Id.St.Tax.Com.), *2+ On January 3, 2002, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to *** (petitioner), asserting income tax,...	Nov. 25, 2002	Administrative Decision		2 F.2d
Cited by	478. IN THE MATTER OF THE PROTEST OF ***, PETITIONERS 2002 WL 34139885 (Id.St.Tax.Com.), *2+ On October 1, 2001, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to *** (petitioners), asserting income tax,...	June 18, 2002	Administrative Decision		2 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	479. IN THE MATTER OF THE PROTEST OF *** PETITIONER 2002 WL 34139886 (Id.St.Tax.Com.), *2+ On October 1, 2001, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to *** (petitioner), asserting income tax,...	June 18, 2002	Administrative Decision		2 F.2d
Cited by	480. IN THE MATTER OF THE PROTEST OF *** PETITIONER 2002 WL 34139895 (Id.St.Tax.Com.), *2+ On January 9, 2002, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to *** (petitioner). The notice advised the...	June 10, 2002	Administrative Decision		2 F.2d
Cited by	481. IN THE MATTER OF THE PROTEST OF *** PETITIONER 2002 WL 34139997 (Id.St.Tax.Com.), *2+ On January 3, 2002, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to *** (petitioner), asserting income tax,...	June 10, 2002	Administrative Decision		2 F.2d
Cited by	482. IN THE MATTER OF THE PROTEST OF *** PETITIONER 2002 WL 34140010 (Id.St.Tax.Com.), *2+ On December 10, 2001, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to *** (petitioner), asserting tax, penalty,...	June 10, 2002	Administrative Decision		2 F.2d
Cited by	483. IN THE MATTER OF THE PROTEST OF *** PETITIONER 2002 WL 34140011 (Id.St.Tax.Com.), *2+ On December 10, 2001, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to *** (petitioner), asserting tax, penalty,...	June 10, 2002	Administrative Decision		2 F.2d
Cited by	484. IN THE MATTER OF THE PROTEST OF *** PETITIONER 2002 WL 34140015 (Id.St.Tax.Com.), *2+ On November 9, 2001, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to *** (petitioner), asserting income tax,...	June 10, 2002	Administrative Decision		2 F.2d
Cited by	485. IN THE MATTER OF THE PROTEST OF *** PETITIONER 2002 WL 34140051 (Id.St.Tax.Com.), *2+ On September 7, 2001, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to *** (petitioner). The Notice of Deficiency...	June 10, 2002	Administrative Decision		2 F.2d
Cited by	486. IN THE MATTER OF THE PROTEST OF *** PETITIONER 2002 WL 34140052 (Id.St.Tax.Com.), *2+ On September 7, 2001, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to *** (petitioner). The Notice of Deficiency...	June 10, 2002	Administrative Decision		2 F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	487. IN THE MATTER OF THE PROTEST OF *** PETITIONERS 2002 WL 34140053 (Id.St.Tax.Com.), *4 On September 12, 2001, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to *** (petitioners). The Notice of...	June 10, 2002	Administrative Decision		1 2 F.2d
Cited by	488. IN THE MATTER OF THE PROTEST OF *** PETITIONERS 2002 WL 34139927 (Id.St.Tax.Com.), *2+ On May 2, 2001, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to *** (petitioners). The Notice of Deficiency...	May 14, 2002	Administrative Decision		2 F.2d
Cited by	489. IN THE MATTER OF THE PROTEST OF *** PETITIONER 2002 WL 34139919 (Id.St.Tax.Com.), *2+ On May 21, 2001, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to *** (petitioner), asserting income tax, penalty...	May 13, 2002	Administrative Decision		2 F.2d
Cited by	490. IN THE MATTER OF THE PROTEST OF *** PETITIONER 2002 WL 34139910 (Id.St.Tax.Com.), *3 On June 14, 2001, the Tax Discovery Bureau of the Idaho State Tax Commission issued a Notice of Deficiency Determination to *** (petitioner). The Notice of Deficiency Determination...	Jan. 16, 2002	Administrative Decision		1 2 F.2d
Cited by	491. IN THE MATTER OF THE PROTEST OF *** PETITIONERS 2002 WL 34139911 (Id.St.Tax.Com.), *3 On June 14, 2001, the Tax Discovery Bureau of the Idaho State Tax Commission issued a Notice of Deficiency Determination to *** (petitioners). The Notice of Deficiency...	Jan. 16, 2002	Administrative Decision		1 2 F.2d
Cited by	492. IN THE MATTER OF THE PROTEST OF *** PETITIONER 2002 WL 34139912 (Id.St.Tax.Com.), *3 On June 15, 2001, the Tax Discovery Bureau of the Idaho State Tax Commission issued a Notice of Deficiency Determination to *** (petitioner). The Notice of Deficiency Determination...	Jan. 16, 2002	Administrative Decision		1 2 F.2d
Cited by	493. IN THE MATTER OF THE PROTEST OF *** PETITIONER 2002 WL 34139926 (Id.St.Tax.Com.), *2 On April 26, 2001, the Tax Discovery Bureau of the Idaho State Tax Commission issued a Notice of Deficiency Determination to *** (petitioner), asserting income tax, penalty and...	Jan. 16, 2002	Administrative Decision		2 F.2d
Cited by	494. IN THE MATTER OF THE PROTEST OF *** PETITIONER ¶¶ 2002 WL 35654764 (Id.St.Tax.Com.), *2+ On May 21, 2001, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to *** (petitioner), asserting income tax, penalty...	2002	Administrative Decision		2 F.2d












Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	495. IN THE MATTER OF THE PROTEST OF ***, PETITIONERS 2001 WL 37129503 (Id.St.Tax.Com.), *2 On May 7, 2001, the Tax Discovery Bureau of the Idaho State Tax Commission issued a Notice of Deficiency Determination to *** (petitioners), asserting income tax, penalty and...	2001	Administrative Decision		1 F.2d
Cited by	496. IN THE MATTER OF THE PROTEST OF ***, PETITIONERS 2001 WL 37129507 (Id.St.Tax.Com.), *2 On June 5, 2001, the Idaho State Tax Commission issued three Notices of Deficiency Determination to *** (petitioners). The petitioners are husband and wife. For tax year 1999, the...	2001	Administrative Decision		—
Cited by	497. IN THE MATTER OF THE PROTEST OF ***, PETITIONERS 2001 WL 37129587 (Id.St.Tax.Com.), *3 On July 28, 2000, the Income Tax Audit Section of the Idaho State Tax Commission issued a Notice of Deficiency Determination to *** (petitioners), asserting income tax, penalty and...	2001	Administrative Decision		1 F.2d
Cited by	498. IN THE MATTER OF THE PROTEST OF ***, PETITIONER 2001 WL 37129591 (Id.St.Tax.Com.), *1 On July 14, 2000, the Tax Discovery Bureau of the Idaho State Tax Commission issued a Notice of Deficiency Determination to *** (taxpayer), asserting income tax, penalty and...	2001	Administrative Decision		2 F.2d
Cited by	499. IN THE MATTER OF THE PROTEST OF ***, PETITIONERS 2001 WL 37129611 (Id.St.Tax.Com.), *2 On July 13, 2000, the Tax Discovery Bureau of the Idaho State Tax Commission issued a Notice of Deficiency Determination to *** (petitioners), asserting income tax, penalty and...	2001	Administrative Decision		—
Cited by	500. IN THE MATTER OF THE PROTEST OF ***, PETITIONERS 2001 WL 37129633 (Id.St.Tax.Com.), *1 On November 1, 2000, the Tax Discovery Bureau of the Idaho State Tax Commission issued a Notice of Deficiency Determination to *** (petitioners), asserting income tax, penalty and...	2001	Administrative Decision		2 F.2d




Table of Authorities (31)

Treatment	Referenced Title	Type	Depth	Quoted	Page Number
Mentioned	<p> 1. Atlas Roofing Co., Inc. v. Occupational Safety and Health Review Com'n</p> <p>97 S.Ct. 1261, U.S.Ga., 1977</p> <p>Employers petitioned for review of penalties assessed for violations of the Occupational Safety and Health Act. The Court of Appeals for the Fifth Circuit, 518 F.2d 990, affirmed...</p>	Case			71
Cited	<p> 2. Bill Johnson's Restaurants, Inc. v. N.L.R.B.</p> <p>103 S.Ct. 2161, U.S., 1983</p> <p>Employer sought review of a National Labor Relations Board order, and the Board cross-petitioned for enforcement. The Court of Appeals for the Ninth Circuit, 660 F.2d...</p>	Case			72
Cited	<p> 3. Brushaber v. Union Pac. R. Co.</p> <p>36 S.Ct. 236, U.S.N.Y., 1916</p> <p>APPEAL from the District Court of the United States for the Southern District of New York to review a decree dismissing the bill in a suit by a stockholder to restrain the...</p>	Case			70+
Mentioned	<p>4. Clarion Corp. v. American Home Products Corp.</p> <p>494 F.2d 860, 7th Cir.(Ill.), 1974</p> <p>Appeals from judgments of the United States District Court for the Northern District of Illinois, Eastern Division, William J. Lynch, J., denying motion to vacate judgment...</p>	Case			73
Cited	<p>5. Connor v. C.I.R.</p> <p>770 F.2d 17, 2nd Cir., 1985</p> <p>Taxpayer appealed from a decision of the United States Tax Court, Cohen, J., dismissing his petition for a redetermination of his liability for personal income taxes. The Court...</p>	Case		”	72
Cited	<p>6. Crain v. C.I.R.</p> <p>737 F.2d 1417, 5th Cir., 1984</p> <p>Tax Court petition challenging constitutional authority of that body and defying jurisdiction of the Internal Revenue Service to levy taxes on income was dismissed, and petitioner...</p>	Case			73
Mentioned	<p>7. Funk v. C. I. R.</p> <p>687 F.2d 264, 8th Cir., 1982</p> <p>Taxpayers appealed from decision of the United States Tax Court, Samuel B. Sterrett, J., determining deficiencies and additions to tax for taxable years in question. The Court of...</p>	Case			71

Treatment	Referenced Title	Type	Depth	Quoted	Page Number
Cited	8. Hallowell v. C.I.R. 744 F.2d 406, 5th Cir., 1984 Taxpayers brought petition seeking redetermination of amount determined to be owing in taxes. The United States Tax Court upheld deficiencies in tax and additions to tax,...	Case			73
Cited	9. Hilgeford v. Peoples Bank 776 F.2d 176, 7th Cir.(Ind.), 1985 Mortgagors brought quiet title action against mortgagee bank. The United States District Court for the Northern District of Indiana, William C. Lee, J., 607 F.Supp. 536, sua...	Case			73
Cited	10. In re TCI Ltd. 769 F.2d 441, 7th Cir.(Ill.), 1985 The Bankruptcy Court, Robert D. Martin, J., awarded fees against debtor's attorney for multiplying proceedings unreasonably and vexatiously. Debtor appealed. The United States...	Case			71+
Cited	11. Indianapolis Colts v. Mayor and City Council of Baltimore 775 F.2d 177, 7th Cir.(Ind.), 1985 Mayor and city council appealed order of the United States District Court for the Southern District of Indiana, Indianapolis Division, William E. Steckler, J., denying city's...	Case			71
Mentioned	12. Kile v. C.I.R. 739 F.2d 265, 7th Cir., 1984 Taxpayers brought several petitions for review of orders of the United States Tax Court, 74 T.C. 846, upholding determinations of deficiencies in income taxes. The Court of...	Case			70
Cited	13. Knoblauch v. C.I.R. 749 F.2d 200, 5th Cir., 1984 Taxpayer appealed pro se from decision of the United States Tax Court holding that the Commissioner of Internal Revenue properly assessed against him deficiencies in income tax and...	Case			73
Cited	14. Lepucki v. Van Wormer 765 F.2d 86, 7th Cir.(Ind.), 1985 Attorney filed consolidated appeals from the Northern District of Indiana, James T. Moody, J., 587 F.Supp. 1390, assessing costs against him for filing frivolous claims on behalf...	Case			71+

Treatment	Referenced Title	Type	Depth	Quoted	Page Number
Cited	15. Lovell v. U.S. 755 F.2d 517, 7th Cir.(Wis.), 1984 Taxpayers who were assessed frivolous return penalty brought action challenging imposition of the penalty. The United States District Court for the Western District of Wisconsin,...	Case			70+
Cited	16. May v. C.I.R. 752 F.2d 1301, 8th Cir., 1985 After dismissal of taxpayer's petition contesting deficiency determination in federal income taxes, the Tax Court, Howard A. Dawson, Jr., J., imposed \$5,000 damages against...	Case			72+
Cited	17. McElrath v. U.S. 1880 WL 18929, U.S.Ct.Cl., 1880 The first and second assignments of error proceed upon the ground that, notwithstanding the order of dismissal of June 19, 1866, and the subsequent appointment, by and with the...	Case			71
Cited	18. Nash v. U.S. 33 S.Ct. 780, U.S.Ga., 1913 ON WRIT of Certiorari to the United States Circuit Court of Appeals for the Fifth Circuit to review a judgment which affirmed a conviction in the Circuit Court for the Southern...	Case		”	71
Cited	19. Oglesby v. RCA Corp. 752 F.2d 272, 7th Cir.(Ind.), 1985 In action originally filed in state court, former employee sought recovery of damages resulting from termination of his employment. Former employer removed case to federal court...	Case			71
Cited	20. Parker v. C.I.R. 724 F.2d 469, 5th Cir., 1984 On taxpayer's appeal from a decision of the United States Tax Court, the Court of Appeals, Politz, Circuit Judge, held that: (1) taxpayer failed to sustain his burden of negating...	Case			71
Cited	21. Roadway Exp., Inc. v. Piper 100 S.Ct. 2455, U.S.La., 1980 The United States District Court for the Western District of Louisiana, Benjamin C. Dawkins, Jr., Senior Judge, 73 F.R.D. 411, assessed attorney fees against plaintiffs' attorneys....	Case			71
Mentioned	22. Rose v. Locke 96 S.Ct. 243, U.S.Tenn., 1975 State prisoner who had been convicted of committing a "crime against nature" by forcibly performing cunnilingus petitioned for habeas corpus. The United States District Court for...	Case			71

Treatment	Referenced Title	Type	Depth	Quoted	Page Number
Mentioned	<p> 23. Ruderer v. Fines</p> <p>614 F.2d 1128, 7th Cir.(Ill.), 1980</p> <p>The United States District Court for the Southern District of Illinois, Southern Division, J. Waldo Ackerman, J., summarily dismissed complaints and denied numerous postjudgment...</p>	Case			72
Mentioned	<p> 24. State of Wis. v. Glick</p> <p>782 F.2d 670, 7th Cir.(Wis.), 1986</p> <p>State criminal slander of title prosecutions were brought against defendants who filed bogus "land patents," and the defendants removed the actions to federal court, invoking...</p>	Case			73
Cited	<p> 25. Steidle v. Warren</p> <p>765 F.2d 95, 7th Cir.(Wis.), 1985</p> <p>On appeal by plaintiff Wisconsin attorney from a summary judgment entered in the Eastern District of Wisconsin, 582 F. Supp. 1537, Edward J. Devitt, enior District Judge, sitting...</p>	Case			71+
Cited	<p> 26. Thornton v. Wahl</p> <p>787 F.2d 1151, 7th Cir.(Ill.), 1986</p> <p>Civil rights action was brought against county sheriff and deputies arising out of arrest of former wife. The United States District Court for the Northern District of Illinois,...</p>	Case			71
Cited	<p> 27. U. S. Civil Service Commission v. National Ass'n of Letter Carriers, AFL-CIO</p> <p>93 S.Ct. 2880, U.S. Dist.Col., 1973</p> <p>Declaratory judgment action to contest validity of Hatch Act prohibition against federal employees taking an active part in political management or in political campaigns. A...</p>	Case			71
Cited	<p> 28. U. S. v. Powell</p> <p>96 S.Ct. 316, U.S.Wash., 1975</p> <p>By a judgment of the United States District Court for the Eastern District of Washington, the defendant was convicted of violation of statute proscribing the mailing of pistols,...</p>	Case			71
Mentioned	<p>29. U.S. v. Koliboski</p> <p>732 F.2d 1328, 7th Cir.(Ill.), 1984</p> <p>Defendant was convicted in the United States District Court for the Northern District of Illinois, Hubert L. Will, J., of willful failure to file income tax returns and filing...</p>	Case			70

Treatment	Referenced Title	Type	Depth	Quoted	Page Number
Cited	 30. U.S. v. Thomas 788 F.2d 1250, 7th Cir.(Ill.), 1986 Defendant was convicted in the United States District Court, Northern District of Illinois, Thomas R. McMillen, J., of wilfully failing to file tax returns and wilfully filing...	Case			70
Cited	31. U.S. v. Wurzbach 50 S.Ct. 167, U.S.Tex., 1930 Appeal from the District Court of the United States for the Western District of Texas. Harry M. Wurzbach was indicted under the Federal Corrupt Practices Act. The District Court...	Case		”	71

History

There are no History results for this citation.

Filings

There are no Filings for this citation.