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Botta v. Scanlon
C.A.2 1961.

United States Court of Appeals Second Circuit.
Michael BOTTA, Ernest Montagni and Salvatore
Santaniello, Appellants,

v.

Thomas E. SCANLON, District Director of Internal
Revenue for the District of Brooklyn, New York,
Appellee.

No. 236, Docket 26563.

Argued Jan. 12, 1961.
Decided March 6, 1961.

Action by two officers of a bankrupt corporation which owed withholding and unemployment taxes, and by another individual, to have a penalty assessment against the plaintiffs declared void, to enjoin the Director of Internal Revenue from collecting the assessment, and to cancel tax liens and notices of levies against the plaintiffs' properties. From an order of the United States District Court for the Eastern District of New York, John R. Bartels, J., 187 F.Supp. 856, dismissing their complaint, the plaintiffs appealed. The Court of Appeals, Leonard P. Moore, Circuit Judge, held that a mere conclusory statement in the complaint that the plaintiffs were suffering and would continue to suffer irreparable harm and damage was insufficient to show extraordinary and exceptional circumstances justifying an injunction against the collection of the taxes, but that where the plaintiffs might be able to allege facts showing that the statute precluding actions to enjoin tax collection was inapplicable, the plaintiffs would be given an opportunity to amend.

Judgment modified to grant permission to amend.
West Headnotes

[1] Internal Revenue 220 ↪5215

220 Internal Revenue

220XXXI Penalties and Additions to Tax
220XXXI(B) Grounds and Amount
220k5215 k. In General. Most Cited Cases
(Formerly 220k2341)

Penalty against any person who willfully fails to collect tax or truthfully account for or pay over tax, or willfully attempts in any manner to evade or defeat tax or payment thereof, is addressed to specific individuals. 26 U.S.C.A. (I.R.C.1954) §§ 6671(b), 6672.

[2] Constitutional Law 92 ↪4149

92 Constitutional Law
92XXVII Due Process
92XXVII(G) Particular Issues and
Applications

92XXVII(G)6 Taxation
92k4149 k. Federal Taxes; Internal
Revenue. Most Cited Cases
(Formerly 92k284(3))

An assessment of penalty for willful failure to collect or to pay over a tax against one who is not obligated to collect or pay over the tax would be inconsistent with equity, due process, or justice. 26 U.S.C.A. (I.R.C.1954) §§ 6671(b), 6672.

[3] Internal Revenue 220 ↪4925

220 Internal Revenue
220XXVII Remedies for Wrongful Enforcement
220XXVII(C) Grounds for Injunction
220XXVII(C)1 In General
220k4925 k. In General. Most Cited

Cases
(Formerly 220k1911)

Internal Revenue 220 ↪4930

220 Internal Revenue
220XXVII Remedies for Wrongful Enforcement
220XXVII(C) Grounds for Injunction
220XXVII(C)2 Special Grounds of Equity
Jurisprudence and Exceptional Circumstances

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220k4930 k. In General. Most Cited Cases

(Formerly 220k1921)

General prohibition against actions to enjoin collection of a tax is not applicable in action by individual taxpayer against particular collector where the tax is clearly illegal, where the taxpayer is in no manner obligated to collect or pay over tax, or where other special circumstances of unusual character make appeal to equitable remedies appropriate. 26 U.S.C.A. (I.R.C.1954) §§ 6671(b), 6672, 7421.

[4] Internal Revenue 220 ↪4925

220 Internal Revenue

220XXVII Remedies for Wrongful Enforcement

220XXVII(C) Grounds for Injunction

220XXVII(C)1 In General

220k4925 k. In General. Most Cited

Cases

(Formerly 220k1911)

Statute prohibiting action to enjoin collection of tax does not prevent judicial interposition to prevent collector from taking property of one person to satisfy tax obligation of another. 26 U.S.C.A. (I.R.C.1954) § 7421.

[5] Federal Civil Procedure 170A ↪842

170A Federal Civil Procedure

170AVII Pleadings and Motions

170AVII(E) Amendments

170Ak839 Complaint

170Ak842 k. Theory or Form of Action. Most Cited Cases

Mere conclusory statement in complaint that plaintiffs were suffering and would continue to suffer irreparable harm and damage was insufficient to show extraordinary and exceptional circumstances justifying injunction against collection of taxes, but where plaintiffs might be able to allege facts showing that statute precluding actions to enjoin collection was inapplicable, plaintiffs would be given opportunity to amend. 26 U.S.C.A. (I.R.C.1954) § 7421.

[6] Internal Revenue 220 ↪5215

220 Internal Revenue

220XXXI Penalties and Additions to Tax

220XXXI(B) Grounds and Amount

220k5215 k. In General. Most Cited Cases

(Formerly 220k2341)

Tax officials are not vested with absolute power of assessment against individuals not specified in statutes as persons liable for tax without opportunity for judicial review of status before persons' property is seized and sold, and same is true where liability is asserted as penalty for willful act. 26 U.S.C.A. (I.R.C.1954) §§ 6671(b), 6672.

*505 Daniel H. Greenberg, New York City, for appellants.

Fred E. Youngman, Department of Justice, Washington, D.C. (Charles K. Rice, Asst. Atty. Gen., Lee A. Jackson, Department of Justice, A. F. Prescott, Department of Justice, Washington, D.C.; Cornelius W. Wickersham, Jr., U.S. Atty. for the Eastern District of New York, Jon H. Hammer, Asst. U.S. Atty., Eastern District, Brooklyn, N.Y., of counsel), for appellee.

Before CLARK, MAGRUDER and MOORE, Circuit Judges.

LEONARD P. MOORE, Circuit Judge.

The plaintiffs, Michael Botta, Ernest Montagni and Salvatore Santaniello appeal from an order dismissing their complaint against the District Director of Internal Revenue for the District of Brooklyn, New York (the Director). In substance the complaint alleged that Thru-County Plumbing and Heating Co., Inc. (Thru-County), a New York corporation, was adjudicated a bankrupt on February 14, 1958; that Thru-County owed to Internal Revenue Service (IRS) withholding and employment taxes amounting to some \$9,070.16 for which a claim had been filed by IRS in the bankruptcy proceedings; that during the period in which these taxes became payable Botta was Vice-President of Thru-County, Santaniello was Secretary, and Montagni held no office; that none of the plaintiffs 'was charged with the duty of preparing, signing and filing' withholding or employment tax returns for Thru-County or of paying said taxes; that the Director made a 100% Penalty assessment against plaintiffs and filed tax

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liens against them and their property; and that such action is causing 'irreparable harm and damage' for which they have no adequate remedy at law.

The relief demanded is that the penalty assessments be declared void; that the Director be enjoined from collecting such assessments and that the tax liens and notices of levy be cancelled. The Director challenges plaintiffs' right to enjoin collection and relies on Section 7421 of the Internal Revenue Code of 1954 (the Code) (26 U.S.C.A. § 7421)^{FN1} as prohibiting suits to restrain collection and argues that the exceptions therein specified are not applicable in this case.

FN1. '(a) Tax.- Except as provided in sections 6212(a) and (c), and 6213(a), no suit for the purpose of restraining the assessment or collection of any tax shall be maintained in any court.'

The district court (187 F.Supp. 857) held that the 'ninety day letters' requirement did not apply to assessments under Subtitle C of the Code; that Section 7421 bars all actions to restrain collection except 'where (a) the tax assessment is an illegal exaction in the guise of a tax and (b) there are present *506 'special and extraordinary circumstances sufficient to bring the case within some acknowledged head of equity jurisprudence.' *Miller v. Standard Nut Margarine Co. of Florida*, 1932, 284 U.S. 498, 509, 52 S.Ct. 260, 263, 76 L.Ed. 422.' The court concluded that 'to come within this judicial exception to the statute plaintiffs must meet both of the above requirements' and that the bare allegation of 'irreparable harm' is inadequate to invoke equity jurisdiction.

This so-called 'judicial exception' apparently emanates from the *Nut Margarine* case, *supra*. However, it would be very questionable reasoning to conclude from a single case decided upon the facts therein presented that it expressed the only exception which might be required to make the injunctive statute compatible with more underlying constitutional principles. Certainly there are other and different 'special and extraordinary' circumstances than a tax imposed under an

inapplicable oleomargarine statute. Thus, the injunction of the Fifth Amendment relating to deprivation of property without due process of law may well be entitled to priority consideration under appropriate circumstances. Moreover, even the collection of taxes should be exacted only from persons upon whom a tax liability is imposed by some statute.

Upon what basis is the assessment here made? The applicable sections of the Code creating the asserted liability are §§ 6671 and 6672. Paraphrased briefly, any person (Thru-County) required to collect, but who wilfully fails to collect and pay over, a tax shall be liable to a penalty equal to the tax, to wit, 100%. Thru-County may be regarded as the primary taxpayer but it is bankrupt. However, a 'person' includes an officer or employee of a corporation who 'is under a duty to perform the act in respect of which the violation occurs' (Sections 6671(b), 6672, Code). Not every 'officer' or 'employee' of a corporation is subject to the 'penalty' but only if he be 'under a duty to perform the act,' namely, be responsible for making the deductions and payments. The assessment provisions relating to a 'tax' also refer to 'penalties.'

[1][2] Against this background should be projected the case of the plaintiff Montagni who, according to the complaint, was not an officer and was not charged with any duty of preparing, signing and filing such tax returns or paying such taxes. A fair reading of the relevant sections shows an intent to impose a 'penalty.' The only 'person' liable for such penalty is the 'person required to collect, truthfully account for, or pay over any tax * * *.' As additional proof that the penalty is addressed to specific individuals, it applies solely to those who 'wilfully' fail to collect and/or pay over. Were a person in no manner obligated to collect or pay over the tax, any assessment against him or seizure of his property to pay a penalty imposed against another would scarcely seem consistent with that protection, whether it be called equity, due process or merely common sense justice, which our system of jurisprudence purportedly bestows upon our citizens.

[3] The basis for the decision below was the

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injunctive bar of Section 7421. We had rather recently recognized that 'it has long been settled that this general prohibition is subject to exception in the case of an individual taxpayer against a particular collector where the tax is clearly illegal or other special circumstances of an unusual character make an appeal to equitable remedies appropriate.' *National Foundry Co. of N.Y. v. Director of Int. Rev.*, 2 Cir., 1956, 229 F.2d 149, 151.

In *Communist Party, U.S.A. v. Moysey*, D.C.S.D.N.Y.1956, 141 F.Supp. 332, the trial judge in an action to restrain the collection of a tax assessed against the plaintiff therein made a comprehensive and careful analysis of the situations and categories which he classified as exceptions to the general rule, namely:

***507** '(a) Suits to enjoin collection of taxes which are not due from the plaintiff but, in fact, are due from others. For example, *Raffaele v. Granger*, 3 Cir., 1952, 196 F.2d 620, 622, in which the Court enjoined the distraint against a bank account in the joint names of husband and wife "as tenants by the entirety" when the tax was due solely from the husband.

'(b) Cases in which plaintiff definitely showed that the taxes sought to be collected were 'probably' not validly due. For example, *Midwest Haulers, Inc. v. Brady*, 6 Cir., 1942, 128 F.2d 496 and *John M. Hirst & Co. v. Gentsch*, 6 Cir., 1943, 133 F.2d 247.

'(c) Cases in which a penalty was involved. For example, *Hill v. Wallace*, 259 U.S. 44, 42 S.Ct. 453, 66 L.Ed. 822; *Lipke v. Lederer*, 259 U.S. 557, 42 S.Ct. 549, 66 L.Ed. 1061; *Regal Drug Corporation v. Wardell*, 260 U.S. 386, 43 S.Ct. 152, 67 L.Ed. 318; *Allen v. Regents of the University System of Georgia*, 304 U.S. 439, 58 S.Ct. 980, 82 L.Ed. 1448.

'(d) Cases in which it was definitely demonstrated that it was not proper to levy the tax on the commodity in question, such as *Miller v. Standard Nut Margarine Company of Florida*, 284 U.S. 498, 52 S.Ct. 260, 76 L.Ed. 422.

'(e) Cases based upon tax assessments fraudulently obtained by the tax collector by coercion. For example, *Mitsukiyo Yoshimura v. Alsup*, 9 Cir., 1948, 167 F.2d 104' (141 F.Supp. at page 338).

[4] In the present case, if any of the plaintiffs are not subject to any tax liability, such plaintiff might well be within the exception stated in 9 Mertens, *Law of Federal Income Taxation*, § 49.213, Chap. 49, p. 226 as follows:

'As an exception to the general rule, the courts have entertained injunction suits by third parties to prevent the taking of their property to satisfy the tax liability of another' (citing many cases in support of this principle).

As said by the court in *Raffaele v. Granger*, 3 Cir., 1952, 196 F.2d 620, 623:

'This court and others have consistently held that Section 3653(a) of Title 26 does not prevent judicial interposition to prevent a Collector from taking the property of one person to satisfy the tax obligation of another.'

And in *Rothensies v. Ullman*, 3 Cir., 1940, 110 F.2d 590, 592:

'We think that the section of the Internal Revenue Code which we have quoted was not intended to deprive the courts of jurisdiction to restrain revenue officers from illegally collecting taxes out of property which does not belong to the person indebted to the government.'

The rationale behind Section 7421 and the exceptions thereto cannot be better or more succinctly stated than by the court in *Adler v. Nicholas*, 10 Cir., 1948, 166 F.2d 674, 678, in a case wherein the plaintiff and his wife brought an action against the Collector of Internal Revenue to determine title to property against which the Collector had issued a warrant of distraint. The trial court dismissed the complaint against the Collector, holding that it was without jurisdiction. The Court of Appeals reversed with instructions to permit the pleading to be recast. The court said:

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'(1) The reason why a taxpayer may not ordinarily challenge the validity of a tax claim asserted against him by the Government by an action to enjoin its collection is founded upon public policy and the necessity of prompt payment of such taxes in order to enable the Government to properly function. In order, however, to protect the rights of the individual, Congress has provided a means for adjudicating such rights. Thus, Congress has provided that one challenging the legality*508 of a tax may pay it under protest and then institute an action in a court of competent jurisdiction to recover the amount so paid. Ordinarily this is the taxpayer's sole remedy. It has long been recognized that this satisfies the constitutional requirements of due process.

'(2) It is equally well settled that the Revenue laws relate only to taxpayers. No procedure is prescribed for a nontaxpayer where the Government seeks to levy on property belonging to him for the collection of another's tax, and no attempt has been made to annul the ordinary rights or remedies of a non-taxpayer in such cases. If the Government sought to levy on the property of A for a tax liability owing by B, A could not and would not be required to pay the tax under protest and then institute an action to recover the amount so paid. His remedy would be to go into a court of competent jurisdiction and enjoin the Government from proceeding against his property.'

In *Tomlinson v. Smith*, 7 Cir., 1942, 128 F.2d 808, the plaintiff, a trustee suing to protect a mortgage lien, brought an action to restrain the Collector, who was seeking to collect Social Security taxes allegedly owed by members of a partnership, from distraining certain partnership property on which the plaintiff claimed a prior lien. The court affirmed an order granting an interlocutory injunction and noted the 'distinction between suits instituted by taxpayers and non-taxpayers' (at page 811).

[5] We recognize, of course, the many cases which hold that a taxpayer against whom an assessment is made must pay the tax and bring an action to recover the payment. Thus, the amount of the tax, its legality or even constitutionality are not to be

tested by injunctive action to restrain collection. Nor do 'special and extraordinary' circumstances embrace financial hardship in making the payment. 'The decided cases dealing with what constitutes irreparable injury are legion in number' (*Stanton v. Machiz*, D.C.Md. 1960, 183 F.Supp. 719, 726) but thus far plaintiffs here only plead an insufficient conclusory allegation.

[6] Whether this case would come within the 'penalty' category and controlled by the cases cited in subparagraph (c) of *Communist Party, U.S.A.*, supra, need not now be decided. The same conclusion is reached as to whether plaintiffs acted 'willfully.' This issue can be tested in any suit brought for a refund. For the present, it is sufficient to decide that plaintiffs should have an opportunity to replead if they so desire in an amended complaint (*Conley v. Gibson*, 1957, 355 U.S. 41, 78 S.Ct. 99, 2 L.Ed.2d 80; *Nagler v. Admiral Corp.*, 2 Cir., 1957, 248 F.2d 319). Plaintiffs may or may not be able to allege facts showing that Section 7421 is inapplicable to them. However, a reasonable construction of the taxing statutes does not include vesting any tax official with absolute power of assessment against individuals not specified in the statutes as persons liable for the tax without an opportunity for judicial review of this status before the appellation of 'taxpayer' is bestowed upon them and their property is seized and sold. A fortiori is the case where the liability is asserted by way of a penalty for a willful act.

The judgment should be modified to grant permission to serve an amended complaint and the case is remanded for this purpose.

CLARK, Circuit Judge (concurring).

I concur in the result reached by my brothers, but believe the exception for the granting of an injunction against the collection of a tax should be stated less broadly.

'A showing of extraordinary and exceptional circumstances must be found in the complaint if an escape is to be made from the prohibition of Section 7421, Internal Revenue Code.' *Holdeen v. Raterree*, D.C.N.D.N.Y., 155 F.Supp. 509, 510, affirmed on opinion below, 2 *509 Cir., 253 F.2d 428. The complaint before us makes no such

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showing. Indeed, it does not even allege that plaintiffs are unable to pay the amount of the assessments and then sue for refunds. Paragraph 19 of the complaint states in conclusory fashion that plaintiffs are suffering and will continue to suffer ‘irreparable harm and damage,’ but this is insufficient to show the required ‘extraordinary and exceptional circumstances.’ Furthermore, mere hardship or difficulty in raising the amount of the tax is insufficient to justify the injunction. E.g., *Matcovich v. Nickell*, 9 Cir., 134 F.2d 837. On the other hand, an injunction has been granted to prevent destruction of a business, *John M. Hirst & Co. v. Gentsch*, 6 Cir., 133 F.2d 247; *Midwest Haulers v. Brady*, 6 Cir., 128 F.2d 496, or to prevent reduction of the taxpayer to a state of destitution, *Long v. United States*, D.C.S.D.Ala., 148 F.Supp. 758. While the cases are not all consistent on the degree of hardship that must be shown, plaintiffs have not qualified under even the most lenient test.

The authorities relied on by my brothers deal principally with the proposition that a nontaxpayer may enjoin seizure of his property to pay taxes owed by another. These cases are not strictly applicable to the present case, since they involve ‘nontaxpayers’ against whom the government was not asserting any liability. In the present case the government does assert liability against the plaintiffs. Somewhat closer to the present case are decisions enjoining collection of tax from alleged transferees, where the court has found that transferee liability was not properly imposed. *Holland v. Nix*, 5 Cir., 214 F.2d 317; *Shelton v. Gill*, 4 Cir., 202 F.2d 503. These cases, together with those relied upon by my brothers, indicate that a court will more readily find ‘extraordinary and exceptional circumstances’ where the party seeking the injunction is not the primary taxpayer and where he makes a showing that he cannot be properly subjected to any derivative liability. The present complaint does not make a showing of such circumstances; but I am willing to join my brothers to permit the plaintiff to attempt to make such a showing, if he can, in an amended complaint.

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History

Direct History

- ▶ 1 Botta v. Scanlon, 187 F.Supp. 856, 6 A.F.T.R.2d 5486, 60-2 USTC P 9643 (E.D.N.Y. Jul 27, 1960) (NO. CIV. 60-C-239)
Order Modified by
 => 2 **Botta v. Scanlon**, 288 F.2d 504, 7 A.F.T.R.2d 966, 61-1 USTC P 9293 (2nd Cir.(N.Y.) Mar 06, 1961) (NO. 236, 26563)

Citing References

Positive Cases (U.S.A.)

★★★ Discussed

- ▶ 3 Botta v. Scanlon, 314 F.2d 392, 393+, 11 A.F.T.R.2d 908, 908+, 63-1 USTC P 9298, 9298+ (2nd Cir.(N.Y.) Feb 18, 1963) (NO. 190, 27408) ""
 C 4 Shipley v. I.R.S., 2000 WL 575019, *4+, 85 A.F.T.R.2d 2000-1798, 2000-1798+, 2000-1 USTC P 50,424, 50424+ (D.Kan. Mar 30, 2000) (NO. CIV. A. 99-2331-KHV) **HN: 1 (F.2d)**
 C 5 Ruby v. Mayer, 194 F.Supp. 594, 597+, 8 A.F.T.R.2d 5148, 5148+, 61-2 USTC P 9604, 9604+ (D.N.J. May 03, 1961) (NO. CIV.72-60, CIV.83-60, CIV.84-60, CIV.264-60) **HN: 1,6 (F.2d)**
 C 6 Botta v. Scanlon, 198 F.Supp. 899, 900+, 8 A.F.T.R.2d 5987, 5987+, 4 Fed.R.Serv.2d 325+, 61-2 USTC P 9754, 9754+ (E.D.N.Y. Nov 09, 1961) (NO. 60-C-239, 61-C-502) "" **HN: 3 (F.2d)**

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- ▶ 7 Bullock v. Latham, 306 F.2d 45, 47, 10 A.F.T.R.2d 5243, 5243, 62-2 USTC P 9640, 9640 (2nd Cir.(N.Y.) Jul 20, 1962) (NO. 284, 26703) **HN: 4 (F.2d)**
 ▶ 8 U.S. v. Hill, 368 F.2d 617, 621, 18 A.F.T.R.2d 5913, 5913, 66-2 USTC P 9736, 9736 (5th Cir.(Tex.) Nov 07, 1966) (NO. 22605) **HN: 1 (F.2d)**
 H 9 Shaw v. U.S., 331 F.2d 493, 498, 13 A.F.T.R.2d 1263, 1263, 64-1 USTC P 9421, 9421 (9th Cir.(Cal.) Apr 16, 1964) (NO. 18855)
 10 Carter v. U.S., 1995 WL 556617, *3+, 76 A.F.T.R.2d 95-5802, 95-5802+ (S.D.Cal. Jun 30, 1995) (NO. CIV. 95-0354-B(CM)) **HN: 3 (F.2d)**
 C 11 Federal Home Life Ins. Co. v. Ross, 1984 WL 178446, *2, 53 A.F.T.R.2d 84-969, 84-969, 84-1 USTC P 9331, 9331 (N.D.Ga. Feb 03, 1984) (NO. C82-1516A) **HN: 5 (F.2d)**
 C 12 Williams v. Ross, 228 F.Supp. 751, 753+, 13 A.F.T.R.2d 1094, 1094+, 64-1 USTC P 9407, 9407+ (N.D.Ga. Jul 31, 1963) (NO. CIV 7654) "" **HN: 2 (F.2d)**
 C 13 In re Steckler, 195 F.Supp. 879, 880+ (S.D.Ind. Jul 01, 1961) (NO. IP 57-B-124) **HN: 5 (F.2d)**
 H 14 Burns v. City of Apple Valley, 2001 WL 670833, *2 (D.Minn. Jun 13, 2001) (NO. CIV.00-2638JRT/FLN) **HN: 5 (F.2d)**
 C 15 Mowrey v. In Rem "Notice of Lien" Filed by Bea S. Ward, 2001 WL 565177, *3, 87 A.F.T.R.2d 2001-2141, 2001-2141, 2001-1 USTC P 50,402, 50402 (W.D.N.C. Apr 23, 2001) (NO. 5:00CV195-MCK) **HN: 3 (F.2d)**
 ▶ 16 U.S. v. Augspurger, 452 F.Supp. 659, 666+, 41 A.F.T.R.2d 78-1125, 78-1125+, 78-1 USTC P 9339, 9339+ (W.D.N.Y. Mar 20, 1978) (NO. CIV. 76-595) **HN: 3 (F.2d)**

- C** 17 Berman v. Scanlon, 277 F.Supp. 646, 648, 20 A.F.T.R.2d 5614, 5614, 67-2 USTC P 9665, 9665 (E.D.N.Y. Sep 25, 1967) (NO. 63-C-1215) **HN: 1,2 (F.2d)**
- C** 18 Liguori v. U.S., 246 F.Supp. 530, 532, 16 A.F.T.R.2d 5693, 5693, 65-2 USTC P 15,660, 15660 (E.D.N.Y. Sep 14, 1965) (NO. 65-C-854) **HN: 5 (F.2d)**
- P** 19 Falik v. U.S., 206 F.Supp. 181, 181+, 10 A.F.T.R.2d 5589, 5589+, 62-2 USTC P 9751, 9751+ (E.D.N.Y. Jun 04, 1962) (NO. 62 CIV. 382)
- H** 20 Iraci v. Scanlon, 202 F.Supp. 42, 44+, 9 A.F.T.R.2d 536, 536+, 62-1 USTC P 9166, 9166+ (E.D.N.Y. Dec 12, 1961) (NO. 61-C-187) **HN: 3 (F.2d)**
- C** 21 Heller v. Scanlon, 196 F.Supp. 832, 833+, 8 A.F.T.R.2d 5067, 5067+, 61-2 USTC P 9570, 9570+ (E.D.N.Y. Jul 07, 1961) (NO. 61-C-326)
- 22 Lyman v. Gailey, 1990 WL 132581, *3+, 71A A.F.T.R.2d 93-4594, 93-4594+, 90-2 USTC P 50,467, 50467+ (D.Utah Jul 30, 1990) (NO. CIV. 89-C-1093G) "" **HN: 6 (F.2d)**

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- H** 23 Kearney v. A'Hearn, 210 F.Supp. 10, 17, 11 A.F.T.R.2d 582, 582, 6 Fed.R.Serv.2d 187, 63-1 USTC P 9221, 9221 (S.D.N.Y. Sep 07, 1961) (NO. CIV1893) **HN: 5 (F.2d)**
- C** 24 Philpot v. I.R.S., 1982 WL 1605, *2, 49 A.F.T.R.2d 82-899, 82-899, 82-1 USTC P 9288, 9288 (S.D. Ohio Feb 08, 1982) (NO. C-3-80-225)
- P** 25 Pettengill v. U.S., 205 F.Supp. 10, 12, 10 A.F.T.R.2d 5514, 5514, 62-2 USTC P 9667, 9667 (D.Vt. Apr 25, 1962) (NO. CIV. 3331) **HN: 6 (F.2d)**

State Administrative Materials (U.S.A.)

- 26 53 W. Va. Op. Atty. Gen. 383, Honorable Ivor F. Boiarsky (1970) **★★ HN: 1 (F.2d)**

Secondary Sources (U.S.A.)

- H** 27 Construction, application, and effect, with respect to withholding, social security, and unemployment compensation taxes, of statutes imposing penalties for tax evasion or default, 22 A.L.R.3d 8 (1968) **HN: 2,4,5,6 (F.2d)**
- C** 28 Financial hardship or inability to pay taxes as rendering inapplicable statutes denying remedy by injunction against assessment or collection of tax, 65 A.L.R.2d 550 (1959)
- 29 Federal Tax Coordinator, Second Edition P T-3631, WAGE WITHHOLDING TAXES AND PENALTIES (1997) **HN: 2 (F.2d)**
- 30 Federal Tax Coordinator, Second Edition P V-5703, AVAILABILITY OF INJUNCTIONS AGAINST ASSESSMENT AND COLLECTION OF TAX WHERE NOTICE OF DEFICIENCY AT ISSUE (1997)
- 31 Federal Tax Coordinator, Second Edition P V-5707, REQUIREMENT OF PROOF THAT NO ADEQUATE REMEDY EXISTS AND IRREPARABLE HARM WILL RESULT FOR PURPOSES OF JUDICIAL EXCEPTION TO BAN ON INJUNCTIONS AGAINST ASSESSMENT AND COLLECTION OF TAX (1997)
- 32 Mertens: Law of Federal Income Taxation s 49E:47, s 49E:47. Injunction To Restrain Collection of Tax (2007) **HN: 3 (F.2d)**
- 33 Mertens: Law of Federal Income Taxation s 49E:48, s 49E:48. Collection from Person Other Than Taxpayer (2007)
- 34 Mertens: Law of Federal Income Taxation s 49E:50, s 49E:50. Collection of Penalties (2007) **HN: 1 (F.2d)**
- C** 35 7 Wright & Miller: Federal Prac. & Proc. s 1617, s 1617. Application of Rule 19 in Particular Actions and Proceedings--Federal, State, and Local Governments (2007)
- 36 CJS Internal Revenue s 651, s 651. Notice of deficiency (2007)
- 37 CJS Internal Revenue s 680, s 680. Injunction against assessment--Judicial exceptions (2007)
- 38 CJS Internal Revenue s 773, s 773. Statutory prohibition of suits to restrain collection--Statutory exceptions--Civil actions by persons other than taxpayers (2007) **HN: 4 (F.2d)**
- 39 CJS Internal Revenue s 774, s 774. Statutory prohibition of suits to restrain collection--Judicial exception (2007) **HN: 3 (F.2d)**
- C** 40 THE TAX RECOMMENDATIONS OF THE COMMISSION ON THE BANKRUPTCY LAWS - TAX PROCEDURES, 88 Harv. L. Rev. 1360, 1481 (1975)

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- 41 BANKRUPTCY COURT JURISDICTION AND THE POWER TO ENJOIN THE IRS, 70 Minn. L. Rev. 1279, 1307 (1986)

Court Documents
Appellate Court Documents (U.S.A.)

Appellate Petitions, Motions and Filings

- 42 Gregory J. EVERETT, Petitioner, v. UNITED STATES OF AMERICA, Respondent, Solicitor General of the United States., 2001 WL 34116970, *34116970+ (Appellate Petition, Motion and Filing) (U.S. Oct 10, 2001) **Petition for Writ of Certiorari** (NO. 01-1077) ★★ **HN: 6 (F.2d)**
- 43 Richard T. HARRIS, Petitioner, v. UNITED STATES OF AMERICA, Respondent., 1999 WL 33641021, *33641021+ (Appellate Petition, Motion and Filing) (U.S. Mar 10, 1999) **Petition for Writ of Certiorari** (NO. 98-1959) ★★ **HN: 3 (F.2d)**
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- 47 Alexander v. Americans United Inc, 1973 WL 172311, *172311+ (Appellate Brief) (U.S. Sep 26, 1973) **Brief for the Respondent** (NO. 72-1371) ★★ **HN: 2 (F.2d)**
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- 52 Bennie Lee GRIFFIN, Plaintiff-Appellant, v. L.K. COMSTOCK & COMPANY, INC.; Jacob Schreiber, Internal Revenue Service Officer, Defendants-Appellees., 1994 WL 16182464, *16182464+ (Appellate Brief) (2nd Cir. May 17, 1994) **Brief for Defendant-Appellee Jacob Schreiber** (NO. 94-6058) ★★ **HN: 2 (F.2d)**
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- 76 Robert P. ROMETO and Peggy A. Rometo, Pro Se, Petitioners, v. UNITED STATES OF AMERICA, Respondent., 2002 WL 32950608, *32950608 (Trial Pleading) (M.D.Fla. Dec 13, 2002) **Suit for Refund** (NO. 802-CV-2292-T-27MSS)★
- 77 Kennedy M. RUSSELL, Sr., Plaintiff, v. UNITED STATES OF AMERICA; Internal Revenue Service; Revenue Agent Gloria Hayes, Individually; Revenue Agent Annette M. Jones, Individually; State of Illinois; Illinois Department of Revenue; St. Clair County, Illinois; St. Clair County Recorder, Defendants., 2007 WL 680680, *680680 (Trial Pleading) (S.D.Ill. Jan 31, 2007) **Complaint** (NO. 07-84-WDS)★★
- 78 Chester Lee MACDWELLS, Plaintiff, v. INTERNAL REVENUE SERVICE, Charles Barrett: IRS Agent, Defendants., 2006 WL 2737324, *2737324 (Trial Pleading) (E.D.N.C. Aug 08, 2006) **Complaint** (NO. 206-CV-22FL)★★
- 79 David HAAS, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 24269378, *24269378 (Trial Pleading) (D.Nev. Jan 2003) **Complaint for Damages and Request that this Court ...** (NO. CV-S-03-0071-LRH-LRL)★★
- 80 John C. PESCI, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32975794, *32975794 (Trial Pleading) (D.Nev. Dec 06, 2002) **Plaintiffs' Answer to Defendant's Objection that ...** (NO. CV-S-02-1307-KJD-LRL)★★
- 81 Calvin P. BORDER, Petitioner, v. UNITED STATES OF AMERICA, Respondent., 2002 WL 32983944, *32983944 (Trial Pleading) (D.Nev. Nov 18, 2002) **Request that this Court Set Aside an Invalid ...** (NO. CV-S-02-1515-JCM-RJJ)★★
- 82 Wallace B. BRITTON, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32975764, *32975764 (Trial Pleading) (D.Nev. Jun 07, 2002) **Complaint to Move This Honorable Court to Set ...** (NO. CV-S-02-0794-LDG-PAL)★
- 83 Gerald E. WAGNER, Appellant, v. UNITED STATES OF AMERICA, Appellee., 2002 WL 32978465, *32978465 (Trial Pleading) (D.Nev. Mar 01, 2002) **Appeal of a Collection Due Process Hearing and ...** (NO. CV-S-02-0278-RLH-RJJ)★★
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- 85 Gayle T. LISTER Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 24142540, *24142540 (Trial Pleading) (D.Utah Jul 24, 2003) **Complaint** (NO. 203CV00662PGC)★★
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- 87 David BROWN, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2001 WL 34670320, *34670320 (Trial Motion, Memorandum and Affidavit) (S.D.Cal. 2001) **Plaintiff's Reply to Defendant's Motion to ...** (NO. 01CV2225BTM, LAB)★★
- 88 Christopher M. Roe Kelly A. ROE, Unrepresented Complainants, v. UNITED STATES, Respondent., 2005 WL 2836194, *2836194+ (Trial Motion, Memorandum and Affidavit) (D.Colo. Sep 28, 2005) **Memorandum in Support of Motion for ...** (NO. 04-MK-0425, MJW)★★
- 89 In re: Michael FLEMING, Injured Party/Plaintiff, v. SEVEN RECORDS OF LIEN, Defendant., 2002 WL 32667121, *32667121+ (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Jul 01, 2002) **Memorandum of Law on Systemic IRS Procedural ...** (NO. 802-CV-781-T-17TGW)★
- 90 Donna Jean BARNETT, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32661021, *32661021 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. May 01, 2002) **Plaintiff's Objection to Defendant's Motion to ...** (NO. 201-CV-526-FTM-29DNF)★★
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- 93 In Propria Persona All Rights Reserved without Prejudice Edwin V. NASSAR, Plaintiffs, v. Paul MACKAY (De Facto), Defendant Individually., 2004 WL 3333838, *3333838 (Trial Motion, Memorandum and Affidavit) (E.D.Mich. Feb 17, 2004) **Memorandum in Support of Request Summary Judgment ...** (NO. 03-60165)★★
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- 103 Anthony M. DAVICH, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 24260528, *24260528 (Trial Motion, Memorandum and Affidavit) (D.Nev. Mar 27, 2003) **Plaintiff's Reply to Defendant's Motion to Dismiss** (NO. CV-S-02-1109-LRH-(RJ)★★
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- 105 Darren S. STANLEY, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 24265624, *24265624 (Trial Motion, Memorandum and Affidavit) (D.Nev. Feb 03, 2003) **Plaintiff's Objection to Defendant's Motion to ...** (NO. CV-S-02-1182-PMP-RJJ)★★
- 106 Dennis SHEPPARD, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 24269588, *24269588 (Trial Motion, Memorandum and Affidavit) (D.Nev. Jan 31, 2003) **Plaintiff's Objection to Defendant's Motion to ...** (NO. CV-S-02-0673-KJDRJJ)★★
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- 109 Daniel E. DUNCAN, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32974758, *32974758 (Trial Motion, Memorandum and Affidavit) (D.Nev. Dec 31, 2002) **Plaintiff's Objection to Defendant's Motion for ...** (NO. CV-S-02-1119-PMP-PAL)★★
- 110 John C. PESCI, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32981493, *32981493 (Trial Motion, Memorandum and Affidavit) (D.Nev. Dec 06, 2002) **Plaintiffs' Answer to Defendants' Motion to ...** (NO. CV-S-02-1307-KJD-LRL)★★
- 111 Gregory F REYNOLDS, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32983987, *32983987 (Trial Motion, Memorandum and Affidavit) (D.Nev. Nov 12, 2002) **Plaintiff's Objection to Defendant's Motion to ...** (NO. CV-S-02-0653-JCM, PAL)★★
- 112 Mark WAHL, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32976737, *32976737 (Trial Motion, Memorandum and Affidavit) (D.Nev. Sep 11, 2002) **Plaintiff's Objection to Defendant's Motion for ...** (NO. CV-S-02-0239-KJD, RJJ)★★
- 113 William L. GIFFORD, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32976200, *32976200 (Trial Motion, Memorandum and Affidavit) (D.Nev. Sep 03, 2002) **Plaintiff's Objection to Defendant's Motion to ...** (NO. CV-S-02-0467-RLH-LRL)★★
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- 115 Jacqueline M. ELLER, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32981370, *32981370 (Trial Motion, Memorandum and Affidavit) (D.Nev. Aug 29, 2002) **Plaintiff's Objection to Defendant's Motion for ...** (NO. CV-S-02-0538JCM(RJJ))★★
- 116 Brooke E. CARRILLO, pro se, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32981327, *32981327 (Trial Motion, Memorandum and Affidavit) (D.Nev. Aug 13, 2002) **Plaintiff's Reply to Defendant's Motion to Dismiss** (NO. CV-S-02-0353-KJD-LRL)★★
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- 121 Douglas N. ROLTER, Pro Se, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32981378, *32981378 (Trial Motion, Memorandum and Affidavit) (D.Nev. Jul 17, 2002) **Plaintiff's Reply to Defendant's Motion to Dismiss** (NO. CV-S-02-0540-LDG-RJJ)★★
- 122 Paul P. & CATHERINE S. Lemieux, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32977547, *32977547 (Trial Motion, Memorandum and Affidavit) (D.Nev. Jul 11, 2002) **Plaintiff's Reply to Defendant's Motion to Dismiss** (NO. CV-S-02-0274-RLH-PAL)★★
- 123 Bret GRAHAM Petitioner, v. UNITED STATES OF AMERICA, Respondent., 2002 WL 32977550, *32977550 (Trial Motion, Memorandum and Affidavit) (D.Nev. Jun 26, 2002) **Objection to United States Motion to Dismiss or ...** (NO. CV-S-01-0593-JCM, LRL)★★
- 124 Rainer B. WAGNER and Sonja Wagner Plaintiff v. UNITED STATES OF AMERICA Defendant., 2002 WL 32979199, *32979199 (Trial Motion, Memorandum and Affidavit) (D.Nev. May 17, 2002) **Plaintiff's Reply to Defendant's Motion to Dismiss** (NO. CV-S-01-1232-RLH-RJJ)★★
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- 127 Lucinda Rose ROBERTS, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32979174, *32979174 (Trial Motion, Memorandum and Affidavit) (D.Nev. Apr 01, 2002) **Plaintiff's Objection to Defendant's Motion to ...** (NO. CV-S-01-1229-JCM-LRL)★★
- 128 Ron L. and Karen B. CALDWELL, Plaintiffs, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32979508, *32979508 (Trial Motion, Memorandum and Affidavit) (D.Nev. Apr 2002) **Plaintiffs's Objection to Defendant's Motion to ...** (NO. CV-S-02-0045-KJD(PAL)★★
- 129 Maurice C. MOSES, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32976073, *32976073 (Trial Motion, Memorandum and Affidavit) (D.Nev. Mar 13, 2002) **Plaintiff's Objection to Defendant's Motion to ...** (NO. CV-S-01-1325-LRH(LRL)★★
- 130 Dennis NEEDHAM, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32977898, *32977898 (Trial Motion, Memorandum and Affidavit) (D.Nev. Jan 31, 2002) **Plaintiff's Reply to Defendant's Motion for ...** (NO. -S-01-0752-LRH(PAL)C)★★
- 131 Everett J. & Dallas B. FOSTER, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32978958, *32978958 (Trial Motion, Memorandum and Affidavit) (D.Nev. Jan 25, 2002) **Plaintiff's Objection to United States' Motion to ...** (NO. CV-S-01-1003-RLH-LRL)★★
- 132 Domingo MONTIJO, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32979163, *32979163 (Trial Motion, Memorandum and Affidavit) (D.Nev. Jan 18, 2002) **Plaintiff's Reply to Defendant's Motion to Dismiss** (NO. S-01-1227-LRH, LRL)★★
- 133 Arturo REYNOSO, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32979136, *32979136 (Trial Motion, Memorandum and Affidavit) (D.Nev. Jan 17, 2002) **Plaintiff's Reply to Defendant's Motion to Dismiss** (NO. -S-01-1219-LRH, LRL)★★
- 134 Roger P. WARD, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2001 WL 34880109, *34880109 (Trial Motion, Memorandum and Affidavit) (D.Nev. Dec 28, 2001) **Plaintiff's Objection to Defendant's Motion to ...** (NO. CV-S-01-0935PHP)★★
- 135 George A. SMITH, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2001 WL 34878775, *34878775 (Trial Motion, Memorandum and Affidavit) (D.Nev. Dec 21, 2001) **Plaintiff's Reply to Defendant's Motion to Dismiss** (NO. CV-S-01-0938PMP)★★
- 136 Joseph M. COSBY, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2001 WL 34880064, *34880064 (Trial Motion, Memorandum and Affidavit) (D.Nev. Nov 29, 2001) **Plaintiff's Reply to Defendant's Motion to ...** (NO. CV-S-01-0932-RLH-RJJ)★★

- 137 David HAAS, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2001 WL 34879837, *34879837 (Trial Motion, Memorandum and Affidavit) (D.Nev. 2001) **Plaintiff's Reply to Defendant's Motion to Dismiss** (NO. CV-S-01-0905KJD(LRL))★★
- 138 Donald P. PINSONNEAULT, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2001 WL 34879939, *34879939 (Trial Motion, Memorandum and Affidavit) (D.Nev. 2001) **Plaintiff's Objection to Defendant's Motion to ...** (NO. CV-S-01-0919RLH)★★
- 139 Stephen M. ROBISON, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2001 WL 34880086, *34880086 (Trial Motion, Memorandum and Affidavit) (D.Nev. 2001) **Plaintiff's Reply to Defendant's Motion to Dismiss** (NO. CV-S-01-0934-RLH-LRL)★★
- 140 UNITED STATES OF AMERICA, Petitioner, v. Teresa HOPPER, Respondent., 2005 WL 3146760, *3146760 (Trial Motion, Memorandum and Affidavit) (E.D.N.Y. Oct 13, 2005) **Memorandum of Law in Support of Cross-Motion and ...** (NO. 05-MISC-0172, ADS)★★
- 141 Jerry P McNEIL, a man, ouster le mer Unrepresented Demandant and Claimant/Petitioner, v. 1. AGENTS AND SURROGATES FOR INTERNATIONAL MONETARY FUND, The Internal Revenue Service, District Director, Special Procedures Function Officer and Their Principal, Governor of International Monetary Fund Aka Secretary of the Treasury, John Snow; Respondents/Libelants., 2006 WL 460787, *460787 (Trial Motion, Memorandum and Affidavit) (N.D.Okla. Jan 04, 2006) **Petition for Default on Failure to Answer** (NO. ADMIRALTY05CV-579CVE)★★
- 142 David Mcilwain, Plaintiff, v. COMMISSIONER OF INTERNAL REVENUE, Mark W. Everson ""Unknown"" I.R.S. Employees Oregon Department of Revenue, Director Elizabeth Harchenko Angie Long and CEO of Reliable Service People, Inc. Marc K. Sellers of Schwabe, Williamson and Wyatt, P.C., Defendants., 2006 WL 1833260, *1833260+ (Trial Motion, Memorandum and Affidavit) (D.Or. May 04, 2006) **Objections and Corrections to Magistrate ...** (NO. 305-CV-1151-ST)★★
- 143 David MCLLWAIN, Plaintiffs, v. COMMISSIONER OF INTERNAL REVENUE, Mark W. Everson ""Unknown"" I.R.S. Employees Oregon Department of Revenue, Director Elizabeth Harchenko Angie Long and Ceo of Reliable Service People, Inc. Marc K. Sellers of Schwabe, Williamson and Wyatt, P.C., Defendants., 2006 WL 1467121, *1467121 (Trial Motion, Memorandum and Affidavit) (D.Or. Apr 12, 2006) **Objections to Docs #100, #101 and #102** (NO. 305-CV-1151-ST)★★
- 144 David MCILWAIN, Plaintiff, v. COMMISSIONER OF INTERNAL REVENUE, Mark W. Everson. ""Unknown"" I.R.S. Employees Oregon Department of Revenue, Director Elizabeth Harchenko Angie Long and CEO of Reliable Service People, Inc. Marc K. Sellers of Schwabe, Williamson and Wyatt, P.C., Defendants., 2006 WL 393688, *393688 (Trial Motion, Memorandum and Affidavit) (D.Or. Jan 17, 2006) **Plaintiff's Findings, Objections and ...** (NO. 305-CV-1151-ST)★★
- 145 David MCILWAIN, Plaintiff, v. COMMISSIONER OF INTERNAL REVENUE, Mark W. Everson ""Uaknown"" I.R.S. Employces Oregon Department of Revenue, Director Elizabeth Harchenko Angie Long and CEO of Reliable Service People, Inc. Marc K. Sellers of Schwabe, Williamson and Wyatt, P.C., Defendants., 2006 WL 393686, *393686 (Trial Motion, Memorandum and Affidavit) (D.Or. Jan 07, 2006) **Motion to Compel Discovery on All Defendants** (NO. 305-CV-1151-ST)★★
- 146 David MCILWAIN, Plaintiff, v. COMMISSIONER OF INTERNAL REVENUE, Mark W. Everson ""Unknown"" I.R.S. Employees Oregon Department of Revenue, Director Elizabeth Harchenko Angie Long and CEO of Reliable Service People, Inc. Marc K. Sellers of Schwabe, Williamson and Wyatt, P.C., Defendants., 2006 WL 393684, *393684 (Trial Motion, Memorandum and Affidavit) (D.Or. Jan 05, 2006) **Objection to Magistrate's Findings and ...** (NO. 305-CV-1151-ST)★★
- 147 UNITED STATES OF AMERICA, Plaintiff, v. Stephen W. WILLIAMS, Katty M. Williams, et al., Defendants., 2007 WL 1646817, *1646817 (Trial Motion, Memorandum and Affidavit) (E.D.Tex. Apr 18, 2007) **Defendants' Motion to Dismiss** (NO. 06-CV-00524-MHS)★★

- 148 UNITED STATES OF AMERICA, Plaintiff, v. Johnny D. RUPE, Sherry J. Rupe, and Treasure Chest Trust, Defendants., 2007 WL 595740, *595740 (Trial Motion, Memorandum and Affidavit) (N.D.Tex. Jan 23, 2007) **Defendants' Reply to United States of America's ...** (NO. 406-CV-116-Y) ★★
- 149 Gayle T. LISTER, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2004 WL 3490119, *3490119 (Trial Motion, Memorandum and Affidavit) (D.Utah Jul 2004) **Plaintiff's Response in Opposition to Defendant's ...** (NO. 03-CV-00662-PGC) ★★
- 150 Homer W. WINANS, and Nancy L. Winans, pro se, Petitioners, v. COMMISSIONER OF INTERNAL REVENUE, Respondent., 2005 WL 3589456, *3589456 (Trial Motion, Memorandum and Affidavit) (U.S.Tax Ct. Jul 21, 2005) **Answering Brief for Petitioners** (NO. 13984-04L14242-04L) "" ★★
- 151 In the Matter of: Harold A. LANGE, Petitioner, v. COMMISSIONER OF INTERNAL REVENUE, Respondent., 2005 WL 2137877, *2137877 (Trial Motion, Memorandum and Affidavit) (U.S.Tax Ct. Apr 29, 2005) **Brief for Petitioner** (NO. 8704-04) "" ★★ **HN: 6 (F.2d)**
- 152 Robert E. RHODES, Petitioner, v. COMMISSIONER OF INTERNAL REVENUE, Respondent., 2005 WL 2428421, *2428421+ (Trial Motion, Memorandum and Affidavit) (U.S.Tax Ct. Feb 25, 2005) **Opening Brief for the Petitioner** (NO. 6291-04) ★★ **HN: 4 (F.2d)**
- 153 James Vernon WILLIAMS, Petitioner, v. INTERNAL REVENUE COMMISSIONER, Respondent, 2005 WL 1258920, *1258920 (Trial Motion, Memorandum and Affidavit) (U.S.Tax Ct. Feb 22, 2005) **Court Ordered ""Opening Brief"** (NO. 13821-03L) ★★ **HN: 3 (F.2d)**
- 154 Brad & Teri MONTAGNE, Petitioners, v. COMMISSIONER OF INTERNAL REVENUE, Respondent., 2004 WL 2873820, *2873820 (Trial Motion, Memorandum and Affidavit) (U.S.Tax Ct. Feb 13, 2004) **Petitioners' Closing Brief** (NO. 11648-02-03) "" ★★ **HN: 4 (F.2d)**
- 155 Brad & Teri MONTAGNE, Petitioners, v. COMMISSIONER OF INTERNAL REVENUE, Respondent., 2003 WL 23933384, *23933384 (Trial Motion, Memorandum and Affidavit) (U.S.Tax Ct. Dec 29, 2003) **Petitioners' Opening Brief** (NO. 11648-02) "" ★★ **HN: 4 (F.2d)**