

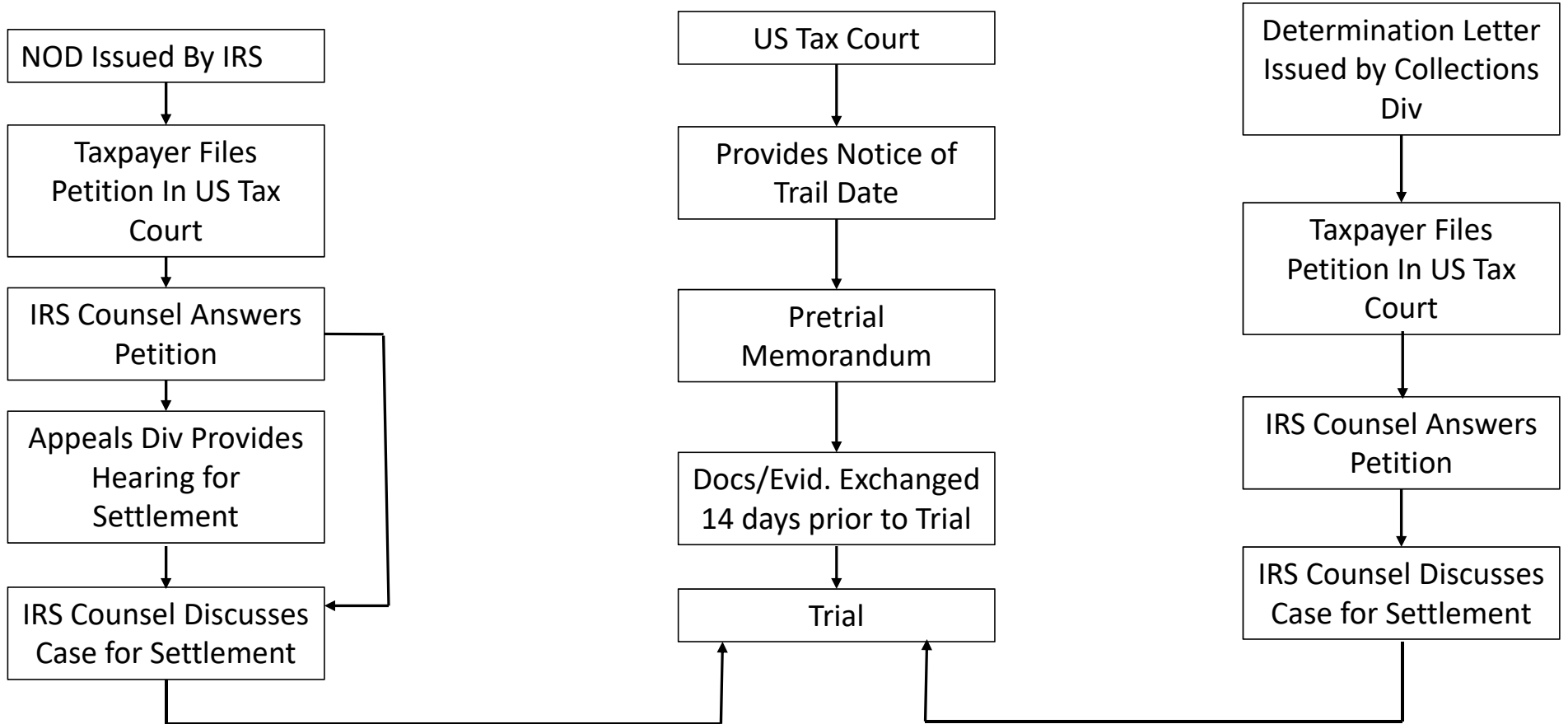
How Can EA's Assist Clients In US Tax Court?

Panel Discussion

Sean Monohan, EA, USTCP, CFP®

Tim Adams, MST, EA, ATA

Life Of A US Tax Court Case



UNITED STATES TAX COURT

www.ustaxcourt.gov

(FIRST) (MIDDLE) (LAST)
[REDACTED]
(PLEASE TYPE OR PRINT)

(LAST)

Petitioner(s)

}
Docket No.

v.
COMMISSIONER OF INTERNAL REVENUE,
Respondent

PETITION

1. Please check the appropriate box(es) to show which IRS NOTICE(s) you dispute:

- Notice of Deficiency
- Notice of Determination Concerning Your Request for Relief From Joint and Several Liability. (If you requested relief from joint and several liability but the IRS has not made a determination, please see the Information for Persons Representing Themselves Before the U.S. Tax Court booklet or the Tax Court's Web site.)
- Notice of Determination Concerning Collection Action
- Notice of Determination Concerning Worker Classification

2. Provide the date(s) the IRS issued the NOTICE(s) checked above and the city and State of the IRS office(s) issuing the NOTICE(S): May 28, 2013 Hottsville, NY

3. Provide the year(s) of period(s) for which the NOTICE(S) was/were issued: 12/31/2010

4. SELECT ONE OF THE FOLLOWING:

- If you want your case conducted under small tax case procedures, check here: (CHECK ONE BOX)
- If you want your case conducted under regular tax case procedures, check here: (ONE BOX)

NOTE: A decision in a "small tax case" cannot be appealed to a Court of Appeals by the taxpayer or the IRS. If you do not check either box, the Court will file your case as a regular tax case.

5. Explain why you disagree with the IRS determination in this case (please list each point separately):

- A) Petitioners' disagrees with the deficiency of \$8,101 and penalty of \$1,632.20;
- B) An assessment of self employment taxes was made, but no self employment income has been identified;
- C) Petitioners' records supporting valid unreimbursed employee business expenses were disregarded;
- D) Records and supporting documentation substantiating the disallowed expenses were disregarded;
- E) An addition to itemized deductions for sales tax on an amended return was disregarded
- F) The accuracy penalty was improperly applied as records were maintained.
- G) The petitioners pray that the Court determines no deficiency in their income tax or related penalties and for any other relief to which they might be entitled.

6. State the facts upon which you rely (please list each point separately):

A) No self employment income was identified by the deficiency or originally reported by the taxpayers;

B) Petitioners provided documentation that the expenses mistakenly reported as business expenses are actually unreimbursed employee business expenses;

C) Petitioners provided substantiation for the expenses that are being disallowed;

D) An amended return was submitted during the audit identifying sales tax as an increase to itemized deductions;

E) Petitioners have provided credible documentation substantiating the expenses;



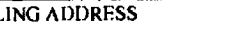
F) The tax examiner states in the administrative file that the penalty is due to a substantial understatement of tax and not negligence.

You may use additional pages to explain why you disagree with the IRS determination or to state additional facts. Please do not submit tax forms, receipts, or other types of evidence with this petition.




ENCLOSURES: Please check the appropriate boxes to show that you have enclosed the following items with this petition:

- A copy of the Determination or Notice the IRS issued to you
- Statement of Taxpayer Identification Number (Form 4) (See PRIVACY NOTICE below)
- The Request for Place of Trial (Form 5) The filing fee

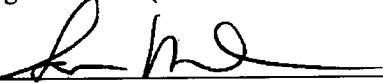
PRIVACY NOTICE: Form 4 (Statement of Taxpayer Identification Number) will not be part of the Court's public files. All other documents filed with the Court, including this Petition and any IRS Notice that you enclose with this Petition, will become part of the Court's public files. To protect your privacy, you are strongly encouraged to omit or remove from this Petition, from any enclosed IRS Notice, and from any other document (other than Form 4) your taxpayer identification number (e.g., your Social Security number) and certain other confidential information as specified in the Tax Court's "Notice Regarding Privacy and Public Access to Case Files", available at www.ustaxcourt.gov.

SIGNATURE OF PETITIONER 	DATE	(AREA CODE) TELEPHONE NO. 
MAILING ADDRESS 	CITY, STATE, ZIP CODE Texas	

State of legal residence (if different from the mailing address): Texas

SIGNATURE OF ADDITIONAL PETITIONER (e.g., SPOUSE) 	DATE	(AREA CODE) TELEPHONE NO. 
MAILING ADDRESS 	CITY, STATE, ZIP CODE Texas	

State of legal residence (if different from the mailing address): Texas

	Sean M. Monohan NAME OF COUNSEL	MS0666 TAX COURT BAR NO.
SIGNATURE OF COUNSEL, IF RETAINED BY PETITIONER(S)		

Chartered Financial Strategies LLC 6513 Preston Rd Suite 100 Plano, TX 75024	<u>6/20/13</u> DATE	972 608-2626 (AREA CODE) TELEPHONE NO.
MAILING ADDRESS, CITY, STATE, ZIP CODE		

UNITED STATES TAX COURT

www.ustaxcourt.gov

[REDACTED]
Petitioner(s)

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent

}
}

Docket No.

STATEMENT OF TAXPAYER IDENTIFICATION NUMBER

(E.g., Social Security number(s), employer identification number(s))

Name of Petitioner [REDACTED]

Petitioner's Taxpayer Identification Number [REDACTED]

Name of Additional Petitioner [REDACTED]

Additional Petitioner's Taxpayer Identification Number [REDACTED]

If either petitioner is seeking relief from joint and several liability on a joint return pursuant to Section 6015, I.R.C. 1986, and Rules 320 through 325, name of the other individual with whom petitioner filed a joint return:

Taxpayer Identification Number of the other individual, if available:

[Signature]
SIGNATURE OF PETITIONER OR COUNSEL

6/25/13
DATE

SIGNATURE OF ADDITIONAL PETITIONER

DATE

UNITED STATES TAX COURT

www.ustaxcourt.gov

[Redacted]

Petitioner(s)

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent

Docket No.

REQUEST FOR PLACE OF TRIAL

PLACE AN "X" IN ONLY ONE BOX TO REQUEST THE PLACE OF TRIAL. IF PETITIONER(S) ELECTED TO HAVE THE CASE CONDUCTED AS A SMALL TAX CASE, REQUEST ANY CITY LISTED BELOW; OTHERWISE, REQUEST ANY CITY NOT MARKED WITH AN ASTERISK (*).

ALABAMA

- Birmingham
- Mobile

ALASKA

- Anchorage

ARIZONA

- Phoenix

ARKANSAS

- Little Rock

CALIFORNIA

- Fresno*
- Los Angeles
- San Diego
- San Francisco

COLORADO

- Denver

CONNECTICUT

- Hartford

DISTRICT OF COLUMBIA

- Washington

FLORIDA

- Jacksonville
- Miami
- Tallahassee*
- Tampa

GEORGIA

- Atlanta

HAWAII

- Honolulu

IDAHO

- Boise
- Pocatello*

ILLINOIS

- Chicago
- Peoria*

INDIANA

- Indianapolis

IOWA

- Des Moines

KANSAS

- Wichita*

KENTUCKY

- Louisville

LOUISIANA

- New Orleans
- Shreveport*

MAINE

- Portland*

MARYLAND

- Baltimore

MASSACHUSETTS

- Boston

MICHIGAN

- Detroit

MINNESOTA

- St. Paul

MISSISSIPPI

- Jackson

MISSOURI

- Kansas City
- St. Louis

MONTANA

- Billings*
- Helena

NEBRASKA

- Omaha

NEVADA

- Las Vegas
- Reno

NEW MEXICO

- Albuquerque

NEW YORK

- Albany*
- Buffalo
- New York City
- Syracuse*

NORTH CAROLINA

- Winston-Salem

NORTH DAKOTA

- Bismarck*

OHIO

- Cincinnati
- Cleveland
- Columbus

OKLAHOMA

- Oklahoma City

OREGON

- Portland

PENNSYLVANIA

- Philadelphia
- Pittsburgh

SOUTH CAROLINA

- Columbia

SOUTH DAKOTA

- Aberdeen*

TENNESSEE

- Knoxville
- Memphis
- Nashville

TEXAS

- Dallas
- El Paso
- Houston
- Lubbock
- San Antonio

UTAH

- Salt Lake City

VERMONT

- Burlington*

VIRGINIA

- Richmond
- Roanoke*

WASHINGTON

- Seattle
- Spokane

WEST VIRGINIA

- Charleston

WISCONSIN

- Milwaukee

WYOMING

- Cheyenne*

[Handwritten Signature]

Signature of Petitioner(s) or Counsel

6/25/13

Date

US TAX COURT
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US TAX COURT
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AUG 05 2013

UNITED STATES TAX COURT

[REDACTED]

Petitioners,)

v.)

COMMISSIONER OF INTERNAL REVENUE,)

Respondent.)

Docket No. 15897-13S

Filed Electronically

ANSWER

RESPONDENT, in answer to the petition filed in the above-entitled case, admits, denies and alleges as follows:

1. Admits.
2. Admits.
3. Admits.
4. Admits.
5.
 - A) Admits.
 - B) Denies.
 - C) Denies for lack of sufficient information.
 - D) Denies.
 - E) Denies.
 - F) Denies.
 - G) Denies.
6.
 - A) Denies.
 - B) Denies for lack of sufficient information.
 - C) Denies.

SERVED Aug 07 2013

Docket No. 15897-13S

D) Denies for lack of sufficient information.

E) Denies.

F) Denies.


7. Denies generally each and every allegation in the petition not previously admitted, qualified or denied.


Docket No. 15897-13S

WHEREFORE, it is prayed that the relief sought in the petition be denied and that respondent's determination, as set forth in the notice of deficiency, be in all respects approved.

WILLIAM J. WILKINS
Chief Counsel
Internal Revenue Service

Date: AUG 05 2013

By: 
MARTY J. DAMA
Attorney
(Small Business/Self-Employed)
Tax Court Bar No. RM0014
4050 Alpha Road
13th Floor
MC 2000 NDAL
Dallas, TX 75244-4203
Telephone: (972) 308-7924


CHRIS J. SHELDON
Associate Area Counsel
(Small Business/Self-Employed)
Tax Court Bar No. SC0770
4050 Alpha Road
13th Floor
MC 2000 NDAL
Dallas, TX 75244-4203
Telephone: (972) 308-7943

OF COUNSEL:
THOMAS R. THOMAS
Division Counsel
(Small Business/Self-Employed)
ABBEY B. GARBER
Area Counsel
(Small Business/Self-Employed:Area 6)



UNITED STATES TAX COURT
Washington, D.C. 20217
May 30, 2014

[REDACTED]

Petitioner(s),

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent

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)
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) Docket No. 15897-13S.
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Trial At: Room 591
Federal Building
207 South Houston Street
Dallas, TX 75202

NOTICE SETTING CASE FOR TRIAL

The parties are hereby notified that this case is set for trial at the Trial Session beginning at 10:00 AM on Monday, November 3, 2014. The calendar for that Session will be called at that date and time, and the parties are expected to be present and to be prepared to try the case. Your failure to appear may result in dismissal of the case and entry of decision against you.

The Court will set the time for each trial at the end of the calendar call. In setting trial times the Court attempts to accommodate the parties, but the final determination of trial times rests in the Court's discretion.

Your attention is called to the Standing Pretrial Notice that is served with this notice setting the case for trial. Please especially note paragraph 4 of that notice, concerning the parties' Stipulation of Facts. If the case cannot be settled on a mutually satisfactory basis, the parties, before trial, must agree in writing to all facts and all documents about which there should be no disagreement. See also Rule 91. Each party should provide to the other party all the documents or materials that the party expects to offer into evidence at trial, so that the documents can be considered for inclusion in the stipulation. The stipulation signed by all parties should be submitted at the calendar call on November 3, 2014. The checklist in paragraph 8 of the attached notice includes other important steps in pretrial preparation.

Information about presenting a case in the Tax Court can be found at www.ustaxcourt.gov.

The parties should contact each other promptly and cooperate fully so that the necessary steps can be taken to comply with these requirements. **Your failure to cooperate may also result in dismissal of the case and entry of decision against you.**

Robert R. Di Trolio
Clerk of the Court

SERVED May 30 2014

Trial Calendar: DALLAS, TX

Date: Monday, November 3, 2014

PRETRIAL MEMORANDUM FOR (Petitioner/Respondent)

Please type or print legibly
(This form may be expanded as necessary)

NAME OF CASE:

DOCKET NO(S):

ATTORNEYS:

Petitioner: _____
Tel. No.: _____

Respondent: _____
Tel. No.: _____

AMOUNTS IN DISPUTE:

Year(s)/Period(s)

Deficiencies/Liabilities

Additions/Penalties

STATUS OF CASE:

Probable Settlement _____ Probable Trial _____ Definite Trial _____

CURRENT ESTIMATE OF TRIAL TIME: _____

MOTIONS YOU EXPECT TO MAKE: (Title and brief description)

STATUS OF STIPULATION OF FACTS: Completed _____ In Process _____

ISSUES:

be discarded.) The report must be received by the Court no later than 3 p.m. eastern time on the last business day (normally Friday) before the calendar call. The Final Status Report must be promptly submitted to the opposing party by mail, email, or fax, and a copy of the report must be given to the opposing party at the calendar call if the opposing party is present.

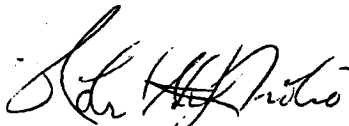
7. **The Trial.** The parties are responsible for presenting all evidence to the Court at the time of trial. Evidence consists of the stipulation, sworn testimony at trial, and any documents accepted by the Court as evidence at trial. The parties should bring to court all documents on which they intend to rely.

The only opportunity for the parties to present evidence to the Court is at the trial. Any documents and testimony that a party wants the Court to consider in deciding the case must be presented at trial. Documents previously given to the IRS are not part of the record.

8. **Petitioner (Taxpayer) Getting Ready for Court Check List**

Before you come to Court:

- Think about what facts you want to tell the Judge.
- Organize your facts and arguments so you can tell your side of the story.
- Meet and talk to people at the IRS who call or write to you after you get this notice.
- Organize any documents you have to support your case.
- Provide copies of documents to the IRS.
- Agree (stipulate) in writing to facts and documents that are not in dispute.
- If the IRS will not agree (stipulate) to your documents, bring three copies of the documents to Court.
- Consider whether you need any witnesses to support your case.
- If you need a witness, make sure the witness is available and present for trial at the trial session. (See 3.c. above).
- Come to Court early so you will be ready when your case is called at the calendar call.
- Learn more about the Tax Court at www.ustaxcourt.gov.



Robert R. Di Trolio
Clerk of the Court

Dated:

MAY 30 2014

WITNESS(ES) YOU EXPECT TO CALL:

(Name and brief summary of expected testimony)

SUMMARY OF FACTS:

(Attach separate pages, if necessary, to inform the Court of facts in chronological narrative form)

BRIEF SYNOPSIS OF LEGAL AUTHORITIES:

(Attach separate pages, if necessary, to discuss fully your legal position)

EVIDENTIARY PROBLEMS:

DATE: _____

Petitioner/Respondent

Trial Judge:

**Judge Juan F. Vasquez
United States Tax Court, Room 406
400 Second Street, N.W.
Washington, D.C. 20217
(202) 521-0778**

UNITED STATES TAX COURT



)	
)	
Petitioners,)	
)	
v.)	Docket No. 15897-13S
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent.)	

DECISION

Pursuant to the agreement of the parties in this case, it is

ORDERED AND DECIDED: That there is a deficiency in income tax due from petitioners for the taxable year 2010 in the amount of \$1470.00; and

That there is no penalty due from the petitioners for the tax year 2010 under the provisions of I.R.C. §6662(a).

Judge

Entered:

* * * * *

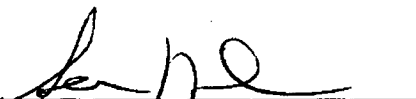
It is hereby stipulated that the Court may enter the foregoing decision in this case.

It is further stipulated that interest will be assessed as provided by law on the deficiency due from petitioners.

It is further stipulated that petitioners are not entitled to attorney's fees under I.R.C. §7430.

It is further stipulated that, effective upon entry of this decision by the Court, petitioners waive the restrictions contained in I.R.C. §6213(a) prohibiting assessment and collection of the deficiency (plus statutory interest) until the decision of the Tax Court becomes final.

WILLIAM J. WILKINS
Chief Counsel
Internal Revenue Service



SEAN M. MONOHAN
Tax Court Bar No. MS0666
Chartered Financial Services
Suite 100
6513 Preston Road
Plano, Texas 75024
Telephone: (972) 608-2626

MARTY J. DAMA
Attorney (SB/SE)
Tax Court Bar No. RM0014
2000 NDAL
4050 Alpha Road 13th Floor
Dallas, Texas 75244
Telephone: (972) 308-7924

Date: 7/24/14

Date: _____

UNITED STATES TAX COURT

[REDACTED]

Petitioner

v.

COMMISSIONER OF
INTERNAL REVENUE,

Respondent

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DOCKET NO. _____

**PETITION FOR LIEN OR LEVY ACTION
CODE SECTION 6320(e) OR 6330(d)**

[REDACTED] (hereinafter "Petitioner"), hereby petitions for a redetermination of the decision set forth by the Commissioner of Internal Revenue (hereinafter "Respondent") in his Notice of Determination dated August 27, 2013, and as the basis for its case alleges as follows:

1. Petitioner is a bona fide Corporation in the State of Texas, with a mailing address and principle office of [REDACTED] Dallas, TX 75207.
2. Petitioner filed employment tax returns for the second, third and fourth quarters of 2009; first, second, and third quarters of 2010; and second and third quarters of 2011 with the Internal Revenue Service.
3. Petitioner disagrees with Respondent's determination concerning collection action as well as the amount of penalties abated as set forth in the Notice of Determination (a copy of which is attached hereto) which was mailed to Petitioner on or about August 27, 2013, and which was issued by the Appeals Office of the Internal Revenue Service in Dallas, Texas. The Notice of Determination is incorporated herein by reference. The Notice of Determination advises Petitioner that it may dispute the determination by the Internal Revenue Service by filing a

petition with the United States Tax Court.

4. The Attachment to the Notice of Determination refers to the second, third, and fourth quarters of 2009; first, second and third quarters of 2010; and second and third quarters of 2011 for Form 941 taxes. The approximate amounts alleged to be owed are:

Second Quarter of 2009	\$58,131.38
Third Quarter of 2009	\$32,356.30
Fourth Quarter of 2009	\$ 9,668.98
First Quarter of 2010	\$ 6,895.30
Second Quarter of 2010	\$ 6,205.33
Third Quarter of 2010	\$ 709.40
Second Quarter of 2011	\$ 4,238.87
Third Quarter of 2011	\$ 174.94

5. The determination made by Respondent for second, third, and fourth quarters of 2009; first, second and third quarters of 2010; and second and third quarters of 2011 is based upon the following errors:

(a) Respondent abused his discretion in not providing a phone conference as detailed in the initial notice of the date for the CDP Hearing, which denied the Petitioner's representative the opportunity to discuss in greater detail the Petitioner's financial situation, the source and amount of trust fund payments made by the date of the hearing, as well as additional reasons for abating all penalties, not just failure to file penalties.

(b) Respondent abused his discretion by having ex parte communications with the collections function to develop new facts, apparently related to the transfer of assets, and not providing the opportunity for the petitioner or his representative to participate in such communications or other alternative remedies.

(c) Respondent abused his discretion by alleging that assets have been transferred without providing the petitioner an opportunity to discuss and/or rebut that allegation.

(d) Respondent abused his discretion in not granting the proposed installment agreement to the Petitioner and abating all related penalties.

6. The facts upon which Petitioner relies as the basis of its case are as follows:

(a) The petitioner's representative, upon receipt of the notice for the date of the hearing and due to the letter received with less than 14 days until the hearing date, left a voicemail with the Settlement Officer proposing alternative hearing dates to accommodate the 14 day lead time required by the Settlement Officer to review the petitioner's documentation prior to the hearing.

(b) When the Petitioner's representative called the Settlement Officer's phone number to propose alternative hearing dates, her voicemail message notes that she cannot be contacted directly by phone and any caller needs to provide a date and block of time when she can return the call, which the petitioner's representative noted anytime between 8 am and 5 pm central time on July 8th for her to respond.

(c) The Settlement Officer responded to the petitioner's representative on July 9th requesting that the petitioner's representative leave her a voicemail providing another date and block of time when the Settlement Officer could call the petitioner's representative. No response was given by the Settlement Officer regarding the proposed alternate hearing dates.

(d) To provide as much lead time as possible for the Settlement Officer's to review the requested documents, the petitioner's representative personally delivered the requested document on July 12th at approximately 9:00 am to the Settlement Officer's mailing address identified on the notice for the the hearing date.

(e) The Settlement Officer contacted the representative on the scheduled date of the

hearing, but would not discuss any facts of the case. The primary focus of the conversation was that the Settlement Officer does not actually office at the mailing address she provided in the notice of the hearing date and the Appeals Functions has a new policy regarding not being the "first finder of fact".

(f) Efforts by the representative to discuss the payment of trust funds in full by the Petitioner as well as why a 433A on the sole officer of the petitioner had not been provided as requested by the Settlement Officer were rebuffed.


(g) The Settlement Officer quickly decided to remand the case back to collection for further fact development, which apparently resulted in allegations of transferred assets, which the Petitioner has not had an opportunity to discuss and/or rebut since the Petitioner was first notified of the issue by reading the Notice of Determination.

(h) Petitioner did provide financial information related to a proposed installment agreement, which showed the ability to make installment payments in the amount of \$500 per month.

WHEREFORE, premises considered, Petitioner prays that this Court determine that Petitioner is entitled to an installment agreement as set forth above, all penalties to be abated, and no collection action be taken against Petitioner; and that Petitioner be granted such other and further relief to which it may be entitled.

DATED: September 18, 2013

Respectfully submitted,

By 
Sean Monohan
T.C. No. MS0666

6513 Preston Rd Suite 100
Plano, TX 75024
972-608-2626

COUNSEL FOR PETITIONER

UNITED STATES TAX COURT

WASHINGTON, DC 20217

[REDACTED]
Petitioner(s)

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent

} Docket No. _____

OWNERSHIP DISCLOSURE STATEMENT

Pursuant to Rule 20(c), Tax Court Rules of Practice and Procedure, [REDACTED]
makes the following disclosure:

[If petitioner is a nongovernmental corporation, provide the following information:]

A. All parent corporations, if any, of petitioner, or state that there are no parent corporations:

There is no parent company of [REDACTED]

B. All publicly held entities owning 10 percent or more of petitioner's stock, or state that there is no such entity:

There is no public held entities owning 10 percent or more of the petitioner's stock.

OR

[If petitioner is a nongovernmental large partnership or limited liability company, or a tax matters partner or a partner other than a tax matters partner of a nongovernmental partnership, provide the following information:]

All publicly held entities owning an interest in the large partnership, the limited liability company, or the partnership, or state that there is no such entity:

[Signature]
Signature of Counsel or Petitioner's
Duly Authorized Representative

9/18/13
Date

UNITED STATES TAX COURT

www.ustaxcourt.gov

[REDACTED]

Petitioner(s)

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent

}

Docket No.

STATEMENT OF TAXPAYER IDENTIFICATION NUMBER

(E.g., Social Security number(s), employer identification number(s))

Name of Petitioner [REDACTED]

Petitioner's Taxpayer Identification Number [REDACTED]

Name of Additional Petitioner _____

Additional Petitioner's Taxpayer Identification Number _____

If either petitioner is seeking relief from joint and several liability on a joint return pursuant to Section 6015, I.R.C. 1986, and Rules 320 through 325, name of the other individual with whom petitioner filed a joint return:

Taxpayer Identification Number of the other individual, if available:


SIGNATURE OF PETITIONER OR COUNSEL

9/12/13
DATE

SIGNATURE OF ADDITIONAL PETITIONER

DATE

UNITED STATES TAX COURT

www.ustaxcourt.gov

[Redacted]

Petitioner(s)

v.

COMMISSIONER OF INTERNAL REVENUE,


Respondent

Docket No.

REQUEST FOR PLACE OF TRIAL

PLACE AN "X" IN ONLY ONE BOX TO REQUEST THE PLACE OF TRIAL. IF PETITIONER(S) ELECTED TO HAVE THE CASE CONDUCTED AS A SMALL TAX CASE, REQUEST ANY CITY LISTED BELOW; OTHERWISE, REQUEST ANY CITY NOT MARKED WITH AN ASTERISK (*).

- ALABAMA
 - Birmingham
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- ARIZONA
 - Phoenix
- ARKANSAS
 - Little Rock
- CALIFORNIA
 - Fresno*
 - Los Angeles
 - San Diego
 - San Francisco
- COLORADO
 - Denver
- CONNECTICUT
 - Hartford
- DISTRICT OF COLUMBIA
 - Washington
- FLORIDA
 - Jacksonville
 - Miami
 - Tallahassee*
 - Tampa
- GEORGIA
 - Atlanta
- HAWAII
 - Honolulu
- IDAHO
 - Boise
 - Pocatello*
- ILLINOIS
 - Chicago
 - Peoria*
- INDIANA
 - Indianapolis
- IOWA
 - Des Moines
- KANSAS
 - Wichita*
- KENTUCKY
 - Louisville
- LOUISIANA
 - New Orleans
 - Shreveport*
- MAINE
 - Portland*
- MARYLAND
 - Baltimore
- MASSACHUSETTS
 - Boston
- MICHIGAN
 - Detroit
- MINNESOTA
 - St. Paul
- MISSISSIPPI
 - Jackson
- MISSOURI
 - Kansas City
 - St. Louis
- MONTANA
 - Billings*
 - Helena
- NEBRASKA
 - Omaha
- NEVADA
 - Las Vegas
 - Reno
- NEW MEXICO
 - Albuquerque
- NEW YORK
 - Albany*
 - Buffalo
 - New York City
 - Syracuse*
- NORTH CAROLINA
 - Winston-Salem
- NORTH DAKOTA
 - Bismarck*
- OHIO
 - Cincinnati
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- OKLAHOMA
 - Oklahoma City
- OREGON
 - Portland
- PENNSYLVANIA
 - Philadelphia
 - Pittsburgh
- SOUTH CAROLINA
 - Columbia
- SOUTH DAKOTA
 - Aberdeen*
- TENNESSEE
 - Knoxville
 - Memphis
 - Nashville
- TEXAS
 - Dallas
 - El Paso
 - Houston
 - Lubbock
 - San Antonio
- UTAH
 - Salt Lake City
- VERMONT
 - Burlington*
- VIRGINIA
 - Richmond
 - Roanoke*
- WASHINGTON
 - Seattle
 - Spokane
- WEST VIRGINIA
 - Charleston
- WISCONSIN
 - Milwaukee
- WYOMING
 - Cheyenne*


Signature of Petitioner(s) or Counsel

9/18/13
Date

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NOV 13 2013

UNITED STATES TAX COURT

[REDACTED],)
)
Petitioner,)
)
v.) Docket No. 21810-13 L
)
COMMISSIONER OF INTERNAL REVENUE,) Filed Electronically
)
Respondent.)

ANSWER

RESPONDENT, in answer to the petition filed in the above-entitled case, admits, denies, and alleges as follows:

1. Admits petitioner's mailing address. Otherwise, denies for lack of sufficient knowledge or information.
2. Admits petitioner late-filed Form 941 employment tax returns for the tax periods ending June 30, 2009; September 30, 2009; December 31, 2009; March 31, 2010; June 30, 2010; September 30, 2010; June 30, 2011; and September 30, 2011. Otherwise, denies.
3. Admits the notice of determination with regard to petitioner's Form 941 employment tax liabilities for the tax periods ending June 30, 2009; September 30, 2009; December 31, 2009; March 31, 2010; June 30, 2010; September 30, 2010; June 30, 2011; and September 30, 2011 (the "Notice"), was issued by the I.R.S. Appeals Office located in Dallas, Texas on August 27, 2013. Alleges the Notice is correct in all regards. Otherwise, denies.

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4. Admits that the Notice addresses petitioner's Form 941 employment tax liabilities for the tax periods ending June 30, 2009; September 30, 2009; December 31, 2009; March 31, 2010; June 30, 2010; September 30, 2010; June 30, 2011; and September 30, 2011. Otherwise, denies.

5. (a) through (d), inclusive. Denies.

6. (a) through (g), inclusive. Denies for lack of sufficient knowledge or information.

(h). Admits petitioner provided a Form 433-B Collection Information Statement. Otherwise, denies.

7. Denies generally each and every allegation of the petition not herein specifically admitted, qualified or denied.

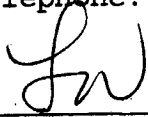
WHEREFORE, it is prayed that the relief sought in the petition be denied and that respondent's determination, as set forth in the Notice, be in all respects approved.

WILLIAM J. WILKINS
Chief Counsel
Internal Revenue Service

Date: NOV 13 2013


By: 

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UNITED STATES TAX COURT

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)
)
 Petitioner,)
)
 v.) Docket No. 21810-13L
)
)
 COMMISSIONER OF INTERNAL REVENUE,)
)
 Respondent.)

DECISION

Pursuant to the agreement of the parties in this case, it is

ORDERED AND DECIDED: That the determinations set forth in the Notice of Determination Concerning Collection Action(s) under Section 6320 and/or 6330 issued to petitioner on August 27, 2013, with respect to petitioner's Form 941 liabilities for tax periods ending June 30, 2009; September 30, 2009; December 31, 2009; March 31, 2010; June 30, 2010; September 30, 2010; June 30, 2011; and September 30, 2011, and upon which this case is based, are sustained in full.

Judge.

Entered:

* * * * *

It is hereby stipulated that the Court may enter the foregoing decision in this case.

It is further stipulated that respondent made an over assessment of petitioner's various penalties for tax periods ending March 31, 2009; June 30, 2009; September 30, 2009; December 31, 2009; March 31, 2010; June 30, 2010; September 30, 2010; December 31, 2010; March 31, 2011; June 30, 2011; and September 30, 2011.

It is further stipulated that for tax periods ending March 31, 2009; June 30, 2009; September 30, 2009; December 31, 2009; March 31, 2010; June 30, 2010; September 30, 2010; December 31, 2010; March 31, 2011; and June 30, 2011, respondent will fully abate previously assessed federal tax deposit penalties in the amount of \$7,137.89; \$9,107.49; \$4,260.80; \$1,505.37; \$1,251.11; \$1,126.50; \$599.96; \$441.61; \$1,205.98; and \$975.75, respectively.

It is further stipulated that for tax periods ending March 31, 2009; June 30, 2009; September 30, 2009; December 31, 2009; and March 31, 2011, respondent will fully abate previously assessed failure to timely file penalties in the amount of \$7,204.22; \$2,732.25; \$6,391.23; \$903.22; and \$286.35, respectively.


It is further stipulated that for tax periods ending March 31, 2009; June 30, 2009; September 30, 2009; December 31, 2009; March 31, 2010; June 30, 2010; December 31, 2010; March 31, 2011; June 30, 2011; and September 30, 2011, respondent will fully abate previously assessed failure to timely pay penalties in the amount of \$8,734.93; \$1,517.91; \$994.19; \$200.72; \$125.11; \$112.65; \$147.60; \$1,194.52; \$520.40; and \$24.78, respectively.

It is further stipulated that petitioner is not liable for (1) federal tax deposit penalties, (2) failure to timely file penalties, and (3) failure to timely pay penalties for tax periods ending March 31, 2009; June 30, 2009; September 30, 2009; December 31, 2009; March 31, 2010; June 30, 2010; September 30, 2010; December 31, 2010; March 31, 2011; June 30, 2011; and September 30, 2011. Accordingly, no amount of these penalties which have been previously accrued shall be assessed.

It is further stipulated that statutory interest will be adjusted and assessed as provided by law with regard to the petitioner's reduced liabilities for tax periods ending March 31, 2009; June 30, 2009; September 30, 2009; December 31, 2009; March 31, 2010; June 30, 2010; September 30, 2010; December 31, 2010; March 31, 2011; June 30, 2011; and September 30, 2011.

It is further stipulated that respondent will not levy upon petitioners' property and rights to property to collect petitioners' Form 941 liabilities for tax periods ending March 31, 2009; June 30, 2009; September 30, 2009; December 31, 2009; March 31, 2010; June 30, 2010; September 30, 2010; December 31, 2010; March 31, 2011; June 30, 2011; and September 30, 2011, prior to the one hundred and twentieth (120th) day following the date this decision is entered by the tax court, unless collection of such tax liability is determined to be in jeopardy.

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Date: 11/13/14

Date _____