

Westlaw

55 S.Ct. 695
 295 U.S. 247, 55 S.Ct. 695, 79 L.Ed. 1421, 35-1 USTC P 9346, 15 A.F.T.R. 1069
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▶
 BULL v. UNITED STATES
 U.S. 1935.

Supreme Court of the United States
 BULL
 v.
 UNITED STATES.
 No. 649.

Argued April 9, 1935.
 Decided April 29, 1935.

On Writ of Certiorari to the Court of Claims.

Action by Ernest M. Bull, sole surviving executor and trustee of the estate of Archibald H. Bull, deceased, against the United States. To review a judgment for the United States (6 F.Supp. 141), petitioner brings certiorari.

Reversed and remanded.
 West Headnotes

[1] Internal Revenue 220 ↻4149.10

220 Internal Revenue
 220VII Estate Taxes
 220VII(B) Estates of Citizens or Residents
 220k4149 Gross Estate, Inclusions and Exclusions
 220k4149.10 k. In General. Most Cited Cases

(Formerly 220k992, 220k8(5))

Sums received by estate of deceased member of ship-brokerage firm as deceased member's share of partnership profits earned prior to partner's death *held* income earned by him in lifetime and taxable to him as such, and also subject to estate tax as part of corpus of deceased's estate.

[2] Internal Revenue 220 ↻3930.1

220 Internal Revenue
 220V Income Taxes
 220V(P) Partnerships, Joint Ventures, and Similar Organizations

220k3930 Retirement, Withdrawal or Death of Partners
 220k3930.1 k. In General. Most Cited Cases

(Formerly 220k3930, 220k992, 220k8(5))

Estate of deceased member of ship-brokerage firm operating under agreement permitting deceased partner's estate to participate in partnership profits for stated period *held* liable for income tax on its share of firm's profits during such period, but not for estate tax on such share where partners had contributed no capital and owned no tangible property connected with business so as to permit transaction to be considered as a sale.

[3] Internal Revenue 220 ↻4960

220 Internal Revenue
 220XXVIII Refunding Taxes
 220XXVIII(A) In General
 220k4960 k. Limitations. Most Cited Cases
 (Formerly 220k2066.1, 220k2066, 220k38(8))
 That executor relied on commissioner's assessment for estate tax upon sum received by estate, and believed subsequent claim upon same sum for income tax was invalid, could not avail to toll statute of limitations so as to permit bringing of action for refund of estate tax payment after expiration of statutory period. Revenue Act 1924, §§ 281, 1012; Revenue Act 1926, §§ 319, 1112, 26 U.S.C.A.Int.Rev.Acts, pages 62, 127, 259, 322.

[4] Internal Revenue 220 ↻3001

220 Internal Revenue
 220I Nature and Extent of Taxing Power in General
 220I(A) In General
 220k3001 k. Nature of Taxes and Excises. Most Cited Cases
 (Formerly 220k1)
 A "tax" is an exaction by the sovereign, and necessarily the sovereign has an enforceable claim against every one within taxable class for amount

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lawfully due from him.

[5] United States 393 ↩️98

393 United States
 393VIII Claims Against United States
 393k98 k. Claims Arising Under Revenue
 Laws. Most Cited Cases
 United States cannot as against claim of innocent
 party, hold his money which has gone into its treas-
 ury by means of fraud of their agent.

[6] Internal Revenue 220 ↩️4992

220 Internal Revenue
 220XXVIII Refunding Taxes
 220XXVIII(B) Actions for Refunds
 220XXVIII(B)2 Grounds of Action
 220k4992 k. Mistake of Fact or Law.
 Most Cited Cases
 (Formerly 220k2013, 220k38(2))
 Where exaction of tax was wrongful although by
 mistake without any element of fraud, unjust deten-
 tion by United States of tax payment amounted at
 law to fraud on taxpayer's rights.

**[7] Implied and Constructive Contracts 205H
 ↩️10**

205H Implied and Constructive Contracts
 205HI Nature and Grounds of Obligation
 205HI(B) Money Received
 205Hk10 k. In General. Most Cited Cases
 (Formerly 264k1 Money Received)
 Action will lie whenever defendant has received
 money which is property of plaintiff and which de-
 fendant is obliged by natural justice and equity to
 refund and form of indebtedness or mode in which
 it was incurred is immaterial.

[8] United States 393 ↩️127(1)

393 United States
 393IX Actions
 393k127 Rights of Action Against United
 States or United States Officers
 393k127(1) k. In General. Most Cited Cases

(Formerly 393k127)

Rule that an action will lie whenever defendant has
 received money which is property of plaintiff and
 which defendant is obliged by natural justice and
 equity to refund is applicable to United States as
 well as individuals.

[9] United States 393 ↩️130(7)

393 United States
 393IX Actions
 393k130 Set-Off and Counterclaim
 393k130(6) Against United States
 393k130(7) k. Nature of Claim in Gen-
 eral. Most Cited Cases
 (Formerly 393k130)
 Claim for recovery of money which is property of
 claimant and has been received by United States
 and which United States is obliged by natural
 justice and equity to refund may not only be subject
 of suit in Court of Claims, but may also be used by
 way of recoupment and credit in action by United
 States arising out of same transaction.

[10] Limitation of Actions 241 ↩️129

241 Limitation of Actions
 241II Computation of Period of Limitation
 241II(H) Commencement of Proceeding; Re-
 lation Back
 241k129 k. Set-Offs, Counterclaims, and
 Cross-Actions. Most Cited Cases
 "Recoupment" is in nature of defense arising out of
 some feature of transaction upon which plaintiff's
 action is grounded and is not barred by limitations
 so long as main action itself is timely.

[11] Federal Courts 170B ↩️1111

170B Federal Courts
 170BXII Claims Court (Formerly Court of
 Claims)
 170BXII(B) Procedure
 170Bk1111 k. Pleading. Most Cited Cases
 (Formerly 106k463)
 Court of Claims is not bound by any special rules
 of pleading and all that is required is that petition
 shall contain plain and concise statement of facts

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relied on and give United States reasonable notice of matters it is called upon to meet, and a prayer for alternative relief based upon facts set out in petition may be basis of judgment rendered.

[12] Internal Revenue 220 ↪5068

220 Internal Revenue
 220XXVIII Refunding Taxes
 220XXVIII(B) Actions for Refunds
 220XXVIII(B)7 Parties, Preliminary Proceedings and Pleading
 220k5068 k. Pleading in General. Most Cited Cases

(Formerly 220k2106, 220k38(11))
 Pleading in suit instituted in Court of Claims by executor of estate whereby refund of income tax paid upon item received by estate was demanded, or, in alternative, that estate tax paid upon same item be credited against income tax, *held* sufficient to put in issue executor's right to recoupment of estate tax payment.

[13] Internal Revenue 220 ↪4960

220 Internal Revenue
 220XXVIII Refunding Taxes
 220XXVIII(A) In General
 220k4960 k. Limitations. Most Cited Cases
 (Formerly 220k2050, 220k38(8))
 Claim of executor of estate for refund of estate tax paid on item received by estate *held*, although not available in direct action against United States because barred by limitations, available on theory of recoupment in suit against United States for refund of income tax, or, in alternative, for credit against income tax of estate tax paid upon same item where claim for refund of estate tax was not barred when government had first proceeded against executor for collection of income tax. Revenue Act 1924, §§ 281, 1012, 26 U.S.C.A.Int.Rev.Acts, pages 62, 127; Revenue Act 1926, §§ 319, 1112, 26 U.S.C.A.Int.Rev.Acts, pages 259, 322.

Internal Revenue 220 ↪3930.1

220 Internal Revenue

220V Income Taxes
 220V(P) Partnerships, Joint Ventures, and Similar Organizations
 220k3930 Retirement, Withdrawal or Death of Partners
 220k3930.1 k. In General. Most Cited Cases
 (Formerly 220k3930, 220k834, 220k7(3))
 Sums received by estate of deceased member of ship-brokerage firm as deceased member's share of partnership profits earned prior to partner's death *held* income earned by him in lifetime and taxable to him as such.

Internal Revenue 220 ↪3930.1

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 220V Income Taxes
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 Estate of deceased member of ship-brokerage firm operating under agreement permitting deceased partner's estate to participate in partnership profits for stated period *held* liable for income tax on its share of firm's profits during such period.

****696 *248** Messrs. Loring M. Black, Jr., and David A. Buckley, Jr., both of Washington, D.C., for petitioner.

***250** The Attorney General and Mr. James W. Morris, of Washington, D.C., for the United States.

***251** Mr. Justice ROBERTS delivered the opinion of the Court.

Archibald H. Bull died February 13, 1920. He had been a member of a partnership engaged in the business of ship-brokers. The agreement of association provided that in the event a partner died the survivors should continue the business for one year subsequent to his death, and his estate should 'receive the same interests, or participate in the losses to the same extent,' as the deceased partner would, if living, 'based on the usual method of as-

certaining what the said profits or losses would be.
* * * Or the estate of the deceased partner shall have the option of withdrawing his interest from the firm within thirty days after the probate of will * * * and all adjustments of profits or losses shall be made as of the date of such withdrawal.'The estate's representative did not exercise the option to withdraw in thirty days, and the business was conducted until December 31, 1920, as contemplated by the agreement.

The enterprise required no capital and none was ever invested by the partners. Bull's share of profits from January 1, 1920, to the date of his death, February 13, 1920, was \$24,124.20; he had no other accumulated profits *252 and no interest in any tangible property belonging to the firm. Profits accruing to the estate for the period from the decedent's death to the end of 1920 were \$212,718.79; \$200,117.90 being paid during the year, and \$12,601.70 during the first two months of 1921.

The Court of Claims found:

'When filing an estate tax return, the executor included the decedent's interest in the partnership at a value of \$24,124.20, which represented the decedent's share of the earnings accrued to the date of death, whereas the Commissioner, in 1921, valued such interest at \$235,202.99, and subjected such increased value to the payment of an estate tax, which was paid in June and August, 1921. The lastmentioned amount was made up of the amount of \$24,124.20 plus the amount of \$212,718.79, hereinbefore mentioned. The estate tax on this increased amount was \$41,517.45.^{FN1}

FN1 It will be noted there is an error in the figures set out in this finding, the total of the two smaller sums being \$236,842.99, but the discrepancy is not material to any issue in the case.

'April 14, 1921, plaintiff filed an income tax return for the period February 13, 1920, to December 31, 1920, for the estate of the decedent, which return did not include, as income, the amount of \$200,117.09 received as the share of the profits

earned by the partnership during the period for which the return was filed. The estate employed the cash receipts and disbursement method of accounting.

'Thereafter, in July, 1925, the Commissioner determined that the sum of \$200,117.09 received in 1920 should have been returned by the executor as income to the estate for the period February 13 to December 31, 1920, and notified plaintiff of a deficiency in income tax due from the estate for that period of \$261,212.65, **697 which was due in part to the inclusion of that amount as taxable income and in part to adjustments not here in controversy.*253 No deduction was allowed by the Commissioner from the amount of \$200,117.09 on account of the value of the decedent's interest in the partnership at his death.'6 F.Supp. 141, 142.

September 5, 1925, the executor appealed to the Board of Tax Appeals from the deficiency of income tax so determined. The Board sustained the Commissioner's action in including the item of \$200,117.99 without any reduction on account of the value of the decedent's interest in the partnership at the date of death,^{FN2} and determined a deficiency of \$55,166.49, which, with interest of \$7,510.95, was paid April 14, 1928.

FN2Bull v. Commissioner of Internal Revenue, 7 B.T.A. 993.

July 11, 1928, the executor filed a claim for refund of this amount, setting forth that the \$200,117.99, by reason of which the additional tax was assessed and paid, was corpus; that it was so originally determined by the Commissioner and the estate tax assessed thereon was paid by the executor; and that the subsequent assessment of an income tax against the estate for the receipt of the same sum was erroneous. The claim was rejected May 8, 1929. September 16, 1930, the executor brought suit in the Court of Claims, and in his petition, after setting forth the facts as he alleged them to be, prayed judgment in the alternative: (1) For the principal sum of \$62,677.44, the amount paid April 14, 1928, as a deficiency of income tax unlawfully assessed

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and collected; or (2) for the sum of \$47,643.44 on the theory that if the sum of \$200,117.99 was income for the year 1920 and taxable as such, the United States should have credited against the income tax attributable to the receipt of this sum the overpayment of estate tax resulting from including the amount in the taxable estate-\$34,035,^{FN3} with interest thereon.

FN3 As appears from the quoted finding, the Court of Claims found the overpayment was \$41,517.45.

*254 The Court of Claims held that the item was income and properly so taxed. With respect to the alternative relief sought, it said: 'We cannot consider whether the Commissioner correctly included the total amount received from the business in the net estate of the decedent subject to estate tax for the reason that the suit was not timely instituted.' Judgment went for the United States.^{FN4} Because of the novelty and importance of the question presented we granted certiorari.^{FN5}

FN46 F.Supp. 141.

FN5294 U.S. 704, 55 S.Ct. 544, 79 L.Ed. 1239.

[1][2] 1. We concur in the view of the Court of Claims that the amount received from the partnership as profits earned prior to Bull's death was income earned by him in his lifetime and taxable to him as such; and that it was also corpus of his estate and as such to be included in his gross estate for computation of estate tax. We also agree that the sums paid his estate as profits earned after his death were not corpus but income received by his executor, and to be reckoned in computing income tax for the years 1920 and 1921. Where the effect of the contract is that the deceased partner's estate shall leave his interest in the business and the surviving partners shall acquire it by payments to the estate, the transaction is a sale, and payments made to the estate are for the account of the survivors. It results that the surviving partners are taxable upon firm profits and the estate is not.^{FN6} Here, however, the survivors have purchased nothing be-

longing to the decedent, who had made no investment in the business and owned no tangible property connected with it. The portion of the profits paid his estate was therefore income and not corpus; and this is so whether we consider the executor a member of the old firm for the remainder *255 of the year, or hold that the estate became a partner in a new association formed upon the decedent's demise.

FN6Hill v. Commissioner (C.C.A.) 38 F.(2d) 165;Pope v. Commissioner (C.C.A.) 39 F.(2d) 420.

2. A serious and difficult issue is raised by the claim that the same receipt has been made the basis of both income and estate tax, although the item cannot in the circumstances be both income and corpus; and that the alternative prayer of the petition required the court to render a judgment which would redress the illegality and injustice resulting from the erroneous inclusion of the sum in the gross estate for estate tax. The respondent presents two arguments in opposition, one addressed to the merits and the other to the bar of the statute of limitations.

On the merits it is insisted that the government was entitled to both estate tax and **698 income tax in virtue of the right conferred on the estate by the partnership agreement and the fruits of it. The position is that, as the contract gave Bull a valuable right which passed to his estate at his death, the Commissioner correctly included it for estate tax. And the propriety of treating the share of profits paid to the estate as income is said to be equally clear. The same sum of money in different aspects may be the basis of both forms of tax. An example is found in this estate. The decedent's share of profits accrued to the date of his death was \$24,124.20. This was income to him in his lifetime and his executor was bound to return it as such. But the sum was paid to the executor by the surviving partners, and thus became an asset of the estate; accordingly, the petitioner returned that amount as part of the gross estate for computation of estate tax and the Commissioner properly treated it as such.

We are told that, since the right to profits is distinct from the profits actually collected, we cannot now say more than that perhaps the Commissioner put too high a value on the contract right when he valued it as equal to the amount *256 of profits received-\$212,718.99. This error, if error it was, the government says is now beyond correction.

While, as we have said, the same sum may in different aspects be used for the computation of both an income and an estate tax, this fact will not here serve to justify the Commissioner's rulings. They were inconsistent. The identical money-not a right to receive the amount, on the one hand, and actual receipt resulting from that right on the other-was the basis of two assessments. The double taxation involved in this inconsistent treatment of that sum of money is made clear by the lower court's finding we have quoted. The Commissioner assessed estate tax on the total obtained by adding \$24,124.20, the decedent's share of profits earned prior to his death, and \$212,718.79, the estate's share of profits earned thereafter. He treated the two items as of like quality, considered them both as capital or corpus; and viewed neither as the measure of value of a right passing from the decedent at death. No other conclusion may be drawn from the finding of the Court of Claims.

In the light of the facts it would not have been permissible to place a value of \$212,718.99 or any other value on the mere right of continuance of the partnership relation inuring to Bull's estate. Had he lived, his share of profits would have been income. By the terms of the agreement his estate was to sustain precisely the same status quoad the firm as he had, in respect of profits and losses. Since the partners contributed no capital and owned no tangible property connected with the business, there is no justification for characterizing the right of a living partner to his share of earnings as part of his capital; and if the right was not capital to him, it could not be such to his estate. Let us suppose Bull had, while living, assigned his interest in the firm, with his partners' consent, to a third person for a valuable consideration, and in making return of income had valued or capitalized the right to profits which

*257 he had thus sold, had deducted such valuation from the consideration received, and returned the difference only as gain. We think the Commissioner would rightly have insisted that the entire amount received was income.

Since the firm was a personal service concern and no tangible property was involved in its transactions, if it had not been for the terms of the agreement, no accounting would have ever been made upon Bull's death for anything other than his share of profits accrued to the date of his death-\$24,124.20-and this would have been the only amount to be included in his estate in connection with his membership in the firm. As respects the status after death, the form of the stipulation is significant. The declaration is that the surviving partners 'are to be at liberty' to continue the business for a year, in the same relation with the deceased partner's estate as if it were in fact the decedent himself still alive and a member of the firm. His personal representative is given a veto which will prevent the continuance of the firm's business. The purpose may well have been to protect the good will of the enterprise in the interest of the survivors and to afford them a reasonable time in which to arrange for their future activities. But no sale of the decedent's interest or share in the good will can be spelled out. Indeed the government strenuously asserted, in supporting the treatment of the payments to the estate as income, that the estate sold nothing to the surviving partners; and we agree. An analogous situation would be presented if Bull had not died, but the partnership had terminated by limitation on February 13, 1920, and the agreement had provided that, if Bull's partners so desired, the relation should **699 continue for another year. It could not successfully be contended that, in such case, Bull's share of profit for the additional year was capital.

We think there was no estate tax due in respect of the \$212,718.79 paid to the executor as profits for the period subsequent to the decedent's death.

*258 The government's second point is that if the use of profits accruing to the estate in computing

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estate tax was wrong, the statute of limitations bars correction of the error in the present action. So the Court of Claims thought. We hold otherwise.

The petitioner included in his estate tax return, as the value of Bull's interest in the partnership, only \$24,124.20, the profit accrued prior to his death. The Commissioner added \$212,718.79, the sum received as profits after Bull's death, and determined the total represented the value of the interest. The petitioner acquiesced and paid the tax assessed in full in August, 1921. He had no reason to assume the Commissioner would adjudge the \$212,718.79 income and taxable as such. Nor was this done until July, 1925. The petitioner thereupon asserted, as we think correctly, that the item could not be both corpus and income of the estate. The Commissioner apparently held a contrary view. The petitioner appealed to the Board of Tax Appeals from the proposed deficiency of income tax. His appeal was dismissed April 9, 1928. It was then too late to file a claim for refund of overpayment of estate tax due to the error of inclusion in the estate of its share of firm profits.^{FN7}Inability to obtain a refund or credit, or to sue the United States, did not, however, alter the fact that if the government should insist on payment of the full deficiency of income tax, it would be in possession of some \$41,000 in excess of the sum to which it was justly entitled. Payment was demanded. The petitioner paid April 14, 1928, and on June 11, 1928, presented a claim for refund, in which he still insisted the amount in question was corpus, had been so determined and estate tax paid on that basis, and should not be classified for taxation as income. The claim was rejected May 8, 1929, and the present action instituted September 16, 1930.

FN7 Revenue Act of 1924, ss 1012 and 281, 43 Stat. pp. 342 and 301 (26 USCA s 157 and note; s 1065 note); Revenue Act of 1926, ss 1112 and 319, 44 Stat. pp. 115 and 84 (26 USCA s 157 and note; s 1120).

*259 [3] The fact that the petitioner relied on the Commissioner's assessment for estate tax, and believed the inconsistent claim of deficiency of in-

come tax was of no force, cannot avail to toll the statute of limitations, which forbade the bringing of any action in 1930 for refund of the estate tax payments made in 1921. As the income tax was properly collected, suit for the recovery of any part of the amount paid on that account was futile. Upon what theory, then, may the petitioner obtain redress in the present action for the unlawful retention of the money of the estate? Before an answer can be given the system of enforcing the government's claims for taxes must be considered in its relation to the problem.

[4] A tax is an exaction by the sovereign, and necessarily the sovereign has an enforceable claim against every one within the taxable class for the amount lawfully due from him. The statute prescribes the rule of taxation. Some machinery must be provided for applying the rule to the facts in each taxpayer's case, in order to ascertain the amount due. The chosen instrumentality for the purpose is an administrative agency whose action is called an assessment. The assessment may be a valuation of property subject to taxation, which valuation is to be multiplied by the statutory rate to ascertain the amount of tax. Or it may include the calculation and fix the amount of tax payable, and assessments of federal estate and income taxes are of this type. Once the tax is assessed, the taxpayer will owe the sovereign the amount when the date fixed by law for payment arrives. Default in meeting the obligation calls for some procedure whereby payment can be enforced. The statute might remit the government to an action at law wherein the taxpayer could offer such defense as he had. A judgment against him might be collected by the levy of an execution. But taxes are the lifeblood of government, and their prompt and certain availability an imperious need. Time out of mind, therefore, the sovereign has resorted to more drastic *260 means of collection. The assessment is given the force of a judgment, and if the amount assessed is not paid when due, administrative officials may seize the debtor's property to satisfy the debt.

In recognition of the fact that erroneous determinations and assessments will inevitably occur, the

statutes, in a spirit of fairness, invariably afford the taxpayer an opportunity **700 at some stage to have mistakes rectified. Often an administrative hearing is afforded before the assessment becomes final; or administrative machinery is provided whereby an erroneous collection may be refunded; in some instances both administrative relief and redress by an action against the sovereign in one of its courts are permitted methods of restitution of excessive or illegal exaction. Thus, the usual procedure for the recovery of debts is reversed in the field of taxation. Payment precedes defense, and the burden of proof, normally on the claimant, is shifted to the taxpayer. The assessment supersedes the pleading, proof, and judgment necessary in an action at law, and has the force of such a judgment. The ordinary defendant stands in judgment only after a hearing. The taxpayer often is afforded his hearing after judgment and after payment, and his only redress for unjust administrative action is the right to claim restitution. But these reversals of the normal process of collecting a claim cannot obscure the fact that after all what is being accomplished is the recovery of a just debt owed the sovereign. If that which the sovereign retains was unjustly taken in violation of its own statute, the withholding is wrongful. Restitution is owed the taxpayer. Nevertheless he may be without a remedy. But we think this is not true here.

In a proceeding for the collection of estate tax, the United States through a palpable mistake took more than it was entitled to. Retention of the money was against morality and conscience. But claim for refund or credit *261 was not presented or action instituted for restitution within the period fixed by the statute of limitations. If nothing further had occurred, congressional action would have been the sole avenue of redress.

[5][6][7][8][9][10] In July, 1925, the government brought a new proceeding arising out of the same transaction involved in the earlier proceeding. This time however, its claim was for income tax. The taxpayer opposed payment in full, by demanding recoupment of the amount mistakenly collected as estate tax and wrongfully retained. Had the govern-

ment instituted an action at law, the defense would have been good. The United States, we have held, cannot, as against the claim of an innocent party, hold his money which has gone into its treasury by means of the fraud of their agent. *United States v. State Bank*, 96 U.S. 30, 24 L.Ed. 647. While here the money was taken through mistake without any element of fraud, the unjust retention is immoral and amounts in law to a fraud on the taxpayer's rights. What was said in the *State Bank Case* applies with equal force to this situation. 'An action will lie whenever the defendant has received money which is the property of the plaintiff, and which the defendant is obliged by natural justice and equity to refund. The form of the indebtedness or the mode in which it was incurred is immaterial. * * * In these cases (cited in the opinion), and many others that might be cited, the rules of law applicable to individuals were applied to the United States' 96 U.S. (pages 35, 36).^{FN8} A claim for recovery of money so held may not only be the subject of a suit in the Court of Claims, as shown by the authority referred to, but may be used by way of recoupment and credit in an action by the United States arising out of the same transaction. *United States v. Macdaniel*, 7 Pet. 1, 16, 17, 8 L.Ed. 587; *United States v. Ringgold*, 8 Pet. 150, 163, 164, 8 L.Ed. 899. In the *262 latter case this language was used: 'No direct suit can be maintained against the United States; but when an action is brought by the United States, to recover money in the hands of a party, who has a legal claim against them, it would be a very rigid principle, to deny to him the right of setting up such claim in a court of justice, and turn him round to an application to congress. If the right of the party is fixed by the existing law, there can be no necessity for an application to congress, except for the purpose of remedy. And no such necessity can exist, when this right can properly be set up by way of defence, to a suit by the United States.'^{FN9} If the claim for income tax deficiency had been the subject of a suit, any counter demand for recoupment of the overpayment of estate tax could have been asserted by way of defense and credit obtained, notwithstanding the statute of limitations had barred an independent suit against the

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government therefor. This is because recoupment is in the nature of a defense arising out of some feature of the transaction upon which the plaintiff's action is grounded. Such a defense is never barred by **701 the statute of limitations so long as the main action itself is timely.^{FN10}

FN8 See also *McKnight v. United States*, 98 U.S. 179, 186, 25 L.Ed. 115.

FN9 See also *The Siren*, 7 Wall. 152, 154, 19 L.Ed. 129.

FN10 *Williams v. Neely* (C.C.A.) 134 F. 1, 69 L.R.A. 232; *Conner v. Smith*, 88 Ala. 300, 7 So. 150; *Stewart v. Simon*, 111 Ark. 358, 163 S.W. 1135, Ann. Cas. 1916A, 825; *Beecher v. Baldwin*, 55 Conn. 419, 12 A. 401, 3 Am.St.Rep. 57; *Blackshear v. Dekle*, 120 Ga. 766, 48 S.E. 311; *Aultman & Co. v. Torrey*, 55 Minn. 492, 57 N.W. 211; *Kaup v. Schinstock*, 88 Neb. 95, 129 N.W. 184; *Campbell v. Hughes*, 73 Hun (N.Y.) 14, 25 N.Y.S. 1021.

[11][12][13] The circumstance that both claims, the one for estate tax and the other for income tax, were prosecuted to judgment and execution in summary form does not obscure the fact that in substance the proceedings were actions to collect debts alleged to be due the United States. It is *263 immaterial that in the second case, owing to the summary nature of the remedy, the taxpayer was required to pay the tax and afterwards seek refundment. This procedural requirement does not obliterate his substantial right to rely on his cross-demand for credit of the amount which, if the United States had sued him for income tax, he could have recouped against his liability on that score.

To the objection that the sovereign is not liable to respond to the petitioner the answer is that it has given him a right of credit or refund, which, though he could not assert it in an action brought by him in 1930, had accrued and was available to him, since it was actionable and not barred in 1925 when the government proceeded against him for the collection of income tax.

The pleading was sufficient to put in issue the right to recoupment. The Court of Claims is not bound by any special rules of pleading;^{FN11} all that is required is that the petition shall contain a plain and concise statement of the facts relied on and give the United States reasonable notice of the matters it is called upon to meet.^{FN12} And a prayer for alternative relief, based upon the facts set out in the petition, may be the basis of the judgment rendered.^{FN13}

FN11 *United States v. Burns*, 12 Wall. 246, 254, 20 L.Ed. 388; *District of Columbia v. Barnes*, 197 U.S. 146, 153, 154, 25 S.Ct. 401, 49 L.Ed. 699.

FN12 *Merritt v. United States*, 267 U.S. 338, 341, 45 S.Ct. 278, 69 L.Ed. 643.

FN13 *United States v. Behan*, 110 U.S. 338, 347, 4 S.Ct. 81, 28 L.Ed. 168.

We are of opinion that the petitioner was entitled to have credited against the deficiency of income tax the amount of his overpayment of estate tax with interest, and that he should have been given judgment accordingly. The judgment must be reversed, and the cause remanded for further proceedings in conformity with this opinion.

So ordered.

U.S. 1935.
Bull v. U.S.
 295 U.S. 247, 55 S.Ct. 695, 79 L.Ed. 1421, 35-1 USTC P 9346, 15 A.F.T.R. 1069

END OF DOCUMENT

Date of Printing: SEP 29,2007

KEYCITE

▶ **Bull v. U.S., 295 U.S. 247, 55 S.Ct. 695, 79 L.Ed. 1421, 35-1 USTC P 9346, 15 A.F.T.R. 1069 (U.S.Ct.Cl., Apr 29, 1935) (NO. 649)**

History**Direct History**

- ▶ 1 Bull v. U.S., 79 Ct.Cl. 133, 6 F.Supp. 141, 13 A.F.T.R. 262 (Ct.Cl. Mar 05, 1934) (NO. L-383)
Certiorari Granted by
- H 2 Bull v. U.S., 294 U.S. 704, 55 S.Ct. 544, 79 L.Ed. 1239 (U.S. Mar 04, 1935) (NO. 649)
AND Reversed by
- => 3 **Bull v. U.S., 295 U.S. 247, 55 S.Ct. 695, 79 L.Ed. 1421, 35-1 USTC P 9346, 15 A.F.T.R. 1069 (U.S.Ct.Cl. Apr 29, 1935) (NO. 649)**

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- C 4 Texaco, Inc. v. State Bd. of Equalization, 845 P.2d 398 (Wyo. Jan 14, 1993) (NO. 92-138) ★★
★ **HN: 3,9 (S.Ct.)**

Declined to Extend by

- ▶ 5 U.S. v. Iron Mountain Mines, Inc., 881 F.Supp. 1432, 41 ERC 1042, 25 Env'tl. L. Rep. 21,275 (E.D.Cal. Mar 31, 1995) (NO. CIV-S-91-768 DFL, CIV-S-91-1167 DFL) ★★★★★ **HN: 10,12,13 (S.Ct.)**
- ▶ 6 Beach v. Great Western Bank, 670 So.2d 986, 21 Fla. L. Weekly D290 (Fla.App. 4 Dist. Jan 31, 1996) (NO. 94-1049), rehearing and rehearing en banc denied (Apr 15, 1996) ★★ **HN: 9,10 (S.Ct.)**
- H 7 Fadner v. Commissioner of Revenue Services, 281 Conn. 719, 917 A.2d 540 (Conn. Mar 27, 2007) (NO. 17655) ★★★★★ **HN: 9,12,13 (S.Ct.)**

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- C 8 Industrial Trust Co. v. Parks, 57 R.I. 363, 190 A. 32, 109 A.L.R. 220 (R.I. Feb 17, 1937) (NO. 1281) ★★ **HN: 3 (S.Ct.)**
- ▶ 9 Bennet v. Helvering, 137 F.2d 537, 149 A.L.R. 1146, 43-2 USTC P 9529, 31 A.F.T.R. 441 (C.C.A.2 Jul 14, 1943) (NO. 198) ★★ **HN: 3 (S.Ct.)**
- H 10 Wilkins v. C.I.R., 161 F.2d 830, 47-1 USTC P 9270, 35 A.F.T.R. 1379 (C.C.A.1 May 23, 1947) (NO. 4228) ★★
- ▶ 11 U.S. v. C.E. Mathews, Inc., 263 F.2d 814, 3 A.F.T.R.2d 738, 59-1 USTC P 9265 (5th Cir.(Fla.) Feb 19, 1959) (NO. 17354) ★★
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- ▶ 70 Parker v. U.S., 110 F.3d 678, 682+, 79 A.F.T.R.2d 97-1766, 97-1766+, 97-1 USTC P 60,264, 60264+, 37 Fed.R.Serv.3d 653, 653+, 97 Cal. Daily Op. Serv. 2366, 2366+, 97 Daily Journal D.A.R. 4261, 4261+ (9th Cir.(Ariz.) Mar 31, 1997) (NO. 95-17347) **HN: 12,13 (S.Ct.)**
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- 83 David v. U.S., 964 F.Supp. 31, 39+, 81 A.F.T.R.2d 98-704, 98-704+, 97-2 USTC P 50,788, 50788+ (D.Mass. Apr 30, 1997) (NO. CIV.A. 96-30067-MAP) **HN: 6 (S.Ct.)**
- 84 Jones v. Fox, 162 F.Supp. 449, 463+, 57-2 USTC P 9876, 9876+, 52 A.F.T.R. 1999, 1999+ (D.Md. Jul 11, 1957) (NO. CIV 8926) **HN: 9,13 (S.Ct.)**
- 85 Herring v. U.S., 131 F.Supp. 536, 537+, 55-1 USTC P 11,534, 11559+, 55-2 USTC P 9601+, 55-2 USTC P 11,559+, 47 A.F.T.R. 1138, 1138+ (E.D.N.C. Apr 29, 1955) (NO. CIV. 784) " **HN: 12,13 (S.Ct.)**
- 86 U.S. v. Brunswick, 476 F.Supp.2d 1183, 1186+, 99 A.F.T.R.2d 2007-437, 2007-437+ (D.Nev. Nov 21, 2006) (NO. 2:05-CV-885-BES-GWF) " **HN: 10 (S.Ct.)**
- 87 Boyle v. U.S., 232 F.Supp. 543, 549+, 14 A.F.T.R.2d 5441, 5441+, 64-2 USTC P 9710, 12259+, 64-2 USTC P 12,259+ (D.N.J. Aug 10, 1964) (NO. CIV. 392-62) " **HN: 9,10,13 (S.Ct.)**
- 88 Jicarilla Apache Tribe v. Andrus, 546 F.Supp. 569, 587+ (D.N.M. Feb 12, 1980) (NO. CIV.-76-588 C) " **HN: 9,10 (S.Ct.)**
- 89 U.S. v. Green, 33 F.Supp.2d 203, 224+, 48 ERC 1110, 1110+, 29 Env'tl. L. Rep. 21,192, 21192+ (W.D.N.Y. Dec 10, 1998) (NO. 97-CV-0271A) **HN: 9,12,13 (S.Ct.)**
- 90 U.S. v. Forma, 784 F.Supp. 1132, 1137+, 69 A.F.T.R.2d 92-943, 92-943+, 92-1 USTC P 50,156, 50156+ (S.D.N.Y. Feb 26, 1992) (NO. 88 CIV. 6458 (RWS)) " **HN: 13 (S.Ct.)**
- 91 Bedell v. U.S., 1991 WL 12410, *3+, 71A A.F.T.R.2d 93-5057, 93-5057+, 91-1 USTC P 60,057, 60057+ (S.D.N.Y. Jan 23, 1991) (NO. 87 CIV. 7751 (CSH)) **HN: 10 (S.Ct.)**
- 92 Schenectady Trust Co. v. U.S., 1987 WL 27923, *2+, 61 A.F.T.R.2d 88-1329, 88-1329+, 88-1 USTC P 13,751, 13751+ (N.D.N.Y. Dec 15, 1987) (NO. 87-CV-446) " **HN: 9,10 (S.Ct.)**
- 93 Kojes v. U.S., 241 F.Supp. 762, 763+, 16 A.F.T.R.2d 6131, 6131+, 65-2 USTC P 12,334, 12334+ (E.D.N.Y. Jun 03, 1965) (NO. 63-C-286) **HN: 3,12,13 (S.Ct.)**
- 94 Kojes v. U.S., 36 F.R.D. 113, 115+, 14 A.F.T.R.2d 6149, 6149+, 64-2 USTC P 12,238, 12238+ (E.D.N.Y. May 21, 1964) (NO. 63-C-286) " **HN: 3,12,13 (S.Ct.)**
- 95 Mills v. US, 35 F.Supp. 738, 739+, 40-2 USTC P 9716, 9716+, 26 A.F.T.R. 103, 103+ (N.D.N.Y. Sep 30, 1940) **HN: 13 (S.Ct.)**
- 96 U.S. v. Young, 1999 WL 132431, *2+, 83 A.F.T.R.2d 99-941, 99-941+, 99-1 USTC P 50,260, 50260+ (N.D. Ohio Jan 19, 1999) (NO. 3:97 CV 7689) **HN: 9,10,13 (S.Ct.)**
- 97 U.S. v. Koss, 1999 WL 732973, *3+, 84 A.F.T.R.2d 99-6237, 99-6237+, 99-2 USTC P 50,850, 50850+ (E.D.Pa. Sep 21, 1999) (NO. CIV. A. 99-61) " **HN: 9,10,13 (S.Ct.)**
- 98 Integra Bank/Pittsburgh v. Freeman, 839 F.Supp. 326, 330+ (E.D.Pa. Nov 29, 1993) (NO. CIV. A. 93-1765) " **HN: 9,10 (S.Ct.)**
- 99 U.S. v. Singer, 1990 WL 161258, *3+ (E.D.Pa. Oct 18, 1990) (NO. CRIM. 85-00283-01) **HN: 3 (S.Ct.)**
- 100 U.S. v. Gulf Oil Corp., 335 F.Supp. 1405, 1407+, 29 A.F.T.R.2d 72-558, 72-558+, 72-1 USTC P 9218, 9218+ (W.D.Pa. Jan 19, 1972) (NO. CIV. A. 71-328) " **HN: 6 (S.Ct.)**
- 101 Duffield v. U.S., 136 F.Supp. 944, 948+, 56-1 USTC P 11,583, 11583+, 48 A.F.T.R. 1113, 1113+ (E.D.Pa. Dec 21, 1955) (NO. CIV. 18646) " **HN: 2 (S.Ct.)**
- 102 Girard Trust Co. v. U.S., 86 F.Supp. 816, 821+, 49-2 USTC P 9478, 9478+, 38 A.F.T.R. 894,

- 894+ (E.D.Pa. Oct 18, 1949) (NO. 7306) "
- ▶ 103 Electric Storage Battery Co. v. Rothensies, 57 F.Supp. 731, 735+, 44-2 USTC P 9494, 9494+, 33 A.F.T.R. 204, 204+ (E.D.Pa. Oct 30, 1944) (NO. 3299) "
 - C 104 Lit v. US, 18 F.Supp. 435, 438+, 37-1 USTC P 9142, 9142+, 18 A.F.T.R. 1305, 1305+ (E.D.Pa. Feb 26, 1937) (NO. 19246) **HN: 3,12,13 (S.Ct.)**
 - H 105 Gould v. U.S., 2007 WL 2325177, *5+, 100 A.F.T.R.2d 2007-5670, 2007-5670+, 2007-2 USTC P 50,613+ (W.D.Va. Aug 09, 2007) (NO. CIV A 306-CV-00008) **HN: 3,12,13 (S.Ct.)**
 - 106 Oneida Tribe of Indians of Wis. v. Village of Hobart, --- F.Supp.2d ----+, 2007 WL 1821030, *2+ (E.D.Wis. Jun 22, 2007) (NO. 06-C-1302) " **HN: 9,10 (S.Ct.)**
 - H 107 Holzer v. U.S., 250 F.Supp. 875, 877+, 17 A.F.T.R.2d 804, 804+, 66-1 USTC P 9303, 12392+, 66-1 USTC P 12,392+ (E.D.Wis. Mar 01, 1966) (NO. CIV. 63-C-203) **HN: 12 (S.Ct.)**
 - 108 In re Tarver, 2007 WL 1876369, *2+ (Bankr.M.D.Ala. Jun 28, 2007) (NO. 05 12028 DHW, 07 1033 DHW) **HN: 10 (S.Ct.)**
 - C 109 In re Sallings, 357 B.R. 646, 649+ (Bankr.N.D.Ala. Feb 06, 2007) (NO. 06-81186-JAC-13, 06-80124-JAC-13) " **HN: 9,10 (S.Ct.)**
 - H 110 In re Bowen, 174 B.R. 840, 856+, 32 Collier Bankr.Cas.2d 119, 119+, Bankr. L. Rep. P 76,329, 76329+ (Bankr.S.D.Ga. Oct 04, 1994) (NO. 92-50010, 93-05033A) " **HN: 9,10,13 (S.Ct.)**
 - ▶ 111 In re Botelho, 195 B.R. 558, 563+ (Bankr.D.Mass. May 21, 1996) (NO. 95-13744-JNF, 95-1468) " **HN: 10,13 (S.Ct.)**
 - H 112 U.S. v. Menard, Inc., 795 F.Supp. 1182, 1189+, 16 C.I.T. 410, 418+, 14 ITRD 1396, 1396+ (CIT May 21, 1992) (NO. 89-05-00238) " **HN: 9,10 (S.Ct.)**
 - H 113 Gindes v. U. S., 661 F.2d 194, 200+, 228 Ct.Cl. 632, 642+, 48 A.F.T.R.2d 81-6021, 81-6021+, 81-2 USTC P 9682, 9682+ (Ct.Cl. Sep 23, 1981) (NO. 472-73, 57-76, 473-73, 58-76, 474-73, 59-76, 60-76) " **HN: 10,13 (S.Ct.)**
 - C 114 Ellard v. U.S., 1981 WL 11215, *1+, 228 Ct.Cl. 815, 817+, 48 A.F.T.R.2d 81-5784, 81-5784+, 81-2 USTC P 16,370, 16370+ (Ct.Cl. Jul 28, 1981) (NO. 351-80T) " **HN: 9,10,13 (S.Ct.)**
 - ▶ 115 Wilmington Trust Co. v. U. S., 610 F.2d 703, 711+, 221 Ct.Cl. 686, 701+, 45 A.F.T.R.2d 80-301, 80-301+, 79-2 USTC P 9707, 9707+ (Ct.Cl. Nov 14, 1979) (NO. 50-73, 51-73, 130-76) " **HN: 9,10,13 (S.Ct.)**
 - ▶ 116 McMullan v. U.S., 1978 WL 4200, *7+, 42 A.F.T.R.2d 78-5723, 78-5723+, 78-2 USTC P 9656, 9656+ (Ct.Cl. Trial Div. Aug 21, 1978) (NO. 130-76) **HN: 12,13 (S.Ct.)**
 - ▶ 117 Brigham v. U. S., 470 F.2d 571, 577+, 200 Ct.Cl. 68, 81+, 31 A.F.T.R.2d 73-534, 73-534+, 73-1 USTC P 9116, 9116+ (Ct.Cl. Dec 12, 1972) (NO. 281-70, 284-70, 282-70, 283-70) **HN: 13 (S.Ct.)**
 - C 118 Evans Trust v. U. S., 462 F.2d 521, 525+, 199 Ct.Cl. 98, 105+, 30 A.F.T.R.2d 72-5140, 72-5140+, 72-2 USTC P 9555, 9555+ (Ct.Cl. Jul 14, 1972) (NO. 186-70) " **HN: 10,12,13 (S.Ct.)**
 - C 119 Pond's Extract Co. v. U. S., 134 F.Supp. 476, 479+, 133 Ct.Cl. 43, 48+, 55-2 USTC P 49,152, 49152+, 48 A.F.T.R. 174, 174+ (Ct.Cl. Oct 04, 1955) (NO. 50029) " **HN: 9,10 (S.Ct.)**
 - H 120 Hall v. U.S., 43 F.Supp. 130, 130+, 95 Ct.Cl. 539, 539+, 42-1 USTC P 9253, 9253+, 28 A.F.T.R. 1230, 1230+ (Ct.Cl. Feb 02, 1942) (NO. 44924) **HN: 2 (S.Ct.)**
 - C 121 Dunigan v. U.S., 23 F.Supp. 467, 469+, 87 Ct.Cl. 404, 408+, 38-2 USTC P 9338, 9338+, 21 A.F.T.R. 458, 458+ (Ct.Cl. May 31, 1938) (NO. 43524) " **HN: 3,12,13 (S.Ct.)**

- 122 Estate of Mueller v. C.I.R., 101 T.C. 551, 552+, 101 T.C. No. 37, 37+, Tax Ct. Rep. (CCH) 49,461, 49461+, Tax Ct. Rep. Dec. (RIA) 101.37, 101.37+ (U.S.Tax Ct. Dec 13, 1993) (NO. 2733-90) " **HN: 12 (S.Ct.)**
- 123 Tezak Const. Co., Inc. v. C.I.R., 1993 WL 160093, *1+, T.C. Memo. 1993-208, 1993-208+, 65 T.C.M. (CCH) 2621, 2621+, T.C.M. (RIA) 93,208, 93208+ (U.S.Tax Ct. May 17, 1993) (NO. 6965-92) **HN: 10 (S.Ct.)**
- 124 Tighe v. C. I. R., 33 T.C. 557, 561+ (Tax Ct. Dec 23, 1959) (NO. 63867) **HN: 2 (S.Ct.)**
- 125 Taylor's Estate v. C. I. R., 17 T.C. 627, 630+ (Tax Ct. Oct 08, 1951) (NO. 30236) **HN: 2 (S.Ct.)**
- 126 McAfee v. C. I. R., 9 T.C. 720, 723+ (Tax Ct. Oct 20, 1947) (NO. 10162) **HN: 2 (S.Ct.)**
- 127 Estate of Remington v. C. I. R., 9 T.C. 99, 105+ (Tax Ct. Jul 23, 1947) (NO. 10169) **HN: 2 (S.Ct.)**
- 128 Aetna Finance Co. v. Pasquali, 626 P.2d 1103, 1105+, 128 Ariz. 471, 473+ (Ariz.App. Div. 1 Jan 20, 1981) (NO. 1 CA-CIV 4440) " **HN: 10,13 (S.Ct.)**
- 129 People v. Skinner, 110 P.2d 41, 45+ (Cal. Feb 08, 1941) (NO. 5360) " **HN: 4 (S.Ct.)**
- 130 Beach v. Great Western Bank, 692 So.2d 146, 150+, 65 USLW 2599, 2599+, 22 Fla. L. Weekly S71, S71+ (Fla. Feb 13, 1997) (NO. 87,835) **HN: 6,12 (S.Ct.)**
- 131 Harman's of Idaho, Inc. v. Idaho State Tax Com'n, 760 P.2d 1156, 1159+, 114 Idaho 740, 743+ (Idaho Jul 19, 1988) (NO. 16601) " **HN: 9,10 (S.Ct.)**
- 132 Schroeder Oil Co. v. Iowa State Dept. of Revenue and Finance, 1989 WL 428593, *9+ (Iowa Dist. Jun 23, 1989) (NO. 30106)
- 133 Anderson v. Commissioner of Corporations and Taxation, 42 N.E.2d 793, 796+, 312 Mass. 40, 46+ (Mass. Jun 29, 1942) **HN: 1,2 (S.Ct.)**
- 134 Mudge v. Macomb County, 580 N.W.2d 845, 855+, 458 Mich. 87, 107+ (Mich. Jul 01, 1998) (NO. 103985) " **HN: 10 (S.Ct.)**
- 135 Creasey v. Zink, 53 A.2d 715, 718+, 39 Backes 111, 111+, 140 N.J. Eq. 111, 115+ (N.J.Prerog. Jun 12, 1947) (NO. 7793) **HN: 2 (S.Ct.)**
- 136 Pantasote, Inc. v. Director, Div. of Taxation, 8 N.J.Tax 160, 167+ (N.J.Tax Sep 30, 1985) (NO. BP 184B-84) " **HN: 2 (S.Ct.)**
- 137 Teco Investments, Inc. v. Taxation and Revenue Dept. of State of N.M., 957 P.2d 532, 534+, 125 N.M. 103, 105+, 1998-NMCA-055, 055+ (N.M.App. Mar 27, 1998) (NO. 18,068, 18,071) **HN: 12,13 (S.Ct.)**
- 138 Vivigen, Inc. v. Minzner, 870 P.2d 1382, 1387+, 117 N.M. 224, 229+ (N.M.App. Feb 08, 1994) (NO. 14,325) " **HN: 9,10,13 (S.Ct.)**
- 139 In re Dula's Estate, 220 N.Y.S.2d 311, 313+, 30 Misc.2d 803, 805+ (N.Y.Sur. Jul 12, 1961) **HN: 9 (S.Ct.)**
- 140 U.S. v. Laney, 96 F.Supp. 482, 484+ (E.D.S.C. Apr 12, 1951) (NO. CIV. 2516) " **HN: 9,10,13 (S.Ct.)**
- 141 Household Consumer Discount Co. v. Vespaziani, 415 A.2d 689, 693+, 490 Pa. 209, 217+ (Pa. May 30, 1980) " **HN: 10,12,13 (S.Ct.)**
- 142 American Motors Corp. v. Wisconsin Dept. of Revenue, 219 N.W.2d 300, 307+, 64 Wis.2d 337, 352+ (Wis. Jun 28, 1974) (NO. 124) " **HN: 9,10 (S.Ct.)**
- 143 P.C. Monday Tea Co. v. Milwaukee County Expressway Com'n, 139 N.W.2d 26, 30+, 29 Wis.2d

- 372, 379+, 17 A.F.T.R.2d 424, 424+, 66-1 USTC P 9306, 9306+ (Wis. Jan 04, 1966) "
- H** 144 Wisconsin Dept. of Revenue v. Van Engel, 601 N.W.2d 830, 834+, 230 Wis.2d 607, 614+ (Wis.App. Sep 28, 1999) (NO. 98-1110) " **HN: 10,13 (S.Ct.)**
- P** 145 Dairyland Harvestore, Inc. v. Wisconsin Dept. of Revenue, 447 N.W.2d 56, 59+, 151 Wis.2d 799, 807+ (Wis.App. Jul 17, 1989) (NO. 88-1748) "
- H** 146 Mogilka v. Jeka, 389 N.W.2d 359, 365+, 131 Wis.2d 459, 474+, 86-1 USTC P 9466, 9466+ (Wis.App. Apr 16, 1986) (NO. 85-0912) " **HN: 12,13 (S.Ct.)**

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- P** 148 Beach v. Ocwen Federal Bank, 118 S.Ct. 1408, 1409+, 523 U.S. 410, 410+, 140 L.Ed.2d 566, 566+, 66 USLW 1913, 1913+, 98 Cal. Daily Op. Serv. 2943, 2943+, 98 Daily Journal D.A.R. 4023, 4023+, 11 Fla. L. Weekly Fed. S 470, 470+ (U.S.Fla. Apr 21, 1998) (NO. 97-5310) **HN: 10 (S.Ct.)**
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- P** 150 U.S. v. National Bank of Commerce, 105 S.Ct. 2919, 2931+, 472 U.S. 713, 733+, 86 L.Ed.2d 565, 565+, 53 USLW 4856, 4856+, 56 A.F.T.R.2d 85-5210, 85-5210+, 85-2 USTC P 9482, 9482+, 1985-2 C.B. 327, 327+ (U.S.Ark. Jun 26, 1985) (NO. 84-498) **HN: 13 (S.Ct.)**
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- P** 152 South Carolina v. Regan, 104 S.Ct. 1107, 1118, 465 U.S. 367, 386, 79 L.Ed.2d 372, 372, 84-1 USTC P 9241, 9241 (U.S.S.C. Feb 22, 1984) (NO. 94)
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- P** 154 G. M. Leasing Corp. v. U. S., 97 S.Ct. 619, 627+, 429 U.S. 338, 350+, 50 L.Ed.2d 530, 530+, 39 A.F.T.R.2d 77-475, 77-475+, 77-1 USTC P 9140, 9140+, 1977-1 C.B. 389, 389+ (U.S.Utah Jan 12, 1977) (NO. 75-235) " **HN: 13 (S.Ct.)**
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- P** 156 Perez v. Ledesma, 91 S.Ct. 674, 699, 401 U.S. 82, 128, 27 L.Ed.2d 701, 701 (U.S.La. Feb 23, 1971) (NO. 60) " **HN: 4 (S.Ct.)**
- P** 157 Zenith Radio Corp. v. Hazeltine Research, Inc., 89 S.Ct. 1562, 1568, 395 U.S. 100, 108, 23 L.Ed.2d 129, 129, 161 U.S.P.Q. 577, 577 (U.S.Ill. May 19, 1969) (NO. 49) **HN: 10 (S.Ct.)** (BNA Version)
- P** 158 U.S. v. State of Vt., 84 S.Ct. 1267, 1272, 377 U.S. 351, 359, 12 L.Ed.2d 370, 370, 13 A.F.T.R.2d 1599, 1599, 64-2 USTC P 9520, 9520, 1964-2 C.B. 493, 493 (U.S.Vt. Jun 01, 1964) (NO. 509) "
- P** 159 Commissioner of Internal Revenue v. Gooch M. & E. Co., 64 S.Ct. 184, 186+, 320 U.S. 418,

- 421+, 88 L.Ed. 139, 139+, 43-2 USTC P 9673, 9673+, 31 A.F.T.R. 764, 764+ (U.S. Dec 06, 1943) (NO. 53) " **HN: 9,10 (S.Ct.)**
- H** 160 Helvering v. Enright's Estate, 61 S.Ct. 777, 781+, 312 U.S. 636, 642+, 85 L.Ed. 1093, 1093+, 41-1 USTC P 9356, 9356+, 25 A.F.T.R. 1213, 1213+ (U.S. Mar 31, 1941) (NO. 436) **HN: 2 (S.Ct.)**
- P** 161 U. S. v. U. S. Fidelity & Guar. Co., 60 S.Ct. 653, 656, 309 U.S. 506, 511, 84 L.Ed. 894, 894 (U.S.Okla. Mar 25, 1940) (NO. 569)
- P** 162 Guaranty Trust Co. of New York v. Commissioner of Internal Revenue, 58 S.Ct. 673, 675, 303 U.S. 493, 496, 82 L.Ed. 975, 975, 38-1 USTC P 9216, 9216, 20 A.F.T.R. 1043, 1043 (U.S.N.Y. Mar 28, 1938) (NO. 301) **HN: 2 (S.Ct.)**
- P** 163 Stone v. White, 57 S.Ct. 851, 854, 301 U.S. 532, 539, 81 L.Ed. 1265, 1265, 37-1 USTC P 9303, 9498, 37-2 USTC P 9498, 19 A.F.T.R. 503, 503 (U.S.Mass. May 24, 1937) (NO. 202) " **HN: 10 (S.Ct.)**
- H** 164 Bolduc v. Beal Bank, SSB, 167 F.3d 667, 672 (1st Cir.(N.H.) Jan 22, 1999) (NO. 98-1285) **HN: 4,10 (S.Ct.)**
- P** 165 Trailer Marine Transport Corp. v. Rivera Vazquez, 977 F.2d 1, 5 (1st Cir.(Puerto Rico) Sep 28, 1992) (NO. 91-2172) **HN: 13 (S.Ct.)**
- H** 166 Alcoa S.S. Co. v. Perez, 424 F.2d 433, 436, 1970 A.M.C. 1754, 1754 (1st Cir.(Puerto Rico) Apr 16, 1970) (NO. 7297, 7298) **HN: 6 (S.Ct.)**
- H** 167 U.S. v. Archer, 174 F.2d 353, 356, 49-1 USTC P 9282, 9282, 37 A.F.T.R. 1430, 1430 (1st Cir.(Mass.) May 11, 1949) (NO. 4390)
- C** 168 Sancho v. Serralles, 106 F.2d 125, 128 (C.C.A.1 (Puerto Rico) Aug 02, 1939) (NO. 3409) **HN: 6 (S.Ct.)**
- H** 169 S.E.C. v. Credit Bancorp., Ltd., 297 F.3d 127, 139, 90 A.F.T.R.2d 2002-5317, 2002-5317 (2nd Cir.(N.Y.) Jul 18, 2002) (NO. 01-6158) **HN: 13 (S.Ct.)**
- H** 170 Johnson v. U.S., By and Through Dept. of Treasury IRS, 123 F.3d 700, 704, 80 A.F.T.R.2d 97-5869, 97-5869, 97-2 USTC P 50,599, 50599 (2nd Cir.(Conn.) Jul 30, 1997) (NO. 1208, 96-6139) **HN: 13 (S.Ct.)**
- P** 171 Belloff v. C.I.R., 996 F.2d 607, 614+, 72 A.F.T.R.2d 93-5334, 93-5334+, 93-2 USTC P 50,396, 50396+ (2nd Cir. Jun 23, 1993) (NO. 1524, 92-4010) " **HN: 3 (S.Ct.)**
- P** 172 Kulawy v. U.S., 917 F.2d 729, 734, 66 A.F.T.R.2d 90-5839, 90-5839, 90-2 USTC P 50,565, 50565, 17 Fed.R.Serv.3d 1123, 1123 (2nd Cir.(Conn.) Oct 25, 1990) (NO. 89-6200, 748) **HN: 4 (S.Ct.)**
- H** 173 Druker v. C.I.R., 697 F.2d 46, 53, 51 A.F.T.R.2d 83-436, 83-436, 83-1 USTC P 9116, 9116 (2nd Cir. Dec 22, 1982) (NO. 82-4063, 82-4065, 82-4073, 108, 115, 116) " **HN: 3 (S.Ct.)**
- P** 174 118 East 60th Owners, Inc. v. Bonner Properties, Inc., 677 F.2d 200, 203 (2nd Cir.(N.Y.) Apr 13, 1982) (NO. 68, 81-7284)
- P** 175 U.S. v. Whiting Pools, Inc., 674 F.2d 144, 159, 50 A.F.T.R.2d 82-6080, 82-6080, 82-1 USTC P 9269, 9269, 5 Collier Bankr.Cas.2d 1584, 1584, 8 Bankr.Ct.Dec. 1138, 1138 (2nd Cir.(N.Y.) Mar 09, 1982) (NO. 81-5046, 441) **HN: 13 (S.Ct.)**
- P** 176 Zeeman v. U.S., 395 F.2d 861, 868, 21 A.F.T.R.2d 1380, 1380, 68-1 USTC P 9406, 9406 (2nd Cir.(N.Y.) May 28, 1968) (NO. 356, 31969)

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- P** 178 In re Letters Rogatory Issued by Director of Inspection of Government of India, 385 F.2d 1017, 1021 (2nd Cir.(N.Y.) Nov 09, 1967) (NO. 144, 31603) "
- H** 179 Lesser v. U.S., 368 F.2d 306, 310+, 18 A.F.T.R.2d 5963, 5963+, 66-2 USTC P 9749, 9749+ (2nd Cir.(N.Y.) Nov 09, 1966) (NO. 220, 30059) " **HN: 13 (S.Ct.)**
- P** 180 U.S. v. Lease, 346 F.2d 696, 700, 15 A.F.T.R.2d 1235, 1235, 65-2 USTC P 9478, 9478 (2nd Cir.(N.Y.) Jun 09, 1965) (NO. 273, 28879)
- P** 181 Falik v. U.S., 343 F.2d 38, 40, 15 A.F.T.R.2d 566, 566, 65-1 USTC P 9295, 9295 (2nd Cir.(N.Y.) Mar 18, 1965) (NO. 368, 29396)
- H** 182 Horwitz v. U.S., 339 F.2d 877, 878, 15 A.F.T.R.2d 53, 53, 65-1 USTC P 9149, 9149 (2nd Cir.(N.Y.) Jan 07, 1965) (NO. 246, 29255) **HN: 3 (S.Ct.)**
- P** 183 U.S. v. State of Vt., 317 F.2d 446, 454, 11 A.F.T.R.2d 1674, 1674, 63-1 USTC P 9472, 9472 (2nd Cir.(Vt.) May 09, 1963) (NO. 272, 27779) "
- P** 184 Luckenbach S. S. Co. v. U.S., 312 F.2d 545, 552, 1963 A.M.C. 1749 (2nd Cir.(N.Y.) Jan 11, 1963) (NO. 156, 27777) **HN: 4,10 (S.Ct.)**
- P** 185 U.S. v. O'Connor, 291 F.2d 520, 526+, 100 A.L.R.2d 858, 858+, 7 A.F.T.R.2d 1541, 1541+, 4 Fed.R.Serv.2d 849+, 61-2 USTC P 9495, 9495+ (2nd Cir.(N.Y.) Jun 05, 1961) (NO. 115, 26057) **HN: 3 (S.Ct.)**
- P** 186 Damsky v. Zavatt, 289 F.2d 46, 52+, 7 A.F.T.R.2d 1017, 1017+, 4 Fed.R.Serv.2d 677, 677+, 61-1 USTC P 9361, 9361+ (2nd Cir.(N.Y.) Apr 03, 1961) (NO. 26641) **HN: 11 (S.Ct.)**
- H** 187 Dejay Stores v. Ryan, 229 F.2d 867, 872, 56-1 USTC P 9228, 9305, 56-1 USTC P 9305, 48 A.F.T.R. 967, 967 (2nd Cir.(N.Y.) Jan 23, 1956) (NO. 17, 23301)
- H** 188 C.I.R. v. Van Bergh, 209 F.2d 23, 26, 54-1 USTC P 9151, 9151, 45 A.F.T.R. 82, 82 (2nd Cir. Jan 06, 1954) (NO. 25, 22712)
- P** 189 U.S. v. Manufacturers Trust Co., 198 F.2d 366, 368, 52-2 USTC P 9417, 9417, 42 A.F.T.R. 508, 508 (2nd Cir.(N.Y.) Jul 28, 1952) (NO. 262, 22375)
- H** 190 Singer v. Shaughnessy, 198 F.2d 178, 181, 52-2 USTC P 10,863, 10863, 42 A.F.T.R. 336, 336 (2nd Cir.(N.Y.) Jul 14, 1952) (NO. 236, 22319)
- H** 191 123 East Fifty-Fourth St., Inc. v. U.S., 157 F.2d 68, 70, 46-2 USTC P 9326, 9326, 35 A.F.T.R. 78, 78 (C.C.A.2 (N.Y.) Jul 15, 1946) (NO. 308, 20241) (*in dissent*)
- P** 192 U.S. v. Rodiek, 120 F.2d 760, 762, 27 A.F.T.R. 499, 499 (C.C.A.2 (N.Y.) Jun 06, 1941) (NO. 67) **HN: 12 (S.Ct.)**
- H** 193 McClellan v. Commissioner of Internal Revenue, 117 F.2d 988, 988, 41-1 USTC P 9278, 9278, 26 A.F.T.R. 487, 487 (C.C.A.2 Mar 03, 1941) (NO. 169) **HN: 2 (S.Ct.)**
- P** 194 Helvering v. Smith, 90 F.2d 590, 592+, 37-2 USTC P 9329, 9329+, 19 A.F.T.R. 889, 889+ (C.C.A.2 Jun 07, 1937) (NO. 329) **HN: 2 (S.Ct.)**
- P** 195 Commissioner of Internal Revenue v. Guaranty Trust Co. of New York, 89 F.2d 692, 693, 37-1 USTC P 9271, 9271, 19 A.F.T.R. 554, 554 (C.C.A.2 May 03, 1937) (NO. 262)
- C** 196 Oceanic Steam Nav. Co. v. Elting, 86 F.2d 110, 111, 1936 A.M.C. 1684 (C.C.A.2 (N.Y.) Nov 02, 1936) (NO. 27) **HN: 3 (S.Ct.)**
- P** 197 In re Clayton Magazines, 77 F.2d 852, 854+, 35-2 USTC P 9423, 9423+, 16 A.F.T.R. 200, 200+

- (C.C.A.2 (N.Y.) Jun 03, 1935) (NO. 443) **HN: 3 (S.Ct.)**
- ▶ 198 *Monica Fuel, Inc. v. I.R.S.*, 56 F.3d 508, 514, 75 A.F.T.R.2d 95-2591, 95-2591, 95-2 USTC P 50,477, 50477 (3rd Cir.(N.J.) Jun 02, 1995) (NO. 94-5406) **HN: 11 (S.Ct.)**
- ▶ 199 *Silverman v. Eastrich Multiple Investor Fund, L.P.*, 51 F.3d 28, 32, 63 USLW 2611, 2611 (3rd Cir.(Pa.) Mar 28, 1995) (NO. 94-1783) **HN: 10 (S.Ct.)**
- ▶ 200 *Philadelphia & Reading Corp. v. U.S.*, 944 F.2d 1063, 1075, 115 A.L.R. Fed. 693, 693, 68 A.F.T.R.2d 91-5501, 91-5501, 91-2 USTC P 50,448, 50448 (3rd Cir.(Del.) Sep 04, 1991) (NO. 90-3520)
- H 201 *In re Quakertown Shopping Center, Inc.*, 366 F.2d 95, 97, 18 A.F.T.R.2d 5636, 5636, 66-2 USTC P 9655, 9655 (3rd Cir.(Pa.) Sep 13, 1966) (NO. 15682) " **HN: 13 (S.Ct.)**
- H 202 *Denton v. U.S.*, 235 F.2d 733, 735, 56-2 USTC P 9727, 9727, 49 A.F.T.R. 1791, 1791 (3rd Cir.(N.J.) Jun 29, 1956) (NO. 11771) **HN: 11 (S.Ct.)**
- H 203 *Riverview Packing Co. v. R.F.C.*, 207 F.2d 361, 371 (3rd Cir.(N.J.) Sep 30, 1953) (NO. 10732, 10757)
- H 204 *Bank of New York v. U.S.*, 170 F.2d 20, 24, 48-2 USTC P 10,636, 10636, 37 A.F.T.R. 313, 313 (C.C.A.3 (N.J.) Aug 24, 1948) (NO. 9611) **HN: 10 (S.Ct.)**
- H 205 *Millard v. Maloney*, 121 F.2d 257, 259, 41-1 USTC P 10,061, 10061, 27 A.F.T.R. 670, 670 (C.C.A.3 (N.J.) Jun 06, 1941) (NO. 7643) **HN: 1 (S.Ct.)**
- ▶ 206 *Enright's Estate v. C I R*, 112 F.2d 919, 921, 40-2 USTC P 9532, 9532, 25 A.F.T.R. 297, 297 (C.C.A.3 Jun 17, 1940) (NO. 7320) (*in dissent*) **HN: 13 (S.Ct.)**
- ▶ 207 *Webb v. U.S.*, 66 F.3d 691, 698, 64 USLW 2204, 2204, 76 A.F.T.R.2d 95-6696, 95-6696, 95-2 USTC P 50,531, 60211, 95-2 USTC P 60,211 (4th Cir.(Va.) Oct 02, 1995) (NO. 94-1854) **HN: 13 (S.Ct.)**
- C 208 *Household Bank, Federal Sav. Bank v. Carlton*, 7 F.3d 223, 223 (4th Cir.(Va.) Sep 30, 1993) (Table, text in WESTLAW, NO. 92-1944) **HN: 10 (S.Ct.)**
- ▶ 209 *Penn v. Robertson*, 115 F.2d 167, 177, 40-2 USTC P 9707, 9707, 25 A.F.T.R. 940, 940 (C.C.A.4 (N.C.) Oct 07, 1940) (NO. 4611) **HN: 13 (S.Ct.)**
- ▶ 210 *Matter of Gober*, 100 F.3d 1195, 1207, Bankr. L. Rep. P 77,193, 77193, 11 Tex.Bankr.Ct.Rep. 31, 31 (5th Cir.(Tex.) Dec 10, 1996) (NO. 96-10063) **HN: 9,10 (S.Ct.)**
- ▶ 211 *Distribution Services, Ltd. v. Eddie Parker Interests, Inc.*, 897 F.2d 811, 813 (5th Cir.(Tex.) Apr 06, 1990) (NO. 89-1421) **HN: 10 (S.Ct.)**
- H 212 *Herrington v. C.I.R.*, 854 F.2d 755, 757+, 62 A.F.T.R.2d 88-5648, 88-5648+, 88-2 USTC P 9507, 9507+ (5th Cir. Sep 13, 1988) (NO. 87-4770) **HN: 3,13 (S.Ct.)**
- C 213 *Moor v. Travelers Ins. Co.*, 784 F.2d 632, 634 (5th Cir.(Miss.) Mar 10, 1986) (NO. 85-4586) " **HN: 10 (S.Ct.)**
- H 214 *Estate of Johnston by Payne v. U.S.*, 779 F.2d 1123, 1128, 57 A.F.T.R.2d 86-1502, 86-1502, 86-1 USTC P 13,655, 13655 (5th Cir.(Tex.) Jan 08, 1986) (NO. 84-1757)
- H 215 *Myers v. U.S.*, 647 F.2d 591, 604+, 48 A.F.T.R.2d 81-5223, 81-5223+, 81-2 USTC P 9490, 9490+ (5th Cir.(La.) Jun 12, 1981) (NO. 80-3245)
- C 216 *United Gas Pipe Line Co. v. Whitman*, 595 F.2d 323, 329 (5th Cir.(La.) May 21, 1979) (NO. 78-2089) " **HN: 13 (S.Ct.)**
- ▶ 217 *U.S. v. McMahan*, 569 F.2d 889, 891, 41 A.F.T.R.2d 78-1019, 78-1019, 25 Fed.R.Serv.2d 229,

- 229, 78-1 USTC P 9306, 9306 (5th Cir.(Ga.) Mar 17, 1978) (NO. 75-3915)
- ▶ 218 Carson v. U. S., 560 F.2d 693, 696, 78-1 USTC P 16,280, 16280 (5th Cir.(Tex.) Oct 11, 1977) (NO. 75-3262) **HN: 6 (S.Ct.)**
- ▶ 219 Continental Equities, Inc. v. C. I. R., 551 F.2d 74, 83, 39 A.F.T.R.2d 77-1333, 77-1333, 77-1 USTC P 9375, 9375 (5th Cir.(Fla.) Apr 25, 1977) (NO. 75-1562) **HN: 12 (S.Ct.)**
- ▶ 220 Frederick v. U.S., 386 F.2d 481, 488 (5th Cir.(Tex.) Sep 19, 1967) (NO. 22782) **HN: 9 (S.Ct.)**
- ▶ 221 Abel v. Campbell, 334 F.2d 339, 343, 14 A.F.T.R.2d 5150, 5150, 64-2 USTC P 9613, 9613 (5th Cir.(Tex.) Jul 10, 1964) (NO. 20935) **HN: 3 (S.Ct.)**
- H 222 Sneed v. C.I.R., 220 F.2d 313, 317, 55-1 USTC P 9271, 9271, 47 A.F.T.R. 312, 312 (5th Cir. Mar 11, 1955) (NO. 14855, 14871)
- ▶ 223 Pennsylvania R. Co. v. Miller, 124 F.2d 160, 162, 140 A.L.R. 811, 811 (C.C.A.5 (Tex.) Dec 12, 1941) (NO. 9807) **HN: 10 (S.Ct.)**
- H 224 Matter of Campbell, 761 F.2d 1181, 1186, 56 A.F.T.R.2d 85-5203, 85-5203, 85-1 USTC P 9406, 9406 (6th Cir.(Mich.) May 16, 1985) (NO. 84-1075) **HN: 13 (S.Ct.)**
- ▶ 225 Cleveland Chair Co. v. U.S., 526 F.2d 497, 499, 37 A.F.T.R.2d 76-375, 76-375, 76-1 USTC P 9108, 9108 (6th Cir.(Tenn.) Dec 08, 1975) (NO. 75-1451)
- ▶ 226 Rambo v. U.S., 492 F.2d 1060, 1062, 33 A.F.T.R.2d 74-750, 74-750, 74-1 USTC P 9242, 9242 (6th Cir.(Ky.) Feb 12, 1974) (NO. 73-1131, 73-1413)
- ▶ 227 Crosley Corp. v. U.S., 229 F.2d 376, 380+, 56-1 USTC P 9232, 9232+, 48 A.F.T.R. 898, 898+ (6th Cir.(Ohio) Jan 25, 1956) (NO. 12434) **HN: 13 (S.Ct.)**
- H 228 Taylor's Estate v. C.I.R., 200 F.2d 561, 561, 53-1 USTC P 9152, 9152, 42 A.F.T.R. 1004, 1004 (6th Cir. Dec 18, 1952) (NO. 11560) **HN: 11 (S.Ct.)**
- C 229 U.S. v. Cummings Distilleries Corp., 166 F.2d 17, 23+, 48-1 USTC P 9176, 9176+, 36 A.F.T.R. 733, 733+ (C.C.A.6 (Ky.) Feb 06, 1948) (NO. 10527) **HN: 6 (S.Ct.)**
- H 230 Longyear Realty Corp. v. Kavanagh, 156 F.2d 462, 463+, 46-2 USTC P 9317, 9317+, 34 A.F.T.R. 1562, 1562+ (C.C.A.6 (Mich.) Jul 08, 1946) (NO. 10122) **HN: 13 (S.Ct.)**
- ▶ 231 Joyce v. Gentsch, 141 F.2d 891, 896+, 44-1 USTC P 9277, 9277+, 32 A.F.T.R. 516, 516+ (C.C.A.6 (Ohio) Apr 07, 1944) (NO. 9643) " **HN: 10 (S.Ct.)**
- C 232 Buhl v. Kavanagh, 118 F.2d 315, 322, 41-1 USTC P 9319, 9319, 26 A.F.T.R. 687, 687 (C.C.A.6 (Mich.) Mar 14, 1941) (NO. 8800) **HN: 9 (S.Ct.)**
- H 233 Cleveland Clinic Foundation v. Humphrys, 97 F.2d 849, 857, 121 A.L.R. 163, 163 (C.C.A.6 (Ohio) Jul 02, 1938) (NO. 7694) **HN: 3,10 (S.Ct.)**
- H 234 North American Coal Corporation v. Commissioner of Internal Revenue, 97 F.2d 325, 326, 38-1 USTC P 9303, 9303, 21 A.F.T.R. 382, 382 (C.C.A.6 May 09, 1938) (NO. 7452, 7453) **HN: 12 (S.Ct.)**
- H 235 Huntington Nat. Bank v. Commissioner of Internal Revenue, 90 F.2d 876, 880, 37-2 USTC P 9323, 9323, 19 A.F.T.R. 944, 944 (C.C.A.6 Jun 03, 1937) (NO. 7238)
- ▶ 236 In re Stoecker, 179 F.3d 546, 552, 2000-1 USTC P 50,494, 50494, 42 Collier Bankr.Cas.2d 296, 296, 34 Bankr.Ct.Dec. 576, 576, Bankr. L. Rep. P 77,934, 77934 (7th Cir.(Ill.) Jun 02, 1999) (NO. 98-3590) "
- ▶ 237 Basham v. Finance America Corp., 583 F.2d 918, 927, 26 UCC Rep.Serv. 787, 787 (7th Cir.(Ill.) Aug 16, 1978) (NO. 77-2029 TO 77-2032, 77-2179, 77-2180, 77-1058 TO 78-1069, 78-1198)

HN: 10 (S.Ct.)

- ▶ 238 Matter of Meredosia Harbor & Fleeting Service, Inc., 545 F.2d 583, 590, 1977 A.M.C. 2646, 2646 (7th Cir.(Ill.) Nov 08, 1976) (NO. 76-1018) **HN: 10 (S.Ct.)**
- H 239 U.S. v. England, 347 F.2d 425, 437, 15 A.F.T.R.2d 753, 753, 65-1 USTC P 9350, 9350 (7th Cir.(Ill.) Apr 12, 1965) (NO. 14742, 14743) " *in dissent* " **HN: 3 (S.Ct.)**
- H 240 Whitworth v. C.I.R., 204 F.2d 779, 783, 53-1 USTC P 9432, 9432, 43 A.F.T.R. 978, 978 (7th Cir. Jun 12, 1953) (NO. 10832)
- ▶ 241 IES Industries, Inc. v. U.S., 349 F.3d 574, 581, 92 A.F.T.R.2d 2003-7038, 2003-7038, 2003-2 USTC P 50,727, 50727, 57 Fed.R.Serv.3d 206, 206 (8th Cir.(Iowa) Nov 14, 2003) (NO. 02-3106) " **HN: 10 (S.Ct.)**
- H 242 Minnesota, Dept. of Revenue v. U.S., 184 F.3d 725, 729, 84 A.F.T.R.2d 99-5030, 99-5030, 99-2 USTC P 50,715, 50715 (8th Cir.(Minn.) Jul 07, 1999) (NO. 98-1927) **HN: 4 (S.Ct.)**
- ▶ 243 Coohy v. U.S., 172 F.3d 1060, 1064, 83 A.F.T.R.2d 99-1791, 99-1791, 99-1 USTC P 50,455, 50455 (8th Cir.(Iowa) Apr 12, 1999) (NO. 98-2924)
- H 244 Fairley v. U.S., 901 F.2d 691, 693+, 65 A.F.T.R.2d 90-1240, 90-1240+, 90-1 USTC P 50,239, 60018+, 90-1 USTC P 60,018+ (8th Cir.(Ark.) Apr 26, 1990) (NO. 89-1374) " **HN: 10,13 (S.Ct.)**
- C 245 U.S. v. Tomar Hills, Inc., 783 F.2d 753, 754+, 57 A.F.T.R.2d 86-813, 86-813+, 86-1 USTC P 9229, 9229+ (8th Cir.(S.D.) Feb 13, 1986) (NO. 85-5040)
- C 246 U.S. v. Stutsman County Implement Co., 274 F.2d 733, 736+, 5 A.F.T.R.2d 577, 577+, 60-1 USTC P 9224, 9224+ (8th Cir.(N.D.) Jan 21, 1960) (NO. 16166, 16167)
- ▶ 247 Cain v. U.S., 255 F.2d 193, 202, 1 A.F.T.R.2d 1546, 1546, 58-1 USTC P 9476, 9476 (8th Cir.(Ark.) Apr 29, 1958) (NO. 15854) *(in dissent)* **HN: 10 (S.Ct.)**
- H 248 Black v. Lockhart, 209 F.2d 308, 311, 54-1 USTC P 9186, 9186, 45 A.F.T.R. 120, 120 (8th Cir.(Mo.) Jan 28, 1954) (NO. 14913) " **HN: 2 (S.Ct.)**
- ▶ 249 Danforth v. U.S., 102 F.2d 5, 8+ (C.C.A.8 (Mo.) Mar 04, 1939) (NO. 11255) **HN: 9 (S.Ct.)**
- H 250 Dysart v. U S, 95 F.2d 652, 654+, 38-1 USTC P 9202, 9202+, 20 A.F.T.R. 1158, 1158+ (C.C.A.8 (Mo.) Mar 18, 1938) (NO. 10942) **HN: 10 (S.Ct.)**
- ▶ 251 In re Feiler, 218 F.3d 948, 954, 86 A.F.T.R.2d 2000-5001, 2000-5001, 2000-2 USTC P 50,579, 50579, 44 Collier Bankr.Cas.2d 702, 702, 36 Bankr.Ct.Dec. 90, 90, Bankr. L. Rep. P 78,203, 78203, 00 Cal. Daily Op. Serv. 5151, 5151, 2000 Daily Journal D.A.R. 6897, 6897 (9th Cir.(Cal.) Jun 27, 2000) (NO. 99-15665)
- H 252 In re Berg, 121 F.3d 535, 537, 80 A.F.T.R.2d 97-5988, 97-5988, 97-2 USTC P 50,665, 50665, 38 Collier Bankr.Cas.2d 836, 836, 31 Bankr.Ct.Dec. 351, 351, Bankr. L. Rep. P 77,509, 77509, 97 Cal. Daily Op. Serv. 6459, 6459, 97 Daily Journal D.A.R. 10,568, 10568 (9th Cir.(Alaska) Aug 14, 1997) (NO. 95-36205)
- ▶ 253 Brockamp v. U.S., 67 F.3d 260, 264, 64 USLW 2221, 2221, 76 A.F.T.R.2d 95-6735, 95-6735, 95-2 USTC P 50,551, 60213, 95-2 USTC P 60,213, 95 Cal. Daily Op. Serv. 7805, 7805, 95 Daily Journal D.A.R. 13,427, 13427 (9th Cir.(Cal.) Oct 05, 1995) (NO. 94-56424) *(in dissent)* **HN: 3 (S.Ct.)**
- ▶ 254 In re King, 961 F.2d 1423, 1427, 22 Bankr.Ct.Dec. 1441, 1441, Bankr. L. Rep. P 74,549, 74549 (9th Cir.(Cal.) Apr 16, 1992) (NO. 91-55193) **HN: 4 (S.Ct.)**
- ▶ 255 Retirement Fund Trust of Plumbing v. Franchise Tax Bd., 909 F.2d 1266, 1275+, 12 Employee

- Benefits Cas. 1993, 1993+ (9th Cir.(Cal.) Jul 16, 1990) (NO. 88-6355, 88-6415) " **HN: 11 (S.Ct.)**
- ▶ 256 Trust Services of America, Inc. v. U.S., 885 F.2d 561, 566+, 64 A.F.T.R.2d 89-5920, 89-5920+, 89-2 USTC P 13,815, 13815+ (9th Cir.(Cal.) Sep 08, 1989) (NO. 88-6069) " **HN: 13 (S.Ct.)**
- ◻ 257 Trotter v. International Longshoremen's and Warehousemen's Union, Local 13, 704 F.2d 1141, 1143, 113 L.R.R.M. (BNA) 2256, 2256, 97 Lab.Cas. P 10,084, 10084 (9th Cir.(Cal.) Apr 28, 1983) (NO. 81-5372)
- ◻ 258 U.S. v. Heck, 499 F.2d 778, 792, 34 A.F.T.R.2d 74-5470, 74-5470, 74-2 USTC P 9729, 9730, 74-2 USTC P 9730 (9th Cir.(Cal.) Jan 30, 1974) (NO. 73-1671-73-1675, 73-1697) **HN: 11 (S.Ct.)**
- ▶ 259 Dorman v. U.S., 296 F.2d 27, 30, 8 A.F.T.R.2d 5818, 5818, 61-2 USTC P 9773, 9773 (9th Cir.(Nev.) Nov 27, 1961) (NO. 17144) **HN: 2 (S.Ct.)**
- ▶ 260 U.S. v. Coson, 286 F.2d 453, 464, 7 A.F.T.R.2d 589, 589, 61-1 USTC P 9219, 9219 (9th Cir.(Cal.) Jan 23, 1961) (NO. 16517) **HN: 11 (S.Ct.)**
- ◻ 261 Rushlight v. U.S., 259 F.2d 658, 659 (9th Cir.(Or.) Sep 29, 1958) (NO. 15909) **HN: 5 (S.Ct.)**
- ◻ 262 Wells Fargo Bank & Union Trust Co. v. U.S., 245 F.2d 524, 535, 57-1 USTC P 9653, 9653, 51 A.F.T.R. 581, 581 (9th Cir.(Cal.) May 06, 1957) (NO. 15046) **HN: 9 (S.Ct.)**
- ▶ 263 Stuart v. Chinese Chamber of Commerce of Phoenix, 168 F.2d 709, 711, 48-2 USTC P 9315, 9315, 36 A.F.T.R. 1109, 1109 (C.C.A.9 (Ariz.) Jun 15, 1948) (NO. 11771)
- ◻ 264 Citizens Nat. Trust & Sav. Bank of Los Angeles v. U.S., 135 F.2d 527, 528, 43-1 USTC P 9426, 9426, 31 A.F.T.R. 15, 15 (C.C.A.9 (Cal.) Apr 28, 1943) (NO. 10232)
- ◻ 265 Gump v. Commissioner of Internal Revenue, 124 F.2d 540, 544, 42-1 USTC P 10,125, 10125, 28 A.F.T.R. 811, 811 (C.C.A.9 Dec 31, 1941) (NO. 9825)
- ◻ 266 Stilgenbaur v. U.S., 115 F.2d 283, 287, 40-2 USTC P 9771, 9771, 25 A.F.T.R. 966, 966 (C.C.A.9 (Cal.) Nov 08, 1940) (NO. 9478)
- ◻ 267 Edmonds v. Commissioner of Internal Revenue, 90 F.2d 14, 17+, 37-1 USTC P 9245, 9245+, 19 A.F.T.R. 771, 771+ (C.C.A.9 Apr 12, 1937) (NO. 8129) **HN: 1,2 (S.Ct.)**
- ◻ 268 Berryessa Cattle Co. v. Sunset Pacific Oil Co., 87 F.2d 972, 975 (C.C.A.9 (Cal.) Jan 18, 1937) (NO. 8182)
- ▶ 269 F.D.I.C. v. Hulsey, 22 F.3d 1472, 1486, 23 UCC Rep.Serv.2d 596, 596 (10th Cir.(Okla.) Apr 13, 1994) (NO. 92-6334) " **HN: 9,10 (S.Ct.)**
- ▶ 270 Jicarilla Apache Tribe v. Andrus, 687 F.2d 1324, 1344+, 13 Env'tl. L. Rep. 20,445, 20445+ (10th Cir.(N.M.) Aug 20, 1982) (NO. 80-1481, 80-1586, 80-1632, 80-1633, 80-1634, 80-1635, 80-1636, 80-1639, 80-1637 80-1640, 80-1638 80-1685) **HN: 9,10 (S.Ct.)**
- ◻ 271 Doyal v. C. I. R., 616 F.2d 1191, 1192, 45 A.F.T.R.2d 80-994, 80-994, 80-1 USTC P 9280, 9280 (10th Cir. Mar 11, 1980) (NO. 79-1338) **HN: 4 (S.Ct.)**
- ◻ 272 Snyder v. U.S., 616 F.2d 1187, 1190, 45 A.F.T.R.2d 80-1769, 80-1769, 80-1 USTC P 13,341, 13341 (10th Cir.(Colo.) Mar 10, 1980) (NO. 79-1741) " **HN: 6 (S.Ct.)**
- ▶ 273 Matter of Carlson, 580 F.2d 1365, 1368, 42 A.F.T.R.2d 78-5394, 78-5394, 78-2 USTC P 9562, 9562 (10th Cir.(Colo.) Jul 11, 1978) (NO. 77-1861, 77-1862, 77-2078) **HN: 13 (S.Ct.)**
- ◻ 274 Hicks v. U.S., 486 F.2d 325, 329, 33 A.F.T.R.2d 74-1384, 74-1384, 73-2 USTC P 12,958, 12958 (10th Cir.(Colo.) Oct 30, 1973) (NO. 72-1360) **HN: 10,13 (S.Ct.)**
- ▶ 275 Uinta Livestock Corp. v. U.S., 355 F.2d 761, 767, 17 A.F.T.R.2d 254, 254, 66-1 USTC P 9193,

- 9193 (10th Cir.(Wyo.) Jan 04, 1966) (NO. 7959) **HN: 13 (S.Ct.)**
- ▶ 276 Anniston Mfg. Co. v. Davis, 87 F.2d 773, 777, 37-1 USTC P 9038, 9038, 18 A.F.T.R. 809, 809 (C.C.A.5 (Ala.) Jan 08, 1937) (NO. 8175, 8186) **HN: 6 (S.Ct.)**
- 277 State of N.J. v. Consolidated Rail Corp., 690 F.Supp. 1061, 1066 (Sp.Ct.R.R.R.A. Jul 21, 1988) (NO. CIV A 83-4) **HN: 4 (S.Ct.)**
- 278 Hecht Co. v. District of Columbia, 129 F.2d 353, 355, 76 U.S.App.D.C. 142, 144 (App.D.C. Jun 30, 1942) (NO. 7914)
- ▶ 279 Tumulty v. District of Columbia, 102 F.2d 254, 262, 69 App.D.C. 390, 398 (App.D.C. Jan 16, 1939) (NO. 7061) **HN: 3 (S.Ct.)**
- 280 Smelley v. U.S., 806 F.Supp. 932, 934, 71 A.F.T.R.2d 93-308, 93-308, 92-2 USTC P 50,595, 50595 (N.D.Ala. Oct 29, 1992) (NO. CIV. 92-HM-0486-NW)
- 281 First Nat Bank of Birmingham v. US, 12 F.Supp. 301, 303, 35-2 USTC P 9555, 9555, 16 A.F.T.R. 887, 887 (N.D.Ala. Aug 22, 1935) (NO. 4466-B) **HN: 10 (S.Ct.)**
- 282 U.S. v. Milligan, 324 F.Supp.2d 1062, 1067, 93 A.F.T.R.2d 2004-2577, 2004-2577, 2004-2 USTC P 50,313, 50313 (D.Ariz. May 04, 2004) (NO. MC 04-004-TUC-CKJ) **HN: 13 (S.Ct.)**
- ▶ 283 Fairley v. U.S., 1988 WL 150711, *2, 63 A.F.T.R.2d 89-1547, 89-1547, 89-1 USTC P 9128, 13791, 89-1 USTC P 13,791 (E.D.Ark. Nov 17, 1988) (NO. J-C-87-184) **HN: 10 (S.Ct.)**
- 284 Commercial Credit Corp. v. Schwartz, 126 F.Supp. 728, 730, 55-1 USTC P 9190, 9190, 46 A.F.T.R. 1779, 1779 (E.D.Ark. Nov 05, 1954) (NO. 2784) **HN: 3 (S.Ct.)**
- 285 U.S. v. Sigerseith, 2005 WL 3287499, *2, 97 A.F.T.R.2d 2006-313, 2006-313 (E.D.Cal. Nov 30, 2005) (NO. CR-S-139 WBS)
- 286 Santa Ynez Band of Mission Indians v. Torres, 262 F.Supp.2d 1038, 1045 (C.D.Cal. Aug 29, 2002) (NO. CV 01-01738 SVW AIJX) **HN: 9 (S.Ct.)**
- 287 Barber v. U.S., 85 F.Supp.2d 967, 969+, 85 A.F.T.R.2d 2000-879, 2000-879+, 2000-1 USTC P 50,209, 50209+ (N.D.Cal. Jan 31, 2000) (NO. C-96-4586 MHP) **HN: 13 (S.Ct.)**
- 288 U.S. v. Wright, 1998 WL 990588, *2, 83 A.F.T.R.2d 99-533, 99-533, 99-1 USTC P 50,200, 50200 (E.D.Cal. Dec 29, 1998) (NO. S-94-1183 EIG GGH) **HN: 13 (S.Ct.)**
- 289 Sims v. U.S. Dept. of Human Services, 225 B.R. 709, 713, 2 Cal. Bankr. Ct. Rep. 43, 43 (N.D.Cal. Jun 18, 1998) (NO. C 98-564 CRB) **HN: 10 (S.Ct.)**
- 290 U.S. v. Iron Mountain Mines, Inc., 952 F.Supp. 673, 677, 27 Env'tl. L. Rep. 20,924, 20924 (E.D.Cal. Dec 27, 1996) (NO. CIV-S-91-768 DFL JFM) **HN: 10 (S.Ct.)**
- 291 Wizbowski v. U.S., 844 F.Supp. 571, 573+, 73 A.F.T.R.2d 94-516, 94-516+, 93-2 USTC P 50,667, 50667+ (E.D.Cal. Nov 24, 1993) (NO. CV-F-93-5043-REC)
- 292 Miller v. U.S., 813 F.Supp. 715, 725, 70 A.F.T.R.2d 92-5850, 92-5850, 92-2 USTC P 50,507, 50507 (N.D.Cal. Sep 15, 1992) (NO. C-90-3132 MHP) **HN: 6 (S.Ct.)**
- 293 Elliott v. U.S., 1991 WL 338330, *3, 69 A.F.T.R.2d 92-315, 92-315, 91-2 USTC P 50,583, 50583 (N.D.Cal. Nov 06, 1991) (NO. C-90-3567 MHP) " **HN: 10 (S.Ct.)**
- ▶ 294 Fuller v. U.S., 615 F.Supp. 1054, 1057, 56 A.F.T.R.2d 85-6131, 85-6131, 85-2 USTC P 9669, 9669 (E.D.Cal. Aug 12, 1985) (NO. CIV. S-83-1148, CIV. S-83-1223, CIV. S-84-373) "
- ▶ 295 Chemehuevi Indian Tribe v. California State Bd. of Equalization, 492 F.Supp. 55, 57 (N.D.Cal. Dec 12, 1979) (NO. C-77-2838 RFP)
- 296 U.S. v. Southern Cal. Edison Co., 229 F.Supp. 268, 270+ (S.D.Cal. May 13, 1964) (NO.

- 62-737-EC) **HN: 10 (S.Ct.)**
- C** 297 U.S. v. Southern Pac. Co., 210 F.Supp. 760, 762 (N.D.Cal. Nov 16, 1962) (NO. CIV. 40665) **HN: 13 (S.Ct.)**
- C** 298 U.S. v. 360 Acres of Land in Kern County, State of Cal., 174 F.Supp. 576, 579+, 6 A.F.T.R.2d 5292, 5292+, 60-2 USTC P 9630, 9630+ (S.D.Cal. Jun 25, 1959) (NO. 1253) **HN: 6 (S.Ct.)**
- C** 299 W.J. Voit Rubber Corp. v. U.S., 110 F.Supp. 277, 281, 53-1 USTC P 9228, 9228, 43 A.F.T.R. 490, 490 (S.D.Cal. Feb 24, 1953) (NO. 13426-BH) **HN: 10,12,13 (S.Ct.)**
- H** 300 U.S. v. Taft, 44 F.Supp. 564, 567, 42-1 USTC P 9411, 9411, 29 A.F.T.R. 366, 366 (S.D.Cal. Apr 04, 1942) (NO. 1666)
- P** 301 B.F. Goodrich Co. v. U.S., 48 F.Supp. 453, 457, 30 A.F.T.R. 861, 861 (S.D.Cal. Dec 31, 1940) (NO. 8138-M) **HN: 6 (S.Ct.)**
- C** 302 U.S. v. Canfield, 29 F.Supp. 734, 736, 39-2 USTC P 9641, 9641, 23 A.F.T.R. 735, 735 (S.D.Cal. Jul 24, 1939) (NO. Q-53-M)
- H** 303 Grand Central Public Market v. U.S., 22 F.Supp. 119, 131, 38-1 USTC P 9048, 9048, 20 A.F.T.R. 819, 819 (S.D.Cal. Jan 12, 1938)
- H** 304 Woner v. Lewis, 13 F.Supp. 45, 52, 17 A.F.T.R. 13, 13 (N.D.Cal. Dec 03, 1935) (NO. 3951-R) **HN: 13 (S.Ct.)**
- P** 305 Matter of Carlson, 434 F.Supp. 554, 557, 40 A.F.T.R.2d 77-6161, 77-6161, 78-1 USTC P 9231, 9231 (D.Colo. Jul 12, 1977) (NO. CIV. A. 77 M 558, CIV. A. 77 M 559, CIV. A. 77 M 560, CIV. A. 77 M 561) **HN: 13 (S.Ct.)**
- H** 306 Schiff v. U.S., 1989 WL 119410, *3, 71A A.F.T.R.2d 93-3271, 93-3271, 89-2 USTC P 9551, 9551 (D.Conn. Sep 06, 1989) (NO. CIV. N-86-354(WWE))
- C** 307 Smith v. U.S., 557 F.Supp. 723, 728, 51 A.F.T.R.2d 83-1328, 83-1328, 83-1 USTC P 13,511, 13511 (D.Conn. Dec 21, 1982) (NO. CIV. H 80-64) **HN: 10 (S.Ct.)**
- C** 308 U.S. v. Bingham, 1978 WL 1195, *1, 41 A.F.T.R.2d 78-1123, 78-1123, 78-1 USTC P 9368, 9368 (D.Conn. Mar 29, 1978) (NO. B-76-3)
- H** 309 U.S. v. De Beradinis, 395 F.Supp. 944, 954, 36 A.F.T.R.2d 75-5109, 75-5109, 75-2 USTC P 9530, 9530 (D.Conn. May 29, 1975) (NO. CIV 13664) **HN: 13 (S.Ct.)**
- H** 310 U.S. v. Intrados/International Management Group, 277 F.Supp.2d 55, 62 (D.D.C. Aug 14, 2003) (NO. CIV.A. 01-0769(RMU)) " **HN: 9 (S.Ct.)**
- C** 311 U.S. v. Waterman S.S. Corp., 471 F.Supp. 87, 96, 1981 A.M.C. 82, 82 (D.D.C. Jan 26, 1979) (NO. CIV. 77-1714) **HN: 10 (S.Ct.)**
- C** 312 Sullivan v. Hoover, 6 F.R.D. 513, 513 (D.D.C Apr 03, 1947) (NO. CIV 34600) **HN: 10 (S.Ct.)**
- C** 313 Donovan v. Maisel, 559 F.Supp. 171, 173, 51 A.F.T.R.2d 83-776, 83-776, 83-1 USTC P 9210, 9210 (D.Del. Dec 23, 1982) (NO. CIV. 82-491, CIV. 82-500, CIV. 82-508, CIV. 82-509, CIV. 82-510) **HN: 6 (S.Ct.)**
- C** 314 U.S. v. Levering, 446 F.Supp. 977, 978 (D.Del. Feb 24, 1978) (NO. CIV 77-142) **HN: 9,10 (S.Ct.)**
- P** 315 Nalley v. McClements, 295 F.Supp. 1357, 1359 (D.Del. Feb 11, 1969) (NO. CIV. 3327) **HN: 10,13 (S.Ct.)**
- C** 316 U.S. for Use and Benefit of Greenville Equipment Co. v. U.S. Cas. Co., 218 F.Supp. 653, 655 (D.Del. Dec 13, 1962) (NO. CIV. 2096) " **HN: 10 (S.Ct.)**

- C** 317 *In re Vines*, 200 B.R. 940, 947, 78 A.F.T.R.2d 96-6864, 96-6864, 96-2 USTC P 50,603, 50603 (M.D.Fla. Sep 27, 1996) (NO. 96-932-CIV-T-17A, 95-07226-8C3) **HN: 3 (S.Ct.)**
- C** 318 *Hamil v. Fahs*, 129 F.Supp. 837, 841, 55-1 USTC P 11,546, 11546, 47 A.F.T.R. 568, 568 (S.D.Fla. Mar 30, 1955) (NO. CIV. 2339) **HN: 13 (S.Ct.)**
- H** 319 *U.S. v. Johnson*, 2000 WL 1201913, *7, 85 A.F.T.R.2d 2000-2070, 2000-2070, 2000-1 USTC P 50,415, 50415 (N.D.Ga. Mar 30, 2000) (NO. CIV.1:99-CV-0799-JOF) **HN: 6 (S.Ct.)**
- C** 320 *Multivision Northwest, Inc. v. Jerrold Electronics Corp.*, 356 F.Supp. 207, 218, 13 UCC Rep.Serv. 1013, 1013 (N.D.Ga. Jul 28, 1972) (NO. CIV.A. 14191) **HN: 10 (S.Ct.)**
- C** 321 *In re Tyner*, 301 F.Supp. 1234, 1236+, 23 A.F.T.R.2d 69-841, 69-841+, 69-1 USTC P 9235, 9235+ (M.D.Ga. Feb 05, 1969) (NO. 15413) **HN: 4 (S.Ct.)**
- H** 322 *U.S. v. Szopa*, 38 F.Supp.2d 1014, 1015, 83 A.F.T.R.2d 99-2097, 99-2097, 99-1 USTC P 50,436, 50436 (N.D.Ill. Mar 19, 1999) (NO. 97 C 4483) " **HN: 9,10 (S.Ct.)**
- P** 323 *Becker Bros., Inc. v. U.S.*, 1988 WL 75234, *5, 61 A.F.T.R.2d 88-1147, 88-1147, 88-1 USTC P 9262, 9262 (C.D.Ill. Feb 03, 1988) (NO. 85-1085, 85-1088)
- C** 324 *Department of Transp. of State of Ill. v. American Commercial Lines, Inc.*, 350 F.Supp. 835, 838+, 1974 A.M.C. 2101, 2101+, 17 Fed.R.Serv.2d 35+ (N.D.Ill. Nov 20, 1972) (NO. 72 C 1771)
- C** 325 *U.S. v. General Motors Corp.*, 2 F.R.D. 528, 529 (N.D.Ill. Oct 08, 1942) (NO. CIV. ACTIONS 2177) **HN: 9 (S.Ct.)**
- H** 326 *Storage and Office Systems, LLC v. U.S.*, 490 F.Supp.2d 955, 961, 99 A.F.T.R.2d 2007-2216, 2007-2216 (S.D.Ind. Mar 30, 2007) (NO. 4:04-CV-0190-DFH-WGH) **HN: 13 (S.Ct.)**
- C** 327 *O'Neal v. U.S.*, 601 F.Supp. 874, 880, 55 A.F.T.R.2d 85-1106, 85-1106, 85-1 USTC P 9235, 9235 (N.D.Ind. Jan 30, 1985) (NO. CIV. F 84-191) **HN: 13 (S.Ct.)**
- P** 328 *Snyder v. I.R.S.*, 596 F.Supp. 240, 249, 54 A.F.T.R.2d 84-6425, 84-6425, 40 Fed.R.Serv.2d 496, 496, 84-2 USTC P 9894, 9894 (N.D.Ind. Oct 18, 1984) (NO. CIV. F 84-211) "
- P** 329 *Cameron v. I.R.S.*, 593 F.Supp. 1540, 1554, 54 A.F.T.R.2d 84-6260, 84-6260, 84-2 USTC P 9845, 9845 (N.D.Ind. Sep 25, 1984) (NO. CIV. F 84-37) "
- C** 330 *U. S. v. Hartman*, 1972 WL 3120, *2+, 30 A.F.T.R.2d 72-5065, 72-5065+, 72-2 USTC P 9519, 9519+ (S.D.Ind. Mar 15, 1972) (NO. IP 71-C-300)
- H** 331 *IES Industries, Inc. v. U.S.*, 2002 WL 31002893, *3+, 90 A.F.T.R.2d 2002-5833, 2002-5833+ (N.D.Iowa Jul 22, 2002) (NO. C97-206) " **HN: 9,10 (S.Ct.)**
- H** 332 *Chicago and North Western Transp. Co. v. Webster County Bd. of Sup'rs*, 880 F.Supp. 1290, 1302 (N.D.Iowa Mar 22, 1995) (NO. C 93-3070) **HN: 13 (S.Ct.)**
- P** 333 *U.S. v. Wilson*, 523 F.Supp. 874, 901 (N.D.Iowa Sep 04, 1981) (NO. C75-4024, C75-4026, C75-4067) **HN: 13 (S.Ct.)**
- H** 334 *Dubuque Packing Co. v. U.S.*, 126 F.Supp. 796, 802+, 55-1 USTC P 9120, 9120+, 46 A.F.T.R. 1797, 1797+ (N.D.Iowa Dec 27, 1954) (NO. CIV. 592) **HN: 3 (S.Ct.)**
- H** 335 *Arnett v. U.S.*, 889 F.Supp. 1424, 1430, 75 A.F.T.R.2d 95-2567, 95-2567, 95-1 USTC P 50,319, 50319 (D.Kan. May 11, 1995) (NO. 94-4140-SAC, 94-4040-SAC) **HN: 6 (S.Ct.)**
- H** 336 *U.S. v. Kilgore*, 1994 WL 476459, *3 (D.Kan. Aug 05, 1994) (NO. 93-1094-PFK)
- P** 337 *Desjardins v. Desjardins*, 193 F.Supp. 210, 215, 4 Fed.R.Serv.2d 80 (E.D.Ky. Mar 06, 1961) (NO. 893) **HN: 10 (S.Ct.)**
- H** 338 *Louisville Trust Co. v. Glenn*, 66 F.Supp. 872, 873+, 46-2 USTC P 9378, 9378+, 35 A.F.T.R.

- 174, 174+ (W.D.Ky. Aug 02, 1946) (NO. 541) **HN: 13 (S.Ct.)**
- 339 Meeks v. U.S., 2007 WL 1229025, *1229025+, 99 A.F.T.R.2d 2007-2493, 2007-2495+ (W.D.La. Apr 02, 2007) (NO. 06-0307) **HN: 10 (S.Ct.)**
- H** 340 Trans-Serve, Inc. v. U.S., 2006 WL 2588008, *11, 98 A.F.T.R.2d 2006-6613, 2006-6613, 2007-1 USTC P 50,140, 50140 (W.D.La. Sep 08, 2006) (NO. CIV.A. 00-1017)
- C** 341 Simon v. U.S., 261 F.Supp.2d 567, 573+, 91 A.F.T.R.2d 2003-2198, 2003-2198+, 2003-1 USTC P 50,450, 50450+ (M.D.La. Apr 21, 2003) (NO. CIV.A. 00-924-D-M3)
- H** 342 U.S. v. Sherlock, 1996 WL 551474, *3, 78 A.F.T.R.2d 96-6961, 96-6961 (E.D.La. Sep 26, 1996) (NO. CIV.A. 94-1867) **HN: 6 (S.Ct.)**
- H** 343 Richmond v. U.S., 699 F.Supp. 578, 584, 63 A.F.T.R.2d 89-490, 89-490, 88-2 USTC P 9597, 9597 (E.D.La. Oct 17, 1988) (NO. CIV A 87-2938) **HN: 6 (S.Ct.)**
- C** 344 Bateman v. F.D.I.C., 112 F.Supp.2d 89, 94, 47 Fed.R.Serv.3d 1064, 1064, 45 UCC Rep.Serv.2d 819, 819 (D.Mass. Aug 22, 2000) (NO. CIV. A. 99-11191-MEL) " **HN: 9 (S.Ct.)**
- C** 345 Middlesex Sav. Bank v. Johnson, 777 F.Supp. 1024, 1030, 71A A.F.T.R.2d 93-3906, 93-3906, 91-2 USTC P 50,489, 50489 (D.Mass. Sep 09, 1991) (NO. CIV. A. 90-12711-WD) **HN: 2 (S.Ct.)**
- C** 346 Boston Safe Deposit & Trust Co. v. U.S., 75 F.Supp. 884, 885, 48-1 USTC P 9127, 9127, 36 A.F.T.R. 1330, 1330 (D.Mass. Jan 07, 1948) (NO. CIV 6397) **HN: 2 (S.Ct.)**
- H** 347 Deppe v. Lufkin, 31 F.Supp. 323, 326, 1940 A.M.C. 270 (D.Mass. Jan 23, 1940) (NO. 5313) **HN: 7 (S.Ct.)**
- H** 348 Ravenwood Healthcare, Inc. v. State, 2007 WL 1657421, *2 (D.Md. Jun 05, 2007) (NO. CIV.A. MIG-06-3059) **HN: 10 (S.Ct.)**
- P** 349 Buckley v. Airshield Corp., 908 F.Supp. 299, 309 (D.Md. Dec 01, 1995) (NO. CIV. A. AW 95-1481) **HN: 10 (S.Ct.)**
- P** 350 Riggs Nat. Bank of Washington, D.C. v. Webster, 832 F.Supp. 147, 151 (D.Md. Aug 13, 1993) (NO. CIV JFM-93-309) **HN: 10 (S.Ct.)**
- P** 351 Smith v. U.S., 248 F.Supp. 873, 880, 17 A.F.T.R.2d 231, 231, 66-1 USTC P 9181, 9181 (D.Md. Dec 28, 1965) (NO. CIV. 14968, CIV. 14969) **HN: 4,10 (S.Ct.)**
- C** 352 Clark v. U.S., 33 F.Supp. 216, 224+, 40-1 USTC P 9456, 9456+, 25 A.F.T.R. 193, 193+ (D.Md. May 06, 1940) (NO. 434) **HN: 13 (S.Ct.)**
- P** 353 Dalm v. U.S., 1987 WL 60212, *1+, 71A A.F.T.R.2d 93-4980, 93-4980+, 89-1 USTC P 13,806, 13806+ (W.D.Mich. Sep 11, 1987) (NO. K85-419-CA4) **HN: 13 (S.Ct.)**
- C** 354 McTaggart v. U.S., 570 F.Supp. 547, 551, 52 A.F.T.R.2d 83-5931, 83-5931, 83-2 USTC P 9578, 9578 (E.D.Mich. Aug 30, 1983) (NO. CIV. 83-CV-1483-DT)
- C** 355 Schlachman v. U.S., 1976 WL 1189, *1+, 38 A.F.T.R.2d 76-6300, 76-6300+, 76-2 USTC P 13,156, 13156+ (E.D.Mich. Sep 22, 1976) (NO. 6-71056) " **HN: 9,10 (S.Ct.)**
- H** 356 Longyear Realty Corp. v. Kavanagh, 60 F.Supp. 233, 234, 45-2 USTC P 9321, 9321, 33 A.F.T.R. 1328, 1328 (E.D.Mich. May 08, 1945) (NO. 3833) **HN: 12 (S.Ct.)**
- P** 357 Thomson v. U.S., 867 F.Supp. 1420, 1425, 74 A.F.T.R.2d 94-6491, 94-6491, 94-2 USTC P 50,506, 50506 (D.Minn. Aug 29, 1994) (NO. CIV. 3-93-419) " **HN: 11 (S.Ct.)**
- H** 358 Shapiro v. U.S., 83 F.Supp. 375, 377, 49-1 USTC P 9156, 9156, 37 A.F.T.R. 1285, 1285 (D.Minn. Feb 05, 1949) (NO. CIV. 1425) **HN: 2 (S.Ct.)**
- C** 359 Lawyer's Foreclosure Specialists, Inc. v. Schwarz, 2005 WL 3021928, *3021928, 96 A.F.T.R.2d

- 2005-6566, 2005-6568 (E.D.Mo. Sep 26, 2005) (NO. 4:04CV00422 SNL) **HN: 4 (S.Ct.)**
- H** 360 Estate of Vitt v. U.S., 536 F.Supp. 403, 408+, 50 A.F.T.R.2d 82-6121, 82-6121+, 82-1 USTC P 13,462, 13462+ (E.D.Mo. Mar 26, 1982) (NO. 80-855 C (1)) " **HN: 6 (S.Ct.)**
- H** 361 Missouri Public Service Co. v. U.S., 245 F.Supp. 954, 961, 16 A.F.T.R.2d 5774, 5774, 65-2 USTC P 9648, 9648 (W.D.Mo. Jun 25, 1965) (NO. CIV. 13414-4) **HN: 10 (S.Ct.)**
- H** 362 Dysart v. U S, 17 F.Supp. 924, 928, 18 A.F.T.R. 1077, 1077 (E.D.Mo. Dec 05, 1936) (NO. 7976)
- H** 363 U.S. v. Sanders, 2005 WL 4677953, *4677953, 98 A.F.T.R.2d 2006-5530, 2006-5535 (D.Mont. Nov 03, 2005) (NO. CV 04-35-M-LBE) **HN: 4 (S.Ct.)**
- H** 364 Tilley v. U.S., 270 F.Supp.2d 731, 736, 92 A.F.T.R.2d 2003-5324, 2003-5324, 2003-2 USTC P 50,594, 50594 (M.D.N.C. Jul 11, 2003) (NO. 1:02CV629) "
- C** 365 U.S. v. Perry, 141 F.Supp. 443, 445 (E.D.N.C. Jun 04, 1956) (NO. CIV. 740) " **HN: 7,8 (S.Ct.)**
- C** 366 Royal Indem. Co. v. Board of Educ. of Moore County, 143 F.Supp. 782, 784, 50 A.F.T.R. 177, 177 (M.D.N.C. May 07, 1956) (NO. CIV. 308)
- H** 367 Herring v. U.S., 140 F.Supp. 930, 931+, 56-1 USTC P 9500, 9500+, 49 A.F.T.R. 1159, 1159+ (E.D.N.C. Apr 24, 1956) (NO. CIV. 926) **HN: 10,13 (S.Ct.)**
- C** 368 Royal Indem. Co. v. Board of Educ. of Moore County, 137 F.Supp. 890, 892, 56-1 USTC P 9546, 9546, 49 A.F.T.R. 68, 68 (M.D.N.C. Jan 27, 1956) (NO. CIV. 308)
- H** 369 Penn v. Robertson, 29 F.Supp. 386, 388, 39-2 USTC P 9666, 9666, 23 A.F.T.R. 708, 708 (M.D.N.C. Jun 28, 1939) (NO. 613)
- C** 370 Essex v. U.S., 1974 WL 578, *4, 33 A.F.T.R.2d 74-1478, 74-1478, 74-1 USTC P 12,995, 12995 (D.Neb. Mar 13, 1974) (NO. 72-0-478)
- H** 371 U.S. v. Summerstedt, 2007 WL 656442, *656442, 99 A.F.T.R.2d 2007-1302, 2007-1303, 2007-1 USTC P 50,324, 50324 (D.Nev. Feb 27, 2007) (NO. 206CV00273BESGWF) " **HN: 4 (S.Ct.)**
- H** 372 Glodowski v. U.S., 1990 WL 54831, *3, 71A A.F.T.R.2d 93-3498, 93-3498, 90-1 USTC P 50,167, 50167 (D.Nev. Feb 23, 1990) (NO. CV-N-89-414-HDM)
- P** 373 Petrie v. C.I.R., 686 F.Supp. 1407, 1413, 61 A.F.T.R.2d 88-1220, 88-1220, 88-1 USTC P 9350, 9350 (D.Nev. Apr 05, 1988) (NO. CV-S-88-74-PMP) **HN: 3 (S.Ct.)**
- H** 374 Vari-Build, Inc. v. City of Reno, 622 F.Supp. 97, 100 (D.Nev. Oct 10, 1985) (NO. CV-R-83-250-ECR) **HN: 10 (S.Ct.)**
- P** 375 Bolduc v. Beal Bank, SSB, 994 F.Supp. 82, 94+ (D.N.H. Feb 03, 1998) (NO. CIV. 97-570-JM) **HN: 10,13 (S.Ct.)**
- C** 376 Garcia-Perez v. U.S., 579 F.Supp. 325, 328 (D.N.J. Aug 08, 1980) (NO. CIV. 78-29) **HN: 9 (S.Ct.)**
- P** 377 Sonitz v. U.S., 221 F.Supp. 762, 765, 12 A.F.T.R.2d 5614, 5614, 63-2 USTC P 9715, 9715 (D.N.J. Sep 20, 1963) (NO. CIV 758-62)
- C** 378 Cohen v. Mayer, 199 F.Supp. 331, 332, 8 A.F.T.R.2d 5782, 5782, 61-2 USTC P 9759, 9759 (D.N.J. Nov 14, 1961) (NO. CIV. 260-61)
- C** 379 U.S. v. Livecchi, 2005 WL 2420350, *20 (W.D.N.Y. Sep 30, 2005) (NO. 03-CV-6451P) **HN: 10 (S.Ct.)**
- H** 380 U.S. v. Mazzeo, 306 F.Supp.2d 294, 329, 93 A.F.T.R.2d 2004-2197, 2004-2197 (E.D.N.Y. Feb 23, 2004) (NO. CIV.A. 98-3060-WGY)
- C** 381 U.S. v. Reece, 2002 WL 850201, *7, 89 A.F.T.R.2d 2002-2091, 2002-2091 (W.D.N.Y. Mar 25,

- 2002) (NO. 99-CV-415S) **HN: 3 (S.Ct.)**
- H** 382 General Star Indem. Co. v. Custom Editions Upholstery Corp., 1997 WL 567604, *2 (S.D.N.Y. Sep 11, 1997) (NO. 96 CIV. 2610(MBM))
- H** 383 Hussein v. U.S., 1994 WL 48836, *1, 94-1 USTC P 50,104, 50104 (S.D.N.Y. Feb 14, 1994) (NO. 94 CIV. 0605 (JFK)) **HN: 13 (S.Ct.)**
- H** 384 Huli v. I.R.S., 1991 WL 177264, *3, 68 A.F.T.R.2d 91-5919, 91-5919, 91-2 USTC P 50,440, 50440 (S.D.N.Y. Sep 04, 1991) (NO. 86 CIV. 2790 (SWK))
- C** 385 Shipping Corp. of India, Ltd. v. Pan American Seafood, Inc., 583 F.Supp. 1555, 1557, 1985 A.M.C. 455, 455 (S.D.N.Y. Apr 26, 1984) (NO. 83 CIV. 7166 (MEL)) **HN: 10 (S.Ct.)**
- P** 386 Garpeg, Ltd. v. U.S., 583 F.Supp. 789, 796, 53 A.F.T.R.2d 84-1309, 84-1309, 84-1 USTC P 9323, 9323 (S.D.N.Y. Mar 23, 1984) (NO. 84 CIV. 0435 (RWS), 84 CIV. 0437 (RWS)) **HN: 13 (S.Ct.)**
- P** 387 Friarton Estates Corp. v. City of New York, 525 F.Supp. 1250, 1260 (S.D.N.Y. Oct 02, 1981) (NO. 81 CIV. 3022-CLB) "
- H** 388 Minskoff v. U.S., 1972 WL 425, *3, 29 A.F.T.R.2d 72-1581, 72-1581, 72-1 USTC P 9424, 9424 (S.D.N.Y. May 12, 1972) (NO. 64 CIV. 3100)
- C** 389 L. B. Smith, Inc. v. Foley, 341 F.Supp. 810, 814, 29 A.F.T.R.2d 72-567, 72-567, 72-1 USTC P 9230, 9230, 11 UCC Rep.Serv. 41, 41 (W.D.N.Y. Jan 19, 1972) (NO. CIV. 11538)
- P** 390 Zeeman v. U.S., 275 F.Supp. 235, 256+, 19 A.F.T.R.2d 1287, 1287+, 11 Fed.R.Serv.2d 294, 294+, 67-2 USTC P 9565, 9565+ (S.D.N.Y. Jul 13, 1967) (NO. 65 CIV. 1037)
- H** 391 Benenson v. U.S., 257 F.Supp. 101, 113+, 18 A.F.T.R.2d 5262, 5262+, 66-2 USTC P 9554, 9554+ (S.D.N.Y. Jul 18, 1966) (NO. 64 CIV. 1445) **HN: 6 (S.Ct.)**
- P** 392 Shelter Island & Greenport Ferry Co. v. U. S., 246 F.Supp. 488, 492, 16 A.F.T.R.2d 5702, 5702, 65-2 USTC P 15,657, 15657 (E.D.N.Y. Sep 09, 1965) (NO. 65C17)
- H** 393 Lipsett v. U.S., 37 F.R.D. 549, 551, 15 A.F.T.R.2d 1118, 1118, 9 Fed.R.Serv.2d 23a.53, 2, 23a.53, 2, 65-1 USTC P 9424, 9424 (S.D.N.Y. May 07, 1965) (NO. CIV. 685) **HN: 9 (S.Ct.)**
- P** 394 U.S. v. Frank, 207 F.Supp. 216, 221 (S.D.N.Y. Jul 25, 1962) " **HN: 9,10 (S.Ct.)**
- H** 395 In re Stonewall Precision Corp., 195 F.Supp. 576, 578, 7 A.F.T.R.2d 1615, 1615, 61-1 USTC P 9454, 9454 (S.D.N.Y. May 05, 1961) (NO. 92627)
- C** 396 COMPANIA NAVIERA PUERTO MADRIN S.A. PANAMA, Libellant, vs. ESSO STANDARD OIL COMPANY, Respondent., 1961 WL 102092, *102092, 1962 A.M.C. 147, 171 (S.D.N.Y. Mar 22, 1961) (NO. IN ADMIRALTY - 188-)
- C** 397 Morris White Fashions, Inc. v. U.S., 176 F.Supp. 760, 765, 4 A.F.T.R.2d 5773, 5773, 60-1 USTC P 9146, 9146 (S.D.N.Y. Sep 17, 1959) (NO. 138-250) **HN: 10,13 (S.Ct.)**
- P** 398 Pipola v. Chicco, 169 F.Supp. 229, 234, 3 A.F.T.R.2d 554, 554, 59-1 USTC P 15,207, 15207 (S.D.N.Y. Jan 05, 1959) (NO. CIV. 125-75)
- C** 399 U.S. v. Zashin, 160 F.Supp. 843, 844 (E.D.N.Y. Mar 25, 1958) (NO. CIV. 18189) **HN: 9 (S.Ct.)**
- P** 400 Grace Line, Inc v. US, 144 F.Supp. 548, 550, 1956 A.M.C. 2331 (S.D.N.Y. Jul 26, 1956) **HN: 9,10 (S.Ct.)**
- C** 401 Holland v. McGowan, 162 F.Supp. 156, 159, 3 A.F.T.R.2d 1891, 1891, 56-2 USTC P 11,638, 11638 (W.D.N.Y. Jul 09, 1956) (NO. CIV 4435)
- C** 402 Bank of New York v. US, 141 F.Supp. 364, 367, 56-2 USTC P 11,617, 11617, 49 A.F.T.R. 1399,

- 1399 (S.D.N.Y. May 29, 1956) **HN: 13 (S.Ct.)**
- H** 403 U.S. v. Peelle Co., 131 F.Supp. 341, 342+, 55-1 USTC P 9341, 9341+, 47 A.F.T.R. 1091, 1091+ (E.D.N.Y. Mar 30, 1955) (NO. CIV. 15192) " **HN: 3 (S.Ct.)**
- C** 404 U.S. v. Canadian American Co., 100 F.Supp. 721, 723, 51-2 USTC P 9433, 9433, 41 A.F.T.R. 289, 289 (E.D.N.Y. Aug 13, 1951) (NO. CIV. 11283)
- H** 405 Singer v. Shaughnessy, 96 F.Supp. 506, 510, 51-1 USTC P 10,802, 10802, 40 A.F.T.R. 421, 421 (N.D.N.Y. Mar 30, 1951) (NO. CIV. 3632) **HN: 1 (S.Ct.)**
- C** 406 O'Connor v. US, 76 F.Supp. 962, 966, 48-1 USTC P 10,615, 10615, 36 A.F.T.R. 1432, 1432 (S.D.N.Y. Apr 05, 1948)
- C** 407 U.S. v. New York Trust Co., 75 F.Supp. 583, 587 (S.D.N.Y. Feb 04, 1946) (NO. L59-81, L68-266) **HN: 9,10 (S.Ct.)**
- P** 408 Williams v. McGowan, 58 F.Supp. 692, 695, 45-1 USTC P 9202, 9202, 33 A.F.T.R. 790, 790 (W.D.N.Y. Dec 09, 1944) (NO. CIV. 1528) **HN: 2 (S.Ct.)**
- P** 409 Saks v. Higgins, 29 F.Supp. 996, 1000, 39-2 USTC P 9731, 9731, 23 A.F.T.R. 984, 984 (S.D.N.Y. Oct 27, 1939) **HN: 3 (S.Ct.)**
- P** 410 U.S. v. Long Island Drug Co., 29 F.Supp. 737, 739+, 39-2 USTC P 9713, 9713+, 23 A.F.T.R. 738, 738+ (E.D.N.Y. Oct 06, 1939) (NO. 353) " **HN: 13 (S.Ct.)**
- 411 Whelco Industrial, Ltd. v. U.S., 2007 WL 2483495, *4 (N.D. Ohio Sep 04, 2007) (NO. 3:05CV7141) **HN: 13 (S.Ct.)**
- H** 412 In re Ford, 194 B.R. 583, 589, 77 A.F.T.R.2d 96-685, 96-685 (S.D. Ohio Dec 26, 1995) (NO. C2-94-322) " **HN: 9 (S.Ct.)**
- H** 413 Bajenski v. Chivatero, 818 F.Supp. 1085, 1088, 71 A.F.T.R.2d 93-1701, 93-1701 (N.D. Ohio Mar 31, 1993) (NO. 1:92CV1973)
- P** 414 U.S. v. Milton, 253 F.Supp. 89, 92, 8 Ohio Misc. 242, 242, 17 A.F.T.R.2d 677, 677, 66-1 USTC P 9304, 9304 (N.D. Ohio Feb 23, 1966) (NO. 36981) **HN: 3 (S.Ct.)**
- C** 415 Melinder v. U.S., 281 F.Supp. 451, 454, 21 A.F.T.R.2d 948, 948, 68-1 USTC P 9253, 9253 (W.D. Okla. Feb 21, 1968) (NO. CIV. 66-329)
- C** 416 Elliff v. U.S., 1986 WL 5352, *1, 57 A.F.T.R.2d 86-1042, 86-1042, 86-1 USTC P 9281, 9281, Unempl. Ins. Rep. (CCH) P 16,856, 16856 (D. Or. Feb 26, 1986) (NO. CIV. 86-164-DA) **HN: 10 (S.Ct.)**
- C** 417 Johnson v. Granquist, 191 F.Supp. 591, 592, 7 A.F.T.R.2d 714, 714, 61-1 USTC P 9255, 9255 (D. Or. Feb 17, 1961) (NO. CIV. 60-25)
- H** 418 In re Grayboyes, 2006 WL 437546, *3+ (E.D. Pa. Feb 22, 2006) (NO. BKRTCY. 02-33530-KJC, CIV. A. 05-1780) " **HN: 9,10 (S.Ct.)**
- H** 419 Bloom v. U.S., 2000 WL 1521501, *3, 86 A.F.T.R.2d 2000-6192, 2000-6192, 2000-2 USTC P 50,737, 50737 (M.D. Pa. Sep 01, 2000) (NO. CIV. 1:98-CV-429)
- H** 420 Roseman v. Premier Financial Services - East, 1997 WL 570919, *4 (E.D. Pa. Sep 03, 1997) (NO. CIV. A. 96-4669) **HN: 10 (S.Ct.)**
- H** 421 U.S. v. Klimek, 952 F.Supp. 1100, 1109, 79 A.F.T.R.2d 97-921, 97-921, 97-1 USTC P 50,281, 50281 (E.D. Pa. Jan 24, 1997) (NO. CIV. A. 95-5971) "
- C** 422 Zeitz v. U.S., 1995 WL 156120, *4+, 75 A.F.T.R.2d 95-2410, 95-2410+ (E.D. Pa. Apr 10, 1995) (NO. CIV. A. 94-4516) **HN: 13 (S.Ct.)**

- 423 Silverman v. Eastrich Multiple Investor Fund, L.P., 857 F.Supp. 447, 452 (E.D.Pa. Jul 13, 1994) (NO. CIV.A. 94-2881) **HN: 10 (S.Ct.)**
- 424 U.S. v. Shaner, 1992 WL 154652, *7 (E.D.Pa. Jun 15, 1992) (NO. CIV. A. 85-1372) **HN: 5 (S.Ct.)**
- 425 In re Jones, 122 B.R. 246, 248 (W.D.Pa. Dec 04, 1990) (NO. CIV. A. 88-2762, 87-2005, 87-0411) **HN: 10 (S.Ct.)**
- 426 Ambromovage v. Thomas, 1982 WL 2114, *50, 111 L.R.R.M. (BNA) 2102, 2102, 99 Lab.Cas. P 10,671, 10671, 3 Employee Benefits Cas. 1873, 1873 (M.D.Pa. Jul 09, 1982) (NO. 8796)
- 427 Provident Nat. Bank v. U.S., 507 F.Supp. 1197, 1203+, 47 A.F.T.R.2d 81-744, 81-744+, 81-1 USTC P 9264, 9264+ (E.D.Pa. Jan 29, 1981) (NO. CIV. 79-1515) **HN: 10 (S.Ct.)**
- 428 Transamerica Ins. Co. v. Long, 318 F.Supp. 156, 160, 26 A.F.T.R.2d 70-5844, 70-5844, 70-2 USTC P 9659, 9659 (W.D.Pa. Oct 12, 1970) (NO. CIV. 69-1203)
- 429 Quinn v. Hook, 231 F.Supp. 718, 724+, 14 A.F.T.R.2d 5136, 5136+, 64-2 USTC P 9609, 9609+ (E.D.Pa. Jun 30, 1964) (NO. CIV. 34382) **HN: 4 (S.Ct.)**
- 430 Beaver Trust Co. v. U.S., 184 F.Supp. 553, 557, 6 A.F.T.R.2d 6116, 6116, 60-2 USTC P 11,955, 11955 (W.D.Pa. Jun 09, 1960) (NO. CIV. 1637) **HN: 12,13 (S.Ct.)**
- 431 U.S. v. Gill, 156 F.Supp. 955, 958 (W.D.Pa. Nov 20, 1957) (NO. CIV. 13187) **HN: 9,10 (S.Ct.)**
- 432 Driver v. Helms, 456 F.Supp. 496, 498 (D.R.I. Sep 11, 1978) (NO. CIV. 75-0224) " **HN: 9,10 (S.Ct.)**
- 433 Shinabarger v. Jatoi, 385 F.Supp. 707, 709 (D.S.D. Nov 21, 1974) (NO. CIV73-5052) **HN: 10 (S.Ct.)**
- 434 Appleton v. U.S., 1999 WL 112521, *10, 83 A.F.T.R.2d 99-776, 99-776 (M.D.Tenn. Jan 21, 1999) (NO. 3:96-0290) **HN: 3 (S.Ct.)**
- 435 Holbert v. U.S., 167 F.Supp. 179, 184 (E.D.Tenn. Oct 02, 1958) (NO. 3269) **HN: 13 (S.Ct.)**
- 436 U.S. v. Bank of Commerce & Trust Co., 32 F.Supp. 942, 944+, 40-1 USTC P 9455, 9455+, 25 A.F.T.R. 167, 167+ (W.D.Tenn. May 07, 1940) (NO. 60) **HN: 7 (S.Ct.)**
- 437 Williams v. Countrywide Home Loans, Inc., 2007 WL 2076960, *6 (S.D.Tex. Jul 18, 2007) (NO. CIV.A. H-06-2874) " **HN: 10 (S.Ct.)**
- 438 Foehl v. U.S., 2002 WL 32075774, *2 (E.D.Tex. Jun 21, 2002) (NO. 1:01-CV-778) **HN: 9,10 (S.Ct.)**
- 439 Willis v. U.S., 198 B.R. 201, 205+, 85 A.F.T.R.2d 2000-813, 2000-813+, 96-2 USTC P 50,643, 50643+ (S.D.Tex. Jan 19, 1996) (NO. CIV.A. H-95-187) **HN: 12,13 (S.Ct.)**
- 440 F.D.I.C. v. Cheng, 787 F.Supp. 625, 632+ (N.D.Tex. Jul 01, 1991) (NO. CIV.A.3-90-0353-H) " **HN: 9,10 (S.Ct.)**
- 441 Apache Bend Apartments, Ltd. v. U.S., 702 F.Supp. 1285, 1294, 64 A.F.T.R.2d 89-5244, 89-5244, 89-2 USTC P 9584, 9584 (N.D.Tex. Sep 08, 1988) (NO. CIV A 4-86-815-E) **HN: 13 (S.Ct.)**
- 442 U.S. v. Garcia, 1988 WL 106955, *3, 62 A.F.T.R.2d 88-5175, 88-5175, 88-2 USTC P 9418, 9418 (W.D.Tex. Jun 28, 1988) (NO. CIV. A-82-CA-394) **HN: 13 (S.Ct.)**
- 443 Estate of Johnston by Payne v. U.S., 586 F.Supp. 500, 507, 54 A.F.T.R.2d 84-6531, 84-6531, 84-2 USTC P 13,591, 13591 (N.D.Tex. Apr 27, 1984) (NO. CIV. CA 3-79-1271 G) " **HN: 2 (S.Ct.)**

- 444 Mark James Co., Inc. v. Cagel, 1983 WL 1664, *3, 52 A.F.T.R.2d 83-6148, 83-6148, 83-2 USTC P 9646, 9646 (E.D.Tex. Oct 12, 1983) (NO. L-83-99-CA) **HN: 13 (S.Ct.)**
- C** 445 Ellis v. U.S., 476 F.Supp. 883, 886, 79-2 USTC P 16,321, 16321 (N.D.Tex. Sep 05, 1979) (NO. CA3-77-1469-C) **HN: 6 (S.Ct.)**
- C** 446 Davis v. U.S., 1977 WL 1172, *3+, 40 A.F.T.R.2d 77-6189, 77-6189+, 77-1 USTC P 13,195, 13195+ (N.D.Tex. Apr 12, 1977) (NO. CA 4-2430) " **HN: 10,13 (S.Ct.)**
- P** 447 U.S. v. Carson, 360 F.Supp. 842, 844 (S.D.Tex. Apr 18, 1973) (NO. CIV. A. 72-B-82) **HN: 9,10 (S.Ct.)**
- C** 448 Kurio v. U.S., 429 F.Supp. 42, 63, 39 A.F.T.R.2d 77-1047, 77-1047, 71-1 USTC P 9112, 9112 (S.D.Tex. Jun 15, 1970) (NO. CIV. 66-H-509) **HN: 9 (S.Ct.)**
- P** 449 Kurio v. U.S., 281 F.Supp. 252, 256+, 21 A.F.T.R.2d 1475, 1475+, 68-1 USTC P 9382, 9382+ (S.D.Tex. Mar 05, 1968) (NO. 66-H-509) **HN: 6 (S.Ct.)**
- P** 450 Berger v. City of North Miami, Fla., 820 F.Supp. 989, 992, 37 ERC 1038, 1038, 23 Env'tl. L. Rep. 21,268, 21268 (E.D.Va. May 11, 1993) (NO. CIV. 92-1344-A) " **HN: 10 (S.Ct.)**
- C** 451 U.S. v. Thurber, 376 F.Supp. 670, 674 (D.Vt. May 22, 1974) (NO. CIV. 73-143) **HN: 9,10 (S.Ct.)**
- C** 452 Cole v. C.I.R., 1981 WL 1832, *5+, 52 A.F.T.R.2d 83-5458, 83-5458+, 81-2 USTC P 9538, 9538+ (W.D.Wash. May 08, 1981) (NO. CIV. C78-381S) **HN: 9,12 (S.Ct.)**
- P** 453 Confederated Tribes of Colville Indian Reservation v. State of Wash., 446 F.Supp. 1339, 1351 (E.D.Wash. Feb 22, 1978) (NO. 3868, 3909) **HN: 9 (S.Ct.)**
- H** 454 Seattle First Nat Bank v. Henricksen, 24 F.Supp. 256, 256, 38-2 USTC P 9466, 9466, 21 A.F.T.R. 915, 915 (W.D.Wash. Jul 27, 1938) (NO. 8548, 8549)
- C** 455 U.S. v. Jose, Inc., 1981 WL 1775, *2, 47 A.F.T.R.2d 81-1316, 81-1316, 81-1 USTC P 9358, 9358 (E.D.Wis. Mar 24, 1981) (NO. 78-C-40) **HN: 6 (S.Ct.)**
- C** 456 Epperson v. U.S., 473 F.Supp. 1360, 1361+, 44 A.F.T.R.2d 79-6000, 79-6000+, 80-1 USTC P 9200, 9200+ (E.D.Wis. Aug 15, 1979) (NO. CIV. 77-C-152) **HN: 9,10,13 (S.Ct.)**
- P** 457 Rodriguez v. Escambron Development Corp., 556 F.Supp. 703, 711, 54 A.F.T.R.2d 84-6436, 84-6436 (D.Puerto Rico Feb 10, 1983) (NO. CIV. 78-2526CC) " **HN: 4 (S.Ct.)**
- H** 458 In re Janssen, 213 B.R. 558, 564, 80 A.F.T.R.2d 97-7467, 97-7467, 97-2 USTC P 50,860, 50860, 38 Collier Bankr.Cas.2d 1574, 1574, Bankr. L. Rep. P 77,532, 77532 (8th Cir.BAP (Iowa) Oct 24, 1997) (NO. 97-6010) **HN: 13 (S.Ct.)**
- H** 459 In re King, 122 B.R. 383, 385, 21 Bankr.Ct.Dec. 381, 381, Bankr. L. Rep. P 73,834, 73834 (9th Cir.BAP (Cal.) Jan 15, 1991) (NO. CC-90-1442-VJO, SA-88-05435-JB, SA-89-0616-JB) **HN: 4 (S.Ct.)**
- P** 460 In re Black, 280 B.R. 680, 687 (Bankr.N.D.Ala. Dec 17, 2001) (NO. 99-81705-JAC-11) " **HN: 10 (S.Ct.)**
- P** 461 In re Fingers, 148 B.R. 586, 589, 71 A.F.T.R.2d 93-773, 93-773, 93-1 USTC P 50,225, 50225, 28 Collier Bankr.Cas.2d 484, 484, Bankr. L. Rep. P 75,101, 75101 (Bankr.S.D.Cal. Jan 05, 1993) (NO. 91-90597-H7, 89-02143-H7)
- C** 462 In re Weninger, 119 B.R. 238, 242, 71A A.F.T.R.2d 93-4760, 93-4760, 90-2 USTC P 50,510, 50510 (Bankr.D.Colo. Jun 12, 1990) (NO. 89-B-03463-A) **HN: 13 (S.Ct.)**
- C** 463 In re Remington, 19 B.R. 718, 720 (Bankr.D.Colo. Mar 03, 1982) (NO. 81 B 02714 MC) " **HN: 9**

(S.Ct.)

- H** 464 In re White, 168 B.R. 825, 831, 94-2 USTC P 50,350, 50350 (Bankr.D.Conn. Jun 23, 1994) (NO. 93-50382) **HN: 6 (S.Ct.)**
- P** 465 Matter of Bristol Convalescent Home, Inc., 12 B.R. 448, 451, 48 A.F.T.R.2d 81-5928, 81-5928, 81-2 USTC P 9639, 9639, 4 Collier Bankr.Cas.2d 1167, 1167, 7 Bankr.Ct.Dec. 1151, 1151 (Bankr.D.Conn. Jul 07, 1981) (NO. 2-81-00624, 2-81-0331) **HN: 13 (S.Ct.)**
- C** 466 In re Timothy Dean Restaurant & Bar, 342 B.R. 1, 18, 59 UCC Rep.Serv.2d 485, 485 (Bankr.D.Dist.Col. Mar 28, 2006) (NO. 01-02124, 02-10080) **HN: 9,10 (S.Ct.)**
- P** 467 In re Jones, 206 B.R. 614, 616, 79 A.F.T.R.2d 97-2028, 97-2028, 97-1 USTC P 50,408, 50408, 37 Collier Bankr.Cas.2d 1402, 1402 (Bankr.D.Dist.Col. Mar 26, 1997) (NO. 94-01296, 95-0043) **HN: 13 (S.Ct.)**
- P** 468 In re Izaguirre, 166 B.R. 484, 490 (Bankr.N.D.Ga. Mar 22, 1994) (NO. 92-70435, 93-6165) **HN: 10 (S.Ct.)**
- C** 469 Matter of Smith, 14 B.R. 712, 714+ (Bankr.N.D.Ga. Oct 13, 1981) (NO. 80-00960A, 80-0504A) **HN: 10 (S.Ct.)**
- C** 470 Matter of Moses, 9 B.R. 370, 372, 7 Bankr.Ct.Dec. 413, 413, Bankr. L. Rep. P 67,887, 67887 (Bankr.N.D.Ga. Mar 02, 1981) (NO. 80-00958A) " **HN: 10 (S.Ct.)**
- C** 471 In re Doerge, 181 B.R. 358, 363, 75 A.F.T.R.2d 95-2517, 95-2517 (Bankr.S.D.Ill. Apr 18, 1995) (NO. 90-40571, 94-4109) "
- P** 472 In re Stoecker, 131 B.R. 979, 982+, Bankr. L. Rep. P 74,285, 74285+ (Bankr.N.D.Ill. Sep 12, 1991) (NO. 89 B 02873, 91 A 00262) **HN: 9,10 (S.Ct.)**
- P** 473 In re Wernimont, 183 B.R. 181, 184, 33 Collier Bankr.Cas.2d 1346, 1346 (Bankr.N.D.Iowa Dec 16, 1994) (NO. 93-51981XS, 93-5200XS) **HN: 3 (S.Ct.)**
- P** 474 In re Carter, 125 B.R. 832, 837+, 71A A.F.T.R.2d 93-3702, 93-3702+, 91-1 USTC P 50,133, 50133+, Bankr. L. Rep. P 339, 339+ (Bankr.D.Kan. Feb 28, 1991) (NO. 89-20574-13) " **HN: 12,13 (S.Ct.)**
- P** 475 In re Fidler, 226 B.R. 734, 737 (Bankr.D.Mass. Oct 26, 1998) (NO. 96-10678-WCH, 96-1270) " **HN: 10 (S.Ct.)**
- P** 476 In re Fidler, 210 B.R. 411, 420 (Bankr.D.Mass. Jun 30, 1997) (NO. 96-10678-WCH, 96-1270) " **HN: 9,10 (S.Ct.)**
- C** 477 In re Rice-Etherly, 336 B.R. 308, 313+ (Bankr.E.D.Mich. Jan 24, 2006) (NO. 01-60533, 05-5729) **HN: 9,10 (S.Ct.)**
- P** 478 In re Shaw, 178 B.R. 380, 386 (Bankr.D.N.J. Mar 22, 1994) (NO. 92-40223, 93-2050) **HN: 9,10 (S.Ct.)**
- C** 479 In re Dayton Seaside Associates No.2, L.P., 257 B.R. 123, 133 (Bankr.S.D.N.Y. Dec 22, 2000) (NO. 00-10361 (ALG), 00-10363, 00-10364) **HN: 10 (S.Ct.)**
- P** 480 Matter of Supreme Synthetic Dyers, Inc., 3 B.R. 189, 190+, 22 C.B.C. 908, 908+ (Bankr.E.D.N.Y. Mar 06, 1980) (NO. 75-B558) " **HN: 10 (S.Ct.)**
- H** 481 In re Carlisle, 312 B.R. 555, 558, 93 A.F.T.R.2d 2004-2686, 2004-2686 (Bankr.M.D.Pa. May 17, 2004) (NO. 1-03-06897, ADV. 1-04-00032) "
- P** 482 In re Romano, 175 B.R. 585, 595, 32 Collier Bankr.Cas.2d 1281, 1281 (Bankr.W.D.Pa. Dec 06, 1994) (NO. 93-22401-BM, 90-23246-BM, 93-2576-BM) **HN: 10 (S.Ct.)**

- 483 *In re Woolaghan*, 140 B.R. 377, 383 (Bankr.W.D.Pa. May 22, 1992) (NO. 90-3780 JLC, 91-5467M) **HN: 10 (S.Ct.)**
- 484 *In re Bender*, 86 B.R. 809, 816 (Bankr.E.D.Pa. Mar 22, 1988) (NO. 87-02103F, 87-0548F) **HN: 9,10 (S.Ct.)**
- 485 *In re Carter*, 74 B.R. 613, 615 (Bankr.E.D.Pa. Jun 11, 1987) (NO. 85-04013G) **HN: 3 (S.Ct.)**
- 486 *In re Hagan*, 41 B.R. 122, 126, 11 Bankr.Ct.Dec. 1370, 1370, Bankr. L. Rep. P 69,905, 69905, 6 Soc.Sec.Rep.Serv. 912, 912, Unempl.Ins.Rep. (CCH) P 15,819, 15819 (Bankr.D.R.I. Jun 04, 1984) (NO. 8300827) **HN: 9,10 (S.Ct.)**
- 487 *In re Audino*, 10 B.R. 135, 138+, 7 Bankr.Ct.Dec. 516+, Bankr. L. Rep. P 67,926+ (Bankr.D.R.I. Mar 23, 1981) (NO. 8000268, AP-8000195) **HN: 12 (S.Ct.)**
- 488 *In re Nielsen*, 143 B.R. 93, 97+, 71A A.F.T.R.2d 93-4217, 93-4217+, 92-2 USTC P 50,322, 50322+, Bankr. L. Rep. P 74,836, 74836+ (Bankr.N.D.Tex. May 29, 1992) (NO. 391-37949-HCA-11, 391-3755) **HN: 3 (S.Ct.)**
- 489 *Matter of All-Way Services, Inc.*, 73 B.R. 556, 563, 16 Bankr.Ct.Dec. 243, 243, Bankr. L. Rep. P 71,809, 71809 (Bankr.E.D.Wis. May 14, 1987) (NO. 87-00367)
- 490 *Lockheed Martin Corp. v. U.S.*, 70 Fed.Cl. 745, 757 (Fed.Cl. Mar 29, 2006) (NO. 00-129 C) " **HN: 9,10 (S.Ct.)**
- 491 *Stewart ex rel. Stewart v. Secretary of Health and Human Services*, 2003 WL 22300298, *16+ (Fed.Cl. Sep 03, 2003) (NO. 02-819V) " **HN: 11 (S.Ct.)**
- 492 *Kerrigan v. U.S.*, 1997 WL 685275, *5+, 79 A.F.T.R.2d 97-2449, 97-2449+, 97-2 USTC P 50,839, 50839+ (Fed.Cl. Apr 30, 1997) (NO. 96-484T) **HN: 13 (S.Ct.)**
- 493 *Kerrigan v. U.S.*, 1997 WL 375218, *4, 79 A.F.T.R.2d 97-2443, 97-2443, 97-1 USTC P 50,445, 50445 (Fed.Cl. Apr 29, 1997) (NO. 96-358T)
- 494 *U.S. v. Shabahang Persian Carpets, Ltd.*, 963 F.Supp. 1207, 1211+, 21 C.I.T. 360, 363+, 19 ITRD 1480, 1480+ (CIT Apr 10, 1997) (NO. 96-05-01472, SLIP OP. 97-43) **HN: 9,10 (S.Ct.)**
- 495 *Earnest v. U.S.*, 33 Fed.Cl. 341, 344, 75 A.F.T.R.2d 95-1941, 95-1941, 95-2 USTC P 50,433, 50433 (Fed.Cl. May 02, 1995) (NO. 94-1019T)
- 496 *Boyd Bros. Transp. Co., Inc. v. U.S.*, 27 Fed.Cl. 502, 506, 71 A.F.T.R.2d 93-512, 93-512, Unempl.Ins.Rep. (CCH) P 17144A, 17144A (Fed.Cl. Dec 30, 1992) (NO. 90-71T)
- 497 *Holmes v. Secretary of Dept. of Health and Human Services*, 1992 WL 121390, *2 (Cl.Ct. May 07, 1992) (NO. 91-1343V) " **HN: 11 (S.Ct.)**
- 498 *Castillo Morales v. U.S.*, 19 Cl.Ct. 342, 345, 65 A.F.T.R.2d 90-687, 90-687, 90-1 USTC P 50,070, 50070 (Cl.Ct. Feb 01, 1990) (NO. 438-89T)
- 499 *Murray v. U.S.*, 15 Cl.Ct. 17, 21, 61 A.F.T.R.2d 88-1246, 88-1246, 88-1 USTC P 9374, 9374 (Cl.Ct. Jun 02, 1988) (NO. 541-85T)
- 500 *U.S. v. Gold Mountain Coffee, Ltd.*, 601 F.Supp. 215, 218+, 8 C.I.T. 338, 341+, 6 ITRD 1615, 1615+ (CIT Dec 19, 1984) (NO. COURT 84-6-00858) **HN: 9 (S.Ct.)**
- 501 *Girard Trust Bank v. U. S.*, 602 F.2d 938, 943, 221 Ct.Cl. 134, 141, 44 A.F.T.R.2d 79-6167, 79-6167, 79-2 USTC P 13,309, 13309 (Ct.Cl. Jul 18, 1979) (NO. 45-78) **HN: 13 (S.Ct.)**
- 502 *Dysart v. U.S.*, 340 F.2d 624, 627+, 169 Ct.Cl. 276, 281+, 15 A.F.T.R.2d 205, 205+, 65-1 USTC P 9188, 9188+ (Ct.Cl. Jan 22, 1965) (NO. 61-63) **HN: 12,13 (S.Ct.)**
- 503 *Ford v. U.S.*, 276 F.2d 17, 22+, 149 Ct.Cl. 558, 568+, 5 A.F.T.R.2d 1157, 1157+, 60-1 USTC P

- 9375, 9375+ (Ct.Cl. Apr 06, 1960) (NO. 623-53, 624-53) **HN: 2,13 (S.Ct.)**
- C** 504 National Biscuit Co. v. U.S., 156 F.Supp. 916, 927, 140 Ct.Cl. 443, 459, 1 A.F.T.R.2d 592, 592, 58-1 USTC P 9109, 9109 (Ct.Cl. Dec 04, 1957) (NO. 49752)
- H** 505 Erie Basin Metal Products, Inc. v. U.S., 150 F.Supp. 561, 564, 138 Ct.Cl. 67, 72 (Ct.Cl. Apr 03, 1957) (NO. 50271) **HN: 11 (S.Ct.)**
- P** 506 E.I. du Pont De Nemours & Co. v. U.S., 147 F.Supp. 486, 493, 137 Ct.Cl. 191, 203, 57-1 USTC P 9326, 9326, 50 A.F.T.R. 1319, 1319 (Ct.Cl. Jan 16, 1957) (NO. 443-54) **HN: 13 (S.Ct.)**
- C** 507 Waldrop v. U.S., 137 F.Supp. 753, 754, 133 Ct.Cl. 902, 904, 56-1 USTC P 11,588, 11588, 49 A.F.T.R. 27, 27 (Ct.Cl. Jan 31, 1956) (NO. 174-54)
- P** 508 Gooch Mill. & Elevator Co. v. U.S., 78 F.Supp. 94, 96+, 111 Ct.Cl. 576, 579+, 48-1 USTC P 9285, 9285+, 37 A.F.T.R. 36, 36+ (Ct.Cl. Jun 01, 1948) (NO. 47004) **HN: 13 (S.Ct.)**
- P** 509 Gooch Milling & Elevator Co. v. U.S., 75 F.Supp. 474, 476+, 48-1 USTC P 9169, 9169+, 36 A.F.T.R. 1254, 1254+ (Ct.Cl. Feb 02, 1948) (NO. 47004) **HN: 12,13 (S.Ct.)**
- P** 510 Needles for Use and Benefit of Needles v. U.S., 1944 WL 3698, *49, 101 Ct.Cl. 535, 614 (Ct.Cl. May 01, 1944) **HN: 4,10 (S.Ct.)**
- C** 511 Lynchburg Coal & Coke Co. v. U.S., 47 F.Supp. 916, 916, 97 Ct.Cl. 517, 519, 42-2 USTC P 9800, 9800, 30 A.F.T.R. 801, 801 (Ct.Cl. Dec 07, 1942) (NO. 45501)
- P** 512 Guantanamo Sugar Co v. US, 38 F.Supp. 252, 260, 94 Ct.Cl. 5692, 585, 41-1 USTC P 9377, 9377, 26 A.F.T.R. 1014, 1014 (Ct.Cl. Apr 07, 1941) (NO. 43851) **HN: 9 (S.Ct.)**
- H** 513 Mohawk Rubber Co. v. U.S., 25 F.Supp. 228, 232, 88 Ct.Cl. 50, 59, 38-2 USTC P 9569, 9569, 21 A.F.T.R. 1093, 1093 (Ct.Cl. Nov 14, 1938) (NO. 43409)
- 514 Bull v. U. S, 1937 WL 1651, *1651, 84 Ct.Cl. 632, 632 (Ct.Cl. Apr 05, 1937) (NO. L-383) **HN: 12,13 (S.Ct.)**
- C** 515 Darcy v. U.S., 15 F.Supp. 251, 255+, 83 Ct.Cl. 483, 490+, 36-2 USTC P 9319, 9319+, 18 A.F.T.R. 88, 88+ (Ct.Cl. Jun 01, 1936) (NO. M-420) **HN: 2 (S.Ct.)**
- P** 516 Estate of Smith v. C.I.R., 123 T.C. 15, 30+, 123 T.C. No. 2, 2+, Tax Ct. Rep. (CCH) 55,687, 55687+, Tax Ct. Rep. Dec. (RIA) 123.2, 123.2+ (U.S.Tax Ct. Jul 13, 2004) (NO. 19200-94) **HN: 12,13 (S.Ct.)**
- H** 517 Richards Asset Mgmt. Trust v. C.I.R., 2002 WL 1925685, *13, T.C. Memo. 2002-213, 2002-213, 84 T.C.M. (CCH) 229, 229, T.C.M. (RIA) 2002-213, 2002-213 (U.S.Tax Ct. Aug 21, 2002) (NO. 10764-00, 10767-00, 10765-00, 10766-00) **HN: 3 (S.Ct.)**
- H** 518 Herbst Asset Mgmt. Trust v. C.I.R., 2002 WL 1925696, *13, T.C. Memo. 2002-214, 2002-214, 84 T.C.M. (CCH) 239, 239, T.C.M. (RIA) 2002-214, 2002-214 (U.S.Tax Ct. Aug 21, 2002) (NO. 9999-00, 10002-00, 10000-00, 10001-00) **HN: 3 (S.Ct.)**
- H** 519 Herbst Asset Management Trust v. C.I.R., 2002 WL 464720, *8, T.C. Memo. 2002-73, 2002-73, 83 T.C.M. (CCH) 1385, 1385, T.C.M. (RIA) 2002-073, 2002-073 (U.S.Tax Ct. Mar 27, 2002) (NO. 9999-00, 10001-00, 10002-00, 10000-00) **HN: 3 (S.Ct.)**
- H** 520 Richards Asset Management Trust v. C.I.R., 2002 WL 464732, *8, T.C. Memo. 2002-74, 2002-74, 83 T.C.M. (CCH) 1392, 1392, T.C.M. (RIA) 2002-074, 2002-074 (U.S.Tax Ct. Mar 27, 2002) (NO. 10764-00, 10766-00, 10767-00, 10765-00) **HN: 3 (S.Ct.)**
- C** 521 Johnson v. C.I.R., 117 T.C. 204, 220, 117 T.C. No. 18, 18, Tax Ct. Rep. (CCH) 54,554, 54554, Tax Ct. Rep. Dec. (RIA) 117.18, 117.18 (U.S.Tax Ct. Nov 30, 2001) (NO. 12616-00L) **HN: 4,10**

(S.Ct.)

- C** 522 Estate v. Orenstein v. C.I.R., 2000 WL 486809, *2+, T.C. Memo. 2000-150, 2000-150+, 79 T.C.M. (CCH) 1971, 1971+, T.C.M. (RIA) 2000-150, 2000-150+ (U.S.Tax Ct. Apr 26, 2000) (NO. 25687-85, 4930-88) **HN: 12,13 (S.Ct.)**
- H** 523 Crop Associates - 1986 v. C.I.R., 113 T.C. 198, 200+, 113 T.C. No. 15, 15+, Tax Ct. Rep. Dec. (RIA) 113.15, 113.15+ (U.S.Tax Ct. Sep 14, 1999) (NO. 12532-90) **HN: 9,10,13 (S.Ct.)**
- C** 524 Frederick v. C.I.R., 101 T.C. 35, 40, 101 T.C. No. 2, 2, Tax Ct. Rep. (CCH) 49,165, 49165, Tax Ct. Rep. Dec. (RIA) 101.2, 101.2 (U.S.Tax Ct. Jul 21, 1993) (NO. 15540-92, 15541-92, 15542-92) **HN: 13 (S.Ct.)**
- C** 525 Estate of Friedberg v. C.I.R., 1992 WL 115527, *115527, T.C. Memo. 1992-310, 1992-310, 63 T.C.M. (CCH) 3080, 3080, T.C.M. (RIA) 92,310, 92310 (U.S.Tax Ct. Jun 01, 1992) (NO. 2015-89) **HN: 13 (S.Ct.)**
- C** 526 Kroh v. C.I.R., 98 T.C. 383, 392, 98 T.C. No. 29, 29, Tax Ct. Rep. (CCH) 48,128, 48128, Tax Ct. Rep. Dec. (RIA) 98.29, 98.29 (U.S.Tax Ct. Apr 02, 1992) (NO. 36295-87, 7250-88) " **HN: 3 (S.Ct.)**
- P** 527 Stoller v. C. I. R., 1990 WL 212864, *20, T.C. Memo. 1990-659, 1990-659, 60 T.C.M. (CCH) 1554, 1554, T.C.M. (P-H) P 90,659, 90659 (U.S.Tax Ct. Dec 31, 1990) (NO. 8993-87, 27268-87, 27269-87)
- P** 528 Estate of Schneider v. C.I.R., 93 T.C. 568, 569, 93 T.C. No. 47, 47, Tax Ct. Rep. (CCH) 46,143, 46143, Tax Ct. Rep. Dec. (P-H) 93.47, 93.47 (U.S.Tax Ct. Nov 06, 1989) (NO. 6234-79) **HN: 13 (S.Ct.)**
- P** 529 Williams v. C.I.R., 92 T.C. 920, 936, 92 T.C. No. 58, 58, Tax Ct. Rep. (CCH) 45,678, 45678, Tax Ct. Rep. Dec. (P-H) 92.58, 92.58 (U.S.Tax Ct. May 09, 1989) (NO. 28141-87, 28142-87) **HN: 13 (S.Ct.)**
- P** 530 Church of Scientology of California v. Commissioner of Internal Revenue, 83 T.C. 381, 468, 83 T.C. No. 25, 25, Tax Ct. Rep. (CCH) 41,506, 41506 (U.S.Tax Ct. Sep 24, 1984) (NO. 3352-78) **HN: 6 (S.Ct.)**
- P** 531 Roscoe v. C.I.R., 1984 WL 15123, *15123, T.C. Memo. 1984-484, 1984-484, 48 T.C.M. (CCH) 1078, 1078, T.C.M. (P-H) P 84,484, 84484 (U.S.Tax Ct. Sep 10, 1984) (NO. 2058-83) **HN: 4 (S.Ct.)**
- P** 532 Estate of Curry v. Commissioner of Internal Revenue, 74 T.C. 540, 548 (U.S.Tax Ct. Jun 09, 1980) (NO. 9502-76)
- P** 533 Van Winkle's Estate v. Commissioner of Internal Revenue, 51 T.C. 994, 999+ (Tax Ct. Mar 19, 1969) (NO. 4467-67) **HN: 3 (S.Ct.)**
- P** 534 Estate of Hull v. C.I.R., 38 T.C. 512, 522+ (Tax Ct. Jul 27, 1962) (NO. 87887) **HN: 2 (S.Ct.)**
- H** 535 Estate of Hornor v. C.I.R., 36 T.C. 337, 347 (Tax Ct. May 24, 1961) (NO. 77153) **HN: 1 (S.Ct.)**
- H** 536 Estate of Garber v. C. I. R., 1958 WL 785, *785+, T.C. Memo. 1958-121, 1958-121+, 17 T.C.M. (CCH) 646, 646+, T.C.M. (P-H) P 58,121, 58121+ (Tax Ct. Jun 27, 1958) (NO. 60201)
- H** 537 Estate of Riegelman v. C.I.R., 27 T.C. 833, 835+ (Tax Ct. Feb 25, 1957) (NO. 55606) **HN: 2 (S.Ct.)**
- C** 538 Spicker v. C. I. R., 26 T.C. 91, 98 (Tax Ct. Apr 17, 1956) (NO. 50338)
- H** 539 McKelvey v. C. I. R., 1956 WL 337, *337+, T.C. Memo. 1956-70, 1956-70+, 15 T.C.M. (CCH)

- 358, 358+, T.C.M. (P-H) P 56,070, 56070+ (Tax Ct. Mar 23, 1956) (NO. 52801, 52802) " **HN: 2 (S.Ct.)**
- ▶ 540 Howell v. C.I.R., 24 T.C. 342, 348+ (Tax Ct. Jun 08, 1955) (NO. 48332) **HN: 2 (S.Ct.)**
- H 541 Hall v. C.I.R., 19 T.C. 445, 460 (Tax Ct. Dec 11, 1952) (NO. 29345) **HN: 2 (S.Ct.)**
- C 542 Hess v. C.I.R., 12 T.C. 773, 779 (Tax Ct. May 13, 1949) (NO. 17039)
- H 543 Estate of Lowenstein v. C.I.R., 12 T.C. 694, 699 (Tax Ct. May 04, 1949) (NO. 12411)
- C 544 Karsch v. C.I.R., 8 T.C. 1327, 1331+ (Tax Ct. Jun 30, 1947) (NO. 10471) **HN: 2 (S.Ct.)**
- H 545 Wilkins v. C. I. R., 7 T.C. 519, 523 (Tax Ct. Aug 09, 1946) (NO. 6569) **HN: 2 (S.Ct.)**
- ▶ 546 Coates v. C. I. R., 7 T.C. 125, 131+ (Tax Ct. Jun 13, 1946) (NO. 8601, 8602, 8616, 8617, 8631, 8632) " **HN: 2 (S.Ct.)**
- C 547 Smith v. C. I. R., 5 T.C. 323, 327 (Tax Ct. Jun 27, 1945) (NO. 5505) **HN: 2 (S.Ct.)**
- H 548 Vandenberg v. C. I. R., 3 T.C. 321, 328 (Tax Ct. Feb 21, 1944) (NO. 1606, 1607, 1608, 1609)
- ▶ 549 Hamm v. Harrigan, 178 So.2d 529, 537+, 278 Ala. 372, 380+ (Ala. Sep 09, 1965) (NO. 3 DIV.100, 3 DIV.100-A) **HN: 12,13 (S.Ct.)**
- C 550 State v. First Nat. Bank of Auburn, 141 So.2d 196, 199, 273 Ala. 379, 383 (Ala. May 10, 1962) (NO. 3 DIV. 888) **HN: 6 (S.Ct.)**
- ▶ 551 People v. Skinner, 115 P.2d 488, 492+, 18 Cal.2d 349, 356+, 149 A.L.R. 299, 299+ (Cal. Jul 30, 1941) (NO. SAC 5360) **HN: 4 (S.Ct.)**
- ▶ 552 Sprint Communications Co. v. State Bd. of Equalization, 47 Cal.Rptr.2d 399, 405, 40 Cal.App.4th 1254, 1264, 95 Cal. Daily Op. Serv. 9389, 9389, 95 Daily Journal D.A.R. 16,305, 16305 (Cal.App. 1 Dist. Dec 08, 1995) (NO. A067452) **HN: 10 (S.Ct.)**
- C 553 Faix, Ltd. v. County of Los Angeles, 127 Cal.Rptr. 182, 189, 54 Cal.App.3d 992, 1002 (Cal.App. 2 Dist. Jan 29, 1976) (NO. CIV. 46434) **HN: 4 (S.Ct.)**
- ▶ 554 People v. Sonleitner, 8 Cal.Rptr. 528, 533+, 185 Cal.App.2d 350, 359+ (Cal.App. 2 Dist. Oct 17, 1960) (NO. CIV 24210) " **HN: 4 (S.Ct.)**
- ▶ 555 Independent Iron Works, Inc. v. State Bd. of Equalization, 334 P.2d 236, 241, 167 Cal.App.2d 318, 325 (Cal.App. 1 Dist. Jan 23, 1959) (NO. CIV 17860) **HN: 13 (S.Ct.)**
- ▶ 556 Dawe v. Merchants Mortg. and Trust Corp., 683 P.2d 796, 800+ (Colo. Jun 25, 1984) (NO. 83SC20) " **HN: 9,10 (S.Ct.)**
- C 557 Orsi v. Hall, 8 Conn.Supp. 92, 94+, 1940 WL 666, *2+ (Conn.Com.Pl. Mar 08, 1940) (NO. 7240) " **HN: 10 (S.Ct.)**
- C 558 National Collectors & Liquidators, L.P. v. Millco of Danbury, Inc., 2001 WL 1004257, *3, 30 Conn. L. Rptr. 229, 229 (Conn.Super. Aug 01, 2001) (NO. CV000445286S) " **HN: 10 (S.Ct.)**
- 559 Daly v. Town of Windham, 2001 WL 56438, *6, 28 Conn. L. Rptr. 584, 584 (Conn.Super. Jan 04, 2001) (NO. CV990061834S)
- C 560 Pace Motor Lines, Inc. v. Biagiarelli, 1996 WL 383398, *8+, 17 Conn. L. Rptr. 77, 77+ (Conn.Super. Jun 24, 1996) (NO. 318117S) " **HN: 13 (S.Ct.)**
- C 561 Nickerson v. Martin, 374 A.2d 258, 261, 34 Conn.Supp. 22, 29 (Conn.Super. Dec 07, 1976) (NO. 019707) " **HN: 10 (S.Ct.)**
- H 562 District of Columbia v. Craig, 2007 WL 2048661, *4 (D.C. Jul 19, 2007) (NO. 06-TX-177, 06-TX-178) **HN: 13 (S.Ct.)**

- ▶ 563 District of Columbia v. United Jewish Appeal Federation of Greater Washington, Inc., 672 A.2d 1075, 1082 (D.C. Mar 11, 1996) (NO. 93-CV-1437, 93-CV-398, 95-CV-541) **HN: 13 (S.Ct.)**
- 564 District of Columbia v. Carr, 607 A.2d 513, 516 (D.C. Apr 28, 1992) (NO. 91-CV-36) **HN: 13 (S.Ct.)**
- 565 Lofchie v. Washington Square Ltd. Partnership, 580 A.2d 665, 668 (D.C. Oct 02, 1990) (NO. 87-867) " **HN: 9,10 (S.Ct.)**
- ▶ 566 Barry v. American Tel. & Tel. Co., 563 A.2d 1069, 1073 (D.C. Jul 18, 1989) (NO. 88-1482, 88-1483, 88-1535, 88-1537) **HN: 13 (S.Ct.)**
- 567 PNC Bank, Delaware v. Turner, 659 A.2d 222, 225 (Del.Super. Feb 28, 1995) (NO. CIV.A. 90C-08-254) **HN: 10 (S.Ct.)**
- 568 Household Finance Corp. v. Hobbs, 387 A.2d 198, 200+ (Del.Super. Apr 20, 1978) **HN: 9,10 (S.Ct.)**
- 569 Schwalm v. Zachrais Const., 2002 WL 596808, *10 (Del.Com.Pl. Feb 07, 2002) (NO. CIV.A. 00-06-090) **HN: 10 (S.Ct.)**
- 570 Allie v. Ionata, 466 So.2d 1108, 1111, 10 Fla. L. Weekly 316 (Fla.App. 5 Dist. Feb 07, 1985) (NO. 83-1709) **HN: 10 (S.Ct.)**
- 571 Tarbox v. Tax Com'n, 695 P.2d 342, 346, 107 Idaho 957, 961 (Idaho Nov 15, 1984) (NO. 14883) **HN: 13 (S.Ct.)**
- 572 Bills v. State, Dept. of Revenue and Taxation, 714 P.2d 82, 86, 110 Idaho 113, 117 (Idaho App. Jan 30, 1986) (NO. 15991) "
- ▶ 573 Adams v. State, 762 N.E.2d 737, 742 (Ind. Feb 08, 2002) (NO. 49S04-0011-CR-627)
- 574 Indiana Dept. of State Revenue, Inheritance Tax Div. v. Smith, 473 N.E.2d 611, 615 (Ind. Feb 05, 1985) (NO. 285S40) **HN: 13 (S.Ct.)**
- ▶ 575 Marhoefer Packing Co., Inc. v. Indiana Dept. of State Revenue, 301 N.E.2d 209, 216+, 157 Ind.App. 505, 518+ (Ind.App. 2 Dist. Sep 13, 1973) (NO. 2-1072A88) **HN: 3,13 (S.Ct.)**
- 576 United Missouri Bank of Kansas City v. Robinson, 638 P.2d 372, 375, 7 Kan.App.2d 120, 123 (Kan.App. Dec 23, 1981) (NO. 52741) **HN: 10 (S.Ct.)**
- 577 American Life & Acc. Ins. Co. of Kentucky, Inc. v. Com., 173 S.W.3d 910, 915 (Ky.App. Oct 15, 2004) (NO. 2003-CA-001802-MR) **HN: 12,13 (S.Ct.)**
- ▶ 578 State v. Hogg, 535 A.2d 923, 930+, 311 Md. 446, 461+ (Md. Jan 14, 1988) (NO. 94 SEPT. TERM 1987) **HN: 10,13 (S.Ct.)**
- 579 Back v. I.R.S., 445 A.2d 1057, 1064, 51 Md.App. 681, 691 (Md.App. Jun 02, 1982) (NO. 1051) "
- 580 In re McLouth's Estate, 274 N.W. 759, 762, 281 Mich. 191, 198 (Mich. Sep 01, 1937) (NO. 120 APRIL TERM) **HN: 10 (S.Ct.)**
- 581 Equitable Life Assur. Society of U.S. v. Erin, Inc., 1999 WL 319094, *3 (Minn.App. May 18, 1999) (NO. C3-98-2070) **HN: 10 (S.Ct.)**
- ▶ 582 Norwest Bank Minnesota, N.A. v. Midwestern Machinery Co., 481 N.W.2d 875, 879+ (Minn.App. Mar 10, 1992) (NO. C8-91-1750) " **HN: 9,10 (S.Ct.)**
- 583 Henry v. Manzella, 201 S.W.2d 457, 460, 356 Mo. 305, 310 (Mo. Apr 21, 1947) (NO. 39750)
- 584 Boe v. Steele County, 19 N.W.2d 921, 925+, 74 N.D. 58, 66+ (N.D. Oct 05, 1945) (NO. 6950) **HN: 6 (S.Ct.)**
- 585 Beneficial Finance Co. of Atlantic City v. Swaggerty, 432 A.2d 512, 515+, 86 N.J. 602, 608+

- (N.J. Jul 21, 1981) (NO. A-55) **HN: 10 (S.Ct.)**
- C** 586 Midlantic Nat. Bank v. Georgian, Ltd., 559 A.2d 872, 874+, 233 N.J.Super. 621, 625+ (N.J.Super.L. Mar 17, 1989) (NO. W-021496-88) **HN: 9,10 (S.Ct.)**
- H** 587 J.L. Muscarelle, Inc. v. Saddle Brook Tp., 14 N.J.Tax 453, 488 (N.J.Tax Feb 10, 1995) (NO. 005610-94) **HN: 4 (S.Ct.)**
- P** 588 Power Mill I Associates v. Hamilton Tp. (Atlantic County), 3 N.J.Tax 439, 448+ (N.J.Tax Nov 02, 1981) (NO. 01-12085A-80) **HN: 6 (S.Ct.)**
- H** 589 County of Fulton v. State, 563 N.Y.S.2d 33, 35, 564 N.E.2d 643, 645, 76 N.Y.2d 675, 679 (N.Y. Nov 27, 1990) (NO. 233) **HN: 13 (S.Ct.)**
- P** 590 National Cash Register Co. v. Joseph, 86 N.E.2d 561, 562, 299 N.Y. 200, 203, 12 A.L.R.2d 812, 812 (N.Y. May 19, 1949) **HN: 9 (S.Ct.)**
- H** 591 In re Gellatly's Estate, 27 N.E.2d 809, 810, 283 N.Y. 125, 129, 40-2 USTC P 9616, 9616, 25 A.F.T.R. 254, 254 (N.Y. May 28, 1940) **HN: 9 (S.Ct.)**
- P** 592 Leirer v. Caputo, 586 N.Y.S.2d 976, 983, 181 A.D.2d 119, 131 (N.Y.A.D. 2 Dept. Jun 22, 1992) (NO. 90-0464) " (*in dissent*) **HN: 10 (S.Ct.)**
- C** 593 Rochester Health Network, Inc. v. Rochester Hosp. Service Corp., 507 N.Y.S.2d 100, 101, 123 A.D.2d 509, 510 (N.Y.A.D. 4 Dept. Sep 26, 1986) (NO. 616) **HN: 10 (S.Ct.)**
- P** 594 Morris Investors, Inc. v. Commissioner of Finance of City of New York, 503 N.Y.S.2d 363, 368+, 121 A.D.2d 221, 227+ (N.Y.A.D. 1 Dept. Jun 10, 1986) (NO. 25996)
- H** 595 LaLoggia v. Document Sec. Systems, Inc., 199 N.Y.S.2d 210, 210, 12 Misc.3d 1161(A), 1161(A), 2006 N.Y. Slip Op. 50997(U), 50997(U) (N.Y.Sup. Mar 22, 2006) (Table, text in WESTLAW, NO. 2005/08307) **HN: 9,10 (S.Ct.)**
- P** 596 Public Loan Co., Inc. v. Hyde, 390 N.Y.S.2d 971, 973, 89 Misc.2d 226, 229 (N.Y.Sup. Jan 03, 1977) **HN: 10 (S.Ct.)**
- C** 597 Niemeyer v. Collins, 341 N.E.2d 847, 848+, 45 Ohio St.2d 63, 64+, 74 O.O.2d 117, 117+ (Ohio Jan 28, 1976) (NO. 75-685) **HN: 6 (S.Ct.)**
- C** 598 S. S. Kresge Co. v. Bowers, 206 N.E.2d 905, 910, 2 Ohio St.2d 113, 119, 31 O.O.2d 188, 188 (Ohio Apr 28, 1965) (NO. 38731) "
- C** 599 Pre-Fab Transit Co. v. Bowers, 198 N.E.2d 461, 462, 176 Ohio St. 163, 164, 27 O.O.2d 46, 46 (Ohio Apr 29, 1964) (NO. 38381) "
- C** 600 Easy Living, Inc. v. Whitehead, 417 N.E.2d 591, 596, 65 Ohio App.2d 206, 213 (Ohio App. 1 Dist. Aug 08, 1979) (NO. C-780286) **HN: 10 (S.Ct.)**
- C** 601 Household Finance Corp. v. Yeager, 1978 WL 43319, *1 (Ohio App. 5 Dist. Dec 28, 1978) (NO. CA-4923) **HN: 9,10 (S.Ct.)**
- C** 602 Akron Nat. Bank & Trust Co. v. Roundtree, 395 N.E.2d 525, 529, 60 Ohio App.2d 13, 17 (Ohio App. 9 Dist. Nov 01, 1978) **HN: 9,10 (S.Ct.)**
- H** 603 Continental Acceptance Corp. v. Rivera, 363 N.E.2d 772, 777, 50 Ohio App.2d 338, 345 (Ohio App. 8 Dist. Dec 30, 1976) " **HN: 9,10 (S.Ct.)**
- H** 604 BANK ONE NATIONAL ASSOCIATION, as Trustee, Plaintiff, v. Larry HAYDEN, aka Larry W. Hayden, et al., Defendants., 2006 WL 4453388, *4453388 (Trial Order) (Ohio Com.Pl. Jul 10, 2006) **Magistrate's Decision Denying Plaintiff's Motion ...** (NO. 04-1574) **HN: 9,10 (S.Ct.)**
- H** 605 Allied Timber Co. v. Department of Revenue, 677 P.2d 33, 38, 296 Or. 412, 421 (Or. Feb 15,

- 1984) (NO. SC 29102, TC 1594) (*in dissent*) **HN: 12 (S.Ct.)**
- ▶ 606 Cole v. State By and Through Oregon Dept. of Revenue, 655 P.2d 171, 173, 294 Or. 188, 192 (Or. Dec 15, 1982) (NO. SC 28687, TC 1778, TC 1779, TC 1780)
- H 607 Shannon v. Carter, 579 P.2d 1288, 1289, 282 Or. 449, 452 (Or. Jun 06, 1978) **HN: 10 (S.Ct.)**
- ▶ 608 Bank of Lebanon v. J & W Lumber Co., 448 P.2d 367, 369+, 252 Or. 407, 411+, 23 A.F.T.R.2d 69-364, 69-364+, 69-1 USTC P 9151, 9151+ (Or. Dec 11, 1968) "
- C 609 Middlekauff v. Galloway, 99 P.2d 24, 27, 163 Or. 671, 678 (Or. Feb 20, 1940)
- C 610 Allied Timber Co. v. Department of Revenue, 1980 WL 2039, *3+, 8 Or. Tax 428, 434+ (Or. Tax Oct 29, 1980) **HN: 13 (S.Ct.)**
- H 611 Cedarbrook Realty, Inc. v. Nahill, 399 A.2d 374, 378, 484 Pa. 441, 447 (Pa. Mar 16, 1979) **HN: 13 (S.Ct.)**
- ▶ 612 Com., Dept. of Public Welfare v. Ludlow Clinical Laboratories, Inc., 374 A.2d 526, 529, 473 Pa. 299, 305 (Pa. Jun 03, 1977)
- ▶ 613 Com. v. Orsatti, Inc., 292 A.2d 313, 316, 448 Pa. 72, 78 (Pa. Jun 28, 1972) **HN: 10 (S.Ct.)**
- ▶ 614 Com. v. Berks County, 72 A.2d 129, 130, 364 Pa. 447, 450 (Pa. Mar 20, 1950) " **HN: 10 (S.Ct.)**
- C 615 May Dept. Stores Co. v. City of Pittsburgh, 376 A.2d 309, 313, 31 Pa.Cmwth. 398, 405 (Pa.Cmwth. Aug 11, 1977) **HN: 13 (S.Ct.)**
- H 616 Com., Dept. of Public Welfare v. Ludlow Clinical Laboratories, Inc., 350 A.2d 208, 211, 22 Pa.Cmwth. 614, 619 (Pa.Cmwth. Jan 12, 1976)
- C 617 Kline v. Blue Shield of Pennsylvania, 556 A.2d 1365, 1369+, 383 Pa.Super. 347, 353+ (Pa.Super. Apr 04, 1989) (NO. 1914 PHILA. 1988) " **HN: 10,13 (S.Ct.)**
- ▶ 618 Household Consumer Discount Co. v. Vespaziani, 387 A.2d 93, 97+, 255 Pa.Super. 367, 374+ (Pa.Super. Apr 28, 1978) **HN: 9,10 (S.Ct.)**
- C 619 Villa v. Hedge, 188 A.2d 904, 906, 96 R.I. 52, 56 (R.I. Mar 15, 1963) (NO. EX. 10410) **HN: 9,10 (S.Ct.)**
- C 620 Tuloka Affiliates, Inc. v. Moore, 268 S.E.2d 293, 295, 275 S.C. 199, 203 (S.C. Jul 23, 1980) (NO. 21273) **HN: 4,10 (S.Ct.)**
- ▶ 621 In re Wartenhorst's Estate, 211 N.W.2d 705, 709, 87 S.D. 538, 545, 63 A.L.R.3d 911, 911 (S.D. Oct 31, 1973) (NO. 11063) **HN: 6 (S.Ct.)**
- H 622 Southern Pac. Co. v. Porter, 331 S.W.2d 42, 46, 160 Tex. 329, 337 (Tex. Jan 06, 1960) (NO. A-7191) (*in dissent*) **HN: 10 (S.Ct.)**
- C 623 Hudson v. Hinton, 435 S.W.2d 211, 215 (Tex.Civ.App.-Dallas Dec 06, 1968) (NO. 17182)
- C 624 City of Richmond v. Chesapeake & Potomac Tel. Co. of Va., 140 S.E.2d 683, 688, 205 Va. 919, 926 (Va. Mar 08, 1965) **HN: 10 (S.Ct.)**
- C 625 Lukens v. Goit, 430 P.2d 607, 610, 115 L.R.R.M. (BNA) 4828, 4828 (Wyo. Aug 01, 1967) (NO. 3582) " **HN: 9,10 (S.Ct.)**
- H 626 Petrovich v. Secretario de Hacienda, 79 D.P.R. 250, 273 (P.R. Apr 30, 1956) (NO. 11143 SOMETIDO 3)
- C 627 Ronrico Corporation v. Tesorero de P.R., 77 D.P.R. 411, 418 (P.R. Nov 08, 1954) (NO. 10909 SOMETIDO 3)
- C 628 Compania Azucarera del Toa, Inc. v. Tribunal de Contribuciones y Tesorero, Interventor, 72

- D.P.R. 909, 927 (P.R. Dec 20, 1951) (NO. 250)
- H** 629 Gonzalez Padin Co. v. Tribunal de Contribuciones de P.R. y Buscaglia, Tes., Interventor, 66 D.P.R. 964, 969+ (P.R. Feb 26, 1947) (NO. 91)
- P** 630 Estate of Ledyard v. C.I.R., 1941 WL 41723, *41723, 44 B.T.A. 1056, 1062 (B.T.A. Jul 18, 1941) (NO. 99249) **HN: 2 (S.Ct.)**
- C** 631 Red Wing Potteries, Inc. C.I.R., 1941 WL 494, *494+, 43 B.T.A. 841, 845+ (B.T.A. Mar 06, 1941) (NO. 97674)
- H** 632 Gump v. C.I.R., 1940 WL 39145, *39145+, 42 B.T.A. 197, 205+ (B.T.A. Jun 25, 1940) (NO. 90656) **HN: 2 (S.Ct.)**
- H** 633 McClellan v. C.I.R., 1940 WL 45, *45, 42 B.T.A. 124, 128 (B.T.A. Jun 18, 1940) (NO. 90664)
- C** 634 Estate of Lambert v. C.I.R., 1939 WL 58, *58+, 40 B.T.A. 802, 807+ (B.T.A. Oct 24, 1939) (NO. 92119) " **HN: 3 (S.Ct.)**
- C** 635 Hallowell v. C.I.R., 1939 WL 113, *113, 39 B.T.A. 50, 55 (B.T.A. Jan 05, 1939) (NO. 84777, 84778, 84779, 84780, 84781) **HN: 2 (S.Ct.)**
- C** 636 Estate of Miller, by Northern Trust Co. v. C.I.R., 1938 WL 67, *67+, 38 B.T.A. 487, 496+ (B.T.A. Sep 08, 1938) (NO. 84444) **HN: 2 (S.Ct.)**
- C** 637 Carter v. C.I.R., 1937 WL 297, *297+, 36 B.T.A. 60, 67+ (B.T.A. Jun 08, 1937) (NO. 78878, 78879, 78880, 78881)
- C** 638 Bing & Bing, Inc. v. C.I.R., 1937 WL 576, *576, 35 B.T.A. 1170, 1176 (B.T.A. May 28, 1937) (NO. 51433, 51434, 51435, 51436, 51437, 51438, 51439, 51440, 51441)
- C** 639 Barth v. C.I.R., 1937 WL 506, *506, 35 B.T.A. 546, 550 (B.T.A. Feb 26, 1937) (NO. 82557) **HN: 2 (S.Ct.)**
- C** 640 Bateman v. C.I.R., 1936 WL 355, *355+, 34 B.T.A. 351, 368+ (B.T.A. Apr 17, 1936) (NO. 47772) **HN: 12,13 (S.Ct.)**
- C** 641 Heyl v. C.I.R., 1936 WL 333, *333+, 34 B.T.A. 223, 226+ (B.T.A. Mar 26, 1936) (NO. 79364) **HN: 12 (S.Ct.)**

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- P** 642 U.S. v. Rexach, 482 F.2d 10, 16, 32 A.F.T.R.2d 73-5338, 73-5338, 73-2 USTC P 9527, 9527 (1st Cir.(Puerto Rico) Jun 27, 1973) (NO. 72-1051)
- P** 643 Ross v. C.I.R., 169 F.2d 483, 496, 7 A.L.R.2d 719, 719, 48-2 USTC P 9341, 9341, 37 A.F.T.R. 193, 193 (C.C.A.1 Jul 13, 1948) (NO. 4281)
- P** 644 White v. Stone, 78 F.2d 136, 139, 35-2 USTC P 9412, 9412, 16 A.F.T.R. 322, 322 (C.C.A.1 (Mass.) May 25, 1935) (NO. 3019) **HN: 4 (S.Ct.)**
- P** 645 U.S. v. McCombs, 30 F.3d 310, 318, 74 A.F.T.R.2d 94-5408, 94-5408, 94-2 USTC P 50,363, 50363, Unempl.Ins.Rep. (CCH) P 14081B, 14081B (2nd Cir.(N.Y.) Jul 13, 1994) (NO. 478, 479, 93-6122, 93-6144)
- P** 646 Cuba R. Co. v. U.S., 254 F.2d 280, 282, 1 A.F.T.R.2d 1453, 1453, 58-1 USTC P 9461, 9461 (2nd Cir.(N.Y.) Apr 18, 1958) (NO. 217, 24630)
- H** 647 Lyeth v. Hoey, 112 F.2d 4, 9, 130 A.L.R. 830, 830, 40-1 USTC P 9316, 9316, 25 A.F.T.R. 33, 33 (C.C.A.2 (N.Y.) Mar 18, 1940) (NO. 142) (*in dissent*) **HN: 13 (S.Ct.)**
- C** 648 Kahn v. U.S., 753 F.2d 1208, 1218, 84 A.L.R. Fed. 405, 405, 55 A.F.T.R.2d 85-785, 85-785,

- 85-1 USTC P 9152, 9152 (3rd Cir.(Pa.) Jan 23, 1985) (NO. 83-1897) **HN: 10 (S.Ct.)**
- ▶ 649 Cohen v. Gross, 316 F.2d 521, 523, 11 A.F.T.R.2d 1255, 1255, 63-1 USTC P 9395, 9395 (3rd Cir.(N.J.) Apr 09, 1963) (NO. 13956)
- H 650 Burnett v. C.I.R., 67 Fed.Appx. 248, 248, 91 A.F.T.R.2d 2003-2376, 2003-2376, 2003-1 USTC P 50,494, 50494 (5th Cir. Apr 28, 2003) (Table, text in WESTLAW, NO. 02-60928) **HN: 3 (S.Ct.)**
- H 651 Estate of Mann, 731 F.2d 267, 279, 53 A.F.T.R.2d 84-1300, 84-1300, 84-1 USTC P 9454, 9454 (5th Cir.(Tex.) May 04, 1984) (NO. 82-1593) **HN: 13 (S.Ct.)**
- ▶ 652 Rose v. McEachern, 86 F.2d 231, 232, 36-2 USTC P 9507, 9507, 18 A.F.T.R. 580, 580 (C.C.A.5 (Ga.) Nov 09, 1936) (NO. 7911) **HN: 7 (S.Ct.)**
- ▶ 653 In re Greenstreet, Inc., 209 F.2d 660, 663 (7th Cir.(Ill.) Jan 06, 1954) (NO. 10901) **HN: 9 (S.Ct.)**
- ▶ 654 Vitt's Estate v. U.S., 706 F.2d 871, 874, 52 A.F.T.R.2d 83-6393, 83-6393, 83-1 USTC P 13,522, 13522 (8th Cir.(Mo.) May 16, 1983) (NO. 82-1823, 82-1872) **HN: 13 (S.Ct.)**
- C 655 U.S. v. Ulvedal, 372 F.2d 31, 35 (8th Cir.(N.D.) Feb 08, 1967) (NO. 18495) **HN: 10 (S.Ct.)**
- C 656 Home Indem. Co. v. State of Missouri, 78 F.2d 391, 394 (C.C.A.8 (Mo.) Jul 01, 1935) (NO. 10211)
- ▶ 657 U.S. v. State of Or., 657 F.2d 1009, 1015 (9th Cir.(Or.) Sep 10, 1981) (NO. 80-3218) **HN: 10 (S.Ct.)**
- H 658 Lowell O. West Lumber Sales v. U.S., 270 F.2d 12, 20 (9th Cir.(Cal.) Aug 14, 1959) (NO. 16115)
- H 659 U.S. v. Finn, 239 F.2d 679, 684 (9th Cir.(Cal.) Dec 27, 1956) (NO. 14770)
- ▶ 660 U.S. v. U.S. Fidelity & Guar. Co., 106 F.2d 804, 809 (C.C.A.10 (Okla.) Sep 06, 1939) (NO. 1854) **HN: 9 (S.Ct.)**
- C 661 Edwards v. Commissioner of Internal Revenue, 102 F.2d 757, 759, 39-1 USTC P 9393, 9393, 22 A.F.T.R. 949, 949 (C.C.A.10 Mar 17, 1939) (NO. 1775) **HN: 2 (S.Ct.)**
- C 662 Cal-Am Corp. v. I.R.S., 1980 WL 1551, *3+, 45 A.F.T.R.2d 80-1576, 80-1576+, 80-1 USTC P 9421, 9421+ (C.D.Cal. Apr 03, 1980) (NO. CV 79-1702-ALS (KX))
- H 663 William Simpson Const. Co. v. Westover, 100 F.Supp. 125, 128, 51-2 USTC P 9399, 9399, 41 A.F.T.R. 53, 53 (S.D.Cal. Jun 22, 1951) (NO. 10402-BH) **HN: 13 (S.Ct.)**
- C 664 Engelken v. U.S., 823 F.Supp. 845, 850 (D.Colo. Mar 01, 1993) (NO. CIV. A. 92-F-1955) **HN: 10 (S.Ct.)**
- H 665 Devich v. U.S., 1993 WL 231649, *4, 71 A.F.T.R.2d 93-1076, 93-1076, 93-1 USTC P 50,196, 50196 (D.Colo. Feb 05, 1993) (NO. CIV. A. 92-F-1803) **HN: 10 (S.Ct.)**
- C 666 Loomis v. I.R.S., 1981 WL 1767, *3, 47 A.F.T.R.2d 81-1431, 81-1431, 81-1 USTC P 9341, 9341 (D.Conn. Mar 17, 1981) (NO. H-80-226) **HN: 10 (S.Ct.)**
- H 667 U.S. v. Metzger, 2002 WL 1083843, *4, 89 A.F.T.R.2d 2002-2509, 2002-2509, 2002-1 USTC P 50,441, 50441 (S.D.Fla. Apr 25, 2002) (NO. 00-7682-CIV) **HN: 3 (S.Ct.)**
- H 668 Rubenstein v. U.S., 826 F.Supp. 448, 453, 72 A.F.T.R.2d 93-6721, 93-6721, 93-2 USTC P 60,143, 60143 (S.D.Fla. Jul 02, 1993) (NO. 90-2785-CIV)
- H 669 In re Ameriquest Mortg. Co. Mortg. Lending Practices Litigation, 2007 WL 1832113, *2 (N.D.Ill. Jun 25, 2007) (NO. 05-CV-7097) **HN: 9,10 (S.Ct.)**
- H 670 Louisville Provision Co. v. Glenn, 18 F.Supp. 423, 432, 37-1 USTC P 9111, 9111, 18 A.F.T.R. 1293, 1293 (W.D.Ky. Feb 11, 1937) (NO. 1073, 1074, 1076) **HN: 13 (S.Ct.)**

- C** 671 *Simmons v. Thomas*, 827 F.Supp. 397, 400, 72 A.F.T.R.2d 93-5157, 93-5157, 93-2 USTC P 50,593, 50593 (S.D.Miss. Apr 30, 1993) (NO. CIV. A. 192CV384-R) **HN: 13 (S.Ct.)**
- H** 672 *Consolidated Rail Corp. v. Primary Industries Corp.*, 868 F.Supp. 566, 577 (S.D.N.Y. Nov 10, 1994) (NO. 92 CIV. 4927 (WCC), 92 CIV. 6313 (WCC)) **HN: 10 (S.Ct.)**
- P** 673 *Gordy Co. v. Mary Jane Girls, Inc.*, 1989 WL 149290, *44, 1990 Copr.L.Dec. P 26,515, 26515 (S.D.N.Y. Dec 06, 1989) (NO. 86 CIV. 6814 (RWS), 87 CIV. 3438 (RWS)) **HN: 9,10 (S.Ct.)**
- P** 674 *U.S. v. Regan*, 713 F.Supp. 629, 633, Fed. Sec. L. Rep. P 94,481, 94481 (S.D.N.Y. May 04, 1989) (NO. S 88 CR. 517 (RLC))
- H** 675 *Federal Deposit Ins. Corp. v. Julius Richman, Inc.*, 80 F.R.D. 114, 119 (E.D.N.Y. Oct 12, 1978) (NO. 76 C 2159) **HN: 9 (S.Ct.)**
- P** 676 *In re Franklin Nat. Bank Securities Litigation*, 445 F.Supp. 723, 737 (E.D.N.Y. Jan 17, 1978) (NO. 75 C 684, 76 C 494, 77 C 293, 74 C 894, 76 C 515, 74 C 894A, 76 C 2339) **HN: 9 (S.Ct.)**
- H** 677 *Prentis v. U.S.*, 273 F.Supp. 460, 478, 20 A.F.T.R.2d 5209, 5209, 67-2 USTC P 9554, 9554 (S.D.N.Y. Jul 10, 1967) (NO. CIVIL 133-258) **HN: 13 (S.Ct.)**
- H** 678 *U.S. v. Ellis*, 154 F.Supp. 32, 40, 57-2 USTC P 9899, 9899, 52 A.F.T.R. 266, 266 (S.D.N.Y. Aug 13, 1957) (NO. CIV 76-160) **HN: 2 (S.Ct.)**
- C** 679 *Brozan v. U.S.*, 128 F.Supp. 895, 896, 54-2 USTC P 9695, 9695, 47 A.F.T.R. 476, 476 (S.D.N.Y. Nov 16, 1954) (NO. CIV.93-259) **HN: 7 (S.Ct.)**
- H** 680 *Detwiler v. U.S.*, 406 F.Supp. 695, 698, 37 A.F.T.R.2d 76-453, 76-453, 76-1 USTC P 9140, 9140 (E.D.Pa. Nov 18, 1975) (NO. CIV. 74-2844)
- C** 681 *Reeves v. U.S.*, 154 F.Supp. 673, 677, 57-2 USTC P 11,717, 11717, 52 A.F.T.R. 514, 514 (W.D.Pa. Aug 22, 1957) (NO. CIV. 14914) **HN: 3 (S.Ct.)**
- C** 682 *Stretch-O-Rama, Inc. v. Hart*, 79 F.Supp.2d 660, 664, 84 A.F.T.R.2d 99-6136, 99-6136, 99-2 USTC P 50,847, 50847 (E.D.Tex. Aug 24, 1999) (NO. 4:97CV394) **HN: 3 (S.Ct.)**
- P** 683 *In re Premo*, 116 B.R. 515, 522, 71A A.F.T.R.2d 93-4677, 93-4677, 90-2 USTC P 50,396, 50396, Bankr. L. Rep. P 73,555, 73555 (Bankr.E.D.Mich. Jul 03, 1990) (NO. 87-09410)
- P** 684 *Matter of Cobb*, 135 B.R. 640, 640, 22 Bankr.Ct.Dec. 823, 823 (Bankr.D.Neb. Jan 09, 1992) (NO. BK88-40843, A90-4055) **HN: 3 (S.Ct.)**
- P** 685 *Bush Gardens, Inc. v. U.S.*, 10 B.R. 506, 512, 45 A.F.T.R.2d 80-744, 80-744, 79-2 USTC P 9736, 9736, 1 Collier Bankr.Cas.2d 134, 134, 5 Bankr.Ct.Dec. 1023, 1023 (Bankr.D.N.J. Nov 21, 1979) (NO. 79-0001) **HN: 4 (S.Ct.)**
- P** 686 *In re Mace Levin Associates, Inc.*, 103 B.R. 141, 144 (Bankr.N.D.Ohio Jul 25, 1989) (NO. B87-02549) **HN: 9,10 (S.Ct.)**
- P** 687 *In re Kenderdine*, 118 B.R. 258, 264 (Bankr.E.D.Pa. Aug 27, 1990) (NO. 89-13356S, 90-0450S)
- C** 688 *In re Saler*, 84 B.R. 45, 48 (Bankr.E.D.Pa. Mar 30, 1988) (NO. 87-05381S, 87-1024S) **HN: 9,10 (S.Ct.)**
- C** 689 *In re Melvin*, 75 B.R. 952, 959 (Bankr.E.D.Pa. Jul 22, 1987) (NO. 85-05539S, 87-0020S) **HN: 10 (S.Ct.)**
- C** 690 *In re Ballard*, 131 B.R. 97, 102, 25 Collier Bankr.Cas.2d 823, 823, Bankr. L. Rep. P 74,255, 74255 (Bankr.W.D.Wis. May 09, 1991) (NO. WU7-90-00826, A90-0140-7) **HN: 3 (S.Ct.)**
- H** 691 *Cook v. U.S.*, 46 Fed.Cl. 110, 114, 85 A.F.T.R.2d 2000-1017, 2000-1017, 2000-1 USTC P 50,267, 50267 (Fed.Cl. Feb 25, 2000) (NO. 98-525T) **HN: 13 (S.Ct.)**

- 692 Gordon v. U. S., 649 F.2d 837, 838, 227 Ct.Cl. 328, 330, 47 A.F.T.R.2d 81-1503, 81-1503, 81-1 USTC P 9409, 9409 (Ct.Cl. May 06, 1981) (NO. 310-79T)
- 693 Nautilus Shipping Corp. v. U.S., 158 F.Supp. 353, 356, 141 Ct.Cl. 391, 398, 1958 A.M.C. 1399 (Ct.Cl. Jan 15, 1958) (NO. 143-53, 112-55, 279-56) **HN: 10 (S.Ct.)**
- 694 Kirkendall v. U.S., 31 F.Supp. 766, 770, 90 Ct.Cl. 606, 614, 40-1 USTC P 9283, 9283, 24 A.F.T.R. 614, 614 (Ct.Cl. Mar 04, 1940) (NO. 43504) **HN: 4,10 (S.Ct.)**
- 695 Schroeder v. C.I.R., 1999 WL 797461, *2, T.C. Memo. 1999-335, 1999-335, 78 T.C.M. (CCH) 566, 566, T.C.M. (RIA) 99,335, 99335 (U.S.Tax Ct. Oct 07, 1999) (NO. 1486-98) **HN: 9 (S.Ct.)**
- 696 Union Texas Intern. Corp. v. C.I.R., 110 T.C. 321, 321, 110 T.C. No. 25, 25, Tax Ct. Rep. (CCH) 52,710, 52710, Tax Ct. Rep. Dec. (RIA) 110.25, 110.25 (U.S.Tax Ct. May 21, 1998) (NO. 15182-94, 15183-94)
- 697 Sherlock v. C. I. R., 34 T.C. 522, 526 (Tax Ct. Jun 20, 1960) (NO. 77694)
- 698 Fisher v. C.I.R., 19 T.C. 384, 387 (Tax Ct. Dec 04, 1952) (NO. 24920)
- 699 Henderson's Estate v. C. I. R., 4 T.C. 1001, 1004 (Tax Ct. Mar 20, 1945) (NO. 111403) **HN: 1 (S.Ct.)**
- 700 Snoozie Shavings, Inc. v. State Bd. of Equalization, 158 Cal.Rptr. 866, 867, 97 Cal.App.3d 771, 773 (Cal.App. 1 Dist. Oct 18, 1979) (NO. CIV. 45907) **HN: 13 (S.Ct.)**
- 701 Shannon v. Hughes & Co., 109 S.W.2d 1174, 1176, 270 Ky. 530, 530 (Ky. Jun 25, 1937)
- 702 Household Finance Corp. v. Pugh, 288 N.W.2d 701, 703 (Minn. Jan 18, 1980) (NO. 49990) **HN: 10 (S.Ct.)**
- 703 Veatch v. Black, 250 S.W.2d 501, 506+, 363 Mo. 190, 198+ (Mo. Jun 09, 1952) (NO. 42766)
- 704 Baldwin v. Scott County Milling Co., 122 S.W.2d 890, 895, 343 Mo. 915, 927 (Mo. Sep 17, 1938) (NO. 35278) **HN: 7 (S.Ct.)**
- 705 Nester v. O'Donnell, 693 A.2d 1214, 1219, 301 N.J.Super. 198, 208, 35 UCC Rep.Serv.2d 533, 533 (N.J.Super.A.D. May 22, 1997) (NO. A-5167-95T3) **HN: 10,13 (S.Ct.)**
- 706 State ex rel. State Highway Commission of N.M. v. Town of Grants, 364 P.2d 853, 855, 69 N.M. 145, 149 (N.M. Sep 14, 1961) (NO. 6839) **HN: 10 (S.Ct.)**
- 707 Morris Investors, Inc. v. Commissioner of Finance of City of New York, 516 N.Y.S.2d 635, 637, 509 N.E.2d 329, 332, 69 N.Y.2d 933, 937 (N.Y. Apr 30, 1987) (NO. 115) (*in dissent*)
- 708 Sea Lar Trading Co., Inc. v. Michael, 464 N.Y.S.2d 476, 479, 94 A.D.2d 309, 312 (N.Y.A.D. 1 Dept. Jun 28, 1983) (NO. 16088)
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- C** 719 IRS CCA 200217005, 2002 WL 735444,(IRS CCA Apr 26, 2002) ★ **HN: 3 (S.Ct.)**
- C** 720 IRS CCA 200043003, 2000 WL 33120392,(IRS CCA Oct 27, 2000) ★★ **HN: 2 (S.Ct.)**

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- 792 Ark. Op. Atty. Gen. No. 97-031, Mr. Charlie Daniels (1997) ★★
 793 IN THE MATTER OF THE APPEAL OF: JAMES J. DECARLO, 2007 WL 1932748
 (Cal.St.Bd.Eq.), *5 (2007) ★★ **HN: 13 (S.Ct.)**
 794 APPELLANT: ERIC AND MARY LOUISE WEISSMANN, 2001 WL 166691 (Cal.St.Bd.Eq.),
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 795 APPELLANTS: JACQUELINE AND JORGE VASQUEZ, 1999 WL 1399381 (Cal.St.Bd.Eq.), *2
 (1999) ★★ **HN: 13 (S.Ct.)**
 796 APPELLANTS: RICHARD AND PATRICIA RADENBAUGH, 1998 WL 1472766
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 797 Appellant: Leroy C. Witt, 1998 WL 183901 (Cal.St.Bd.Eq.), *2 (1998) ★★
 798 APPELLANTS: DAVID A. AND CAROL NOELTING ANDERSENHC BYears: 1985, 1986,
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 799 APPELLANTS: RICHARD P. AND HELEN G. BECKENDORF, 1996 WL 780564
 (Cal.St.Bd.Eq.), *1 (1996) ★★ **HN: 13 (S.Ct.)**
 800 APPELLANT: BRUCE BURKHARDT, 1996 WL 780588 (Cal.St.Bd.Eq.), *1+ (1996) ★★
 801 APPELLANTS: CESAR AND MARY ANN SANTOS, 1996 WL 777116 (Cal.St.Bd.Eq.), *1+
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 802 APPELLANTS: GERALD B. AND SUZANNE W. KAGEN, 1996 WL 778961 (Cal.St.Bd.Eq.),
 *2 (1996) ★★ **HN: 13 (S.Ct.)**
 803 Appellant: Paul R. Kuhn, 1996 WL 775272 (Cal.St.Bd.Eq.), *2 (1996) ★★ **HN: 13 (S.Ct.)**
 804 APPELLANT: BENDER MACHINE, INC., 1996 WL 467181 (Cal.St.Bd.Eq.), *3+ (1996) ★★
 805 APPELLANTS: WILLIAM W. AND BETTE P. NEWCOMER, 1996 WL 463791
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 806 APPELLANT: DAVID J. MCLAUGHLIN, 1995 WL 683790 (Cal.St.Bd.Eq.), *1 (1995) ★★
HN: 13 (S.Ct.)
 807 Matter of Appeal of Joe E. and Betty S. Davis, 1995 WL 458585 (Cal.St.Bd.Eq.), *3+ (1995) ★
 ★★ **HN: 13 (S.Ct.)**
 808 APPELLANT: KATHERINE R. MILLER (DEC'D), CHERRILL GOULD, TRUSTEE, 1995 WL
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 809 Appellants Peter H. and Marietta Bach, 1995 WL 458683 (Cal.St.Bd.Eq.), *2 (1995) ★★
 810 William W. and Bette P. Newcomer, 1995 WL 269406 (Cal.St.Bd.Eq.), *2 (1995) ★★
 811 Ross and Donna Wright, 1994 WL 811530 (Cal.St.Bd.Eq.), *3 (1994) ★★
 812 William and Joyce Sams, 1994 WL 776196 (Cal.St.Bd.Eq.), *1 (1994) ★★
 813 Diane L. Custer, 1994 WL 719128 (Cal.St.Bd.Eq.), *2 (1994) ★★
 814 APPELLANT: FRED B. BIALEK, 1994 WL 240711 (Cal.St.Bd.Eq.), *2 (1994) ★★ **HN: 13**
(S.Ct.)
 815 APPELLANT: BENJAMIN BROWN APPELLANTS: DAVID J. AND SUSAN L. CASPER AP-

- PELLANTS: PAUL S. AND JILL M. CRANE APPELLANTS: JEAN B. AND MARIE T. CURTCHAGUE APPELLANTS: GREGORY AND CHRISTINE DAY APPELLANTS: WARREN AND MARIE B., 1994 WL 240713 (Cal.St.Bd.Eq.), *3 (1994) ★★
- 816 APPELLANTS: GARY AND ANN ERNST, 1994 WL 240719 (Cal.St.Bd.Eq.), *2 (1994) ★★
- 817 Appellants Robert J. and Ellis Ford, 1994 WL 202527 (Cal.St.Bd.Eq.), *2 (1994) ★★ **HN: 13 (S.Ct.)**
- 818 Appellants Julian P. and Lynn R. Freret, 1994 WL 197319 (Cal.St.Bd.Eq.), *1 (1994) ★★
- 819 Appellants Richard G. and Claudette Young, 1994 WL 197407 (Cal.St.Bd.Eq.), *2 (1994) ★★
- 820 Appellants, Richard D. Jedlund, III, Raymond M. and Diane Cappelletti, Edward G. Dorbarro, Randolph W. Volheim, Gary A. and Georgia B. Bauer, James H. Grosby and Rosalind Fenton, Denise Holcombe, Doug and Nora Logan, 1994 WL 202786 (Cal.St.Bd.Eq.), *2 (1994) ★★
- 821 In the Matter of the Appeal of BERNARD AND DORRIS LIPINSKY, 1992 WL 366352 (Cal.St.Bd.Eq.), *2 (1992) ★★ **HN: 13 (S.Ct.)**
- 822 Matter of the Appeal of Bernard and Dorris Lipinsky, 1992 WL 693751 (Cal.St.Bd.Eq.), *2 (1992) ★★ **HN: 13 (S.Ct.)**
- 823 In the Matter of the Appeals of WILFRED AND GERTRUDE WINKENBACH, W. H. WINKENBACH, INC., AND SANTA FE HOMES, INC., 1975 WL 3565 (Cal.St.Bd.Eq.), *3+ (1975) ★★★ **HN: 13 (S.Ct.)**
- 824 In the Matter of the Appeal of NORMAN W. BUSSE, 1975 WL 3558 (Cal.St.Bd.Eq.), *2 (1975) ★★ **HN: 13 (S.Ct.)**
- 825 In the Matter of the Appeal of ESTATE OF ZEBULON P. OWINGS, DECEASED, AND MABEL J. OWINGS, 1975 WL 3269 (Cal.St.Bd.Eq.), *2 (1975) ★★ **HN: 13 (S.Ct.)**
- 826 In the Matter of the Appeal of FRANK AND ELSIE M. BARTLETT, 1974 WL 2835 (Cal.St.Bd.Eq.), *3 (1974) ★★
- 827 In the Matter of the Appeal of FLOYD E. AND HILDA HOWES, 1972 WL 2665 (Cal.St.Bd.Eq.), *2+ (1972) ★★ **HN: 12,13 (S.Ct.)**
- 828 In the Matter of the Appeal of NORTH AMERICAN AVIATION, INC., 1961 WL 1444 (Cal.St.Bd.Eq.), *2+ (1961) ★★ **HN: 10 (S.Ct.)**
- 829 In the Matter of the Appeal of AMERICAN SNUFF COMPANY, 1960 WL 1383 (Cal.St.Bd.Eq.), *3 (1960) ★★ **HN: 6 (S.Ct.)**
- 830 In the Matter of the Appeals of GEORGE FRENCH, JR., and MARY E. FRENCH, 1958 WL 1284 (Cal.St.Bd.Eq.), *3 (1958) ★★ **HN: 13 (S.Ct.)**
- 831 In the Matter of the Appeals of ESTATE OF JACK PASCHALL, DECEASED, AND OF GENELLE V. PASCHALL, 1949 WL 342 (Cal.St.Bd.Eq.), *3+ (1949) ★★ **HN: 2 (S.Ct.)**
- 832 In the Matter of the Appeal of ESTATE OF IRVING GRANT THALBERG, DECEASED, 1948 WL 325 (Cal.St.Bd.Eq.), *2+ (1948) ★★ **HN: 2 (S.Ct.)**
- 833 HOMESTAKE LEAD COMPANY OF MISSOURI Petitioners, HOMESTAKE SMELTING COMPANY v. DIRECTOR OF REVENUE Respondent., 1988 WL 152871 (Mo.Admin.Hrg.Com.), *9 (1988) ★★
- 834 1979 Nev. Op. Atty. Gen. 142, Mr. Roy E. Nickson (1979) ★★ **HN: 13 (S.Ct.)**
- 835 KENNETH LEROY: GEISER A/K/A/ KENNETH L. GEISER, APPELLANT v. THOMAS M. ZAINO, TAX COMMISSIONER OF OHIO, APPELLEE, 2003 WL 22294876 (Ohio

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837 SUBJECT: SECTION 6404(C) ABATEMENTS, IRS CCN CC-2001-014, CC-2001-014+, 2001 WL 34771232, *1+ (IRS CCN Feb 23, 2001) ★★ **HN: 3 (S.Ct.)**

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- C** 839 Claim of government against taxpayer (or one in privity with him) which is barred by lapse of time as available to defeat or diminish claim of taxpayer against government, or vice versa, 12 A.L.R.2d 815 (1950) **HN: 3,9,10,12,13 (S.Ct.)**
- H** 840 Claim of government against taxpayer or one in privity with him which is barred by lapse of time as available to defeat or diminish claim of taxpayer against government, or vice versa, 154 A.L.R. 1052 (1945) **HN: 2,9,13 (S.Ct.)**
- C** 841 Income tax on income of taxpayer who dies during taxable year, 142 A.L.R. 213 (1943) **HN: 1,2 (S.Ct.)**
- C** 842 Succession, inheritance, or estate tax in respect of decedent's interest in partnership, 144 A.L.R. 1134 (1943) **HN: 1,2,12 (S.Ct.)**
- H** 843 Claim of government against taxpayer (or one in privity with him) which is barred by lapse of time as available to defeat or diminish claim of taxpayer against government or vice versa, 130 A.L.R. 838 (1941) **HN: 2,3,6,12,13 (S.Ct.)**
- C** 844 Commencement of action as suspending running of limitation against claim which is subject of setoff, counterclaim, or recoupment, 127 A.L.R. 909 (1940) **HN: 3,12,13 (S.Ct.)**
- C** 845 Right to set-off, counterclaim, or recoupment against the United States or a sovereign foreign state, 106 A.L.R. 1241 (1937) **HN: 3,9,12,13 (S.Ct.)**
- H** 846 Claim of government against taxpayer which is barred by lapse of time as available to defeat or diminish claim of taxpayer against government, or vice versa, 109 A.L.R. 1354 (1937) **HN: 1,2,3,13 (S.Ct.)**
- 847 Bankruptcy Evidence Manual s 301.52, s 301.52. Claims Overview (2007) **HN: 3 (S.Ct.)**
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- 869 1 Causes of Action 683, Cause of Action Against the United States Under 26 U.S.C.A. s7422 for Refund of Internal Revenue Taxes Paid by Individual Taxpayer (2007) **HN: 12,13 (S.Ct.)**
- 870 Casey Federal Tax Practice s 10:32, s 10:32. Equitable Recoupment (2007) **HN: 13 (S.Ct.)**
- 871 Casey Federal Tax Practice s 11:25, s 11:25. Equitable Recoupment (2007) **HN: 9,10,13 (S.Ct.)**
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- 873 Estate Planning Complete s 43,074, s 43,074 Estate and income taxes are independent.
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- 881 Fed. Tax'n Income, Est. & Gifts, 2nd Ed. P 125.8, PARTNERSHIP INTERESTS (2007) **HN: 2 (S.Ct.)**
- 882 Federal Estate & Gift Taxation 4.05, SECTION 2033. PROPERTY IN WHICH THE DECEDENT HAD AN INTEREST (2002) **HN: 2 (S.Ct.)**
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- 884 Federal Income Taxation of Individuals P 49.10, EQUITABLE ESTOPPEL AND RECOUPMENT (2007) **HN: 13 (S.Ct.)**
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- 1327 170 BNA Daily Tax Report H-8, 1986, LIMITATIONS PERIODS-TIME-BARRED MINIMUM TAX REFUND ALLOWED UNDER DOCTRINE OF EQUITABLE RECOUPMENT: Refund of minimum tax twice paid because of inconsistent legal theories is allowed under the doctrine of equitable recoup (1986) **HN: 6,13 (S.Ct.)**
- 1328 3/2/2006 BNA National Environment Daily D26, SUPERFUND: TRIBE WAIVES IMMUNITY FROM STATE LAW CLAIM BY FILING COST RECOVERY ACTION, COURT SAYS (2006) **HN: 10 (S.Ct.)**
- 1329 3/2/2006 BNA Toxics Law Daily D8, SUPERFUND: TRIBE WAIVES IMMUNITY FROM STATE LAW CLAIM BY FILING COST RECOVERY ACTION, COURT SAYS (2006) **HN: 10 (S.Ct.)**
- 1330 4/21/98 BNA U.S. Law Week - Supreme Court Today D3, 97-5310 BEACH ET UX. V. OCWEN FEDERAL BANK BANKING-Truth In Lending U.S. Law Week Digest Of 4/21/98 Opinion

- Text Of U.S. Supreme Court Syllabus (1998)
- 1331 12/12/91 BNA U.S. Law Week - Supreme Court Today, (1991)
- 1332 3/20/90 BNA U.S. Law Week - Supreme Court Today, (1990)
- C** 1333 UNITED STATES v. NATIONAL BANK OF COMMERCE: CO-OWNERS SUFFER THE "FEDERAL LAW CONSEQUENCES", 11 Del. J. Corp. L. 561, 590 (1986)
- 1334 BKR MD. Inst. for Contin. Prof. Educ. of Lawyers S-433, PART 8 FORECLOSURE: A BRIEF SUMMARY (1999) **HN: 10 (S.Ct.)**
- 1335 TDOR Massachusetts Continuing Legal Education Materials 6-207, ABATEMENTS, REFUNDS AND CREDITS (2004) **HN: 13 (S.Ct.)**
- 1336 TDOR Massachusetts Continuing Legal Education Materials 6-I, ABATEMENTS, REFUNDS AND CREDITS (1996) **HN: 13 (S.Ct.)**
- 1337 837 PLI/Comm 739, 762 (2002) **HN: 9,10 (S.Ct.)**
- 1338 SETOFF AND RECOUPMENT IN BANKRUPTCY, 820 PLI/Comm 279, 300 (2001) **HN: 9,10 (S.Ct.)**
- 1339 SETOFF AND RECOUPMENT IN BANKRUPTCY, 804 PLI/Comm 949, 969+ (2000) **HN: 9,10 (S.Ct.)**
- 1340 REVERSING FIELD: IS THERE A TREND TOWARD ABROGATING TRUTH IN LENDING?, 772 PLI/Comm 637, 647 (1998) **HN: 10 (S.Ct.)**
- 1341 BRIEF AMICUS CURIAE OF THE AMERICAN ASSOCIATION OF RETIRED PERSONS IN SUPPORT OF PETITIONERS, 772 PLI/Comm 659, 692+ (1998) **HN: 9,10,13 (S.Ct.)**
- 1342 SETOFF AND RECOUPMENT IN BANKRUPTCY, 767 PLI/Comm 389, 472+ (1998) **HN: 9,10 (S.Ct.)**
- 1343 THE REPORT OF THE DEPARTMENT OF JUSTICE BANKRUPTCY WORKING GROUP, 752 PLI/Comm 11, 104+ (1997)
- 1344 THE GOVERNMENT'S CONTRACTUAL RIGHTS AND BANKRUPTCY'S AUTOMATIC STAY, 752 PLI/Comm 603, 645 (1997) **HN: 9,10 (S.Ct.)**
- 1345 SETOFFS AND RECOUPMENT, 753 PLI/Comm 559, 591 (1997) **HN: 10 (S.Ct.)**
- 1346 SETOFF AND RECOUPMENT IN BANKRUPTCY, 753 PLI/Comm 733, 869+ (1997) **HN: 9,10,12 (S.Ct.)**
- 1347 SETOFF AND RECOUPMENT, 715 PLI/Comm 633, 663 (1995) **HN: 10 (S.Ct.)**
- 1348 REVERSING FIELD: IS THERE A TREND TOWARD ABROGATING TRUTH IN LENDING?, 1047 PLI/Corp 637, 647 (1998) **HN: 10 (S.Ct.)**
- 1349 BRIEF AMICUS CURIAE OF THE AMERICAN ASSOCIATION OF RETIRED PERSONS IN SUPPORT OF PETITIONERS, 1047 PLI/Corp 659, 692+ (1998) **HN: 9,10,13 (S.Ct.)**
- 1350 RECENT DEVELOPMENTS IN RESIDENTIAL MORTGAGE LITIGATION: TIL RESCISSION AS A DEFENSE TO FORECLOSURE, 989 PLI/Corp 507, 519+ (1997) **HN: 9,10 (S.Ct.)**
- 1351 ESTATE PLANNING, 197 PLI/Est 9, 152 (1990) **HN: 12,13 (S.Ct.)**

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Appellate Court Documents (U.S.A.)

Appellate Petitions, Motions and Filings

- 1352 Jones v. Flowers, 2005 WL 3543108, *3543108+ (Appellate Petition, Motion and Filing) (U.S. Dec 21, 2005) **Respondent's Brief on the Merits** (NO. 04-1477) " ★★ **HN: 13 (S.Ct.)**
- 1353 State of New Jersey v. The Reconstituted Committee of, 2005 WL 1105239, *1105239+ (Appellate Petition, Motion and Filing) (U.S. Apr 25, 2005) **Petition for a Writ of Certiorari** (NO. 04-1487) ★★ **HN: 13 (S.Ct.)**
- 1354 Fountain v. United States of America, 2004 WL 1950435, *1950435+ (Appellate Petition, Motion and Filing) (U.S. Aug 25, 2004) **Petition for Writ of Certiorari** (NO. 04-294) " ★★
- 1355 Nextel West Corp. v. P.J.'s Concrete Pumping Service., 2004 WL 1907052, *1907052+ (Appellate Petition, Motion and Filing) (U.S. Aug 24, 2004) **Petition for a Writ of Certiorari** (NO. 04-263) ★★ **HN: 13 (S.Ct.)**
- 1356 Elbert HATCHETT and Laurenstine Hatchett, Petitioners, v. UNITED STATES OF AMERICA, Respondent., 2003 WL 23170366, *23170366+ (Appellate Petition, Motion and Filing) (U.S. Dec 29, 2003) **Petition for Writ of Certiorari** (NO. 03-992) ★★ **HN: 13 (S.Ct.)**
- 1357 David B. PASQUANTINO, Carl J. Pasquantino & Arthur Hilts, Petitioners, v. UNITED STATES OF AMERICA, Respondent., 2003 WL 22762742, *22762742+ (Appellate Petition, Motion and Filing) (U.S. Nov 14, 2003) **Petition for Certiorari** (NO. 03-725) " ★★ **HN: 6 (S.Ct.)**
- 1358 PICKENS MECHANICAL CONTRACTORS, INC.; Howard D. Pickens and Sally M. Pickens, Husband and Wife, Petitioners, v. FIRST ENTERPRISE BANK, Oklahoma City, Oklahoma, Respondent., 2002 WL 32134505, *32134505 (Appellate Petition, Motion and Filing) (U.S. Sep 16, 2002) **Petition for Writ of Certiorari** (NO. 02-436) ★★
- 1359 FRANCHISE TAX BOARD OF THE STATE OF CALIFORNIA, Petitioner, v. Gilbert P. HYATT and Eighth Judicial District Court of the State of Nevada, Respondents., 2002 WL 32134141, *32134141 (Appellate Petition, Motion and Filing) (U.S. Jul 02, 2002) **Petition for Writ of Certiorari** (NO. 02-42) ★★
- 1360 COMMONWEALTH OF PUERTO RICO, et al., Petitioners, v. ARECIBO COMMUNITY HEALTH CARE, INC., et al., Respondents., 2002 WL 32135199, *32135199+ (Appellate Petition, Motion and Filing) (U.S. Apr 15, 2002) **Petition for Writ of Certiorari** (NO. 01-1545) ★★ **HN: 9 (S.Ct.)**
- 1361 COMMISSIONER OF INTERNAL REVENUE, petitioner, v. ESTATE OF FRANK A. BRANSON, Deceased, Mary M. March, Executor., 2002 WL 32135501, *32135501+ (Appellate Petition, Motion and Filing) (U.S. Jan 02, 2002) **Petition for a Writ of Certiorari** (NO. 01-928) " ★★ **HN: 10 (S.Ct.)**
- 1362 The State of CALIFORNIA, et al., Petitioners, v. George E. SCHULMAN, Chapter 7 Trustee, Respondent., 2001 WL 34116112, *34116112+ (Appellate Petition, Motion and Filing) (U.S. Oct 05, 2001) **Petitioners' Reply Brief** (NO. 01-128) ★★ **HN: 9,10,13 (S.Ct.)**
- 1363 State of California, et al., Petitioners, v. George E. SCHULMAN, Chapter 7 Trustee, Respondent., 2001 WL 34116111, *34116111+ (Appellate Petition, Motion and Filing) (U.S. Sep 17, 2001) **Brief in Opposition** (NO. 01-128) " ★★ **HN: 9,10 (S.Ct.)**
- 1364 The State of California, et al., Petitioners, v. George E. SCHULMAN, Chapter 7 Trustee, Respondent., 2001 WL 34116109, *34116109 (Appellate Petition, Motion and Filing) (U.S. Jul 19, 2001) **Petition for a Writ of Certiorari** (NO. 01-128) ★★
- 1365 Paul M. PERRONE and Doris Mccullough, Individually and on behalf of others similarly situ-

- ated, Petitioners, v. GENERAL MOTORS ACCEPTANCE CORPORATION, Respondent., 2001 WL 34117670, *34117670+ (Appellate Petition, Motion and Filing) (U.S. Jan 31, 2001) **Petition for Writ of Certiorari** (NO. 00-1251) ★★ HN: 10 (S.Ct.)
- 1366 Theodore B. and Helen C. GOULD, Petitioners, v. UNITED STATES OF AMERICA, Respondent. Holywell Corporation and Subsidiaries, Petitioners, v. United States of America, Respondent., 2001 WL 34116741, *34116741+ (Appellate Petition, Motion and Filing) (U.S. Jan 25, 2001) **Joint Petition for a Writ of Certiorari** (NO. 00-1213) " ★★ HN: 6 (S.Ct.)
- 1367 Robert A. BROWN, et al., Petitioner, v. UNITED STATES OF AMERICA, Respondent., 2000 WL 34014748, *34014748+ (Appellate Petition, Motion and Filing) (U.S. Jun 23, 2000) **Petition for a Writ of Certiorari** (NO. 99-2066) ★★ HN: 3 (S.Ct.)
- 1368 In re: Theodore B. GOULD, Petitioner., 2000 WL 34013681, *34013681+ (Appellate Petition, Motion and Filing) (U.S. May 22, 2000) **Reply Brief for Petitioner** (NO. 99-1642, 99-1643, 99-1644) " ★★ HN: 5,6 (S.Ct.)
- 1369 STATE OF MINNESOTA, Department of Revenue, petitioner, v. UNITED STATES OF AMERICA., 1999 WL 33632869, *33632869+ (Appellate Petition, Motion and Filing) (U.S. Dec 02, 1999) **Brief for the United States in Opposition** (NO. 99-597) ★★
- 1370 STATE OF MINNESOTA, Department of Revenue, Petitioner, v. UNITED STATES OF AMERICA, Respondent., 1999 WL 33632870, *33632870 (Appellate Petition, Motion and Filing) (U.S. Oct 05, 1999) **Petition for a Writ of Certiorari** (NO. 99-597) ★★
- 1371 Andrew E. BLANCHE, Jr. and Cynthia D. Blanche, Petitioners, v. UNITED STATES OF AMERICA, William S. Hewitt, and First Nationwide Mortgage Corporation, Respondents., 1999 WL 33640359, *33640359+ (Appellate Petition, Motion and Filing) (U.S. Sep 09, 1999) **Petition for a Writ of Certiorari** (NO. 99-462) ★★ HN: 11 (S.Ct.)
- 1372 HOLYWELL CORPORATION, Petitioner, v. BANK OF NEW YORK and Fred Stanton Smith, as Trustee of the Miami Center Liquidating Trust, Respondents., 1999 WL 33640533, *33640533+ (Appellate Petition, Motion and Filing) (U.S. Aug 19, 1999) **Petition for a Writ of Certiorari** (NO. 99-301) " ★★ HN: 5,6 (S.Ct.)
- 1373 Rohn F. DRYE, Jr., et al., Petitioners, v. UNITED STATES OF AMERICA., 1999 WL 33609275, *33609275+ (Appellate Petition, Motion and Filing) (U.S. Jul 09, 1999) **Brief for the United States** (NO. 98-1101) ★★ HN: 13 (S.Ct.)
- 1374 LITTON INDUSTRIAL AUTOMATION SYSTEMS, INC., et al., Petitioner, v. NATIONWIDE POWER CORPORATION et al, Respondent., 1997 WL 33557434, *33557434 (Appellate Petition, Motion and Filing) (U.S. Nov 26, 1997) **Highlander International Corp., a New Jersey ...** (NO. 97-917) ★★ HN: 11 (S.Ct.)
- 1375 Dianna LAWSON, David Lawson, Michelle Lawson and Justin Lawson, Petitioners, v. UNITED STATES OF AMERICA, City of Lorain, Ohio and Lorain Port Authority, Respondents., 1997 WL 33549182, *33549182+ (Appellate Petition, Motion and Filing) (U.S. Nov 21, 1997) **Petition for a Writ of Certiorari** (NO. 97-851) ★★ HN: 3 (S.Ct.)
- 1376 CALIFORNIA FRANCHISE TAX BOARD, petitioner, v. Stephen B. MACFARLANE., 1996 WL 33438365, *33438365+ (Appellate Petition, Motion and Filing) (U.S. Dec 30, 1996) **Brief for the United States as Amicus Curiae** (NO. 96-235) " ★★★
- 1377 UNITED STATES OF AMERICA, Petitioner, v. Marian BROCKAMP, Administrator of the Estate of Stanley B. McGill, Respondent., 1996 WL 33413309, *33413309+ (Appellate Petition, Motion and Filing) (U.S. May 10, 1996) **Respondent's Brief** (NO. 95-1225) ★★ HN: 3,10

(S.Ct.)

- 1378 UNITED STATES OF AMERICA, Petitioner, v. Marian BROCKAMP, Administrator of the Estate of Stanley B. McGill, et al., Respondents., 1996 WL 33414037, *33414037+ (Appellate Petition, Motion and Filing) (U.S. May 10, 1996) **Motion for Leave to File Brief as Amicus Curiae ...** (NO. 95-1225) ★★ **HN: 12 (S.Ct.)**
- 1379 Clinton WEBB, et al., Petitioners, v. UNITED STATES OF AMERICA., 1996 WL 33438583, *33438583+ (Appellate Petition, Motion and Filing) (U.S. Apr 22, 1996) **Brief for the United States** (NO. 95-1360) ★★ **HN: 3 (S.Ct.)**
- 1380 UNITED STATES OF AMERICA, Petitioner, v. Marian BROCKAMP, Administrator of the Estate of Stanley B. McGill. United States of America, Petitioner, v. Nicholas T. Scott., 1996 WL 33413832, *33413832+ (Appellate Petition, Motion and Filing) (U.S. Jan 31, 1996) **Petition for a Writ of Certiorari** (NO. 95-1225) ★★ **HN: 3 (S.Ct.)**
- 1381 WEST VIRGINIA STATE DEPARTMENT OF TAX AND REVENUE, Petitioner, v. INTERNAL REVENUE SERVICE, Respondent., 1995 WL 17048885, *17048885 (Appellate Petition, Motion and Filing) (U.S. Jan 25, 1995) **Petition for Writ of Certiorari** (NO. 94-1304) " ★★
- 1382 Brian R. GARDELL, Petitioner, v. UNITED STATES OF AMERICA, Respondent., 1994 WL 16042697, *16042697+ (Appellate Petition, Motion and Filing) (U.S. Jun 13, 1994) **Petition for a Writ of Certiorari** (NO. 94-74) ★★
- 1383 Sharon Pratt KELLY, et al., Petitioners, v. SPRINT COMMUNICATIONS COMPANY, et al., Respondents., 1994 WL 16101717, *16101717+ (Appellate Petition, Motion and Filing) (U.S. Jun 13, 1994) **Petition for a Writ of Certiorari to the District ...** (NO. 931987) ★★ **HN: 13 (S.Ct.)**
- 1384 Robert M. PECK, Trustee for the Robert M. Peck, M.D., Inc., Defined Benefit Pension Trust, et al., petitioners, v. UNITED STATES OF AMERICA., 1994 WL 16100378, *16100378+ (Appellate Petition, Motion and Filing) (U.S. Apr 05, 1994) **Brief for the United States in Opposition** (NO. 93-1315) ★★ **HN: 13 (S.Ct.)**
- 1385 Morgan CASHMAN, Petitioner, v. UNITED STATES OF AMERICA, Respondents., 1991 WL 11177569, *11177569+ (Appellate Petition, Motion and Filing) (U.S. Dec 19, 1991) **Petition** (NO. 91-1051) ★★ **HN: 10 (S.Ct.)**
- 1386 Bill TABER, D/B/A Tabers Grass Farm, Petitioner, v. James C. PLEDGER, Director Arkansas Department of Finance and Administration, Respondent., 1990 WL 10058400, *10058400+ (Appellate Petition, Motion and Filing) (U.S. Sep 17, 1990) **Petition for Writ of Certiorari** (NO. 90-484) ★★ **HN: 6 (S.Ct.)**
- 1387 Herrington v. C.I.R., 1989 WL 1174257, *1174257 (Appellate Petition, Motion and Filing) (U.S. Jan 26, 1989) **Petition** (NO. 88-1238) ★★
- 1388 Johnson v. U.S. of America, 1986 WL 766588, *766588+ (Appellate Petition, Motion and Filing) (U.S. Apr 04, 1986) **Petition** (NO. 85-1628) ★★ ★★ **HN: 1,2 (S.Ct.)**
- 1389 Union Gap Irr. Dist. v. U.S., 1985 WL 694875, *694875+ (Appellate Petition, Motion and Filing) (U.S. Sep 11, 1985) **Petition** (NO. 85-451) ★★ **HN: 9,10 (S.Ct.)**
- 1390 Philp E. ROBERTS, Appellant, v. UNITED STATES OF AMERICA, Appellee., 2001 WL 35828936, *35828936 (Appellate Petition, Motion and Filing) (8th Cir. May 29, 2001) **Petition for Panel Rehearing and Rehearing En Banc** (NO. 00-3405WAFS) ★★ **HN: 3 (S.Ct.)**
- 1391 PACIFIC GAS AND ELECTRIC COMPANY and PG&E Corporation, Plaintiffs-Appellants, v.

- THE UNITED STATES, Defendant-Appellee., 2005 WL 4838011, *4838011+ (Appellate Petition, Motion and Filing) (Fed.Cir. Dec 20, 2005) **Appellants' Response to Appellee's Combined ...** (NO. 03-5173) ★★★ **HN: 12,13 (S.Ct.)**
- 1392 PACIFIC GAS AND ELECTRIC COMPANY and PG&E Corporation, Plaintiffs-Appellants, v. THE UNITED STATES, Defendant-Appellee., 2005 WL 4838010, *4838010+ (Appellate Petition, Motion and Filing) (Fed.Cir. Oct 26, 2005) **Appellee's Combined Petition for Panel Rehearing ...** (NO. 03-5173) " ★★★ **HN: 9,10,13 (S.Ct.)**
- 1393 Donnie F. SCHROEDER, Plaintiff/Respondent, v. FRANCHISE TAX BOARD, Defendant/Petitioner., 2000 WL 34233285, *34233285+ (Appellate Petition, Motion and Filing) (Cal. May 10, 2000) ****Petition for Review**** (NO. S088271) ★★ **HN: 6 (S.Ct.)**
- 1394 THE PEOPLE OF THE STATE OF CALIFORNIA, Plaintiff, Appellant and Respondent, v. Joel Robert TOBIAS, Defendant, Respondent and Petitioner., 1999 WL 34767882, *34767882+ (Appellate Petition, Motion and Filing) (Cal.App. 6 Dist. May 07, 1999) **Petition for Review** (NO. H018163) ★★

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- 1395 Ali v. Federal Bureau of Prisons, 2007 WL 2274797, *2274797+ (Appellate Brief) (U.S. Jul 31, 2007) **Brief for the Petitioner** (NO. 06-9130) " ★★★ **HN: 13 (S.Ct.)**
- 1396 Central Virginia Community College v. Katz, 2005 WL 2055877, *2055877+ (Appellate Brief) (U.S. Aug 22, 2005) **Brief for the Respondent** (NO. 04-885) ★★
- 1397 Schaffer v. Weast, 2005 WL 1505062, *1505062+ (Appellate Brief) (U.S. Jun 24, 2005) **Brief for Respondents%tc** (NO. 04-698) ★★
- 1398 Schaffer v. Weast, 2005 WL 1527082, *1527082+ (Appellate Brief) (U.S. Jun 24, 2005) **Brief for the United States as Amicus Curiae ...** (NO. 04-698) ★★ **HN: 11 (S.Ct.)**
- 1399 Pasquantino v. United States of America, 2004 WL 1475505, *1475505+ (Appellate Brief) (U.S. Jun 29, 2004) **Brief for the Petitioners** (NO. 03-725) ★★ **HN: 4 (S.Ct.)**
- 1400 UNITED STATES OF AMERICA, Petitioner, v. Abel Cosmo GALLETTI and Sarah GALLETTI; and Francesco BRIGUGLIO and Angela BRIGUGLIO., 2003 WL 22970836, *22970836+ (Appellate Brief) (U.S. Dec 15, 2003) **Reply Brief for the United States** (NO. 02-1389) ★★ **HN: 13 (S.Ct.)**
- 1401 J. Elliot HIBBS, in his official capacity as Director of the Arizona Department of Revenue, Petitioner, v. Kathleen M. WINN, Arizona taxpayer; Diane WOLFTHAL, Arizona taxpayer; Maurice WOLFTHAL, Arizona taxpayer; Lynn HOFFMAN, Arizona taxpayer, Respondents., 2003 WL 22766738, *22766738+ (Appellate Brief) (U.S. Nov 14, 2003) **Brief of the Council of State Governments, ...** (NO. 02-1809) " ★★★ **HN: 13 (S.Ct.)**
- 1402 UNITED STATES, Petitioner, v. Abel Cosmo GALLETTI and Sarah GALLETTI; Francesco BRIGUGLIO and Angela BRIGUGLIO, Respondents., 2003 WL 22713723, *22713723+ (Appellate Brief) (U.S. Nov 10, 2003) **Brief for Respondents** (NO. 02-1389) ★★ **HN: 13 (S.Ct.)**
- 1403 DeBuono v. Nysa-Ila Medical and Clinical Services Fund, 1997 WL 33245, *33245+ (Appellate Brief) (U.S. Jan 28, 1997) **REPLY BRIEF FOR PETITIONERS** (NO. 95-1594) ★★ **HN: 13 (S.Ct.)**
- 1404 U.S. v. Brockamp, 1996 WL 496832, *496832+ (Appellate Brief) (U.S. Aug 29, 1996) **BRIEF**

- FOR THE RESPONDENTS (NO. 95-1225) ★★ HN: 3,10 (S.Ct.)**
- 1405 C.I.R. v. Estate of Hubert, 1996 WL 448060, *448060+ (Appellate Brief) (U.S. Aug 06, 1996) **BRIEF FOR RESPONDENT (NO. 95-1402) ★★ HN: 10 (S.Ct.)**
- 1406 U.S. v. Standard Rice Co. Inc., 1994 WL 16434667, *16434667+ (Appellate Brief) (U.S. Oct 30, 1994) **Brief for the United States (NO. 72) ★★**
- 1407 Republic Nat. Bank of Miami v. U.S., 1992 WL 532895, *532895+ (Appellate Brief) (U.S. Jun 12, 1992) **BRIEF FOR THE UNITED STATES (NO. 91-767) ★★**
- 1408 OKLAHOMA TAX COMMISSION, Petitioner, v. THE CITIZEN BAND POTAWATOMI INDIAN TRIBE OF OKLAHOMA, Respondent., 1990 WL 10012682, *10012682+ (Appellate Brief) (U.S. Dec 12, 1990) **Brief of Respondent (NO. 89-1322) ★★ HN: 10,11 (S.Ct.)**
- 1409 OKLAHOMA TAX COMMISSION, Petitioner, v. THE CITIZEN BAND POTAWATOMI INDIAN TRIBE OF OKLAHOMA, Respondent., 1990 WL 10012685, *10012685+ (Appellate Brief) (U.S. Dec 12, 1990) **Brief of Amici Curiae Seneca-Cayuga Tribe of ... (NO. 89-1322) ★ HN: 10 (S.Ct.)**
- 1410 Oklahoma Tax Com'n v. Citizen Band Potawatomi Indian Tribe of Oklahoma, 1990 WL 508092, *508092+ (Appellate Brief) (U.S. Dec 12, 1990) **BRIEF OF RESPONDENT (NO. 89-1322) ★ HN: 10,11 (S.Ct.)**
- 1411 OKLAHOMA TAX COMMISSION, petitioner, v. CITIZEN BAND POTAWATOMI INDIAN TRIBE OF OKLAHOMA., 1990 WL 10012681, *10012681+ (Appellate Brief) (U.S. Nov 15, 1990) **Brief for the United States as Amicus Curiae (NO. 89-1322) ★★ HN: 10,11 (S.Ct.)**
- 1412 Edgar BLATCHFORD, Commissioner, Department of Community and Regional Affairs of Alaska, Petitioner, v. NATIVE VILLAGE OF NOATAK and Circle Village., 1990 WL 10012780, *10012780+ (Appellate Brief) (U.S. Oct Term 1990) **Brief for Respondent (NO. 89-1782) ★★ HN: 11 (S.Ct.)**
- 1413 JAMES B. BEAM DISTILLING CO., Petitioner, v. State of Georgia, Joe Frank Harris, individually and as Governor of the State of Georgia, Marcus E. Collins, individually and as Georgia State Revenue Commissioner, and Claude I. Vickers, individually and as Director of the Fiscal Division of the Department of Administrative Services, Respondents., 1990 WL 10022362, *10022362+ (Appellate Brief) (U.S. Aug 29, 1990) **Amicus Curiae Brief of the States of California, ... (NO. 89-680) ★★ HN: 13 (S.Ct.)**
- 1414 OKLAHOMA TAX COMMISSION, Petitioner, v. CITIZEN BAND POTAWATOMI INDIAN TRIBE OF OKLAHOMA., 1990 WL 10012678, *10012678+ (Appellate Brief) (U.S. Aug 13, 1990) **Brief for the United States as Amicus Curiae (NO. 89-1322) ★★ HN: 10,11 (S.Ct.)**
- 1415 United States of America, Petitioner, v. Frances L. DALM, Respondent., 1989 WL 1127038, *1127038+ (Appellate Brief) (U.S. Dec 15, 1989) **Brief for the Respondent (NO. 88-1951) ★★**
- 1416 United States of America, petitioner, v. Frances L. DALM., 1989 WL 1127032, *1127032+ (Appellate Brief) (U.S. Oct Term 1989) **Reply Brief for the United States (NO. 88-1951) " ★★ ★★ HN: 3,10,13 (S.Ct.)**
- 1417 United States of America, petitioner, v. Frances L. DALM., 1989 WL 1127036, *1127036+ (Appellate Brief) (U.S. Oct Term 1989) **Brief for the United States (NO. 88-1951) " ★★ ★★ HN: 3,12,13 (S.Ct.)**
- 1418 United States of America, petitioner, v. Frances L. DALM., 1989 WL 1127041, *1127041+

- (Appellate Brief) (U.S. Oct Term 1989) **Reply Brief for the Petitioner** (NO. 88-1951) " ★★★
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- 1419 Otis R. BOWEN, Secretary of Health and Human Services, et al., Petitioners, v. COMMONWEALTH OF MASSACHUSETTS. COMMONWEALTH OF MASSACHUSETTS, Cross-Petitioner, v. Otis R. BOWEN, Secretary of Health and Human Services, et al., 1988 WL 1031629, *1031629+ (Appellate Brief) (U.S. Mar 31, 1988) **Brief of the States of Alabama, Alaska, Arkansas, ...** (NO. 87-712, 87-929) ★★★ **HN: 10 (S.Ct.)**
- 1420 Otis R. BOWEN, Secretary of Health and Human Services, et al., petitioners, v. COMMONWEALTH OF MASSACHUSETTS. COMMONWEALTH OF MASSACHUSETTS, cross-petitioner. v. Otis R. BOWEN, Secretary of Health and Human Services, et al., 1987 WL 880991, *880991+ (Appellate Brief) (U.S. Oct Term 1987) **Reply Brief for the Petitioners/ Cross-Respondents** (NO. 87-712, 87-929) ★★★ **HN: 4 (S.Ct.)**
- 1421 UNITED STATES OF AMERICA, Appellant, v. WELLS FARGO BANK, et al., Appellee. United States of America, Appellant, v. Harry Rosenberg and Arthur Rosen, etc., Appellees., 1987 WL 880291, *880291+ (Appellate Brief) (U.S. Oct 28, 1987) **Brief for the Appellees Rosenberg and Rosen ...** (NO. 86-1521) ★★★ **HN: 6 (S.Ct.)**
- 1422 John H. MACKKEY, Don Klages, Gary G. Wise, Frank Ryan, Willie E. Sloan, Capt. John Wightman, Benjamin Flowers, Robert Jacobi, Melvin Andrews, James McIntire, Perry Harvey, Jr., and A. Fernando Torres, as trustees of the South Atlantic ILA/Employers Vacation and Holiday Fund, Petitioners, v. LANIER COLLECTION AGENCY & SERVICE, INC., Respondent., 1987 WL 881000, *881000+ (Appellate Brief) (U.S. Aug 27, 1987) **Brief of the State of California as Amicus Curiae** (NO. 86-1387) " ★★★ **HN: 13 (S.Ct.)**
- 1423 BURLINGTON NORTHERN RAILROAD COMPANY, Petitioner, v. OKLAHOMA TAX COMMISSION, et al., Respondents., 1986 WL 727547, *727547+ (Appellate Brief) (U.S. Oct Term 1986) **Brief of Respondents State Board of Equalization ...** (NO. 86-337) ★★★ **HN: 13 (S.Ct.)**
- 1424 JERSEY SHORE STATE BANK, petitioner, v. United States of America., 1986 WL 728114, *728114+ (Appellate Brief) (U.S. Oct 08, 1986) **Brief for the United States** (NO. 85-1736) ★★★ **HN: 4 (S.Ct.)**
- 1425 United States of America, petitioner, v. NATIONAL BANK OF COMMERCE., 1985 WL 669719, *669719+ (Appellate Brief) (U.S. Feb 21, 1985) **Brief for the United States** (NO. 84-498) ★★★ **HN: 13 (S.Ct.)**
- 1426 KAISER STEEL CORPORATION, Petitioner, v. Julius MULLINS, et al., Respondents., 1981 WL 389788, *389788+ (Appellate Brief) (U.S. Jul 08, 1981) **Brief for Petitioner Kaiser Steel Corporation** (NO. 80-1345) ★★★ **HN: 10 (S.Ct.)**
- 1427 FAIR ASSESSMENT IN REAL ESTATE ASSOCIATION, INC., J. David Cassilly, and Lynn F. Cassilly, Petitioners, v. Gene MCNARY, William A. Skaggs, Edmund J. Pung, Charles T. Schneider, Frank J. Antonio, Donald G. Williams, Tom R. Otto, and Stephen C. Snyder, Respondents., 1981 WL 390072, *390072+ (Appellate Brief) (U.S. Jun 19, 1981) **Brief for Respondents McNary, Skaggs, Antonio, ...** (NO. 80-427) ★★★ **HN: 2 (S.Ct.)**
- 1428 FAIR ASSESSMENT IN REAL ESTATE ASSOCIATION, INC., J. David Cassilly, and Lynn F. Cassilly, Petitioners, v. Gene MCNARY, William A. Skaggs, Edmund J. Pung, Charles T. Schneider, Frank J. Antonio, Donald G. Williams, Tom R. Otto, and Stephen C. Snyder, Respondents., 1981 WL 390062, *390062+ (Appellate Brief) (U.S. May 21, 1981) **Brief for Peti-**

- tioners (NO. 80-427) ★★ **HN: 13 (S.Ct.)**
- 1429 Coca Cola Bottling Company of Puerto Rico, Inc. v. Alonso-Garcia, 1977 WL 205031, *205031 (Appellate Brief) (U.S. Jul 01, 1977) **Jurisdictional Statement** (NO. 76-1563) ★
- 1430 G. M. LEASING CORP., et al., Petitioners, v. UNITED STATES OF AMERICA, et al., Respondents., 1976 WL 181730, *181730+ (Appellate Brief) (U.S. Sep 27, 1976) **Reply Brief for Petitioners** (NO. 75-235) ★★★
- 1431 The Stuart McGuire Company, Inc. v. Forst, 1976 WL 194446, *194446 (Appellate Brief) (U.S. Jun 14, 1976) **Jurisdictional Statement** (NO. 75-1807) " ★★
- 1432 G. M. LEASING CORP., et al., Petitioners, v. UNITED STATES OF AMERICA, et al., 1976 WL 181729, *181729+ (Appellate Brief) (U.S. May 28, 1976) **Brief for the Respondents** (NO. 75-235) " ★★★
- 1433 EASTERN KENTUCKY WELFARE RIGHTS ORGANIZATION, et al., petitioners, v. William E. SIMON, Secretary of the Treasury, et al. William E. SIMON, Secretary of the Treasury, et al., petitioners, v. EASTERN KENTUCKY WELFARE RIGHTS ORGANIZATION, et al., 1975 WL 173684, *173684+ (Appellate Brief) (U.S. Sep 22, 1975) **Brief for the Secretary of the Treasury, et al.** (NO. 74-1110, 74-1124) ★★
- 1434 UNITED STATES OF AMERICA, et al., Petitioners, v. Max JANIS., 1975 WL 173768, *173768+ (Appellate Brief) (U.S. Aug 14, 1975) **Brief for the Petitioners** (NO. 74-958) " ★★ ★
- 1435 COMMISSIONER OF INTERNAL REVENUE, petitioner, v. Samuel SHAPIRO and Bella Shapiro., 1975 WL 173454, *173454+ (Appellate Brief) (U.S. May 15, 1975) **Brief for the Petitioner** (NO. 74-744) ★★ **HN: 3 (S.Ct.)**
- 1436 Zenith Radio Corp. v. Hazeltine Research, Inc., 1970 WL 122420, *122420+ (Appellate Brief) (U.S. Oct 30, 1970) **Reply Brief of Hazeltine Research in Response to ...** (NO. 70-80) ★★ **HN: 9,10 (S.Ct.)**
- 1437 Zenith Radio Corp. v. Hazeltine Research, Inc., 1970 WL 136406, *136406+ (Appellate Brief) (U.S. Oct 30, 1970) **Reply Brief of Hazeltine Research in Response to ...** (NO. 80) ★★ **HN: 9,10 (S.Ct.)**
- 1438 Zenith Radio Corp. v. Hazeltine Research Inc., 1970 WL 122419, *122419 (Appellate Brief) (U.S. Sep 26, 1970) **Reply Brief for Petitioner Zenith Radio ...** (NO. 70-80) ★★ **HN: 10 (S.Ct.)**
- 1439 Zenith Radio Corp. v. Hazeltine Research, Inc., 1970 WL 136405, *136405 (Appellate Brief) (U.S. Sep 26, 1970) **Reply Brief for Petitioner Zenith Radio ...** (NO. 80) ★★ **HN: 10 (S.Ct.)**
- 1440 Hodes v. U. S., 1966 WL 100728, *100728+ (Appellate Brief) (U.S. Aug 24, 1966) **Petitioners' Brief** (NO. 82) ★★ **HN: 12 (S.Ct.)**
- 1441 Hodes v. U.S., 1966 WL 100733, *100733+ (Appellate Brief) (U.S. Aug 24, 1966) ***Petitioners' Brief** (NO. 82) ★★ **HN: 12 (S.Ct.)**
- 1442 C.I.R v. Brown, 1964 WL 81285, *81285+ (Appellate Brief) (U.S. Nov 02, 1964) **Brief Amici Curiae.** (NO. 63) ★★★ **HN: 2 (S.Ct.)**
- 1443 Southern Const. Co., Inc. v. U.S. for the Use of Samuel J. Pickard, 1962 WL 115834, *115834 (Appellate Brief) (U.S. Aug 24, 1962) **Brief for the Petitioners.** (NO. 46) ★★ **HN: 10 (S.Ct.)**
- 1444 Enochs v. Williams Packing & Nav. Co., 1962 WL 115376, *115376+ (Appellate Brief) (U.S. Apr 14, 1962) **Brief for The Respondent** (NO. 493) ★★ **HN: 11 (S.Ct.)**

- 1445 Enochs v. Williams Packing & Nav. Co., 1962 WL 115809, *115809+ (Appellate Brief) (U.S. Mar 14, 1962) **Brief for the Petitioner** (NO. 493) ★★ **HN: 13 (S.Ct.)**
- 1446 Roosevelt Raceway, Inc. v. Monaghan, 1961 WL 101664, *101664 (Appellate Brief) (U.S. Aug 21, 1961) **Motion to Dismiss and Brief in Support Thereof** (NO. 299) ★★
- 1447 U.S. v. Consol. Edison Co. of New York, Inc., 1961 WL 102249, *102249+ (Appellate Brief) (U.S. Mar 09, 1961) **Brief for the Respondent** (NO. 357) ★★ **HN: 13 (S.Ct.)**
- 1448 Flora v. U.S., 1959 WL 101658, *101658+ (Appellate Brief) (U.S. Nov 06, 1959) **Reply Brief for Petitioner on Rehearing** (NO. 492) ★★ **HN: 9 (S.Ct.)**
- 1449 Flora v. U.S., 1959 WL 101656, *101656+ (Appellate Brief) (U.S. Aug 06, 1959) **Brief for Petitioner on Rehearing** (NO. 492) ★★ **HN: 11 (S.Ct.)**
- 1450 Flora v. U.S., 1958 WL 92034, *92034+ (Appellate Brief) (U.S. Apr 08, 1958) **Reply Brief for Petitioner** (NO. 492) " ★★★ **HN: 7,8 (S.Ct.)**
- 1451 Flora v. U.S., 1958 WL 91893, *91893+ (Appellate Brief) (U.S. Mar 28, 1958) **Brief for the United States** (NO. 492) ★★ **HN: 12 (S.Ct.)**
- 1452 Lasky v. C.I.R., 1957 WL 87770, *87770+ (Appellate Brief) (U.S. Feb 1957) **Brief for the Respondent** (NO. 371) ★★ **HN: 12 (S.Ct.)**
- 1453 Cold Metal Process Co. v. United Engineering & Foundry Co., 1956 WL 89601, *89601+ (Appellate Brief) (U.S. Feb 21, 1956) **Petitioners' Reply Brief** (NO. 76) ★★ **HN: 9,10 (S.Ct.)**
- 1454 Marcelle v. Lupia, 1955 WL 72965, *72965+ (Appellate Brief) (U.S. Jan 1955) **Brief for the Petitioner** (NO. 368) ★★
- 1455 Nat. City Bank of New York v. Republic of China, 1954 WL 72781, *72781+ (Appellate Brief) (U.S. Oct 20, 1954) **Reply Brief for the Petitioner** (NO. 30) ★★ **HN: 9,10 (S.Ct.)**
- 1456 Nat. City Bank of New York v. Republic of China, 1954 WL 72780, *72780+ (Appellate Brief) (U.S. Oct 07, 1954) **Brief for Respondent** (NO. 30) ★★★ **HN: 9,10 (S.Ct.)**
- 1457 Nat. City Bank of New York v. Republic of China, 1954 WL 72779, *72779+ (Appellate Brief) (U.S. Sep 01, 1954) **Brief for the Petitioner** (NO. 30) ★★★ **HN: 3,12,13 (S.Ct.)**
- 1458 McGranery v. Vort, 1953 WL 78429, *78429+ (Appellate Brief) (U.S. Feb 06, 1953) **Brief for Respondents** (NO. 541) " ★★ **HN: 9,10,13 (S.Ct.)**
- 1459 Western Pacific R. Corp. v. Western Pacific R. Co., 1952 WL 82587, *82587+ (Appellate Brief) (U.S. Nov 22, 1952) **Brief for Petitioners** (NO. 150) ★★
- 1460 Gardner v. New Jersey, 1946 WL 50470, *50470+ (Appellate Brief) (U.S. Nov 15, 1946) **Brief on Behalf of the City of Jersey City, New ...** (NO. 92) " ★★★ **HN: 9,10 (S.Ct.)**
- 1461 Rothensies v. The Elec. Storage Battery Co., 1946 WL 62840, *62840+ (Appellate Brief) (U.S. Sep 26, 1946) **Brief for the Petitioner** (NO. 48) ★★★★★ **HN: 3,12,13 (S.Ct.)**
- 1462 Glass City Bank of Jeannette v. U.S., 1945 WL 48206, *48206+ (Appellate Brief) (U.S. Oct 12, 1945) **Brief for the United States** (NO. 50) ★★ **HN: 3 (S.Ct.)**
- 1463 Putnam v. C.I.R., 1945 WL 48762, *48762+ (Appellate Brief) (U.S. Jan 26, 1945) **Brief for the Respondent** (NO. 534) ★★ **HN: 12 (S.Ct.)**
- 1464 Rosenman v. U.S., 1944 WL 42915, *42915+ (Appellate Brief) (U.S. Dec 15, 1944) **Petitioners' Reply Brief.** (NO. 207) ★★ **HN: 13 (S.Ct.)**
- 1465 Rosenman v. U.S., 1944 WL 42943, *42943+ (Appellate Brief) (U.S. Nov 10, 1944) **Brief for Petitioners.** (NO. 207) ★★ **HN: 13 (S.Ct.)**

- 1466 U.S. v. Blair, 1944 WL 66439, *66439+ (Appellate Brief) (U.S. Jan 12, 1944) **Brief for Respondent** (NO. 75) ★★ **HN: 13 (S.Ct.)**
- 1467 B. F. Goodrich Co. v. U.S., 1944 WL 42457, *42457 (Appellate Brief) (U.S. Jan 1944) **Reply Brief of Petitioner** (NO. 158) ★★ **HN: 6 (S.Ct.)**
- 1468 Helvering v. Gooch Mill. & Elevator Co., 1943 WL 71771, *71771+ (Appellate Brief) (U.S. Oct 16, 1943) **Brief for Respondent.** (NO. 53) ★★★ **HN: 2,12,13 (S.Ct.)**
- 1469 Dobson v. Helvering, 1943 WL 54354, *54354 (Appellate Brief) (U.S. Sep 27, 1943) **Brief for Petitioners** (NO. 44, 45, 46, 47) ★★
- 1470 Helvering v. Gooch Mill. & Elevator Co., 1943 WL 71770, *71770+ (Appellate Brief) (U.S. Sep 07, 1943) **Brief for the Petitioner** (NO. 53) ★★★ **HN: 9,12,13 (S.Ct.)**
- 1471 Anderson v. Abbott, 1943 WL 54819, *54819+ (Appellate Brief) (U.S. Feb 03, 1943) **Brief for Appellees and Cross-Appellants, Susie ...** (NO. 3) " ★★ **HN: 10 (S.Ct.)**
- 1472 Rodiek v. U.S., 1942 WL 53586, *53586+ (Appellate Brief) (U.S. Jan 12, 1942) **Brief for the Petitioner.** (NO. 325) ★★ **HN: 9,13 (S.Ct.)**
- 1473 Millard v. Maloney, 1941 WL 52794, *52794+ (Appellate Brief) (U.S. Sep 22, 1941) **Reply Brief for Petitioner.** (NO. 324) ★★★ **HN: 3,13 (S.Ct.)**
- 1474 Helvering v. Enright, 1941 WL 53251, *53251+ (Appellate Brief) (U.S. Apr 12, 1941) **Brief for Respondents.** (NO. 436) ★★★ **HN: 2 (S.Ct.)**
- 1475 Helvering v. Enright, 1941 WL 53305, *53305+ (Appellate Brief) (U.S. Feb 07, 1941) **Brief for the Petitioner** (NO. 436) ★★★ **HN: 1,2 (S.Ct.)**
- 1476 Maass v. Higgins, 1941 WL 53388, *53388+ (Appellate Brief) (U.S. Jan 1941) **Brief for the Respondent** (NO. 274) ★★★
- 1477 Abendroth v. C.I.R., 1940 WL 71259, *71259+ (Appellate Brief) (U.S. Dec 27, 1940) **Brief for Petitioners.** (NO. 510-511) " ★★★ **HN: 1,2 (S.Ct.)**
- 1478 Maass v. Higgins, 1940 WL 47142, *47142+ (Appellate Brief) (U.S. Dec 24, 1940) **Brief for the Petitioner.** (NO. 274) ★★★ **HN: 2 (S.Ct.)**
- 1479 Pfaff v. C.I.R., 1940 WL 47012, *47012+ (Appellate Brief) (U.S. Oct Term 1940) **Brief for Petitioners** (NO. 479) ★★
- 1480 Helvering v. Enright, 1940 WL 47106, *47106+ (Appellate Brief) (U.S. Oct Term 1940) **Brief on Behalf of Estate of Charles S. Haight, ...** (NO. 436) ★
- 1481 Anderson v. Helvering, 1940 WL 71208, *71208+ (Appellate Brief) (U.S. Mar 1940) **Brief for the Respondent** (NO. 682, 683) ★★ **HN: 2 (S.Ct.)**
- 1482 U.S. v. U.S. Fidelity and Guar. Co., 1940 WL 46849, *46849+ (Appellate Brief) (U.S. Feb 23, 1940) **Brief for the United States Fidelity and Guaranty ...** (NO. 569) ★★ **HN: 11 (S.Ct.)**
- 1483 U.S. v. Shaw, 1940 WL 47043, *47043+ (Appellate Brief) (U.S. Feb 06, 1940) **Brief for the United States** (NO. 570) ★★ **HN: 10 (S.Ct.)**
- 1484 U.S. v. U.S. Fidelity and Guar. Co., 1940 WL 47042, *47042+ (Appellate Brief) (U.S. Feb 1940) **Brief for the United States** (NO. 569) ★★★ **HN: 9 (S.Ct.)**
- 1485 Boteler v. Ingels, 1939 WL 48522, *48522+ (Appellate Brief) (U.S. Oct Term 1939) **Petitioner's Brief in Reply to Respondents' ...** (NO. 15, 16) ★★ **HN: 13 (S.Ct.)**
- 1486 Danforth v. U.S., 1939 WL 48813, *48813+ (Appellate Brief) (U.S. Oct Term 1939) **Brief for Petitioner.** (NO. 309) ★★★

- 1487 Danforth v. U.S., 1939 WL 48846, *48846+ (Appellate Brief) (U.S. Oct 1939) **Brief for the United States** (NO. 309) ★★ **HN: 9,10 (S.Ct.)**
- 1488 U.S. v. Bertelsen & Petersen Engineering Co., 1939 WL 48618, *48618+ (Appellate Brief) (U.S. Jan 30, 1939) **Brief Amicus Curiae.** (NO. 416) ★★ **HN: 6 (S.Ct.)**
- 1489 U.S. v. Jaffray, 1939 WL 48725, *48725+ (Appellate Brief) (U.S. Jan 30, 1939) **Brief for the Respondents** (NO. 437) " ★★
- 1490 U.S. v. Jaffray, 1939 WL 48724, *48724+ (Appellate Brief) (U.S. Jan 25, 1939) **Brief for the United States** (NO. 437) ★★ **HN: 6 (S.Ct.)**
- 1491 Santa Monica Mountain Park Co. Ltd. v. U.S., 1938 WL 38988, *38988+ (Appellate Brief) (U.S. Oct Term 1938) **Brief for Petitioner.** (NO. 606) ★★ **HN: 6 (S.Ct.)**
- 1492 Lyeth v. Hoey, 1938 WL 63932, *63932+ (Appellate Brief) (U.S. Oct 15, 1938) **Brief for the Respondent** (NO. 48) ★★★ **HN: 2 (S.Ct.)**
- 1493 Lyeth v. Hoey, 1938 WL 39038, *39038+ (Appellate Brief) (U.S. Oct 01, 1938) **Brief for Petitioner.** (NO. 48) ★★★ **HN: 12,13 (S.Ct.)**
- 1494 Lowe Bros. Co. v. U.S., 1938 WL 39026, *39026+ (Appellate Brief) (U.S. Apr 25, 1938) **Brief of the Petitioner.** (NO. 864) ★★ **HN: 12 (S.Ct.)**
- 1495 Heiner v. Mellon., 1938 WL 39250, *39250+ (Appellate Brief) (U.S. Feb 20, 1938) **Brief for Respondents.** (NO. 144, 145) ★★ **HN: 3 (S.Ct.)**
- 1496 Guar. Trust Co. of New York v. Helvering, 1938 WL 39098, *39098+ (Appellate Brief) (U.S. Jan 1938) **Brief for the Respondent** (NO. 301) " ★★★ **HN: 1,2 (S.Ct.)**
- 1497 Guar. Trust Co. of New York v. Com'r of Internal Revenue, 1937 WL 40601, *40601+ (Appellate Brief) (U.S. Dec 13, 1937) **Brief for the Petitioner.** (NO. 301) ★★ **HN: 2 (S.Ct.)**
- 1498 U.S. v. Andrews, 1937 WL 63792, *63792+ (Appellate Brief) (U.S. Nov 29, 1937) **Brief for Mabel S. Andrews, Executrix of the ...** (NO. 48) ★★★ **HN: 12,13 (S.Ct.)**
- 1499 Heiner v. Mellon, 1937 WL 63809, *63809+ (Appellate Brief) (U.S. Oct Term 1937) **Brief for the Petitioner** (NO. 144, 145) " ★★★ **HN: 2 (S.Ct.)**
- 1500 McEachern v. Rose, 1937 WL 40788, *40788+ (Appellate Brief) (U.S. Oct 13, 1937) **Reply Brief for Petitioner.** (NO. 6) ★★★ **HN: 3,12,13 (S.Ct.)**
- 1501 McEachern v. Rose, 1937 WL 40789, *40789+ (Appellate Brief) (U.S. Oct 12, 1937) **Brief of Amicus Curice.** (NO. 6) ★★
- 1502 McEachern v. Rose, 1937 WL 40787, *40787+ (Appellate Brief) (U.S. Oct 09, 1937) **Brief for the Respondent** (NO. 6) " ★★★ **HN: 3,12,13 (S.Ct.)**
- 1503 Thomas v. Perkins, 1937 WL 63778, *63778+ (Appellate Brief) (U.S. Apr 26, 1937) **Brief for the Petitioner** (NO. 824) ★★ **HN: 1,2 (S.Ct.)**
- 1504 Stone v. White, 1937 WL 41133, *41133+ (Appellate Brief) (U.S. Apr 22, 1937) **Brief of Amicus Curiae in Support of Reversal.** (NO. 202) ★★ **HN: 13 (S.Ct.)**
- 1505 Stone v. White, 1937 WL 41132, *41132+ (Appellate Brief) (U.S. Apr 21, 1937) **Brief for the Respondent** (NO. 202) ★★★ **HN: 10,13 (S.Ct.)**
- 1506 Stone v. White, 1937 WL 41120, *41120+ (Appellate Brief) (U.S. Apr 06, 1937) **Petitioners' Brief on Certiorari.** (NO. 202) ★★★ **HN: 12,13 (S.Ct.)**
- 1507 U.S. Ex Relatione Girard Trust Co. v. Helvering, 1937 WL 40462, *40462+ (Appellate Brief) (U.S. Apr 05, 1937) **Brief for Petitioner.** (NO. 285) ★★ **HN: 9,10 (S.Ct.)**

- 1508 U.S. v. Helvering, 1937 WL 63750, *63750+ (Appellate Brief) (U.S. Apr 1937) **Brief for the Respondent** (NO. 285) ★★ **HN: 12,13 (S.Ct.)**
- 1509 Anniston Mfg. Co. v. Davis, 1937 WL 63770, *63770+ (Appellate Brief) (U.S. Mar 31, 1937) **Brief for the Respondent** (NO. 667) ★★ **HN: 6 (S.Ct.)**
- 1510 Anniston Mfg. Co. v. Davis, 1937 WL 40706, *40706 (Appellate Brief) (U.S. Mar 27, 1937) **Brief Filed By Malcolm Donald As Amicus Curiae on ...** (NO. 667) ★★
- 1511 Anniston Mfg. Co. v. Davis, 1937 WL 40702, *40702+ (Appellate Brief) (U.S. Mar 16, 1937) **Brief of Amicus Curiae.** (NO. 667) " ★★★ **HN: 6,13 (S.Ct.)**
- 1512 American Propeller and Mfg. Co. v. U.S., 1937 WL 63762, *63762+ (Appellate Brief) (U.S. Mar 04, 1937) **Brief on Behalf of Petitioner.** (NO. 605) ★★ **HN: 13 (S.Ct.)**
- 1513 Allen v. Regents of the University System of Georgia, 1936 WL 65009, *65009+ (Appellate Brief) (U.S. Apr 23, 1936) **Brief for the Petitioner** (NO. 882) ★★ **HN: 7 (S.Ct.)**
- 1514 U.S. v. The Safety Car Heating and Lighting Co., 1935 WL 32609, *32609+ (Appellate Brief) (U.S. Dec 11, 1935) **Brief for Respondent.** (NO. 75, 76) ★★
- 1515 Moor v. Texas & New Orleans R. Co., 1935 WL 33054, *33054+ (Appellate Brief) (U.S. Dec 07, 1935) **Brief For The United States A Amicus Curiae** (NO. 49) ★★ **HN: 13 (S.Ct.)**
- 1516 Rickert Rice Mills, Inc. v. Fontenot, 1935 WL 32987, *32987+ (Appellate Brief) (U.S. Dec 06, 1935) **Brief of Amici Curiae.** (NO. 577, 578, 579, 580, 581) " ★★★ **HN: 6,13 (S.Ct.)**
- 1517 U.S. v. Butler, 1935 WL 33035, *33035+ (Appellate Brief) (U.S. Nov 21, 1935) **Brief of Amici Curiae with Petition, Notice and ...** (NO. 401) ★★ **HN: 6 (S.Ct.)**
- 1518 U.S. v. Safety Car Heating and Lighting Co., 1935 WL 33056, *33056+ (Appellate Brief) (U.S. Nov 09, 1935) **Brief for the Petitioners** (NO. 75, 76) " ★★ **HN: 2 (S.Ct.)**
- 1519 Helvering v. Salvage, 1935 WL 33040, *33040+ (Appellate Brief) (U.S. Nov 1935) **Brief for the Petitioner** (NO. 173) " ★★★ **HN: 13 (S.Ct.)**
- 1520 Rickert Rice Mills, Inc. v. Fontenot, 1935 WL 32986, *32986+ (Appellate Brief) (U.S. Oct 14, 1935) **Brief for the Respondent** (NO. 577, 578, 579, 580, 581, 585, 586, 587) " ★★★ **HN: 13 (S.Ct.)**
- 1521 Boteler v. Ingels, 1935 WL 32487, *32487+ (Appellate Brief) (U.S. Oct 04, 1935) **Respondents' Brief in Answer to Petitioner's ...** (NO. 15, 16) ★★ **HN: 13 (S.Ct.)**
- 1522 Hulburd v. Helvering, 1935 WL 33000, *33000+ (Appellate Brief) (U.S. Oct 1935) **Brief for the Respondent** (NO. 39) " ★★★ **HN: 13 (S.Ct.)**
- 1523 FEDERAL DEPOSIT INSURANCE CORPORATION, as Receiver for Eastland Savings Bank, Plaintiff-Appellee, v. Edward KOOYOMJIAN and John Diccico, Defendants-Appellants., 2000 WL 35571363, *35571363+ (Appellate Brief) (1st Cir. Mar 28, 2000) **Brief of the Appellee, Federal Deposit Insurance ...** (NO. 99-1877) ★★ **HN: 9,10 (S.Ct.)**
- 1524 Mervin J. SHOEMAKER & Rosemarie Shoemaker, Plaintiffs-Appellants, v. UNITED STATES, Defendant-Appellee., 1999 WL 34827358, *34827358 (Appellate Brief) (1st Cir. Mar 18, 1999) **Brief** (NO. 99-1078) " ★★ **HN: 3 (S.Ct.)**
- 1525 ROSEMARIE and Mervin J. Shoemaker, Plaintiff - Appellants, v. UNITED STATES OF AMERICA, Defendant - Appellees., 1999 WL 34827359, *34827359+ (Appellate Brief) (1st Cir. 1999) **Reply Brief for Plaintiff-Appellants** (NO. 99-1078) " ★★ **HN: 3 (S.Ct.)**
- 1526 Lionel R. BOLDUC and Maureen C. Bolduc, Plaintiffs-Appellees, v. Beal BANK, SSB, Defend-

- ant-Appellant., 1998 WL 34284974, *34284974+ (Appellate Brief) (1st Cir. Jul 24, 1998) **Reply Brief of Defendant-Appellant** (NO. 98-1285) ★★ **HN: 10,13 (S.Ct.)**
- 1527 Lionel R. BOLDUC and Maureen C. Bolduc, Plaintiffs-Appellees, v. Beal BANK, SSB, Defendant-Appellant., 1998 WL 34284973, *34284973+ (Appellate Brief) (1st Cir. Jun 24, 1998) **Brief for the Plaintiffs-Appellees** (NO. 98-1285) ★★ **HN: 9,10 (S.Ct.)**
- 1528 Jean MAYES, Plaintiff-Appellant, v. CHRYSLER CREDIT CORPORATION, Defendant-Appellee., 1998 WL 34286893, *34286893+ (Appellate Brief) (1st Cir. 1998) **Brief of the Appellant** (NO. 98-1253) ★★ **HN: 10,13 (S.Ct.)**
- 1529 George W. DAVID, Plaintiff-Appellant, v. THE UNITED STATES OF AMERICA, Defendant-Appellee., 1997 WL 33770149, *33770149+ (Appellate Brief) (1st Cir. Aug 08, 1997) **Brief for the Appellant** (NO. 97-1729) " ★★★ **HN: 6 (S.Ct.)**
- 1530 CITICORP MORTGAGE, INC., Appellant, v. Dorothy BOTELHO, Appellee., 1997 WL 33770654, *33770654+ (Appellate Brief) (1st Cir. Jul 21, 1997) **Brief of Appellee Dorothy Botelho** (NO. 97-1535) " ★★★ **HN: 9,10,13 (S.Ct.)**
- 1531 CITICORP MORTGAGE, INC., Appellant, v. Dorothy BOTELHO, Appellee., 1997 WL 33770656, *33770656+ (Appellate Brief) (1st Cir. Jun 11, 1997) **Brief of Appellant Citicorp Mortgage, Inc.** (NO. 97-1535) ★★ **HN: 10 (S.Ct.)**
- 1532 Brian PORTER, Petitioner-Appellant, v. COMMISSIONER OF INTERNAL REVENUE, Respondent-Appellee., 1997 WL 33771607, *33771607+ (Appellate Brief) (1st Cir. Mar 05, 1997) **Brief for the Appellee** (NO. 96-2260) ★★ **HN: 13 (S.Ct.)**
- 1533 COASTAL FUELS OF PUERTO RICO, INC., Plaintiff - Appellee, v. CARIBBEAN PETROLEUM CORPORATION, Defendant - Appellant., 1995 WL 17829068, *17829068+ (Appellate Brief) (1st Cir. Aug 25, 1995) **Brief of Appellant** (NO. 95-1460) ★★ **HN: 10 (S.Ct.)**
- 1534 Grenville CLARK, III, Plaintiff-Appellee, v. UNITED STATES OF AMERICA, Internal Revenue Service, Defendants-Appellants., 1995 WL 17829308, *17829308+ (Appellate Brief) (1st Cir. Apr 19, 1995) **Brief for the Appellants** (NO. 95-1173) ★★ **HN: 3 (S.Ct.)**
- 1535 James P. HOBBS, Plaintiff-Appellant, v. COMMISSIONER OF IRS, et al, Defendants-Appellees., 1994 WL 16495753, *16495753 (Appellate Brief) (1st Cir. 1994) **Plaintiff/Appellant's Brief Arguments and ...** (NO. 94-1107) " ★★ **HN: 4 (S.Ct.)**
- 1536 MOPEX INC., an Illinois Corporation, Realtimemutualkunds, Com, an Illionis Corporation and Kiron Mutual Fund Exchange, a Delaware Corporation, Plaintiffs-Appellants, v. AMERICAN STOCK EXCHANGE, INC., a Delaware Corporation, Bzw Barclays Global Investors, N.A., a California Corporation, Barclays Bank PLC, a legal entity of the United Kingdom, and Nathan Most, an individual defendant, Defendants-Appellees., 2002 WL 32487723, *32487723+ (Appellate Brief) (2nd Cir. Apr 30, 2002) **Brief for Plaintiffs-Appellants** (NO. 02-7477) ★★ **HN: 10 (S.Ct.)**
- 1537 SECURITIES AND EXCHANGE COMMISSION, Plaintiff-Appellee, United States of America, Intervenor-Plaintiff-Appellant, Gene W. Ray, Dr., Centigram Comm. Corp., Stephen J. Cole-Hatchard, Nicko Feinberg, Leonard Zera, Trustee for Lathrop Investment Trust and Harrington Irrevocable Trust, Cole-Hatchard Family Limited Partnership, Michael Olberman & John Dillon, Intervenor-Plaintiffs, Stephenson Equity, Co., Thomas Stappas, Vincent Bagli, Andrew Calcagno., 2001 WL 34366656, *34366656+ (Appellate Brief) (2nd Cir. Sep 05, 2001) **Brief for the United States of America** (NO. 01-6158) ★★
- 1538 Mel M. MARIN, Plaintiff/Appellant, v. CITIBANK, N.A., INC.; Citibank, Inc.; Citicorp Credit

- Services; Accelerated Bureau of Collections; National Collection and Credit Control of America, Inc.; American Security Group; Resolution Services; D. Chapman; Michael Bridges; G. McNeely, Defendants/Appellees., 1999 WL 33634080, *33634080+ (Appellate Brief) (2nd Cir. Apr 10, 1999) **Appellant's Brief** (NO. 98-7976) " ★★ **HN: 10,13 (S.Ct.)**
- 1539 THE MILDRED COTLER TRUST, John W. Hughes, Shirley Mellon, Trustees, The Justine Chelsea Brandy Trust, Trustees, and Estate of Mildred Cotler, Executrix, and Shirley Mellon Trust, Plaintiffs-Appellants, v. UNITED STATES OF AMERICA, Defendant-Appellee., 1998 WL 34081601, *34081601+ (Appellate Brief) (2nd Cir. Nov 12, 1998) **Brief for the Appellee** (NO. 98-6095) ★★ **HN: 4 (S.Ct.)**
- 1540 Emmanuel ERIN, Plaintiff-Appellant, v. INTERNAL REVENUE SERVICE, Carol M. Landy, Director Service Center, Internal Revenue Service Judith Macaulay, Defendants-Appellees., 1998 WL 34091758, *34091758+ (Appellate Brief) (2nd Cir. Jul 14, 1998) **Plaintiff-Appellant's Answer to Memorandum Brief ...** (NO. 98-6058) " ★★ **HN: 3 (S.Ct.)**
- 1541 In Re Salvatore J. MAZZEO, Debtor, Salvatore J. Mazzeo, Plaintiff-Appellant, v. United States of America and New York State, Defendant-Appellees. New York State Department of Taxation and Finance, Creditor, Marianne De Rosa, Trustee., 1997 WL 33773359, *33773359+ (Appellate Brief) (2nd Cir. Mar 19, 1997) **Brief for the Appellee United States of America** (NO. 96-5141(L)96-5149) ★★
- 1542 Thomas A. JOHNSON, Plaintiff-Appellant, v. UNITED STATES OF AMERICA, Defendant-Appellee., 1996 WL 33660692, *33660692+ (Appellate Brief) (2nd Cir. Dec 12, 1996) **Brief for the Appellee** (NO. 96-6139) ★★ **HN: 4 (S.Ct.)**
- 1543 Thomas A. JOHNSON, Plaintiff-Appellant, v. UNITED STATES OF AMERICA, Defendant-Appellee., 1996 WL 33660691, *33660691+ (Appellate Brief) (2nd Cir. Dec 1996) **Brief for the Appellee** (NO. 96-6139) ★★ **HN: 4 (S.Ct.)**
- 1544 Thomas A. JOHNSON, Petitioner-Appellant, v. COMMISSIONER OF INTERNAL REVENUE, Respondent-Appellee., 1994 WL 16182374, *16182374+ (Appellate Brief) (2nd Cir. Sep 1994) **Brief for Appellee** (NO. 94-4092) ★★ **HN: 6 (S.Ct.)**
- 1545 Basil N. STEPHANATOS, Appellant Pro Se, v. State of New Jersey (Division of Taxation and Department of Education), Wayne Township Tax Assessor, and Wayne Board of Education, Appellees., 2004 WL 5040613, *5040613 (Appellate Brief) (3rd Cir. Jul 15, 2004) **Informal Brief of Appellant** (NO. 04-2528) ★★
- 1546 UNITED STATES OF AMERICA, Appellee, v. Lawrence A. MITCHELL, Appellant., 2003 WL 24031487, *24031487+ (Appellate Brief) (3rd Cir. May 15, 2003) **Brief for the Appellee** (NO. 02-3386) ★★ **HN: 3 (S.Ct.)**
- 1547 NVF COMPANY, Appellant, v. NEW CASTLE COUNTY, Appellee., 2002 WL 32922250, *32922250+ (Appellate Brief) (3rd Cir. Aug 17, 2002) **Answering Brief of Appellee New Castle County** (NO. 02-2363) ★★ **HN: 9 (S.Ct.)**
- 1548 NVF COMPANY, Appellant, v. NEW CASTLE COUNTY, Appellee., 2002 WL 32942339, *32942339+ (Appellate Brief) (3rd Cir. Jul 17, 2002) **Opening Brief of Appellant NVF Company (With Vol. ...** (NO. 02-2363) ★★ **HN: 9,10 (S.Ct.)**
- 1549 In Re Roger PRANSKY, Appellant, v. Internal Revenue Service, Appellee., 2001 WL 34546584, *34546584+ (Appellate Brief) (3rd Cir. Dec 28, 2001) **Brief for Appellant Roger Pransky** (NO. 01-2132) ★★ **HN: 9,12,13 (S.Ct.)**
- 1550 BOROUGH OF MARTINSBURG, v. Larry N. MILBY, Violet S. Milby Appellants, v. United

- States of America; Borough of Martinsburg, Donald C. Greenleaf, Mayor; Randy K. Stoltz, Manager; Robert A. Carper, Council President; Robert C. Ritchey; William C. Lewis; Nathan P. Ormsby; Lance F. Johnson; Brian Gahagen, all Councilmen, the Mayor, and Manager in their official and personal capacity; Richard A. Brantner, Chief of Police; Commonwealth of Pennsylvania; County of Blair; Gene, 2001 WL 34546573, *34546573+ (Appellate Brief) (3rd Cir. 2001) **Brief of Appellees Borough of Martinsburg, Donald ...** (NO. 01-1948) ★★
- 1551 BERNE CORPORATION, B & B Corporation, Plaintiffs/Appellees, v. GOVERNMENT OF THE VIRGIN ISLANDS, Roy Martin, Tax Assessor, Defendants/Appellants., 2000 WL 34214178, *34214178+ (Appellate Brief) (3rd Cir. Nov 29, 2000) **Brief for the Appellants** (NO. 00-3457) " ★★ **HN: 6 (S.Ct.)**
- 1552 In re: CYBERGENICS CORPORATION, Debtor. The Official Committee of Unsecured Creditors of Cybergenics Corporation, On behalf of Cybergenics Corporation, Debtor in Possession, Appellant, v. Scott CHINERY; L&S Research Corporation; First Union National Bank of North Carolina; Banque Indosuez; Sunamerica Life Insurance Company; Lincolnshire Management, Inc.; Lincolnshire Equity Fund, L.P.; Appellees., 2000 WL 34004877, *34004877+ (Appellate Brief) (3rd Cir. Apr 03, 2000) **Brief of Appellees First Union National Bank, ...** (NO. 99-5592) " ★★ **HN: 9,10 (S.Ct.)**
- 1553 UNITED STATES OF AMERICA, Appellee, v. Frank MARCONE, Appellant., 1999 WL 33642547, *33642547+ (Appellate Brief) (3rd Cir. 1999) **Brief for Appellee United States of America** (NO. 99-1842) ★★ **HN: 12,13 (S.Ct.)**
- 1554 George S. TUCKER, Appellant, v. COMMISSIONER OF INTERNAL REVENUE., 1998 WL 34096218, *34096218+ (Appellate Brief) (3rd Cir. Nov 1998) **Brief for the Appellee** (NO. 98-6173) ★★ **HN: 4 (S.Ct.)**
- 1555 Humes Houston HART, Appellant, v. THE UNITED STATES; the United States Internal Revenue Service; Margaret M. Richardson, Commissioner of Internal Revenue., 1998 WL 34201897, *34201897+ (Appellate Brief) (3rd Cir. Nov 1998) **Brief for the Appellees** (NO. 98-1583) ★★ **HN: 3,6 (S.Ct.)**
- 1556 Joan LICHTMAN, CPA, v. UNITED STATES OF AMERICA Joan Lichtman, Appellant., 1998 WL 34107134, *34107134+ (Appellate Brief) (3rd Cir. May 1998) **Brief for the Appellee** (NO. 97-1999) ★★ **HN: 13 (S.Ct.)**
- 1557 TUDOR INSURANCE COMPANY, Appellee, v. MACKIN ENGINEERING COMPANY, Appellant., 1998 WL 34096101, *34096101+ (Appellate Brief) (3rd Cir. 1998) **Brief for Appellee, Tudor Insurance Company** (NO. 98-3325) ★★ **HN: 9,10 (S.Ct.)**
- 1558 Kathryn O. NEAL, Appellee, v. UNITED STATES OF AMERICA; Internal Revenue Service, Appellant., 1998 WL 34107708, *34107708+ (Appellate Brief) (3rd Cir. 1998) **Brief for the Appellee** (NO. 98-3486) ★★ **HN: 7,9 (S.Ct.)**
- 1559 Arnella M. BARRIS, Appellant, v. UNITED STATES OF AMERICA., 1997 WL 33565014, *33565014+ (Appellate Brief) (3rd Cir. Dec 1997) **Brief for the Appellee** (NO. 97-3282) ★★ **HN: 3 (S.Ct.)**
- 1560 Roland R. ALGRANT, et al., v. EVERGREEN VALLEY NURSERIES LIMITED PARTNERSHIP, et al., Roland R. Algrant, et al., APPELLANTS., 1997 WL 33575332, *33575332+ (Appellate Brief) (3rd Cir. Jan 13, 1997) **Brief of Appellants, Roland R. Algrant, et al.,** (NO. 96-1994) " ★★ **HN: 7,8,9 (S.Ct.)**
- 1561 Joan LICHTMAN, Plaintiff-Appellant, v. UNITED STATES OF AMERICA, Defendant-Appellee

- pellee, Joan LICHTMAN, Appellant., 1997 WL 33553230, *33553230+ (Appellate Brief) (3rd Cir. 1997) **Reply Brief for the Appellant** (NO. 97-1999) ★★ **HN: 13 (S.Ct.)**
- 1562 Edward J. ZAHORAK, Appellant, v. COMMISSIONER OF INTERNAL REVENUE., 1997 WL 33617512, *33617512+ (Appellate Brief) (3rd Cir. 1997) **Brief for Appellee** (NO. 97-7197) ★★ **HN: 6 (S.Ct.)**
- 1563 David A. KOSS and Freya B. Koss, Plaintiffs-Appellants, v. UNITED STATES OF AMERICA, Defendant-Appellee., 1995 WL 17196843, *17196843+ (Appellate Brief) (3rd Cir. Jul 05, 1995) **Brief for the Appellee** (NO. 95-1154) ★★ **HN: 9,10 (S.Ct.)**
- 1564 BIVOLCIC, v. USA, et al., Robert J. Bivolcic, Appellant., 1994 WL 16178425, *16178425 (Appellate Brief) (3rd Cir. Sep 08, 1994) **Appellant's Informal Brief and Attachments** (NO. 94-5469) ★
- 1565 UNITED STATES OF AMERICA, Appellee, v. Russell F. WALKER, Appellant., 1994 WL 16178260, *16178260+ (Appellate Brief) (3rd Cir. Aug 29, 1994) **Appellant's Brief** (NO. 94-3443) ★★ **HN: 4,6 (S.Ct.)**
- 1566 MONICA FUEL, INC., v. INTERNAL REVENUE SERVICE, United States of America; State of New Jersey, Department of Treasury, Division of Taxation Division of Taxation, Department of the Treasury, State of New Jersey, Appellant., 1994 WL 16178721, *16178721 (Appellate Brief) (3rd Cir. Aug 29, 1994) **Brief, Addendum and Appendix in Support of ...** (NO. 94-5406) " ★★
- 1567 TRAVELERS INDEMNITY COMPANY, v. Marianne K. CENTLIVRE, et al. Travelers Indemnity Company, v. Artemide, Inc., et al. Marianne K. Centlivre, Domenico Falcone, F.C. Gapultos, Jr., Shirlee Haber, V. Janakiraman, George and Clara Kasas, Harry C. Kleinman, Randy S. Miland, Sangarapillai C. Mohan, Marvin Moskowitz, Emanuel M. Renzi, Richard Rosenberg, David Santoro, Dennis and Sylvia Scheumann, Samuel Schwartz, Peter A. Schweitzer, Albert Staadecker, Herman J. Thomas, Jr., 1994 WL 16176512, *16176512+ (Appellate Brief) (3rd Cir. Jun 24, 1994) **Brief for Appellants** (NO. 94-1267, 94-1337, 94-1338, 94-1339, 94-1340, 94-1341, 94-1342, 94-1343, 94-1534) ★★ **HN: 9,10 (S.Ct.)**
- 1568 MONICA FUEL, INC., v. INTERNAL REVENUE SERVICE; United States of America; State of New Jersey, Department of the Treasury, Division of Taxation Division of Taxation, Department of the Treasury, State of New Jersey, Appellant., 1994 WL 16178722, *16178722+ (Appellate Brief) (3rd Cir. 1994) **Brief for the Appellee Internal Revenue Service, ...** (NO. 94-5406) ★★ **HN: 11 (S.Ct.)**
- 1569 Lucy FRECK, Plaintiff-Appellant, v. INTERNAL REVENUE SERVICE, District Director, Defendant-Appellee., 1993 WL 13141135, *13141135+ (Appellate Brief) (3rd Cir. 1993) **Brief for the Appellee** (NO. 93-7007) ★★ **HN: 4 (S.Ct.)**
- 1570 Robert J. COAR, Appellee, Cross-Appellant, v. Joseph KAZIMIR, Rocco Morongello, William Levine, Donato DeSanti, and Robert Dudik, as Trustees of the Pension Fund Mid-Jersey Trucking Industry-Local 701 and Pension Fund-Mid Jersey Trucking Industry Local 701, Appellants, Cross-Appellees., 1992 WL 12133751, *12133751+ (Appellate Brief) (3rd Cir. Sep 21, 1992) **Appellants' Brief** (NO. 92-5356, 92-5359, 92-5438, 92-5439) ★★ **HN: 9,10 (S.Ct.)**
- 1571 UNITED STATES OF AMERICA, ex rel. Russell F. Walker, Petitioner-Appellant, v. ATTORNEY GENERAL OF THE UNITED STATES OF AMERICA and United States Attorney for the Western District of Pennsylvania, Respondents-Appellees., 1992 WL 12149860, *12149860+ (Appellate Brief) (3rd Cir. Jul 30, 1992) **Brief of Appellant** (NO. 92-3321) " ★★ **HN: 4,6**

(S.Ct.)

- 1572 Frank J. GRILL, Sr. t/a Frankie G's Motel, Appellant, v. Morris and Bertha LUBETSKY, Appellees., 1992 WL 12132540, *12132540+ (Appellate Brief) (3rd Cir. May 05, 1992) **Reply Brief of Appellant** (NO. 92-3087) " ★★★ HN: 9,10,13 (S.Ct.)
- 1573 IN RE: LILLIE LEE, Debtor Lillie Lee, Appellant, v. Secretary of Health and Human Services, Appellee., 1983 WL 486574, *486574 (Appellate Brief) (3rd Cir. 1983) **Brief for Appellant** (NO. 83-1564) ★★ HN: 10 (S.Ct.)
- 1574 IN RE: LILLIE LEE., Debtor, Lillie Lee, Appellant, v. Secretary of Health and Human Services, Appellee., 1983 WL 486575, *486575+ (Appellate Brief) (3rd Cir. 1983) **Appellant's Reply Brief** (NO. 83-1564) ★★ HN: 10 (S.Ct.)
- 1575 DIRECTV, INC., and EchoStar Satellite L.L.C., Plaintiffs-Appellants, v. E. Norris TOLSON, in his official capacity as Secretary of Revenue, Defendant-Appellee., 2007 WL 1834335, *1834335+ (Appellate Brief) (4th Cir. Jun 18, 2007) **Brief of Appellee** (NO. 07-1250) " ★★ HN: 13 (S.Ct.)
- 1576 UNITED FINANCIAL MORTGAGE CORP., Plaintiff-Appellant, v. FLEET MORTGAGE CORP., Defendant-Appellee., 2002 WL 32717924, *32717924+ (Appellate Brief) (4th Cir. Jun 03, 2002) **Opening Brief of Appellant** (NO. 02-1070) ★★ HN: 10,13 (S.Ct.)
- 1577 UNITED STATES OF AMERICA, Plaintiff-Appellee, v. Robert G. BREMNER, Defendant-Appellant., 2001 WL 34110110, *34110110+ (Appellate Brief) (4th Cir. Mar 23, 2001) **Opening Brief of Appellant** (NO. 00-4895) ★★ HN: 4 (S.Ct.)
- 1578 Hiep H. DANG & Phuong My T. Chau, Appellants, v. COMMISSIONER OF THE INTERNAL REVENUE SERVICE, Appellee., 2001 WL 34110720, *34110720+ (Appellate Brief) (4th Cir. Feb 07, 2001) **Appellants' Brief** (NO. 00-2346) ★★ HN: 3 (S.Ct.)
- 1579 Kawther AL-ABOOD, individually and on behalf of Mahmoud Al-Abood, Plaintiff-Appellant and Cross-Appellee, v. Nimat Mohammed Tayeb EL-SHAMARI and Hisham Abdul Malik El-Shamari, Defendants-Appellees and Cross-Appellants., 2000 WL 34012229, *34012229+ (Appellate Brief) (4th Cir. Jan 13, 2000) **Reply Brief of Cross-Appellants** (NO. 99-1939, 99-1940) " ★★ HN: 9,10 (S.Ct.)
- 1580 Theodore B. & Helen C. GOULD, Appellants, v. UNITED STATES OF AMERICA, Appellees., 1999 WL 33614343, *33614343+ (Appellate Brief) (4th Cir. Nov 12, 1999) **Initial Brief of Appellants** (NO. 99-2113) ★★ HN: 3 (S.Ct.)
- 1581 HOLYWELL CORPORATION & SUBSIDIARIES, Appellants, v. UNITED STATES OF AMERICA, Appellee., 1999 WL 33617983, *33617983+ (Appellate Brief) (4th Cir. Oct 14, 1999) **Reply Brief for the Appellants** (NO. 99-1399) ★★
- 1582 Estate of Frederick R. HOFFMAN, Deceased; Marilyn C. Hoffman, Executor and Marilyn C. Hoffman, Petitioners-Appellants, v. COMMISSIONER OF INTERNAL REVENUE, Respondent-Appellee., 1999 WL 33617545, *33617545+ (Appellate Brief) (4th Cir. Sep 19, 1999) **Appellant's Reply Brief** (NO. 00-1372) ★★ HN: 3 (S.Ct.)
- 1583 UNITED STATES OF AMERICA, Plaintiff-Appellee, v. Dominick LAROSA and Catherine Larosa, Defendants-Appellants., 1998 WL 34088240, *34088240+ (Appellate Brief) (4th Cir. Feb 09, 1998) **Brief of Appellants** (NO. 97-2782) ★★
- 1584 William H. ARNOLD, et al., Plaintiff-Appellant, v. WATERFIELD MORTGAGE COMPANY, INCORPORATED, et al., Defendants-Appellees., 1996 WL 33499896, *33499896+ (Appellate

- Brief) (4th Cir. Oct 09, 1996) **Appellees' Brief** (NO. 96-1701) ★★ **HN: 10 (S.Ct.)**
- 1585 GOLDSTEIN, BARON & LEWIS, CHARTERED, Plaintiff-Appellee, v. UNITED STATES OF AMERICA, Defendant-Appellant., 1992 WL 12124753, *12124753 (Appellate Brief) (4th Cir. Dec 09, 1992) **Brief for the United States** (NO. 92-2228) ★★
- 1586 JIFFY LUBE INTERNATIONAL, INC., Plaintiff/Appellee, v. Harold MORGAN and Edmund H. Shea, Jr., Defendants/Appellants., 1992 WL 12126243, *12126243+ (Appellate Brief) (4th Cir. Apr 27, 1992) **Brief of Appellants** (NO. 92-1249) " ★★ **HN: 10 (S.Ct.)**
- 1587 Nevett F. ENSMINGER, Appellant, v. COMMISSIONER OF INTERNAL REVENUE, Appellee., 1978 WL 220761, *220761+ (Appellate Brief) (4th Cir. Feb 24, 1978) **Brief for the Appellee** (NO. 77-2302) ★★ **HN: 3 (S.Ct.)**
- 1588 Bernard J. CHES and Rose Ches, Appellants, v. COMMISSIONER OF INTERNAL REVENUE, Appellee., 1977 WL 203836, *203836+ (Appellate Brief) (4th Cir. Dec 27, 1977) **Brief for the Appellee** (NO. 77-2025) ★★
- 1589 John TELLO; et al., Petitioners, John Tello, Petitioner-Appellant, v. COMMISSIONER OF INTERNAL REVENUE, Respondent-Appellee, 2005 WL 3950870, *3950870+ (Appellate Brief) (5th Cir. Feb 18, 2005) **Brief for The Appellee** (NO. 04-60955) ★★ **HN: 13 (S.Ct.)**
- 1590 THE PEOPLE OF THE STATE OF TEXAS, Ex Rel Citizen Donald Wayne Eastman and Andrew Wayne Winston, Plaintiffs/Appellants, v. SECRETARY OF THE TREASURY, Paul O'Neill as Principal, Henry Crawford, Revenue Agent for the Internal Revenue Service, Linda Short, Technical Support Manager for the Internal Revenue Service, Defendants/Appellees., 2002 WL 32488019, *32488019+ (Appellate Brief) (5th Cir. Dec 30, 2002) **Appellant's Brief** (NO. 02-11237) ★★ **HN: 4,6 (S.Ct.)**
- 1591 John H. CARNEY Appellant, v. INTERNAL REVENUE SERVICE Appellee., 2001 WL 34093104, *34093104+ (Appellate Brief) (5th Cir. Jan 22, 2001) **Brief for the Appellee** (NO. 00-10746) ★★
- 1592 John H. CARNEY Appellant, v. INTERNAL REVENUE SERVICE Appellee., 2001 WL 34093317, *34093317+ (Appellate Brief) (5th Cir. Jan 22, 2001) **Brief for the Appellee** (NO. 00-10746) ★★ **HN: 3 (S.Ct.)**
- 1593 In re: Frank J. STANGEL, Debtor, Frank J. STANGEL, Appellant, v. UNITED STATES OF AMERICA; Thomas D. Powers, Chapter 13 Trustee, Appellees., 2000 WL 33978145, *33978145 (Appellate Brief) (5th Cir. Jan 18, 2000) **Brief for the United States** (NO. 99-10829) ★★
- 1594 In the matter of: John Davis ORR, Debtor, (INTERNAL REVENUE SERVICE), Appellee, v. John Davis ORR, Appellant., 1998 WL 34078989, *34078989+ (Appellate Brief) (5th Cir. Sep 30, 1998) **Brief for the Appellee** (NO. 98-40170) ★★ **HN: 13 (S.Ct.)**
- 1595 In the Matter Of: Billy R. SHURLEY and Jane Bryant Shurley, Debtors Billy R. Shurley and Jane Bryant Shurley, Appellees-Cross Appellants, v. Texas Commerce Bank National Association, Appellant-Cross Appellee., 1997 WL 33575251, *33575251+ (Appellate Brief) (5th Cir. Mar 20, 1997) **Reply Brief of Cross Appellants Shurleys** (NO. 96-50667) ★★ **HN: 13 (S.Ct.)**
- 1596 Nelda Huebner LEGGETT, in the Matter of the Estate of Nelda Huebner Leggett Deceased, et al Plaintiffs, v. UNITED STATES OF AMERICA, United States of America (Internal Revenue Service) Defendant - Appellee, v. Patricia Huebner Schuette, Defendant - Appellant., 1997 WL 33621904, *33621904+ (Appellate Brief) (5th Cir. Feb 1997) **Brief for the Appellee** (NO. 96-41103) ★★ **HN: 13 (S.Ct.)**

- 1597 SAMUEL N. and Rachel v. Marroquin, Plaintiffs-Appellants, v. UNITED STATES, Defendant - Appellee., 1997 WL 33561131, *33561131+ (Appellate Brief) (5th Cir. 1997) **Brief for the Appellee** (NO. 97-20555) ★★ **HN: 3 (S.Ct.)**
- 1598 Rosser B. MELTON, Jr., Plaintiff-Appellant, v. TEACHERS INCOME AND ANNUITY ASSOCIATION OF AMERICA, Defendant-Appellee, v. UNITED STATES OF AMERICA, on behalf of its agency, the Internal Revenue Service, Intervenor Defendant-Appellee., 1996 WL 33471948, *33471948+ (Appellate Brief) (5th Cir. Dec 27, 1996) **Brief for the United States** (NO. 96-11134) " ★★ **HN: 6 (S.Ct.)**
- 1599 In Re: Hawk WINDWALKER, Appellant, v. Margaret M. RICHARDSON, Commissioner of the I.R.S., Appellee., 1996 WL 33474660, *33474660+ (Appellate Brief) (5th Cir. Sep 17, 1996) **Reply Argument to Appellee's Brief** (NO. 96-60174) ★★ **HN: 4 (S.Ct.)**
- 1600 Richard MARRE and Agritech Enterprises, Inc., Plaintiffs/Appellees, v. UNITED STATES OF AMERICA, Defendant/Appellant, HP-84 Nursery Associates, Intervenor/Cross-appellant., 1996 WL 33497656, *33497656+ (Appellate Brief) (5th Cir. Aug 07, 1996) **Brief for the Appellant** (NO. 96-20004, 96-20147) ★★ **HN: 3 (S.Ct.)**
- 1601 In the Matter of: Charlie D. DAVIS, Debtor; State National Bank, Big Spring, TX, Defendant-Appellant, v. Charlie D. Davis, Plaintiff-Appellee; United States Internal Revenue Service, Defendant-Appellee., 1995 WL 17116477, *17116477 (Appellate Brief) (5th Cir. Jul 1995) **Brief for the United States** (NO. 95-10276) ★★
- 1602 Joe E. SCHERO, Plaintiff-Appellant, v. UNITED STATES OF AMERICA, Defendant-Appellee., 1995 WL 17078008, *17078008+ (Appellate Brief) (5th Cir. Jun 01, 1995) **Brief for the Appellee** (NO. 95-20039) ★★★ **HN: 12,13 (S.Ct.)**
- 1603 Phillip B. SCHUPP, Jr and Lynda A. Schupp, Plaintiffs-Appellants, v. UNITED STATES OF AMERICA, Defendant-Appellee., 1994 WL 16066818, *16066818+ (Appellate Brief) (5th Cir. Oct 03, 1994) **Brief for the Appellant** (NO. 94-40702) ★★ **HN: 6,7 (S.Ct.)**
- 1604 UNITED STATES OF AMERICA, Plaintiff-Appellee, v. Malcolm MCCALLUM, Defendant-Appellant., 1994 WL 16123019, *16123019+ (Appellate Brief) (5th Cir. Jan 07, 1994) **Brief for the Appellee** (NO. 93-2381) ★★ **HN: 4,10 (S.Ct.)**
- 1605 Malcolm C. MCCALLUM, Defendant/Appellant, v. UNITED STATES OF AMERICA, Plaintiff/Appellee., 1993 WL 13104856, *13104856+ (Appellate Brief) (5th Cir. Oct 13, 1993) **Brief for Appellant, Malcolm C. McCallum** (NO. 93-2381) ★★ **HN: 13 (S.Ct.)**
- 1606 PLACID OIL COMPANY, Appellant, v. INTERNAL REVENUE SERVICE, Appellee., 1993 WL 13119857, *13119857+ (Appellate Brief) (5th Cir. Aug 02, 1993) **Response in Opposition to Appellee's Suggestion ...** (NO. 92-1005) ★★
- 1607 WESTERN NATIONAL BANK, ODESSA, TEXAS, Plaintiff, v. UNITED STATES OF AMERICA, Defendant-Appellee, v. Comptroller of Public Accounts for the State of Texas, Defendant-Appellant 3-B Rattlesnake Refining 1990 Ltd., 3-B Rattlesnake Refining Corp. and Enron Oil Trading & Transportation Company, Defendants., 1993 WL 13100308, *13100308+ (Appellate Brief) (5th Cir. May 12, 1993) **Brief for the Appellee** (NO. 93-8074) ★★ **HN: 13 (S.Ct.)**
- 1608 Phillip B. SCHUPP, Jr and Lynda A. Schupp, Plaintiffs-Appellants, v. UNITED STATES OF AMERICA, Defendant-Appellee., 1993 WL 13130890, *13130890+ (Appellate Brief) (5th Cir. 1993) **Brief for the Appellants** (NO. 93-4833) ★★ **HN: 6 (S.Ct.)**
- 1609 In re: MINRO OIL, INC., Debtor; William V. Walker, Trustee, Plaintiff-Appellant, v. United States of America, Defendant-Appellee., 1992 WL 12129238, *12129238+ (Appellate Brief) (5th

- Cir. Sep 01, 1992) **Brief for the Appellee** (NO. 92-2203) ★★ **HN: 6 (S.Ct.)**
- 1610 PLACID OIL COMPANY, Appellant, v. UNITED STATES OF AMERICA, Internal Revenue Service, Appellee., 1992 WL 12128931, *12128931+ (Appellate Brief) (5th Cir. May 01, 1992) **Brief for the Appellee** (NO. 92-1005) ★★★ **HN: 6,10 (S.Ct.)**
- 1611 Malcolm C. MCCALLUM, DEFENDANT/APPELLANT, v. UNITED STATES OF AMERICA, Plaintiff/Appellee., 1992 WL 12145282, *12145282+ (Appellate Brief) (5th Cir. Mar 20, 1992) **Brief for Appellant, Malcolm C. McCallum** (NO. 91-6259) ★★ **HN: 3 (S.Ct.)**
- 1612 Elvis E. JOHNSON, Plaintiff-Appellee, v. Robert C. SAWYER, Dale V. Braun, Sally Sassen, Robert G. Stone, William J. Kurak, Michael Orth, Charles Peterson and Robert M. McKeever, Defendants, v. United States of America, Defendant-Appellant., 1991 WL 11246567, *11246567+ (Appellate Brief) (5th Cir. Nov 12, 1991) **Brief for the United States** (NO. 91-2763) " ★★ **HN: 13 (S.Ct.)**
- 1613 Michael H. GULLEY, Jeffrey T. Schlesinger, and Robert E. Oefinger, Defendants-Appellants, v. FEDERAL DEPOSIT Insurance Corporation, as Receiver for Liberty Federal Savings and Loan Association, Plaintiff-Appellee., 1991 WL 11259874, *11259874+ (Appellate Brief) (5th Cir. Apr 26, 1991) **Appellants' Reply Brief** (NO. 90-8689) " ★★★ **HN: 9,10 (S.Ct.)**
- 1614 Michael H. GULLEY, Jeffrey T. Schlesinger, and Robert E. Oefinger, Defendants-Appellants, v. FEDERAL DEPOSIT INSURANCE CORPORATION, as Receiver of Liberty Federal Savings and Loan Association, Plaintiff-Appellee., 1991 WL 11259873, *11259873+ (Appellate Brief) (5th Cir. Apr 09, 1991) **Brief for Plaintiff-Appellee Federal Deposit ...** (NO. 90-8689) ★★ **HN: 9,10 (S.Ct.)**
- 1615 James W. MCCARTY, Pro Se Plaintiff/Appellant, v. THE UNITED STATES, Defendant/Appellee., 1991 WL 11250394, *11250394 (Appellate Brief) (5th Cir. Jan 17, 1991) **Appellant's Reply Brief** (NO. 90-1627) ★★
- 1616 Michael H. GULLEY, Jeffrey T. Schlesinger, and Robert E. Oefinger, Defendants-Appellants, v. FEDERAL DEPOSIT INSURANCE CORPORATION, as Receiver of Liberty Federal Savings and Loan Association, Plaintiff-Appellee., 1991 WL 11259875, *11259875+ (Appellate Brief) (5th Cir. Jan 14, 1991) **Brief of Appellants** (NO. 90-8689) " ★★★ **HN: 9 (S.Ct.)**
- 1617 John H. Knox and LOTS C. KNOX, Plaintiff-Appellant, v. United States Government, J. M. and MICK SANCHKZ, REVENUE OFFICERS, Defendant-Appellee., 1990 WL 10084869, *10084869+ (Appellate Brief) (5th Cir. Jan 02, 1990) **Original Brief of John H. and Lois C. Knox, ...** (NO. 89-5629) ★★
- 1618 OVERSEAS INNS S.A. P.A., Plaintiff-Appellant, v. UNITED STATES OF AMERICA, Defendant-Appellee., 1989 WL 1178729, *1178729+ (Appellate Brief) (5th Cir. 1989) **Brief for the Appellee** (NO. 89-1691) ★★ **HN: 13 (S.Ct.)**
- 1619 CHRYSLER CORPORATION, FKA Chrysler Holding Corporation, as Successor by Merger to Chrysler Motors Corporation and Its Consolidated Subsidiaries, Petitioner-Appellant, v. COMMISSIONER OF INTERNAL REVENUE, Respondent-Appellee., 2005 WL 5718928, *5718928+ (Appellate Brief) (6th Cir. Apr 18, 2005) **Final Brief for the Appellee** (NO. 2003-1214) ★★ **HN: 13 (S.Ct.)**
- 1620 In re: John Howard PAYNE, Debtor; United States of America, Appellant, v. John Howard Payne, Appellee., 2005 WL 3950524, *3950524+ (Appellate Brief) (7th Cir. Jun 13, 2005) **Brief for the Appellant** (NO. 05-1941) ★★ **HN: 13 (S.Ct.)**
- 1621 Yvette Gaff KLEVEN, Trustee, Mark S. Warsco, Trustee, David R. Dubois, Trustee, Plaintiffs-

- Appellants, v. HOUSEHOLD BANK F.S.B., Defendant-Appellee., 2002 WL 32171996, *32171996+ (Appellate Brief) (7th Cir. Oct 24, 2002) **Brief of the Defendant-Appellee, Household Bank ...** (NO. 02-3127) " ★★ HN: 9,10 (S.Ct.)
- 1622 Anita STRAUS, not individually, but as Assignee for the benefit of Tasemkin, Inc., Plaintiff-Appellee, v. ILLINOIS DEPARTMENT OF REVENUE, the State of Illinois, by and through, Defendant-Appellant, United States of America, Defendant-Appellee., 1999 WL 33603372, *33603372+ (Appellate Brief) (7th Cir. Jun 11, 1999) **Brief for the Appellee** (NO. 99-1237) " ★ HN: 13 (S.Ct.)
- 1623 United States of America, Plaintiff-Appellee, v. COUNTY OF COOK, Illinois, Edward J. Rosewell, Treasurer and County Collector of Cook County, David D. Orr, County Clerk of Cook County, and Thomas C. Hynes, Assessor of Cook County, Defendants-Appellants. PEOPLE OF THE STATE OF ILLINOIS, ex rel. Edward J. Rosewell and the County of Cook, Edward J. Rosewell, Treasurer and County Collector of Cook County, David D. Orr, County Clerk of Cook County, and County of, 1998 WL 34078640, *34078640+ (Appellate Brief) (7th Cir. Apr 22, 1998) **Brief for the Appellee** (NO. 98-1107) ★★
- 1624 Estate of Kathryn M. BUDER, et al., Plaintiffs-Appellants, Cross-Appellees, v. UNITED STATES OF AMERICA, Defendant-Appellee, Cross-Appellant., 2005 WL 5629091, *5629091+ (Appellate Brief) (8th Cir. Sep 06, 2005) **Reply Brief for the United States** (NO. 05-2145, 05-2147) " ★★★ HN: 12,13 (S.Ct.)
- 1625 ESTATE OF KATHRYN M. BUDER, et al., Plaintiffs-Appellants, Cross-Appellees, v. UNITED STATES OF AMERICA, Defendant-Appellee, Cross-Appellant., 2005 WL 5629064, *5629064+ (Appellate Brief) (8th Cir. Sep 2005) **Reply Brief for the United States** (NO. 05-2145, 05-2147) " ★★★ HN: 12,13 (S.Ct.)
- 1626 In re: Gary Wayne COLSEN, Debtor. Gary Wayne Colsen, Appellee, v. United States of America, Appellant., 2005 WL 5629427, *5629427+ (Appellate Brief) (8th Cir. Aug 2005) **Brief for the Appellant** (NO. 05-2476) ★★ HN: 13 (S.Ct.)
- 1627 Estate of Kathryn M. BUDER, et al., Plaintiffs-Appellants, Cross-Appellees, v. UNITED STATES OF AMERICA, Defendant-Appellee, Cross-Appellant., 2005 WL 5629092, *5629092+ (Appellate Brief) (8th Cir. Jul 19, 2005) **Brief for the United States** (NO. 05-2145, 05-2147) " ★★★ HN: 3,12,13 (S.Ct.)
- 1628 ESTATE OF KATHRYN M. BUDER, et al., Plaintiffs-Appellants, Cross-Appellees, v. UNITED STATES OF AMERICA, Defendant-Appellee, Cross-Appellant., 2005 WL 5629065, *5629065+ (Appellate Brief) (8th Cir. Jul 2005) **Brief for the United States** (NO. 05-2145, 05-2147) " ★★ ★★ HN: 3,12,13 (S.Ct.)
- 1629 ESTATE OF KATHRYN M. BUDER, et al., Plaintiffs/Appellants/Cross-Appellees, v. UNITED STATES OF AMERICA, Defendant/Appellees/Cross-Appellants., 2005 WL 5629063, *5629063+ (Appellate Brief) (8th Cir. 2005) **Reply Brief of Appellants Estate of Kathryn M. ...** (NO. 05-2145, 05-2147) ★★★ HN: 3,12,13 (S.Ct.)
- 1630 Estate of Kathryn M. BUDER et al., Plaintiffs/Appellants/Cross-Appellees, v. UNITED STATES OF AMERICA, Defendant/Appellees/Cross-Appellants., 2005 WL 5629090, *5629090+ (Appellate Brief) (8th Cir. 2005) **Reply Brief of Appellants Estate of Kathryn M. ...** (NO. 05-2145, 05-2147) ★★★ HN: 3,12,13 (S.Ct.)
- 1631 IES INDUSTRIES, INC. and Subsidiaries, Plaintiff, Alliant Energy Corporation, Successor in interest to IES Industries, Inc. and Subsidiaries, Plaintiff-Appellant/Cross-Appellee, v. UNITED

- STATES OF AMERICA, Defendant-Appellee/Cross-Appellant., 2003 WL 25541656, *25541656+ (Appellate Brief) (8th Cir. Jan 2003) **Brief for the Appellee/Cross-Appellant** (NO. 02-3106, 02-3531) " ★★★ HN: 9,10,13 (S.Ct.)
- 1632 LARRY D. and Coleen Armstrong, Appellants, v. UNITED STATES OF AMERICA, Appellee., 2003 WL 23005348, *23005348+ (Appellate Brief) (8th Cir. 2003) **Reply Brief of Appellants** (NO. 03-2662) ★★ HN: 9,10,12 (S.Ct.)
- 1633 Ies Industries, Inc. and subsidiaries, Plaintiff ALLIANT ENERGY CORPORATION, Successor in interest to Ies Industries, Inc. and subsidiaries, Plaintiff-Appellant/Cross-Appellee, v. UNITED STATES OF AMERICA, Defendant-Appellee/Cross-Appellant., 2003 WL 23333209, *23333209+ (Appellate Brief) (8th Cir. 2003) **Brief for the Appellee/Cross-Appellant** (NO. 02-3106, 02-3531) " ★★★ HN: 9,10,12 (S.Ct.)
- 1634 ALLIANT ENERGY CORPORATION, Appellant/Cross-Appellee, v. UNITED STATES OF AMERICA, Appellee/Cross-Appellant., 2002 WL 32390238, *32390238+ (Appellate Brief) (8th Cir. Nov 26, 2002) **Opening Brief of Appellant/Cross-Appellee** (NO. 02-3106, 02-3531) ★★ HN: 3 (S.Ct.)
- 1635 ALLIANT ENERGY CORPORATION, Appellant/Cross-Appellee, v. UNITED STATES OF AMERICA, Appellee/Cross-Appellant., 2002 WL 34207025, *34207025+ (Appellate Brief) (8th Cir. Nov 26, 2002) **Opening Brief of Appellant/Cross-Appellee** (NO. 02-3106, 02-3531) ★★ HN: 3 (S.Ct.)
- 1636 In re: Fred H. BAME, as surety for Al & Alma's, Inc., as surety for Excelsior Park Tavern Two, Inc., as surety for Excelsior Financial Properties, as surety for Gopher Oil Company, Debtor. James E. Ramette, Trustee, Appellee, v. United States of America, Appellant Minnesota Department of Revenue, Defendant., 2002 WL 32390733, *32390733+ (Appellate Brief) (8th Cir. Oct 2002) **Brief for the Appellant** (NO. 02-3165) " ★★ HN: 13 (S.Ct.)
- 1637 ALLIANT ENERGY CORPORATION, Appellant, v. UNITED STATES OF AMERICA, Appellee., 2002 WL 32375257, *32375257+ (Appellate Brief) (8th Cir. 2002) **Reply Brief of Appellant** (NO. 02-3106) ★★ HN: 13 (S.Ct.)
- 1638 In re: Nerland Oil, Inc., Debtor, SUPERPUMPER, INC., Claimant-Appellant, v. NERLAND OIL, INC., Debtor-Appellee, United States of America Through the Internal Revenue Service, Creditor-Appellee., 2001 WL 34093313, *34093313+ (Appellate Brief) (8th Cir. Nov 14, 2001) **Brief for the United States** (NO. 01-2962) ★★ HN: 13 (S.Ct.)
- 1639 Edward J. KAFFENBERGER and Cora S. Kaffenberger, Plaintiffs-Appellees, v. UNITED STATES OF AMERICA, Defendant-Appellant., 2001 WL 34156196, *34156196+ (Appellate Brief) (8th Cir. Sep 17, 2001) **Brief for the Appellant** (NO. 01-2171, 01-2919) " ★★★ HN: 10,13 (S.Ct.)
- 1640 Edward J. KAFFENBERGER and Cora S. Kaffenberger, Plaintiffs-Appellees, v. UNITED STATES OF AMERICA, Defendant-Appellant., 2001 WL 35994514, *35994514+ (Appellate Brief) (8th Cir. Sep 2001) **Brief for the Appellant** (NO. 01-2171, 01-2919) " ★★ HN: 10,13 (S.Ct.)
- 1641 James IHNEN and Lisa Ihnen, Plaintiffs and Appellants, v. UNITED STATES OF AMERICA, Defendant and Appellee., 2001 WL 34093255, *34093255+ (Appellate Brief) (8th Cir. Jan 11, 2001) **Appellants' Brief** (NO. 00-3799SDSF) ★★ HN: 10,13 (S.Ct.)
- 1642 Philip E ROBERTS, Appellant, v. UNITED STATES OF AMERICA, Appellee., 2000 WL 35456985, *35456985+ (Appellate Brief) (8th Cir. Dec 11, 2000) **Appellant's Brief** (NO.

- 00-3405WAFS) " ★★ HN: 3,4 (S.Ct.)
- 1643 UNITED STATES OF AMERICA acting through the United States Postal Service, Plaintiff-Appellant, v. DEWEY FREIGHT SYSTEM, INC., Defendant-Appellee, and, Merchant's Bank, Intervenor., 1993 WL 13013111, *13013111+ (Appellate Brief) (8th Cir. Aug 23, 1993) **Brief for Appellant** (NO. 93-2767) ★★ HN: 9,10 (S.Ct.)
- 1644 UNITED STATES OF AMERICA, Plaintiff-Appellee, v. John C CARPENTER, Individually and as Agent for Citizens United for the South Canyon Road; and Elko County, Nevada, Defendants-Appellees, v. THE WILDERNESS SOCIETY AND GREAT OLD BROADS FOR WILDERNESS, Appellants-Intervenors-Cross-Claimants., 2007 WL 2302056, *2302056+ (Appellate Brief) (9th Cir. Jun 21, 2007) **Defendants-Appellees Answering Brief** (NO. 06-15596) ★★ HN: 3,10 (S.Ct.)
- 1645 Marie L. SOWDER, Executrix of the Estate of Tony R. Sowder, deceased, Plaintiff-Appellee, v. UNITED STATES OF AMERICA, Defendant-Appellant., 2006 WL 3368608, *3368608+ (Appellate Brief) (9th Cir. Aug 11, 2006) **Brief for the Appellant** (NO. 06-35151) ★★ HN: 13 (S.Ct.)
- 1646 Marie L. SOWDER, Executrix of the Estate of Tony R. Sowder, deceased, Plaintiff-Appellee, v. UNITED STATES OF AMERICA, Defendant-Appellant., 2006 WL 3225623, *3225623+ (Appellate Brief) (9th Cir. Jun 2006) **Brief for the Appellant** (NO. 06-35151) ★★ HN: 13 (S.Ct.)
- 1647 FIRST AMERICAN TITLE INSURANCE CO., Commonwealth Land Title Insurance Co., and Chicago Title Insurance Co., Plaintiffs-Appellants, v. UNITED STATES OF AMERICA, Defendant-Appellee., 2005 WL 4662901, *4662901+ (Appellate Brief) (9th Cir. Dec 2005) **Brief for the Appellee** (NO. 05-35520) ★★ HN: 3,6 (S.Ct.)
- 1648 Edward R. DANOFF, Plaintiff/Appellant, v. UNITED STATES OF AMERICA, Defendant/Appellee., 2005 WL 1789809, *1789809+ (Appellate Brief) (9th Cir. May 11, 2005) **Appellant's Reply Brief** (NO. 04-56060) ★★ HN: 9 (S.Ct.)
- 1649 Stephen CARROLL Collier, Petitioner-Appellant, v. Jim PRUETT, individually, John Tarn, individually, John Williamson, individually, Susan Meredith, individually, General Communications, Inc., and Wells Fargo Bank, Respondent-Appellees., 2004 WL 2336250, *2336250 (Appellate Brief) (9th Cir. Sep 02, 2004) **Petitioner-Appellant's Opening Brief in Support ...** (NO. 04-35571) ★★ HN: 5 (S.Ct.)
- 1650 Rita Colleen WILLIS Personal Representative of the Estate of Arthur R. Tosh, Deceased, Plaintiff-Appellant, v. INTERNAL REVENUE SERVICE, Defendant, United States of America, Defendant-Appellee., 2003 WL 22724242, *22724242+ (Appellate Brief) (9th Cir. Jun 27, 2003) **Brief of Plaintiff-Appellant, Rita Colleen Willis** (NO. 03-35113) ★★ HN: 3 (S.Ct.)
- 1651 Barbara LEHMANN, Petitioner-Appellant, v. COMMISSIONER OF INTERNAL REVENUE, Respondent-Appellee., 2003 WL 21524640, *21524640+ (Appellate Brief) (9th Cir. Feb 14, 2003) **Brief for the Appellee** (NO. 02-72981) ★★ HN: 13 (S.Ct.)
- 1652 Roger CAHILL, Petitioner-Appellant, v. COMMISSIONER OF INTERNAL REVENUE, Respondent-Appellee., 2003 WL 21524642, *21524642+ (Appellate Brief) (9th Cir. Jan 2003) **Brief for the Appellee** (NO. 02-72985) ★★ HN: 13 (S.Ct.)
- 1653 UNITED STATES OF AMERICA, Plaintiff-Appellee, v. Gary Raymond HARVEY, Defendant-Appellant., 2002 WL 32112734, *32112734+ (Appellate Brief) (9th Cir. Jun 12, 2002) **Appellant's Supplemental Pro-Se Opening Brief** (NO. 01-30426) " ★★ HN: 4,6 (S.Ct.)

- 1654 Floyd A. WRIGHT, Plaintiff-Appellant, v. Jeffrey R. MEYER; Joanne B. Duane; Charles O. Rossotti, Internal Revenue Commissioner; Martha Sullivan; K. Jones; P. L. Cunningham; Jerry J. Enomoto; County of Nevada; Nevada County Board of Supervisors; Nevada County Sheriff Department; Keith Royal, Sheriff; Sylvia Ruth Weeden, Defendants-Appellees., 2002 WL 32112958, *32112958 (Appellate Brief) (9th Cir. May 02, 2002) **Brief for the Federal Appellees** (NO. 01-17563) ★ **HN: 13 (S.Ct.)**
- 1655 In Re: Abel Cosmo GALLETTI and Sarah Galletti, Debtors, UNITED STATES, Plaintiff-Appellant, v. Abel Cosmo GALLETTI and Sarah Galletti, Defendants-Appellees. In Re: Francesco BRIGUGLIO and Angela Briguglio, Debtors, UNITED STATES, Plaintiff-Appellant v. Francesco BRIGUGLIO and Angela Briguglio, Defendants-Appellees., 2001 WL 34093731, *34093731+ (Appellate Brief) (9th Cir. Dec 10, 2001) **Appellee's Opening Brief** (NO. 01-55953, 01-55954) ★★ **HN: 3 (S.Ct.)**
- 1656 Philip Lewis HART, Petitioner-Appellant, v. COMMISSIONER OF INTERNAL REVENUE, Respondent-Appellee., 2001 WL 34108710, *34108710 (Appellate Brief) (9th Cir. May 22, 2001) **Brief for the Appellee** (NO. 01-70173) ★★ **HN: 3 (S.Ct.)**
- 1657 Steven BERESFORD, Ph.D., Appellant, v. INTERNAL REVENUE SERVICE, US Department of the Treasury (United States of America), Appellee., 2001 WL 34102286, *34102286+ (Appellate Brief) (9th Cir. Jan 05, 2001) **Appellant's Reply Brief** (NO. 00-35650) ★★ **HN: 6 (S.Ct.)**
- 1658 In re Carmine ARTIGLIO, Debtor. E. Les SORENSON; State Board of Equalization, Appellants, v. Carmine ARTIGLIO, Appellee., 2000 WL 33985746, *33985746+ (Appellate Brief) (9th Cir. Oct 17, 2000) **Appellants' Reply Brief** (NO. 00-56144) " ★★ **HN: 13 (S.Ct.)**
- 1659 UNITED STATES OF AMERICA, Plaintiff-Appellee, v. Brian Borden YOUNG, Defendant-Appellant., 2000 WL 33991990, *33991990+ (Appellate Brief) (9th Cir. Sep 14, 2000) **Appellant's Opening Brief** (NO. 00-15956) ★★
- 1660 DIESEL PERFORMANCE, INC., Petitioner-Appellant, v. COMMISSIONER OF INTERNAL REVENUE, Respondent-Appellee., 2000 WL 33987517, *33987517 (Appellate Brief) (9th Cir. Aug 15, 2000) **Brief for the Appellee** (NO. 00-70351) ★★
- 1661 Estate of Frank A. BRANSON, Deceased, Mary M. March, Executor, Petitioner/Appellee, v. COMMISSIONER OF INTERNAL REVENUE, et al., Respondent/Appellant., 2000 WL 33982373, *33982373+ (Appellate Brief) (9th Cir. Aug 01, 2000) **Brief for the Appellee** (NO. 00-70293) ★★ ★★ **HN: 9,12,13 (S.Ct.)**
- 1662 Estate of Frank A. BRANSON, Deceased, Mary M. March, Executor, Petitioner-Appellee, v. COMMISSIONER OF INTERNAL REVENUE, Respondent-Appellant., 2000 WL 33982504, *33982504+ (Appellate Brief) (9th Cir. Aug 2000) **Reply Brief for the Appellant** (NO. 00-70293) ★★ ★★ **HN: 12,13 (S.Ct.)**
- 1663 Estate of Frank A. BRANSON, Deceased, Mary M. March, Executor, Petitioner-Appellee, v. COMMISSIONER OF INTERNAL REVENUE, Respondent-Appellant., 2000 WL 33982503, *33982503+ (Appellate Brief) (9th Cir. Jun 20, 2000) **Brief for the Appellant** (NO. 00-70293) " ★★ ★★ **HN: 13 (S.Ct.)**
- 1664 Patrick E. CATALANO, Petitioner, v. COMMISSIONER OF INTERNAL REVENUE, Respondent., 2000 WL 34001476, *34001476+ (Appellate Brief) (9th Cir. Apr 12, 2000) **Appellant's Reply Brief** (NO. 99-70909) ★★
- 1665 Robert W. HICKS, Sr. Janice V. Hicks, Appellant(s), v. UNITED STATES OF AMERICA, Ap-

- pelle., 2000 WL 34012722, *34012722 (Appellate Brief) (9th Cir. Apr 03, 2000) **Appellant(s) Initial Brief** (NO. 99-17612) ★★ **HN: 3 (S.Ct.)**
- 1666 Patrick E. CATALANO, Petitioner-Appellant, v. COMMISSIONER OF INTERNAL REVENUE, Respondent-Appellee., 2000 WL 34001475, *34001475+ (Appellate Brief) (9th Cir. Mar 15, 2000) **Brief for the Appellee** (NO. 99-70909) ★★
- 1667 HOME HAVEN, INC., a Nevada corporation; Raymond. Beaty; Robert Hemenway; and Haven Homes Limited Partnership, Plaintiffs-Appellants, v. UNITED STATES OF AMERICA, Defendant-Appellee., 2000 WL 34335116, *34335116 (Appellate Brief) (9th Cir. Feb 28, 2000) **Brief for the Appellee** (NO. 99-17322) ★★
- 1668 UNITED STATES OF AMERICA, Plaintiff-Appellee, v. Leo F. RADEMACHER and Shirley F. Rademacher, Defendants-Appellants., 2000 WL 33999136, *33999136+ (Appellate Brief) (9th Cir. Jan 27, 2000) **Appellants' Opening Brief** (NO. 99-36075) ★★
- 1669 Joanne DENZER, Petitioner-Appellant, v. UNITED STATES OF AMERICA, Department of the Treasury, Respondent-Appellee., 1999 WL 33623068, *33623068 (Appellate Brief) (9th Cir. Aug 04, 1999) **Reply Brief for the Appellant** (NO. 99-35148) ★★
- 1670 ESTATE OF HILDA ASHMAN, Appellant, v. COMMISSIONER OF INTERNAL REVENUE, Appellee., 1999 WL 33612132, *33612132+ (Appellate Brief) (9th Cir. Jul 16, 1999) **Reply Brief for Appellant Estate of Hilda Ashman** (NO. 99-70280) ★★ **HN: 9,12 (S.Ct.)**
- 1671 Robert A. and Elena H. BROWN; et al., Plaintiffs-Appellants, v. UNITED STATES OF AMERICA, Defendants - Appellees., 1999 WL 33727190, *33727190 (Appellate Brief) (9th Cir. Jul 16, 1999) **Appellants/Petitioners' Informal Reply Brief** (NO. 99-15308) " ★★
- 1672 Charles Kyle GRAY, Petitioner-Appellant, v. Joseph H. CRABTREE, Warden Daniel E. Lungren, Attorney General, Respondents-Appellees., 1999 WL 33653560, *33653560+ (Appellate Brief) (9th Cir. Jan 29, 1999) **Opening Brief of Petitioner-Appellant** (NO. 98-56861) ★★
- 1673 Irwin A. SCHIFF, Plaintiff-Appellant, v. UNITED STATES INTERNAL REVENUE SERVICE, Special Agent James Adriansen, Special Agent Ary Brooks, Agent L. Talley, Defendants-Appellees., 1998 WL 34110023, *34110023+ (Appellate Brief) (9th Cir. Sep 21, 1998) **Brief for the Appellees** (NO. 98-15749) ★★ **HN: 3 (S.Ct.)**
- 1674 IN RE: James H. HATTON, Debtor United States of America, Appellant, v. James H. HATTON, Appellee., 1998 WL 34202721, *34202721+ (Appellate Brief) (9th Cir. Jul 22, 1998) **Reply Brief for the Appellant** (NO. 98-35248) ★★ **HN: 13 (S.Ct.)**
- 1675 Elliot A. SOKOLOW, Plaintiff-Appellant, v. UNITED STATES OF AMERICA, Defendant-Appellee., 1997 WL 33487333, *33487333+ (Appellate Brief) (9th Cir. Dec 02, 1997) **Brief for the Appellee** (NO. 97-35627) ★★ **HN: 13 (S.Ct.)**
- 1676 Emil P. TOLOTTI, Jr., Plaintiff - Appellant, v. COMMISSIONER OF INTERNAL REVENUE, et al, Defendants - Appellees., 1997 WL 33555516, *33555516+ (Appellate Brief) (9th Cir. Oct 08, 1997) **Informal Reply Brief for Appellant** (NO. 97-16107) ★★ **HN: 10 (S.Ct.)**
- 1677 TRUSTEES OF THE DIRECTORS GUILD OF AMERICA-PRODUCER PENSION BENEFITS PLANS, Plaintiff-Appellee-Cross-Appellant, v. Suzanne R. TISE, Defendant-Appellee-Cross-Appellant, v. Yvonne Curry, Defendant-Appellant-Cross-Appellee, v. United States of America, Defendant-Appellee-Cross-Appellee., 1997 WL 33574632, *33574632+ (Appellate Brief) (9th Cir. Jul 03, 1997) **Answering Brief for the United States of America** (NO. 96-16799, 96-16983, 96-16994) ★★ **HN: 13 (S.Ct.)**

- 1678 David RENDEL and Rachel Rendel, Petitioners/Appellants, v. UNITED STATES OF AMERICA, Respondent/Appellee., 1996 WL 33486923, *33486923+ (Appellate Brief) (9th Cir. Oct 09, 1996) **Reply Brief For Appellants** (NO. 96-70477) ★★ **HN: 13 (S.Ct.)**
- 1679 Luzar KUMPAN, Plaintiff-Appellant, v. UNITED STATES OF AMERICA, Defendant-Appellee., 1996 WL 33486632, *33486632+ (Appellate Brief) (9th Cir. Sep 03, 1996) **Brief for the Appellee** (NO. 96-55030) ★★ **HN: 12 (S.Ct.)**
- 1680 In Re: Gerald L. SCHULMAN, Debtor, Gerald L. Schulman, Appellant, v. UNITED STATES OF AMERICA (Internal Revenue Service), Appellee., 1996 WL 33578409, *33578409+ (Appellate Brief) (9th Cir. Jul 22, 1996) **Brief for the Appellee** (NO. 94-55988) ★★ **HN: 6 (S.Ct.)**
- 1681 Mary Helen PARKER; Jean Parker Griffith, Plaintiffs-Appellants, v. UNITED STATES OF AMERICA, Defendant-Appellee., 1996 WL 33486131, *33486131+ (Appellate Brief) (9th Cir. May 01, 1996) **Brief for the Appellee** (NO. 95-17347) ★★ **HN: 10,12 (S.Ct.)**
- 1682 Mary Helen PARKER and Jean Parker Griffith, Plaintiffs - Appellants, v. UNITED STATES OF AMERICA, Defendant - Appellee., 1996 WL 33486132, *33486132+ (Appellate Brief) (9th Cir. Mar 11, 1996) **Brief of Appellants** (NO. 95-17347) ★★★ **HN: 2,10 (S.Ct.)**
- 1683 John ROMA, Plaintiff-Appellant, v. UNITED STATES OF AMERICA and the Internal Revenue Service, Defendant-Appellee., 1996 WL 33490158, *33490158+ (Appellate Brief) (9th Cir. Jan 29, 1996) **Brief for the Appellee** (NO. 95-35809) ★★
- 1684 Lee D. WIGHT, Plaintiff/Appellant, v. FRANCHISE TAX BOARD; Gerald Goldberg; Wells Fargo Bank; Carey Curtis; Delta Dental of California; Enola Guillory; and does 1 through 10, Defendants/Appellees., 1996 WL 33489802, *33489802 (Appellate Brief) (9th Cir. Jan 12, 1996) **Brief of Appellees Franchise Tax Board and Gerald ...** (NO. 95-16297) ★★
- 1685 Jeffrey MORT; Pamela Mort; Fred Strefling; Jeffrey Tobian, Plaintiffs-Appellants, v. UNITED STATES, Defendant-Appellee., 1995 WL 17017268, *17017268+ (Appellate Brief) (9th Cir. Nov 06, 1995) **Brief for the Appellee** (NO. 95-15177) ★★ **HN: 13 (S.Ct.)**
- 1686 Archie L. COLE, Plaintiff- Appellant, v. Robert L. HIGGINS; Keith Farrar, Defendants-Appellees, Carol J. Cole, plaintiff - Appellant, v. Margaret Milner Richardson, Jack B. Cheskaty and Nicoli Ferrell, Defendants-Appellees, Archie L. Cole, Plaintiff-Appellant, Margaret Milner Richardson, Jack B. Cheskaty and Nicoli Ferrell, Defendants-Appellees. v., 1995 WL 17145657, *17145657+ (Appellate Brief) (9th Cir. Aug 17, 1995) **Brief for the Appellees** (NO. 95-35292) "★★★ **HN: 13 (S.Ct.)**
- 1687 In Re: INDIAN WELLS ESTATES, INC., a California corporation, Indian Mountain Meadows, Inc., a California corporation, KEM, Inc., a California corporation, VEK, Inc., a California corporation, Debtors. Committee of Creditors Holding Unsecured Claims, David A. Gill, Chapter 11 Trustee, Appellants, v. United States of America, Appellee., 1995 WL 17065233, *17065233+ (Appellate Brief) (9th Cir. Jun 23, 1995) **Brief for the Appellee** (NO. 95-55000) ★★ **HN: 6 (S.Ct.)**
- 1688 Estate of Doris N. BARRETT, Deceased, Larry T. Accord, Co-Executor, Petitioner-Appellant, v. COMMISSIONER OF INTERNAL REVENUE, Respondent-Appellee., 1995 WL 17076991, *17076991 (Appellate Brief) (9th Cir. Jun 05, 1995) **Brief for the Appellee** (NO. 95-70102) ★
- 1689 FIRST INTERSTATE BANK OF NEVADA, N.A., as Executor of the Estate of Marilla D. Black and as Trustee of the Marilla D. Black Testamentary Trust, Plaintiff-Appellee, v. UNITED

- STATES OF AMERICA, Defendant-Appellant., 1995 WL 17068976, *17068976+ (Appellate Brief) (9th Cir. May 04, 1995) **Brief of the Appellee** (NO. 95-15207) " ★★★ HN: 6,10 (S.Ct.)
- 1690 Martin L. SCHACHTER, Plaintiff-Appellant, v. UNITED STATES OF AMERICA, Defendant-Appellee., 1995 WL 17111516, *17111516+ (Appellate Brief) (9th Cir. Mar 27, 1995) **Brief for the Appellee** (NO. 94-16726) ★★ HN: 3,13 (S.Ct.)
- 1691 Marion BROCKAMP, Administrator and sole residuary beneficiary of the Estate of Stanley B. McGill, deceased, Plaintiff-Appellant, v. UNITED STATES OF AMERICA, Defendant-Appellee., 1995 WL 17139230, *17139230+ (Appellate Brief) (9th Cir. Feb 02, 1995) **Brief of the Appellee.** (NO. 94-56424) ★★ HN: 10,13 (S.Ct.)
- 1692 Estate of William F. HARRAH, Deceased, Louis Mead Dixon, Executor; William F. Harrah Marital Trust, Louis Mead Dixon, Lloyd T. Dyer, Joseph W. McMullen, Trustees, Plaintiffs-Appellees, v. UNITED STATES OF AMERICA, Defendant-Appellant., 1994 WL 16059445, *16059445+ (Appellate Brief) (9th Cir. Oct 31, 1994) **Brief for the Appellees** (NO. 94-15880) " ★★★ HN: 6,12,13 (S.Ct.)
- 1693 Nicholas T. SCOTT, Plaintiff-Appellee/Cross-Appellant, v. UNITED STATES OF AMERICA, Defendant-Appellant/Cross-Appellee., 1994 WL 16059752, *16059752+ (Appellate Brief) (9th Cir. Oct 07, 1994) **Answering/Opening Brief for Nicholas Scott as ...** (NO. 94-15321, 94-15323) ★★★ HN: 9,12 (S.Ct.)
- 1694 Darrel Alan TRAVIS, Plaintiff-Appellant, v. UNITED STATES OF AMERICA; Chad Clay; Terrie Martines; Derek Stigerts; Averell Brown; City of Sacramento, et al Defendants-Appellees., 1994 WL 16059434, *16059434+ (Appellate Brief) (9th Cir. Oct 06, 1994) **Brief for the United States** (NO. 94-15873) " ★★ HN: 13 (S.Ct.)
- 1695 Estate of William F. HARRAH, Deceased, Louis Mead Dixon, Executor; William F. Harrah Marital Trust, Louis Mead Dixon, Lloyd T. Dyer, Joseph W. McMullen, Trustees, Plaintiffs-Appellees, v. UNITED STATES OF AMERICA, Defendant-Appellant., 1994 WL 16059444, *16059444+ (Appellate Brief) (9th Cir. Sep 1994) **Brief for the Appellant** (NO. 94-15880) " ★★ HN: 3,12,13 (S.Ct.)
- 1696 In Re: Douglas P. DEMARAH, Debtor. Douglas P. DeMarah, Debtor-Appellant, v. United States of America, Defendant-Appellee., 1994 WL 16058501, *16058501+ (Appellate Brief) (9th Cir. Aug 31, 1994) **Brief for the Appellee** (NO. 94-15252) ★★
- 1697 Milton I. SCHWARTZ; Nina Schwartz, Plaintiffs-Appellants, v. UNITED STATES OF AMERICA, Defendant-Appellee., 1994 WL 16059268, *16059268+ (Appellate Brief) (9th Cir. Jul 18, 1994) **Brief for the Appellee** (NO. 94-15685) " ★★★ HN: 3,12,13 (S.Ct.)
- 1698 In Re: Ronald GOTTSCHALK, Reorganized Debtor, Ronald Gottschalk, Plaintiff/Appellant, v. Lot 51 Partners, Philip Stump, Chuck Runyon, James Beam, Neil Barker, and Craig Beam, Defendants/Appellees., 1994 WL 16121562, *16121562+ (Appellate Brief) (9th Cir. Jul 14, 1994) **Appellant's Opening Brief** (NO. 94-55658) ★★ HN: 10 (S.Ct.)
- 1699 Milton I. SCHWARTZ and Nina Schwartz, Appellants, v. UNITED STATES OF AMERICA, Appellee., 1994 WL 16059269, *16059269+ (Appellate Brief) (9th Cir. May 27, 1994) **Appellants' Opening Brief** (NO. 94-15685) " ★★★ HN: 3,13 (S.Ct.)
- 1700 Norman E. ANDERSON, and the Zeitgeist Company, Plaintiffs/Appellants, v. UNITED STATES OF AMERICA, Defendant/Appellee., 1993 WL 13144216, *13144216+ (Appellate Brief) (9th Cir. Nov 18, 1993) **Reply Brief of Appellants** (NO. 93-16114) ★★ HN: 13 (S.Ct.)
- 1701 UNITED STATES OF AMERICA, Plaintiff-Appellant, v. Stephen C. HEMMEN, Defendant-Appellee., 1993 WL 13144216, *13144216+ (Appellate Brief) (9th Cir. Nov 18, 1993) **Reply Brief of Appellants** (NO. 93-16114) ★★ HN: 13 (S.Ct.)

- pellee., 1993 WL 13106023, *13106023 (Appellate Brief) (9th Cir. Nov 01, 1993) **Brief for the Appellant** (NO. 93-35643) ★★ **HN: 13 (S.Ct.)**
- 1702 ARNLA & ASSOCIATES, Plaintiff - Appellant, v. UNITED STATES OF AMERICA, Defendant - Appellee., 1993 WL 13130560, *13130560+ (Appellate Brief) (9th Cir. Apr 05, 1993) **Appellant's Opening Brief** (NO. 93-55008) ★★ **HN: 7,8 (S.Ct.)**
- 1703 Susie J. HENRY, Plaintiff-Appellee, Internal Revenue Service, Counter-Defendant/Appellee, v. Robert M. PECK, M.D., as Trustee of the Robert M. Peck, M.D., Defined Benefit Pension Trust, et al., Counter-Defendant/Appellants., 1992 WL 12511407, *12511407+ (Appellate Brief) (9th Cir. Sep 21, 1992) **Brief for the Internal Revenue Service** (NO. 92-55304) ★★ **HN: 13 (S.Ct.)**
- 1704 Jerome W. WAYNO and Rita Ann Wayno, Plaintiffs-Appellants, v. UNITED STATES OF AMERICA and Internal Revenue Service, Defendants-Appellees., 1990 WL 10085580, *10085580+ (Appellate Brief) (9th Cir. Apr 17, 1990) **Brief for the Appellees** (NO. 88-6099) ★★ **HN: 6 (S.Ct.)**
- 1705 QUAPAW TRIBE OF OKLAHOMA (O-GAH-PAH), Plaintiff-Appellant, v. BLUE TEE CORP. and Gold Fields Mining, LLC, Defendants-Appellees., 2005 WL 1153181, *1153181+ (Appellate Brief) (10th Cir. Mar 12, 2005) **Appellees' Opening Brief** (NO. 04-5131) ★★ **HN: 9,10 (S.Ct.)**
- 1706 QUAPAW TRIBE OF OKLAHOMA (O-GAH-PAH), Plaintiff-Appellant, v. BLUE TEE CORP. and Gold Fields Mining, LLC, Defendants-Appellees., 2005 WL 5714930, *5714930+ (Appellate Brief) (10th Cir. Mar 11, 2005) **Appellees' Opening Brief** (NO. 04-5131) ★★ **HN: 9,10 (S.Ct.)**
- 1707 QUAPAW TRIBE OF OKLAHOMA (O-GAH-PAH), Plaintiff-Appellant, v. BLUE TEE CORP. and Gold Fields Mining Corporation, Defendants-Appellees., 2005 WL 676689, *676689+ (Appellate Brief) (10th Cir. Feb 08, 2005) **Opening Brief of the Appellant** (NO. 04-5131) ★★ **HN: 10,13 (S.Ct.)**
- 1708 QUAPAW TRIBE OF OKLAHOMA (O-GAH-PAH), Plaintiff-Appellant, v. BLUE TEE CORP. and Gold Fields Mining Corporation, Defendants-Appellees., 2005 WL 5714929, *5714929+ (Appellate Brief) (10th Cir. Feb 03, 2005) **Opening Brief of the Appellant** (NO. 04-5131) ★★ **HN: 10,13 (S.Ct.)**
- 1709 Rodell JOHNSON, Plaintiff-Counter-Defendant-Appellant, v. UNITED STATES OF AMERICA, Defendant-Counter-Plaintiff-Appellee., 2003 WL 23312606, *23312606+ (Appellate Brief) (10th Cir. Feb 07, 2003) **Brief for the Appellee** (NO. 02-1330) ★★ **HN: 4 (S.Ct.)**
- 1710 Elihu FIER, Petitioner-Appellant, v. COMMISSIONER OF INTERNAL REVENUE, Respondent-Appellee., 2005 WL 4720576, *4720576+ (Appellate Brief) (11th Cir. Aug 29, 2005) **Brief for the Appellee** (NO. 05-12882-AA) ★★ **HN: 12,13 (S.Ct.)**
- 1711 Elihu FIER, Petitioner / Appellant, v. COMMISSIONER OF INTERNAL REVENUE, Respondent / Appellee., 2005 WL 4720575, *4720575+ (Appellate Brief) (11th Cir. Jul 05, 2005) **Appellant's Opening Brief** (NO. 05-12882-A) ★★ **HN: 6 (S.Ct.)**
- 1712 WILLIAMS-RUSSELL & JOHNSON, INC., Plaintiff-Appellant, v. UNITED STATES OF AMERICA, Defendant-Appellee., 2003 WL 23744567, *23744567+ (Appellate Brief) (11th Cir. Oct 31, 2003) **Brief for the Appellee** (NO. 03-13868-CC) ★★ **HN: 3 (S.Ct.)**
- 1713 Don Haywood PACE, Plaintiff-Appellant, v. Leonard PLATT, Joan E. Klar, Timothy J. Lee, Mark D. Cox, John Does 1-10, Internal Revenue Service, United States of America, William K. Shipley and Cynthia W. Foster, Defendants-Appellees., 2003 WL 22723506, *22723506+ (Appellate Brief) (11th Cir. Jan 2003) **Brief for the Appellees** (NO. 02-15722-A) " ★★ **HN: 13 (S.Ct.)**

- 1714 Thomas W. ROBERTS, Petitioner-Appellant, v. COMMISSIONER OF INTERNAL REVENUE, Respondent-Appellee., 2002 WL 32172153, *32172153+ (Appellate Brief) (11th Cir. Nov 18, 2002) **Brief for the Appellee** (NO. 02-14128-DD) ★★ **HN: 4,6 (S.Ct.)**
- 1715 Don H. PACE and Bonnie L. Pace, and on behalf of themselves and all others similarly situated, Plaintiffs-Appellants, v. Leonard PLATT, Joan E. Klar, Timothy J. Lee, Henry O. Lamar, Jr., Jane and John Does 1-500, and the Internal Revenue Service, Defendants-Appellees., 2002 WL 32127429, *32127429+ (Appellate Brief) (11th Cir. Nov 2002) **Brief for Appellees** (NO. 02-15035-JJ) " ★★ **HN: 13 (S.Ct.)**
- 1716 Alston R. WEST and Melissa G. West, Plaintiffs-Appellants, v. UNITED STATES OF AMERICA, Defendant-Appellee., 2001 WL 34119551, *34119551+ (Appellate Brief) (11th Cir. Nov 26, 2001) **Brief for the Appellee** (NO. 01-14900-AA) ★★ **HN: 3 (S.Ct.)**
- 1717 Gerard Robert BROST, Pro Se, Plaintiff-Appellant, v. UNITED STATES OF AMERICA, Defendant-Appellee., 2001 WL 34112511, *34112511+ (Appellate Brief) (11th Cir. 2001) **Reply Brief for the Appellant** (NO. 01-14625-EE) " ★★ **HN: 4,6 (S.Ct.)**
- 1718 Gregory T. CHRISTIAN, Plaintiff-Appellant, v. UNITED STATES INTERNAL REVENUE SERVICE, Defendant-Appellee., 2000 WL 34020636, *34020636 (Appellate Brief) (11th Cir. May 01, 2000) **Brief for the Appellee** (NO. 00-10913-HH) ★ **HN: 13 (S.Ct.)**
- 1719 Richard L. GILBERT, Appellant, v. John E. VENN, Jr., Appellee., 2000 WL 34221680, *34221680+ (Appellate Brief) (11th Cir. Jan 27, 2000) **Brief of Appellee** (NO. 99-14421-JJ) ★
- 1720 Richard L. GILBERT, Plaintiff-Appellant, v. John VENN, as Trustee, Defendant-Appellee., 1999 WL 33734301, *33734301+ (Appellate Brief) (11th Cir. Dec 14, 1999) **Initial Brief of Appellant** (NO. 99-14421-JJ) ★★★
- 1721 Michael J. DAVOLI, Plaintiff-Appellee, v. UNITED STATES OF AMERICA, Defendant-Appellant., 1999 WL 33734284, *33734284+ (Appellate Brief) (11th Cir. Dec 03, 1999) **Brief for the Appellant** (NO. 99-14082-II) ★★
- 1722 Eric HOLM, Appellant, v. Mary L. DEMETREE and Sara N. Demetree, Trustees, Appellees., 1999 WL 33644703, *33644703+ (Appellate Brief) (11th Cir. Aug 10, 1999) **Brief of Appellees, Mary L. Demetree and Sara N. ...** (NO. 99-2322-CC) ★★ **HN: 7 (S.Ct.)**
- 1723 In re: Tom Glenn HENRY, Debtor. Tom Glenn HENRY, Appellant, v. INTERNAL REVENUE SERVICE, Appellee., 1998 WL 34169130, *34169130+ (Appellate Brief) (11th Cir. Dec 17, 1998) **Brief for the Appellee** (NO. 98-6362) " ★★ **HN: 9 (S.Ct.)**
- 1724 HOLYWELL CORPORATION and Theodore B. Gould, Plaintiffs/Appellants, v. Fred Stanton SMITH, individually and as Trustee of the Miami Center Liquidating Trust, the Bank of New York, and the United States of America, Defendants/Appellees., 1998 WL 34096774, *34096774+ (Appellate Brief) (11th Cir. Oct 19, 1998) **Initial Brief of Appellants** (NO. 97-0023, 97-0024) ★★ **HN: 5,6 (S.Ct.)**
- 1725 In re: HOLYWELL CORPORATION, et al. Holywell Corporation and Theodore B. Gould, Appellants, v. Fred Stanton Smith, as Trustee of the Miami Center Liquidating Trust, and the Bank of New York, Appellees., 1998 WL 34115412, *34115412+ (Appellate Brief) (11th Cir. Feb 17, 1998) **Appellants' Initial Brief** (NO. 97-5225) ★★
- 1726 ALAMO RENT-A-CAR, INC., Plaintiff-Appellee, v. Quentin CROMMELIN, Jr., Defendant-Appellant., 1998 WL 34170019, *34170019+ (Appellate Brief) (11th Cir. Jan 26, 1998) **Brief of Appellant** (NO. 97-8590) " ★★ **HN: 10 (S.Ct.)**

- 1727 Kenneth A. STOECKLIN, Appellant, v. UNITED STATES OF AMERICA, For Internal Revenue Service, Dale Hart, District Director IRS; Russell E. Amerling; David B. Quinn; James M. Hovland; Betty Strifler, Appellees., 1996 WL 33479608, *33479608+ (Appellate Brief) (11th Cir. Oct 15, 1996) **Opening Brief by Appellant** (NO. 96-2895) ★★
- 1728 Kenneth A. STOECKLIN, Appellant, v. UNITED STATES OF AMERICA, for Internal Revenue Service; Dale Hart, District Director Irs; Russell E. Amerling; David B. Quinn; James M. Hovland; Betty Strifler, Appellees., 1996 WL 33499048, *33499048+ (Appellate Brief) (11th Cir. Oct 15, 1996) **Opening Brief by Appellant** (NO. 96-2895) ★★ **HN: 4,6 (S.Ct.)**
- 1729 Kenneth A. STOECKLIN, K. Wayne Stoecklin, Appellants, v. UNITED STATES OF AMERICA, Appellee., 1996 WL 33478804, *33478804+ (Appellate Brief) (11th Cir. Sep 09, 1996) **Reply Brief by Appellant** (NO. 96-2075) ★★
- 1730 Kenneth A. STOECKLIN, K. Wayne Stoecklin, Appellants, v. UNITED STATES OF AMERICA, Appellee., 1996 WL 33498214, *33498214+ (Appellate Brief) (11th Cir. Sep 09, 1996) **Reply Brief by Appellant** (NO. 96-02075) ★★ **HN: 6 (S.Ct.)**
- 1731 Sondra RUBENSTEIN and Barry M. Tobias as Co-Personal Representatives of the Estate of Irving Tobias, Plaintiffs-Appellants, v. THE UNITED STATES OF AMERICA, Defendant-Appellee., 1996 WL 33477541, *33477541+ (Appellate Brief) (11th Cir. Apr 25, 1996) **Brief for Plaintiffs-Appellants** (NO. 95-5265) ★★ **HN: 3,12 (S.Ct.)**
- 1732 In Re: Thomas B. VERDUNN, Debtor, UNITED STATES OF AMERICA, Appellant, v. Thomas B. VERDUNN, Appellee., 1995 WL 17058556, *17058556+ (Appellate Brief) (11th Cir. Nov 30, 1995) **Reply Brief for the Appellant** (NO. 95-2614) ★★ **HN: 6 (S.Ct.)**
- 1733 In re: Thomas B. VERDUNN, Debtor. United States of America, Appellant, v. Thomas B. Verdunn, Appellee., 1995 WL 17115648, *17115648+ (Appellate Brief) (11th Cir. Nov 30, 1995) **Reply Brief for the Appellant** (NO. 95-2614) ★★ **HN: 6 (S.Ct.)**
- 1734 Paul A. BILZERIAN, Plaintiff, Terri L. STEFFEN, Plaintiff-Appellant, v. UNITED STATES OF AMERICA, Defendant-Appellee., 1995 WL 17058655, *17058655+ (Appellate Brief) (11th Cir. Oct 27, 1995) **Brief for the Appellee** (NO. 95-2744) ★★ **HN: 3 (S.Ct.)**
- 1735 Paul A. BILZERIAN, Plaintiff, Terri L. Steffen, Plaintiff-Appellant, v. UNITED STATES OF AMERICA, Defendant-Appellee., 1995 WL 17137449, *17137449+ (Appellate Brief) (11th Cir. Oct 25, 1995) **Brief for the Appellee** (NO. 95-2744) ★★ **HN: 3 (S.Ct.)**
- 1736 HOLYWELL CORPORATION and Theodore B. Gould, Plaintiffs-Appellants, v. Fred Stanton SMITH, individually and as Trustee of the Miami Center Liquidating Trust, the Bank of New York, and the United States of America, Defendants-Appellees., 1995 WL 17062172, *17062172+ (Appellate Brief) (11th Cir. Apr 24, 1995) **Appellants' Initial Brief** (NO. 94-4818, 95-4212) ★★ **HN: 7 (S.Ct.)**
- 1737 HOLYWELL CORPORATION and Theodore B. Gould, Plaintiffs-Appellants, v. Fred Stanton SMITH, individually and as Trustee of the Miami Center Liquidating Trust, the Bank of New York, and the United States of America, Defendants-Appellees., 1995 WL 17134553, *17134553+ (Appellate Brief) (11th Cir. Apr 24, 1995) **Appellants' Initial Brief** (NO. 94-4818, 95-4212) ★★ **HN: 7 (S.Ct.)**
- 1738 CENTRAL BANK OF TAMPA, a State Chartered Banking Institution, Plaintiff Ted Irwin and Irwin Yacht and Marine Corporation, Defendants-Appellants, v. UNITED STATES OF AMERICA, Defendant-Appellee American Cruising Yacht Corporation; Kirk Whalen; John Swisher, Defendants., 1995 WL 17133367, *17133367+ (Appellate Brief) (11th Cir. Feb 08, 1995) **Brief**

- for the Appellee** (NO. 94-2569) ★★ **HN: 13 (S.Ct.)**
- 1739 CENTRAL BANK OF TAMPA, a State Chartered Banking Institution, Plaintiff, TED IRWIN AND IRWIN YACHT AND MARINE CORPORATION, Defendants-Appellants, v. UNITED STATES OF AMERICA, Defendant-Appellee, AMERICAN CRUISING YACHT CORPORATION; Kirk Whalen; John Swisher, Defendants., 1995 WL 17061873, *17061873+ (Appellate Brief) (11th Cir. Feb 1995) **Brief for the Appellee** (NO. 94-2569) ★★ **HN: 13 (S.Ct.)**
- 1740 In Re: HOLYWELL CORPORATION, et al. Miami Center Limited Partnership, Miami Center Corporation, Holywell Corporation, Chopin Associates, and Theodore B. Gould, Plaintiff-Appellants, v. Fred Stanton Smith, individually and as Trustee of the Miami Center Liquidating Trust; the Bank of New York; the City National Bank of Miami, as Trustee under Land Trust #5008793; M C Holdings Partners, a New York General Partnership, and its General Partners, namely, Robank, 1995 WL 17134404, *17134404+ (Appellate Brief) (11th Cir. Jan 10, 1995) **Appellants' Consolidated Reply Brief** (NO. 94-4626) ★★ **HN: 12 (S.Ct.)**
- 1741 In re: HOLYWELL CORPORATION, et al.; MIAMI CENTER LIMITED PARTNERSHIP, Miami Center Corporation, Holywell Corporation, Chopin Associates, and Theodore B. Gould, Plaintiff-Appellants, v. Fred Stanton SMITH, individually and as Trustee of the Miami Center Liquidating Trust; The Bank of New York; The City National Bank of Miami, as Trustee under Land Trust #5008793; M C Holdings Partners, a New York General Partnership, and its General Partners, namely, Robank, 1994 WL 16053252, *16053252+ (Appellate Brief) (11th Cir. 1994) **Appellants' Consolidated Reply Brief** (NO. 94-4626) ★★ **HN: 12 (S.Ct.)**
- 1742 THE UNITED STATES, Plaintiff-Appellee, v. FORD MOTOR COMPANY, Defendant-Appellant., 2006 WL 2191658, *2191658+ (Appellate Brief) (Fed.Cir. Apr 03, 2006) **Reply Brief of Appellant Ford Motor Company** (NO. 05-1593) ★★ **HN: 10 (S.Ct.)**
- 1743 CLINTWOOD ELKHORN MINING COMPANY, Gatliff Coal Company, and Premier Elkhorn Coal Company Plaintiffs-Appellants, v. UNITED STATES Defendant-Cross-Appellant., 2006 WL 815329, *815329+ (Appellate Brief) (Fed.Cir. Feb 28, 2006) **Reply Brief for the United States** (NO. 04-5155, 05-5156) ★★ **HN: 13 (S.Ct.)**
- 1744 THE UNITED STATES, Plaintiff-Appellee, v. FORD MOTOR COMPANY, Defendant-Appellant., 2006 WL 357986, *357986+ (Appellate Brief) (Fed.Cir. Jan 27, 2006) **Reply Brief of Appellant Ford Motor Company** (NO. 05-1584) ★★
- 1745 THE UNITED STATES, Plaintiff-Appellee, v. FORD MOTOR COMPANY, Defendant-Appellant., 2005 WL 3738076, *3738076+ (Appellate Brief) (Fed.Cir. Dec 15, 2005) **Opening Brief of Appellant Ford Motor Company** (NO. 05-1593) " ★★★ **HN: 10,13 (S.Ct.)**
- 1746 THE UNITED STATES, Plaintiff-Appellee, v. FORD MOTOR COMPANY, Defendant-Appellant., 2005 WL 3517973, *3517973+ (Appellate Brief) (Fed.Cir. Nov 21, 2005) **Opening Brief of Appellant Ford Motor Company** (NO. 05-1584) ★★ **HN: 10 (S.Ct.)**
- 1747 CLINTWOOD ELKHORN MINING COMPANY, Gatliff Coal Company, and Premier Elkhorn Coal Company, Plaintiffs-Appellants, v. UNITED STATES, Defendant-Cross-Appellant., 2005 WL 3227448, *3227448+ (Appellate Brief) (Fed.Cir. Nov 10, 2005) **Brief for the United States** (NO. 04-5155, 04-5156) ★★
- 1748 AMMNEX, INC., Plaintiff-Appellee, v. UNITED STATES, Defendant-Appellant, 2005 WL 1178131, *1178131+ (Appellate Brief) (Fed.Cir. Jan 04, 2005) **Corrected Brief of Plaintiff-Appellee Ammex, Inc.** (NO. 04-1604) ★★ **HN: 3 (S.Ct.)**
- 1749 PACIFIC GAS AND ELECTRIC COMPANY and PG&E Corporation, Plaintiffs-Appellants, v.

- THE UNITED STATES, Defendant-Appellee., 2004 WL 5004730, *5004730+ (Appellate Brief) (Fed.Cir. Mar 11, 2004) **Reply Brief of Plaintiffs-Appellants** (NO. 03-5173) ★★
- 1750 PACIFIC GAS AND ELECTRIC COMPANY and PG&E Corporation, Plaintiffs-Appellants, v. THE UNITED STATES, Defendant-Appellee., 2004 WL 5004729, *5004729 (Appellate Brief) (Fed.Cir. Feb 23, 2004) **Brief for the Appellee** (NO. 03-5173) ★★
- 1751 James E. BROWN, Plaintiff-Appellant, v. UNITED STATES, Defendant-Appellee., 2000 WL 35349552, *35349552+ (Appellate Brief) (Fed.Cir. Mar 22, 2000) **Reply Brief for Plaintiff-Appellant** (NO. 00-5017) ★★ **HN: 4 (S.Ct.)**
- 1752 James E. BROWN, Plaintiff-Appellant, v. UNITED STATES, Defendant-Appellee., 2000 WL 34417265, *34417265+ (Appellate Brief) (Fed.Cir. Feb 07, 2000) **Corrected Brief for Appellant** (NO. 00-5017) ★★ **HN: 4 (S.Ct.)**
- 1753 CHICAGO MILWAUKEE CORPORATION, Plaintiff-Appellant, v. THE UNITED STATES, Defendant-Appellee., 1996 WL 33455738, *33455738+ (Appellate Brief) (Fed.Cir. Nov 18, 1996) **Brief for the Appellee, the United States** (NO. 96-5113) " ★★★ **HN: 10,13 (S.Ct.)**
- 1754 Gerald Alan BROWN, Plaintiff-Appellant, Charles V. DARNELL, Plaintiff-Appellant, v. THE UNITED STATES, Defendant-Appellee., 1996 WL 33414450, *33414450 (Appellate Brief) (Fed.Cir. Oct 02, 1996) **Brief for Appellee** (NO. 96-5107) ★★
- 1755 Gerald Aian BROWN, Plaintiff-Appellant, Charles V. DARNELL, Plaintiff-Appellant, v. THE UNITED STATES, Defendant-Appellee., 1996 WL 33414451, *33414451+ (Appellate Brief) (Fed.Cir. Aug 15, 1996) **Addendum for Plaintiffs-Appellants Gerald Alan ...** (NO. 96-5107) ★★ **HN: 7,8,9 (S.Ct.)**
- 1756 Gerald Alan BROWN, Plaintiff-Appellant, Charles V. DARNELL, Plaintiff-Appellant, v. THE UNITED STATES, Defendant-Appellee., 1996 WL 33414452, *33414452+ (Appellate Brief) (Fed.Cir. Aug 15, 1996) **Joint Brief and Appendix for Plaintiffs-Appellants** (NO. 96-5107) ★ **HN: 9 (S.Ct.)**
- 1757 James L. TEETS, Plaintiff-Appellant, v. THE UNITED STATES, Defendant-Appellee., 1994 WL 16182256, *16182256+ (Appellate Brief) (Fed.Cir. Apr 19, 1994) **Brief of Appellant James L. Teets** (NO. 94-5059) ★★ **HN: 3 (S.Ct.)**
- 1758 Herbert L. MITCHELL, et al., Appellants, v. COMMISSIONER OF INTERNAL REVENUE, Appellee., 2001 WL 36038234, *36038234+ (Appellate Brief) (D.C.Cir. Sep 17, 2001) **Brief for the Appellee** (NO. 01-1045) ★★ **HN: 13 (S.Ct.)**
- 1759 Dennis DETERS, Appellant, v. UNITED STATES PAROLE COMMISSION, Appellee., 1996 WL 33662406, *33662406+ (Appellate Brief) (D.C.Cir. Apr 09, 1996) **Reply Brief for the Amicus Curiae in Support of ...** (NO. 94-5237) ★★ **HN: 10 (S.Ct.)**
- 1760 Bristol Bay BOROUGH, Appellant, v. Louie ALAKAYAK, et al., Appellees., 2001 WL 35412935, *35412935+ (Appellate Brief) (Alaska Mar 30, 2001) **Brief of Appellant** (NO. S-09962, S-09963) " ★★★ **HN: 6 (S.Ct.)**
- 1761 Styne v. Stevens, 2000 WL 1125553, *1125553+ (Appellate Brief) (Cal. Jun 30, 2000) **PETITIONER'S OPENING BRIEF ON THE MERITS** (NO. S086787) ★★ **HN: 3,10 (S.Ct.)**
- 1762 PACIFIC TELESIS GROUP, INC., Plaintiff and Appellant, v. CALIFORNIA FRANCHISE TAX BOARD, Defendant and Respondent., 2004 WL 2824559, *2824559+ (Appellate Brief) (Cal.App. 1 Dist. Sep 24, 2004) **Appellant's Reply Brief** (NO. A104602) ★★★ **HN: 9,12,13 (S.Ct.)**

- 1763 PACIFIC TELESIS GROUP, INC., Plaintiff and Appellant, v. CALIFORNIA FRANCHISE TAX BOARD, Defendant and Respondent., 2004 WL 2542486, *2542486+ (Appellate Brief) (Cal.App. 1 Dist. Jul 28, 2004) **Respondent's Brief** (NO. A104602) ★★ **HN: 9 (S.Ct.)**
- 1764 Richard RADENBAUGH and Patricia Radenbaugh, Plaintiffs and Appellants, v. FRANCHISE TAX BOARD, Defendant and Respondent., 2000 WL 34412618, *34412618 (Appellate Brief) (Cal.App. 2 Dist. Apr 19, 2000) **Respondent's Brief.** (NO. B138030) ★★
- 1765 Richard RADENBAUGH and Patricia Radenbaugh, Plaintiffs/Appellants, v. FRANCHISE TAX BOARD, Defendant/Respondent., 2000 WL 34412617, *34412617+ (Appellate Brief) (Cal.App. 2 Dist. Mar 20, 2000) **Appellants' Opening Brief** (NO. B138030) ★★★ **HN: 2 (S.Ct.)**
- 1766 WINTER PARK DEVIL'S THUMB INVESTMENT COMPANY and Jack W. Randall, Petitioners, v. BMS PARTNERSHIP, a Colorado Partnership, Respondent., 1996 WL 33489321, *33489321+ (Appellate Brief) (Colo. Apr 01, 1996) **Petitioners' Opening Brief** (NO. 95SC573) ★★
- 1767 Tolu TOLU, et al., Appellants, v. Mayor Anthony WILLIAMS, et al., Appellees., 2005 WL 5622242, *5622242+ (Appellate Brief) (D.C. Oct 13, 2005) **Brief for the District of Columbia** (NO. 05-TX-92) ★★ **HN: 13 (S.Ct.)**
- 1768 David R. BEACH and Linda M. Beach, his wife, Petitioners, v. GREAT WESTERN BANK, a Federal Savings Bank, a United States Corporation, f/k/a Great Western Savings, Respondents., 1998 WL 34086962, *34086962+ (Appellate Brief) (Fla. Jun 25, 1998) **Answer Brief of Respondent, Great Western Bank** (NO. 87835) ★★★
- 1769 David R. BEACH and Linda M. Beach, his wife, Petitioners, v. GREAT WESTERN BANK, a Federal Savings Bank, a United States Corporation, f/k/a Great Western Savings, Respondents., 1998 WL 34086963, *34086963+ (Appellate Brief) (Fla. Jun 25, 1998) **Initial Brief of Petitioners David R. Beach and ...** (NO. 87835) ★★★★★ **HN: 9,10,13 (S.Ct.)**
- 1770 SUNDANCE HOMES, INC., etc. et al Plaintiff-Petitioner, v. COUNTY OF DU PAGE, body corporate and politic, etc. et al Defendants-Respondents., 2001 WL 34387732, *34387732+ (Appellate Brief) (Ill. Mar 09, 2001) **Petition for Rehearing** (NO. 88763, 88764) ★★ **HN: 12,13 (S.Ct.)**
- 1771 State of Indiana ex rel. Indiana Department of Revenue, Appellant (Plaintiff below), v. Timothy L. DEATON and Marie E Deaton, Appellees (Defendants below)., 2000 WL 35459001, *35459001 (Appellate Brief) (Ind.App. May 26, 2000) **Brief for Appellees Timothy L. Deaton and Marie ...** (NO. 73A01-0002-CV-49) ★ **HN: 3 (S.Ct.)**
- 1772 State of Iowa, 99AG44000, Plaintiff-Appellee, v. Kenneth Dale CARTER, Defendant-Appellant., 1999 WL 34683130, *34683130+ (Appellate Brief) (Iowa Mar 31, 1999) **Appellee's Brief and Conditional Notice of Oral ...** (NO. 98-1013) ★★ **HN: 4 (S.Ct.)**
- 1773 State of Iowa, 99AG44000, Plaintiff-Appellee, v. Thomas Stanley EAMES, Defendant-Appellant., 1996 WL 34360242, *34360242+ (Appellate Brief) (Iowa 1996) **Appellee's Brief and Conditional Notice of Oral ...** (NO. 96-0546) " ★★★
- 1774 Carol E. COPELAND. Plaintiff/Appellant Cross Appellee, v. Brett H. ROBINSON, Director of Collections Department of Revenue, State of Kansas, Defendant/Appellee Cross Appellant, Marsha M. Spangler, Clerk of the District Court Eighteenth Judicial District, Sedgwick County, Kansas, Defendant., 1997 WL 33832951, *33832951+ (Appellate Brief) (Kan.App. Jul 30, 1997) **Brief of Cross Appellee/Appellant's Reply Brief** (NO. 96-77652-A) ★★ **HN: 11 (S.Ct.)**
- 1775 Carol E. COPELAND, Plaintiff/Appellant Cross Appellee, v. Brett H. ROBINSON Director of

- Collections Department of Revenue State of Kansas, Defendant/Appellee Cross Appellant, Marsha M. Spangler Clerk of the District Court Eighteenth Judicial District, Sedgwick County, Kansas Defendant., 1997 WL 33832950, *33832950 (Appellate Brief) (Kan.App. Jul 07, 1997) **Brief of Appellee/Cross Appellant** (NO. 96-77652-A) " ★★
- 1776 Patricia M. STEVENSON, Plaintiff-Appellant, v. Brett ROBINSON, et al., Defendants-Appellees., 1995 WL 17146523, *17146523 (Appellate Brief) (Kan.App. Jul 07, 1995) **Brief of Appellees/Brett Robinson, et al.** (NO. 95-73560-A) ★★
- 1777 COMPTROLLER OF THE TREASURY, Compliance Division, Appellant, v. J. Thomas NOVOTNY, Officer of Gus Novotny Associates, Inc., t/a the Entertainment Line, Appellee., 1997 WL 34631976, *34631976+ (Appellate Brief) (Md.App. Oct 21, 1997) **Brief of Appellee J. Thomas Novotny** (NO. 724) ★★
- 1778 Laura J. CROUCH, Appellant, v. BOONE NATIONAL SAVINGS & LOAN ASSOCIATION, F.A., Respondent., 2001 WL 34818444, *34818444+ (Appellate Brief) (Mo. Mar 01, 2001) **Brief of Appellant** (NO. SC83409) ★★ **HN: 9,10 (S.Ct.)**
- 1779 Diana L. COLEY, Gerald L. Bass, John Walter Bryant, Ronald C. Dilthey, and All Other Taxpayers Similarly Situated, v. The State of North Carolina and Norris Tolson, Secretary of Revenue., 2005 WL 3498963, *3498963+ (Appellate Brief) (N.C. Dec 09, 2005) **Plaintiff Appellants' New Brief (Filed 9 December ...** (NO. 607A05) ★★ **HN: 3 (S.Ct.)**
- 1780 D.R. MOZELEY, INC., Plaintiff-Appellee, v. F.C. ROBERTS, Individually and D/B/A Greystone Partnership, Defendant-Appellant., 2000 WL 34249978, *34249978+ (Appellate Brief) (N.C.App. Jun 26, 2000) **Defendant-Appellant's Brief** (NO. COA00-0500) " ★★ **HN: 9,10,13 (S.Ct.)**
- 1781 BANKERS TRUST CORPORATION, Plaintiff-Appellant, v. NEW YORK CITY DEPARTMENT OF FINANCE and Andrew Eristoff, Commissioner of Finance, Defendants- Respondents., 2003 WL 22861634, *22861634+ (Appellate Brief) (N.Y. Jul 24, 2003) **City of New York's Brief** (NO. 2003-0131) ★★ **HN: 9 (S.Ct.)**
- 1782 BANKERS TRUST NEW YORK CORPORATION (f/k/a Bankers Trust New York Corp.), Plaintiff-Appellant, v. NEW YORK CITY DEPARTMENT OF FINANCE, and Andrew Eristoff, Commissioner of Finance, Defendants-Respondents., 2003 WL 22861635, *22861635+ (Appellate Brief) (N.Y. May 08, 2003) **Brief of Plaintiff-Appellant Bankers Trust New ...** (NO. 2003-0131) ★★ **HN: 12,13 (S.Ct.)**
- 1783 In the Matter of the Application of Juliet COLELLA, Orestes Colella, Linda Giordano, Ned Giordano, Carole Goldfarb, Ted Goldstein, Edward Kalikow, Gwen Kalikow, Robert S. Lemle, Roni Kohen-Lemle, Mark Marinbach, Susan Marinbach, Barbara Rosenzweig and Michael Rosenzweig, Petitioners-Appellees, v. BOARD OF ASSESSORS OF THE COUNTY OF NASSAU and Yun Lin Temple, Respondents-Appellants., 2000 WL 34034379, *34034379+ (Appellate Brief) (N.Y. Oct 04, 2000) **Brief of Amicus Curiae Attorney General of the ...** (NO. 2000-0137) " ★★ **HN: 13 (S.Ct.)**
- 1784 GENERAL MOTORS CORPORATION, Appellant, v. Joanne LIMBACH, Tax Commissioner of Ohio, Appellee., 1992 WL 12139301, *12139301+ (Appellate Brief) (Ohio Dec 21, 1992) **Brief of Appellee** (NO. 92-1407) ★★ **HN: 9 (S.Ct.)**
- 1785 GENERAL MOTORS CORPORATION, Appellant, v. Joanne LIMBACH, Tax Commissioner of Ohio Appellee., 1992 WL 12139300, *12139300+ (Appellate Brief) (Ohio Oct 26, 1992) **Brief of Appellant** (NO. 92-1407) ★★ **HN: 10 (S.Ct.)**

- 1786 SAFE HARBOR WATER POWER CORPORATION, et al., Appellants, v. Larry P. WILLIAMS, Secretary of Revenue, et al., Appellees., 2004 WL 1469250, *1469250+ (Appellate Brief) (Pa. Apr 16, 2004) **Supplemental Brief for Appellees** (NO. 100-143MAP2003, 150-193MAP2003) ★★ **HN: 6 (S.Ct.)**
- 1787 CITY OF PHILADELPHIA, School District of Philadelphia, and Board of Revision of Taxes, Appellants, v. LINCOLN PHILADELPHIA REALTY ASSOCIATES I, Lincoln Philadelphia Realty Associates II, Nine Penn Center Associates, and Philadelphia Airport Business Center Limited Partnership, Appellees., 1999 WL 33657298, *33657298+ (Appellate Brief) (Pa. Aug 25, 1999) **Brief for Appellee Philadelphia Airport Business ...** (NO. 0022EAP1999, 0023EAP1999, 0024EAP1999, 0025EAP1999, 0026EAP1999, 0027EAP1999, 0028) ★★ **HN: 12,13 (S.Ct.)**
- 1788 Jeffrey H. COHEN, M.D., Appellant, v. Lisa A. GOLDBERG, M.D., Appellee., 1998 WL 34113054, *34113054+ (Appellate Brief) (Pa. Jun 11, 1998) **Brief of Appellee** (NO. 22WAP1998) ★★ **HN: 9,10 (S.Ct.)**
- 1789 The PHILADELPHIA EAGLES FOOTBALL CLUB, INC., Appellant and Cross-Appellee, v. THE CITY OF PHILADELPHIA, Appellee and Cross-Appellant., 1999 WL 33937029, *33937029+ (Appellate Brief) (Pa.Cmwlth. Jun 08, 1999) **Revised- Brief of Appellant and Cross-Appellee** (NO. 243CD1999, 361CD1999) ★★ **HN: 9,13 (S.Ct.)**
- 1790 RHODE ISLAND DEPOSITORS' ECONOMIC PROTECTION CORPORATION, v. BOWEN COURT ASSOCIATES, et al., 2000 WL 34534055, *34534055+ (Appellate Brief) (R.I. Apr 17, 2000) **Brief of Defendants-Appellees Bowen Court ...** (NO. 99-532) ★★ **HN: 9,10 (S.Ct.)**
- 1791 FIRST VIRGINIA BANK, Appellant, v. Francis X. O'LEARY, Treasurer of Arlington County, Virginia and the Commonwealth of Virginia, Appellees., 1995 WL 17223941, *17223941+ (Appellate Brief) (Va. Oct 19, 1995) **Brief of Appellees** (NO. 950149) ★★ **HN: 13 (S.Ct.)**
- 1792 UNITED STATES OF AMERICA, Appellant, v. William E. CAMERON, Jr., et al. Appellees., 1994 WL 16198627, *16198627+ (Appellate Brief) (Va. Jan 28, 1994) **Brief for the Appellant** (NO. 931198) ★★ **HN: 13 (S.Ct.)**
- 1793 CITY OF TACOMA, a municipal corporation, Appellant, v. THE WILLIAM ROGERS COMPANY, INC., Respondent., 2001 WL 34797857, *34797857+ (Appellate Brief) (Wash. Aug 31, 2001) **Brief of Appellant** (NO. 71050-3) ★★ **HN: 6 (S.Ct.)**
- 1794 PACCAR, INC., Respondent. v. State of Washington Department of Revenue, Appellant., 1995 WL 17217706, *17217706+ (Appellate Brief) (Wash. Sep 01, 1995) **Appellant's Brief** (NO. 65178-7) " ★★★ **HN: 9,10,13 (S.Ct.)**
- 1795 LACEY NURSING CENTER, INC., et al., Respondents, v. State of Washington, Department of Revenue, Petitioner., 1995 WL 17223781, *17223781+ (Appellate Brief) (Wash. Apr 24, 1995) **Brief of Petitioner** (NO. 62079-2) ★★ **HN: 13 (S.Ct.)**
- 1796 TOPS CLUB, INC., Plaintiff-Appellant, v. CITY OF MILWAUKEE, Defendant-Respondent., 2002 WL 32329933, *32329933+ (Appellate Brief) (Wis.App. I Dist. Oct 22, 2002) **Brief of Defendant-Respondent** (NO. 02-1904) " ★★ **HN: 13 (S.Ct.)**
- 1797 CONCEPT MINING, INC. and the Ridge Land Company, Inc., Respondents, v. Rebecca Melton CRAIG, State Tax Commissioner of the State of West Virginia, Petitioner., 2004 WL 3262540, *3262540+ (Appellate Brief) (W.Va. Oct 13, 2004) **Tax Commissioner's Brief** (NO. 31866) ★ **HN: 13 (S.Ct.)**
- 1798 KANAWHA EAGLE COAL, LLC, a West Virginia Corporation, Appellant, Plaintiff below, v.

- TAX COMMISSIONER OF THE STATE OF WEST VIRGINIA, Appellee, Defendant below., 2004 WL 3262507, *3262507+ (Appellate Brief) (W.Va. Sep 03, 2004) **Tax Commissioner's Brief** (NO. 31791) ★★ HN: 13 (S.Ct.)
- 1799 Hoffman v. Native Village of Noatak, 1990 WL 505717, *505717+ (Appellate Brief) (U.S. Dec 17, 1990) **BRIEF FOR RESPONDENT NATIVE VILLAGE OF NOATAK** (NO. 89-1782) ★★ HN: 11 (S.Ct.)
- 1800 Franchise Tax Bd. of California v. Hyatt, 2002 WL 31827844, *31827844+ (Appellate Brief) (U.S. Dec 09, 2002) **BRIEF OF THE NATIONAL GOVERNORS ASSOCIATION, ...** (NO. 02-42) " ★★ HN: 13 (S.Ct.)
- 1801 Raleigh v. Illinois Dept. of Revenue, 2000 WL 300914, *300914+ (Appellate Brief) (U.S. Mar 22, 2000) **BRIEF FOR THE UNITED STATES AS AMICUS CURIAE ...** (NO. 99-387) " ★★ HN: 6 (S.Ct.)
- 1802 U.S. v. U.S. Shoe Corp., 1998 WL 24198, *24198+ (Appellate Brief) (U.S. Jan 15, 1998) **BRIEF OF AMICI CURIAE BAXTER HEALTHCARE ...** (NO. 97-372) " ★★ HN: 5 (S.Ct.)
- 1803 Beach v. Ocwen Federal Bank, 1997 WL 739289, *739289+ (Appellate Brief) (U.S. Nov 28, 1997) **BRIEF OF DOROTHY BOTELHO, JAMES AND LILLIAN ...** (NO. 97-5310) " ★★ HN: 10,13 (S.Ct.)
- 1804 Beach v. Ocwen Federal Bank, 1997 WL 739284, *739284+ (Appellate Brief) (U.S. Nov 26, 1997) **BRIEF AMICUS CURIAE OF THE AMERICAN ASSOCIATION ...** (NO. 97-5310) ★★ HN: 9,10,13 (S.Ct.)
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- 1806 Beach v. Ocwen Federal Bank, 1997 WL 758762, *758762+ (Appellate Brief) (U.S. Nov 26, 1997) **BRIEF FOR PETITIONERS** (NO. 97-5310) " ★★ HN: 9,10,13 (S.Ct.)
- 1807 Holywell Corp. v. Smith, 1991 WL 521625, *521625+ (Appellate Brief) (U.S. Jul 26, 1991) **BRIEF FOR PETITIONERS HOLYWELL CORPORATION, ET AL.** (NO. 90-1361, 90-1484) ★★ HN: 13 (S.Ct.)
- 1808 Beach v. Ocwen Federal Bank, 1998 WL 78956, *78956+ (Appellate Brief) (U.S. Feb 13, 1998) **PETITIONERS' REPLY BRIEF** (NO. 97-5310) ★★ HN: 3 (S.Ct.)
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- 1810 U.S. v. Dalm, 1990 WL 505839, *505839+ (Appellate Brief) (U.S. Jan 03, 1990) **REPLY BRIEF FOR THE PETITIONER** (NO. 88-1951) " ★★ HN: 3,10,13 (S.Ct.)
- 1811 U.S. v. Dalm, 1989 WL 428998, *428998+ (Appellate Brief) (U.S. Dec 15, 1989) **BRIEF FOR THE RESPONDENT** (NO. 88-1951) ★★ HN: 12,13 (S.Ct.)
- 1812 Franchise Tax Bd. of California v. Hyatt, 2002 WL 31827845, *31827845+ (Appellate Brief) (U.S. Dec 09, 2002) **BRIEF OF PETITIONER** (NO. 02-42) ★★ HN: 4 (S.Ct.)
- 1813 U.S. v. Nordic Village, Inc., 1991 WL 521353, *521353+ (Appellate Brief) (U.S. Sep 03, 1991) **Brief For Respondent** (NO. 90-1629) ★★ HN: 11 (S.Ct.)
- 1814 U.S. v. D'Italia, Inc., 2002 WL 481137, *481137+ (Appellate Brief) (U.S. Mar 27, 2002) **RESPONDENT'S BRIEF** (NO. 01-463) ★★ HN: 3 (S.Ct.)
- 1815 Raleigh v. Illinois, Dept. of Revenue, 2000 WL 300953, *300953+ (Appellate Brief) (U.S. Mar 22, 2000) **BRIEF FOR THE RESPONDENT** (NO. 99-387) " ★★ HN: 13 (S.Ct.)

- 1816 Drye v. U.S., 1999 WL 33510170, *33510170+ (Appellate Brief) (U.S. Jul 09, 1999) **BRIEF FOR THE UNITED STATES** (NO. 98-1101) ★★ **HN: 13 (S.Ct.)**
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- 1818 Bufferd v. C.I.R., 1992 WL 526196, *526196+ (Appellate Brief) (U.S. Sep 23, 1992) **BRIEF FOR THE RESPONDENT** (NO. 91-7804) ★★ **HN: 13 (S.Ct.)**

Trial Court Documents (U.S.A.)

Trial Pleadings

- 1819 Richard N. URIAS, Plaintiff, v. UNITED STATES OF AMERICA, Social Security Administration, Defendant., 1999 WL 33995562, *33995562 (Trial Pleading) (S.D.Cal. Apr 05, 1999) **Complaint to Quiet Title 28 U.S.C. ss 2410 and ...** (NO. 99CV0658HJAH) ★★
- 1820 Richard N. URIAS, Plaintiff, (In law), v. UNITED STATES OF AMERICA, Defendant., 1997 WL 33830530, *33830530 (Trial Pleading) (S.D.Cal. May 01, 1997) **Complaint to Vacate Judgment for Fraud, (Case No. ...** (NO. 97CV0814K, CGA) ★★
- 1821 Jonathan KAPLOWITZ, Aggrieved Unrepresented Man, Counterclaim-Plaintiff, v. UNITED STATES OF AMERICA, artificial entity proprietary capacity, Counterclaim-defendant(s)., 2005 WL 3612209, *3612209+ (Trial Pleading) (M.D.Fla. Dec 01, 2005) **First Amended Counterclaim Attachment 1 Law of ...** (NO. 605-CV-1212-ORL-31-K) ★★
- 1822 Durwin Walter DAVIS, Plaintiff/Accuser, v. Dorothy W. RUCKER, et al., Defendants/Accuseds., 2001 WL 34656552, *34656552 (Trial Pleading) (M.D.Fla. Nov 26, 2001) **Plaintiff's First Amended Complaint of Right** (NO. 301-CV-627-J-25HTS) ★★
- 1823 Joseph ALEXANDER, Jr., Plaintiff, v. UNITED STATES OF AMERICA Dennis L. Porizek ID # 29-61699 Kathie Sims ID# 0469526224, Defendant., 2004 WL 2658457, *2658457 (Trial Pleading) (W.D.Mich. Oct 12, 2004) **Suit to Recover Overpayment of Federal Income ...** (NO. 504CV0173) ★★
- 1824 Charles D. MANNING, and Leni C. Manning, Plaintiff, v. SCOTTRADE FINANCIAL, Roger Riney, Mr. Randle D. Copeland, Deric Schare, Jane Doe Riney, Jane Doe Copeland, Jane Doe Schare, and Does I through XXX., Defendant., 2003 WL 24268447, *24268447 (Trial Pleading) (D.Nev. Nov 25, 2003) **Complaint for Damages Breach of Contract & Civil ...** (NO. CV-N-03-389) ★★
- 1825 Charles D. MANNING, and Leni C. Manning, Plaintiff, v. SCOTTRADE FINANCIAL, Roger Riney, Mr. Randle D. Copeland, Deric Schare, Jane Doe Riney, Jane Doe Copeland, Jane Doe Schare, and Does I through XXX., Defendant., 2003 WL 24268438, *24268438 (Trial Pleading) (D.Nev. Jul 25, 2003) **Complaint for Damages Breach of Contract & Civil ...** (NO. CV-N-03-0389-HDM-RAM) ★★
- 1826 Andrew E. RYDER, Plaintiff, v. NEVADA STATE BANK, Della Elliot, and Does I through XXX., Defendant., 2003 WL 24268463, *24268463 (Trial Pleading) (D.Nev. Jul 25, 2003) **Complaint for Damages Civil Rights Violations** (NO. CV-N-03-0391-HDM-VPC) ★★
- 1827 Basil N. STEPHANATOS, and Others Similarly Situated, Plaintiff Pro Se, v. Ms. Mary Ann COHEN, Defendant Sued in her official and individual capacity and Robert W. Mopsick, Defendant Sued in his official and individual capacity, and Mr. David Virsotsky, Defendant Sued in his offi-

- cial and individual capacity and Ms. Dolores K. Sloviter,, Defendant, Sued in her official and individual capacity and Mark W. Everson, Defendant Commissioner of Int, 2005 WL 1788713, *1788713 (Trial Pleading) (D.N.J. Jun 11, 2005) **Complaint for Violation of Constitutional Rights, ...** (NO. 05-2992, DMC) ★★
- 1828 Basil N. STEPHANATOS, and Others Similarly Situated Plaintiff Pro Se, v. Ms. Mary Ann COHEN, Defendant Sued in her official and individual capacity and Robert W. Mopsick, Defendant Sued in his official and individual capacity and Mr. David Virsotsky, Defendant Sued in his official and individual capacity and Ms. Dolores K. Sloviter,, Defendant, Sued in her official and individual capacity and Mark W. Everson, Defendant Commissioner of Intern, 2005 WL 2099415, *2099415 (Trial Pleading) (D.N.J. 2005) **Amended Complaint for Violation of Constitutional ...** (NO. 05-CV-2992, DMC) ★★
- 1829 Edith LIBUTTI, d/b/a Lion Crest Stable, a sole proprietorship, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 1998 WL 34323196, *34323196 (Trial Pleading) (N.D.N.Y. 1998) **United States' Emergency Application for Order to ...** (NO. 94-CV-1104TJM/DNH) ★★
- 1830 Edith LIBUTTI, d/b/a Lion Crest Stable, a sole proprietorship, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 1998 WL 34323197, *34323197 (Trial Pleading) (N.D.N.Y. 1998) **United States' Renewed Emergency Application (In ...** (NO. 94-CV-1114TJM/DNH) ★★
- 1831 HOLYWELL CORPORATION & SUBSIDIARIES, Plaintiffs, v. UNITED STATES OF AMERICA, Defendant., 1998 WL 34326299, *34326299 (Trial Pleading) (W.D.Va. Apr 15, 1998) **Answer to Defendant's Reply to Plaintiff's ...** (NO. 97-0131-C) ★★
- 1832 Robert S. and Lana G. Caputo, Petitioners, v. COMMISSIONER OF INTERNAL REVENUE, Respondent., 2005 WL 1116027, *1116027 (Trial Pleading) (U.S.Tax Ct. Mar 14, 2005) **Petition** (NO. 5138-05) ★★

Trial Motions, Memoranda and Affidavits

- 1833 Shannon S. REYNOLDS, Plaintiff, v. Russell NELSON; Cara J. Stanger; and Dennis Parizek, Defendants., 2005 WL 4088785, *4088785 (Trial Motion, Memorandum and Affidavit) (D.Ariz. Dec 23, 2005) **Memorandum in Support of Federal Defendants' ...** (NO. CIV-05-3470-PHX-ROS) ★★
- 1834 Gordon W. LOISKLE, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32898276, *32898276 (Trial Motion, Memorandum and Affidavit) (E.D.Ark. Oct 29, 2002) **Memorandum of Law in Support of Plaintiff's Suit ...** (NO. 4-02-CV-00685WRW) ★★
- 1835 UNITED STATES OF AMERICA, Plaintiff, v. Charles SIGERSETH, Defendant., 2005 WL 5714690, *5714690 (Trial Motion, Memorandum and Affidavit) (E.D.Cal. Nov 30, 2005) **Defendant Sigersest's Reply Memorandum** (NO. CRS05139WBS) ★★
- 1836 UNITED STATES OF AMERICA, Plaintiff, v. Charles J. SIGERSETH, Defendant., 2005 WL 5714688, *5714688+ (Trial Motion, Memorandum and Affidavit) (E.D.Cal. Aug 06, 2005) **Memorandum of Points and Authorities in Support ...** (NO. CRS-05139WBS) ★★
- 1837 Joseph M. JAEGER, and Evelyn L. Jaeger, Plaintiffs, v. Pamela ROGERS; John Tam; and Any and All Does, Defendants., 2005 WL 1026906, *1026906 (Trial Motion, Memorandum and Affidavit) (E.D.Cal. Apr 01, 2005) **Brief In Support Of Federal Defendants' Motion To ...** (NO. CIV-S-05-0095-EJG-KJ) ★★
- 1838 Scott A. ZENOR Plaintiff. v. UNITED STATES OF AMERICA, Defendant., 2003 WL 23839317, *23839317+ (Trial Motion, Memorandum and Affidavit) (S.D.Cal. Mar 13, 2003)

- Memorandum of Law in Support of Plaintiff's Suit ...** (NO. 03-CV-00503) ★★
- 1839 TRI-STATE HOSPITAL SUPPLY CORPORATION, Plaintiff, v. UNITED STATES, Defendant., 2006 WL 1050194, *1050194 (Trial Motion, Memorandum and Affidavit) (D.D.C. Mar 16, 2006) **Memorandum in Opposition to Plaintiff's Motion to ...** (NO. 100-CV-1463HHK/JMF) ★★
- 1840 Cheryl Jane FOLLOWELL, as Executrix of the Estate of Betty Jean Gurley, and William M. Gurley, Plaintiffs/Appellants, v. UNITED STATES OF AMERICA, Defendant/Appellee., 2007 WL 1495601, *1495601+ (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Apr 12, 2007) **Appellants' Brief in Reply** (NO. 506-CV-458-WTH-GRJ) ★★
- 1841 UNITED STATES OF AMERICA, Plaintiff, v. David Marvin SWANSON and Dynamic Monetary Strategies, a UBTO, Defendants., 2004 WL 2736711, *2736711 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Sep 08, 2004) **Response to Plaintiff's Attorney's Claim of ...** (NO. 804-CV-339-T-17TGW) ★★
- 1842 Walter J. LAWRENCE, Plaintiff, v. UNITED STATES OF AMERICA, the Internal Revenue Service, Defendant., 2004 WL 3334681, *3334681 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. May 12, 2004) **Plaintiff's Objections to the Magistrates Orders** (NO. 803-CV-660-T-17EAJ) ★
- 1843 Walter J. LAWRENCE, Plaintiff, v. UNITED STATES OF AMERICA, the Internal Revenue Service, Defendant., 2003 WL 24057676, *24057676 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Dec 11, 2003) **Memorandum of Law in Support of Defendant's ...** (NO. 803-CV-660-T-17EAJ) ★★
- 1844 Christopher J. KINDER, Petitioner, v. THE U.S. INTERNAL REVENUE SERVICE, PIONEER TITLE INC., Principal Residential Mortgage, Inc., Stewart Title of Pinellas, Inc., Fairview Title Company, Household Financial Services, Inc., Amsouth Bank, Cimarron Mortgage Company, Bank Atlantic and Wendover Financial Services Corp., Respondents., 2003 WL 23806410, *23806410 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Nov 10, 2003) **U.S. Internal Revenue Service's Memorandum in ...** (NO. 802-CV-1490-T-30TGW) ★★
- 1845 Donna Jean BARNETT, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32661025, *32661025 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Dec 27, 2002) **Memorandum by United States in Support of Motion ...** (NO. 201-CV-526-FTM-29DMF) ★
- 1846 UNITED STATES OF AMERICA, Appellant, v. Joseph Michael KLEIN, Appellee., 2003 WL 23761048, *23761048+ (Trial Motion, Memorandum and Affidavit) (S.D.Fla. Apr 16, 2003) **Brief for Appellant, United States of America** (NO. 03-20764-CIV-MOORE) ★★
- 1847 UNITED STATES OF AMERICA, Plaintiff, v. Raymond GRANT and Arline Grant, Defendants., 2002 WL 32734706, *32734706 (Trial Motion, Memorandum and Affidavit) (S.D.Fla. Apr 10, 2002) **Plaintiff's Reply Memorandum in Support of Motion ...** (NO. 00-8986CIV-JORDAN) ★★
- 1848 DATAPRO, INC., Plaintiff, v. BANCO INDUSTRIAL DE VENEZUELA, Defendant., 2000 WL 34472774, *34472774 (Trial Motion, Memorandum and Affidavit) (S.D.Fla. Sep 15, 2000) **Defendant Banco Industrial De Venezuela's ...** (NO. 00-2975CIV-SEITZ) ★★
- 1849 William A. FICKLING, Jr., and Neva L. Fickling, Plaintiffs, v. UNITED STATES OF AMERICA, Defendant., 2005 WL 1365030, *1365030 (Trial Motion, Memorandum and Affidavit) (M.D.Ga. Mar 14, 2005) **Memorandum in Support of Motion for Summary ...** (NO.

- 503-CV-0254-2) ★★
- 1850 Abdur-Rahim Dib DUDAR, Plaintiff, v. GEORGIA DEPARTMENT OF REVENUE and Susanne Nelson, Defendants., 2004 WL 2272836, *2272836 (Trial Motion, Memorandum and Affidavit) (N.D.Ga. Jan 07, 2004) **Brief of Defendants in Opposition to ...** (NO. 103-CV-3963-JOF) ★★
- 1851 UNITED STATES OF AMERICA, Appellant, v. John Howard PAYNE, Appellee., 2004 WL 2819261, *2819261 (Trial Motion, Memorandum and Affidavit) (N.D.Ill. Jun 04, 2004) **Appellant's Reply Brief** (NO. 04C2740) ★★
- 1852 David GODBOUT, Plaintiff, v. Dennis PARIZEK United States of America, Defendants., 2004 WL 1608500, *1608500 (Trial Motion, Memorandum and Affidavit) (N.D.Ill. Mar 05, 2004) **Motion to Dismiss Action** (NO. 03C2879) ★★
- 1853 David GODBOUT, Plaintiff, v. Dennis PARIZEK and United States of America, Defendants., 2003 WL 23667635, *23667635 (Trial Motion, Memorandum and Affidavit) (N.D.Ill. May 27, 2003) **Defendants' Memorandum in Opposition to Motion to ...** (NO. 03C2879) ★★
- 1854 CATUARA, Plaintiff, v. HEAVNER HANDEGAN et al., Defendants., 2003 WL 24280260, *24280260 (Trial Motion, Memorandum and Affidavit) (N.D.Ill. Apr 22, 2003) **Plaintiff's Motion to Strike Defendants' Motions ...** (NO. 103CV563) ★★
- 1855 STORAGE AND OFFICE SYSTEMS, LLC, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2006 WL 1863201, *1863201 (Trial Motion, Memorandum and Affidavit) (S.D.Ind. May 01, 2006) **United States' Memorandum of Law in Support of ...** (NO. 404-CV-0190DFH-WGH) ★★
- 1856 SHIRLEY MEDICAL CLINIC, P.C., Plaintiff, v. UNITED STATES OF AMERICA and Commissioner of Internal Revenue Service, Defendants., 2006 WL 1003288, *1003288 (Trial Motion, Memorandum and Affidavit) (S.D.Iowa Mar 02, 2006) **Application for Preliminary Injunction and ...** (NO. 406-CV-00078-RP-TJS) ★★
- 1857 In re Patricia Joan MERRIMAN, Debtor; Patricia Joan Merriman, Plaintiff/Appellant, v. Beneficial Mortgage Co. of Kansas, Inc., Defendant/Appellee., 2003 WL 23791453, *23791453+ (Trial Motion, Memorandum and Affidavit) (D.Kan. Dec 23, 2003) **Reply Brief of Patricia Joan Merriman** (NO. 03-4121-SAC) ★★
- 1858 In re Marcelino Emelio RAMIREZ and Toni Lee Ramirez, Debtors; Marcelino Emelio Ramirez and Toni Lee Ramirez, Plaintiffs/Appellants, v. Household Finance Corporation III, Defendant/Appellee., 2003 WL 23791458, *23791458+ (Trial Motion, Memorandum and Affidavit) (D.Kan. Dec 23, 2003) **Reply Brief of Marcelino and Toni Ramirez** (NO. 03-4122-JAR) ★★
- 1859 Stanley J. GAUDET, et al., Plaintiffs, v. THE SHEET METAL WORKERS' NATIONAL PENSION FUND, et al., Defendants., 2001 WL 34672719, *34672719 (Trial Motion, Memorandum and Affidavit) (E.D.La. Oct 02, 2001) **Defendant Sheet Metal Workers' National Pension ...** (NO. 01-0718) ★★
- 1860 Jay M. SIMON, Plaintiff, v. Wendell MONTGOMERY (Garnishee: United States of America, Internal Revenue Service, c/o Attorney General Janet Reno), Defendants., 1999 WL 33984559, *33984559 (Trial Motion, Memorandum and Affidavit) (M.D.La. Mar 22, 1999) **Opposition of United States to Plaintiff's Motion ...** (NO. 99129-B-M1) ★★
- 1861 Shirley A. COELHO, Plaintiff, v. UNITED STATES OF AMERICA, Department of the Treasury and Internal Revenue Service, Defendant., 2004 WL 2648708, *2648708+ (Trial Motion, Memorandum and Affidavit) (D.Mass. Mar 19, 2004) **Plaintiff's Memorandum in Opposition**

- to Motion to ...** (NO. 03-11415-RWZ) ★★★
- 1862 EXCEL HOME CARE, INC., Plaintiff, v. UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES, Defendant., 2003 WL 23921355, *23921355 (Trial Motion, Memorandum and Affidavit) (D.Mass. 2003) **Memorandum of Law in Support of Defendant's ...** (NO. 03-CV-11767-GAO) ★★
- 1863 SPARROWS POINT SCRAP PROCESSING, LLC, Plaintiff, v. PSC METALS, INC., Defendant., 2006 WL 360889, *360889 (Trial Motion, Memorandum and Affidavit) (D.Md. Jan 03, 2006) **Plaintiff Sparrows Point Scrap Processing, LLC's ...** (NO. JFM04-CV-602) ★
- 1864 SPARROWS POINT SCRAP PROCESSING, LLC, Plaintiff, v. PSC METALS, INC., Defendant., 2005 WL 3673926, *3673926 (Trial Motion, Memorandum and Affidavit) (D.Md. Nov 21, 2005) **Plaintiff Sparrows Point Scrap Processing, LLC's ...** (NO. 104-CV-00602-JFM) ★
- 1865 GRASS LAKE ALL SEASONS RESORT, INC., Plaintiff, v. UNITED STATES OF AMERICA, et al., Defendants., 2005 WL 3690130, *3690130 (Trial Motion, Memorandum and Affidavit) (E.D.Mich. Nov 30, 2005) **United States' Response in Opposition to ...** (NO. 01-74386) ★★★
- 1866 Derrick R. LEWIS, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2004 WL 3125814, *3125814 (Trial Motion, Memorandum and Affidavit) (W.D.Mich. Dec 07, 2004) **Memorandum of Law in Support of Plaintiff's Suit ...** (NO. 04CV0211) ★★
- 1867 John A. BRYANT, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2004 WL 2883002, *2883002 (Trial Motion, Memorandum and Affidavit) (W.D.Mich. Oct 22, 2004) **Suit to Recover Overpayment of Federal Income ...** (NO. 504CV0183) ★★
- 1868 UNITED STATES OF AMERICA, Plaintiff, v. Myoung D. KOVACH, a/k/a Myoung Duk Kovach, a/k/a Myoung Yuk Kovach, a/k/a Myoung Tuk Kovach, Defendant., 2007 WL 1569337, *1569337 (Trial Motion, Memorandum and Affidavit) (D.Minn. Feb 09, 2007) **Memorandum in Support of United States' Motion ...** (NO. 06-CV-2505, JMR/FLN) ★
- 1869 LAWYER'S FORECLOSURE SPECIALISTS, INC., Plaintiff, v. Robert R. SCHWARZ, Deceased; Jean Taylor Schwarz, Personal Representative of the Estate of Robert R. Schwarz; Nancy R. Schwarz; Phillip Schwarz; and the United States of America, Defendants., 2005 WL 3623901, *3623901 (Trial Motion, Memorandum and Affidavit) (E.D.Mo. Sep 26, 2005) **Memorandum** (NO. 404CV00422SNL) ★★
- 1870 JEFFERSON SMURFIT (U.S.) and Subsidiaries, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2004 WL 2127417, *2127417+ (Trial Motion, Memorandum and Affidavit) (E.D.Mo. Jun 09, 2004) **Memorandum in Support of United States' Motion to ...** (NO. 403CV01691HEA) ★★
- 1871 UNITED STATES OF AMERICA, Appellant, v. MISSOURI DEPARTMENT OF REVENUE, Appellee., 2003 WL 23879486, *23879486+ (Trial Motion, Memorandum and Affidavit) (W.D.Mo. Jun 03, 2003) **Appellant United States of America's Brief** (NO. 03-00275-CV-W-GAF) ★★
- 1872 PUTT-PUTT GOLF COURSES OF AMERICA, INC., Plaintiff, v. WEST NASHVILLE GOLF COMPANY, L.P., and Robert E. Corenswet, Defendants., 2003 WL 23789769, *23789769+ (Trial Motion, Memorandum and Affidavit) (E.D.N.C. Oct 09, 2003) **Defendants' Memorandum of Law in Opposition to ...** (NO. 503-CV-482-BO(4)) ★★
- 1873 UNITED STATES, Plaintiff, v. Irwin SCHIFF, Cynthia Neun, and Lawrence N. Cohen a/k/a Larry Cohen, individually and all doing business as Freedom Books, www.livetaxfree.com, www.paynoiconetax.com, and www.ischiff.com, Defendants., 2003 WL 24268243, *24268243

- (Trial Motion, Memorandum and Affidavit) (D.Nev. Apr 10, 2003) **Response of the United States to ACLU's Amicus ...** (NO. CV-S-03-0281-LDG-RJJ) ★★
- 1874 Denis A. KELLOGG, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2002 WL 32974762, *32974762 (Trial Motion, Memorandum and Affidavit) (D.Nev. Dec 23, 2002) **Denis A. Kelloggs' Motion to Deny Defendants ...** (NO. CV-S-02-1121-JCM-LRL) ★★
- 1875 UNITED STATES OF AMERICA, Plaintiff, v. Marley Linn PETERSEN and Andrew J. Kay, Individuals, Defendants., 2002 WL 32979064, *32979064 (Trial Motion, Memorandum and Affidavit) (D.Nev. Oct 22, 2002) **United States' Reply in Support of Its Motion to ...** (NO. CV-S-01-0674-KJD-PAL) ★★
- 1876 Frank Gerald KRUGER, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2001 WL 34877892, *34877892 (Trial Motion, Memorandum and Affidavit) (D.Nev. Jun 25, 2001) **United States' Response to Plaintiff's Petition ...** (NO. CV-S-01-0590-RLH-LRL) ★★
- 1877 CONGRESS FINANCIAL CORP., Plaintiff, v. Gene BORTNICK, Hannah Bortnick, Michael Bortnick, and Lori Bortnick, Defendants; Counterclaimants. Gene Bortnick, Hannah Bortnick, Michael Bortnick, and Lori Bortnick, Third Party, Plaintiffs, v. Buxbaum Group, Inc. Phoenix Management Services, Inc., John Bonner, Miller Coffey Tate, Llp; Daniel Coffey, Edward Scherbakove, Third Party, Defendants., 2001 WL 34899033, *34899033+ (Trial Motion, Memorandum and Affidavit) (S.D.N.Y. Apr 05, 2001) **Defendants, Third-Party Plaintiffs, ...** (NO. 006361, WHP) ★★
- 1878 CONGRESS FINANCIAL CORP., Plaintiff, v. Gene BORTNICK, Hannah Bortnick, Michael Bortnick, and Lori Bortnick, Defendants; Counterclaimants; Gene Bortnick, Hannah Bortnick, Michael Bortnick, and Lori Bortnick, Third Party Plaintiffs, v. Buxbaum Group, Inc. Phoenix Management Services, Inc., John Bonner, Miller Coffey Tate, LLP; Daniel Coffey, And Edward Scherbakove, Third Party Defendants., 2001 WL 34921829, *34921829+ (Trial Motion, Memorandum and Affidavit) (S.D.N.Y. Apr 05, 2001) **Defendants, Third-Party Plaintiffs, ...** (NO. INDEX006361, WHP) ★★
- 1879 SECURITIES AND EXCHANGE COMMISSION, Plaintiff, v. CREDIT BANCORP, LTD., Credit Bancorp, Inc., Richard Jonathan Blech, Thomas Michael Rittweger, and Douglas Brandon, Defendants., 2001 WL 34779171, *34779171+ (Trial Motion, Memorandum and Affidavit) (S.D.N.Y. Mar 19, 2001) **Memorandum of Law in Opposition to Receiver's ...** (NO. 9911395, RWS) ★★
- 1880 UNITED STATES OF AMERICA, Plaintiff, v. NEW YORK STATE SUPREME COURT FOR THE COUNTY OF ERIE MONH, LLC, as Caretaker for Manor Oak Skilled Nursing Facilities, Inc., Antonio C. Novello, as Commissioner of Health of the State of New York, Harmoz Mansouri, Ph.D. Underberg & Kessler, LLP, Schroder, Joseph & Associates, Joseph S. Mattina, Dopkins & Company, LLP, and John Doe Co., Defendants., 2004 WL 3213134, *3213134 (Trial Motion, Memorandum and Affidavit) (W.D.N.Y. Jun 01, 2004) **Memorandum of Law in Support of United States' ...** (NO. 04-CV-0410-E(F)) ★★
- 1881 VILLAGE OF WESTFIELD, Plaintiff, v. WELCH'S, Defendant., 1997 WL 33792621, *33792621 (Trial Motion, Memorandum and Affidavit) (W.D.N.Y. May 08, 1997) **Plaintiff's Memorandum of Law in Opposition to ...** (NO. 97-CV-0043S) ★★
- 1882 THE QUAPAW TRIBE OF OKLAHOMA (O-GAH-PAH), et al., Plaintiffs, v. ASARCO INCORPORATED, et al., Defendants. Blue Tee Corp. and Gold Fields Opposed Motion Mining Corporation, Counterclaim Plaintiffs, v. The Quapaw Tribe of Oklahoma (O-GAH-PAH), et al,

- Counterclaim Defendants. Blue Tee Corp. and Gold Fields Mining Corporation, Third-Party Plaintiffs, v. United States of America, et al., Third-Party Defendants., 2004 WL 3340643, *3340643+ (Trial Motion, Memorandum and Affidavit) (N.D.Okla. May 17, 2004) **Motion for Reconsideration of the Quapaw Tribe of ...** (NO. 03CV846H(J)) ★★
- 1883 THE QUAPAW TRIBE OF OKLAHOMA (O-GAH-PAH), et al., Plaintiffs, v. ASARCO INC., et al., Defendants. Gold Fields Mining Corporation and Blue Tee Corp., Third Party Plaintiffs, v. United States of America, et al., Third Party Defendants., 2004 WL 3340635, *3340635 (Trial Motion, Memorandum and Affidavit) (N.D.Okla. Mar 29, 2004) **Defendants Blue Tee Corp. and Gold Fields Mining ...** (NO. 03-CV-846H(C)) ★★
- 1884 UNITED STATES OF AMERICA, Plaintiff, v. Robert D. LOWRANCE and Bruce Johnson, Defendants., 2000 WL 34512103, *34512103+ (Trial Motion, Memorandum and Affidavit) (N.D.Okla. Mar 20, 2000) **Memorandum in Support of the United States' ...** (NO. 00CV0236K, M) ★★
- 1885 Simon B. GRACEY, Plaintiff, v. INTERNAL REVENUE SERVICE, Defendant, Sequoyah Enterprises, Inc., Garnishee., 2007 WL 1848803, *1848803 (Trial Motion, Memorandum and Affidavit) (W.D.Okla. Mar 26, 2007) **United States' Memorandum in Support of Motion to ...** (NO. 07-CV-00228-M) ★
- 1886 UNITED STATES OF AMERICA, Plaintiff, v. Joseph E. WOLF, et al Defendants., 2004 WL 3139174, *3139174 (Trial Motion, Memorandum and Affidavit) (W.D.Okla. Jan 15, 2004) **Memorandum in Support of Motion for Preliminary ...** (NO. CIV-04-00037-HE) ★★
- 1887 In Re: CURRY CONSTRUCTION INC., Debtor. Curry Construction, Inc., Plaintiff, v. Fairway Elevator Company, Inc., Defendant, 2006 WL 737139, *737139 (Trial Motion, Memorandum and Affidavit) (E.D.Pa. Feb 10, 2006) **Memorandum of Law of Fair Way Elevator Company, ...** (NO. 04-CV-04498-JCJ) ★★
- 1888 U.S. SMALL BUSINESS ADMINISTRATION, as Receiver for Acorn Technology Fund, L.P., Plaintiff, v. Smith, STRATTON, Wise, Heher & Brennan, LLP; Richard J. Pinto, Esq.; Marsha E. Novick, Esq.; John B. Torkelsen; Richard D. Propper, M.D.; Leif Torkelsen; R. Wood Tate; Christine Sweeney; Acorn Technology Partners, L.L.C.; Princeton Technology Management, L.L.C.; Acorn Connecticut Investments, L.P.; and Daniel P. Beharry, Esq., Defendants; Smith, Stratton., 2005 WL 3135818, *3135818 (Trial Motion, Memorandum and Affidavit) (E.D.Pa. Oct 31, 2005) **Memorandum of Law in Response to Receiver's ...** (NO. 05-0190, JTG) ★★
- 1889 MCGEE INDUSTRIES, INC., Plaintiff, v. Robert V. KIDD, Defendant., 2004 WL 2718798, *2718798 (Trial Motion, Memorandum and Affidavit) (E.D.Pa. Jun 17, 2004) **McGee Industries' Reply Brief in Support of its ...** (NO. 03-6295) ★★
- 1890 John B. FITZPATRICK, et al., Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2003 WL 23902791, *23902791 (Trial Motion, Memorandum and Affidavit) (E.D.Pa. Jul 2003) **Defendant's Motion to Dismiss** (NO. 03-3436) ★★
- 1891 Jessie M. SNYDER, Plaintiff, v. Mark W. EVERSON, Commissioner Internal Revenue Service, Defendant., 2006 WL 825531, *825531 (Trial Motion, Memorandum and Affidavit) (W.D.Pa. Feb 08, 2006) **Memorandum in Support of Defendant's Motion to ...** (NO. CA-05-1561) ★★
- 1892 In re: Lawrence G. WILLIAMS, Debtor. Lawrence G. Williams, Plaintiff, v. United States of America, et al. Defendants., 1997 WL 33793489, *33793489 (Trial Motion, Memorandum and Affidavit) (D.R.I. 1997) **Brief on Behalf of United States, Attorney ...** (NO. 97-2438, 90-12125, 91-1047) ★★

- 1893 UNITED FINANCIAL CORP., an Illinois Corporation, Plaintiff, v. FLEET MORTGAGE CORPORATION, Defendant., 2002 WL 32811942, *32811942+ (Trial Motion, Memorandum and Affidavit) (D.S.C. 2002) **United Financial Mortgage Corporation's Response ...** (NO. 3-01-2948-17) ★★
- 1894 UNITED FINANCIAL CORP., an Illinois Corporation, Plaintiff, v. FLEET MORTGAGE CORPORATION, Defendant., 2002 WL 32811944, *32811944+ (Trial Motion, Memorandum and Affidavit) (D.S.C. 2002) **United Financial Mortgage Corporation's Response ...** (NO. 3-01-2948-17) ★★
- 1895 SACRAMENTO MUNICIPAL UTILITY DISTRICT, Appellant, v. MIRANT AMERICAS ENERGY MARKETING, LP, Appellee., 2004 WL 2888825, *2888825+ (Trial Motion, Memorandum and Affidavit) (N.D.Tex. Nov 17, 2004) **Brief of Appellant** (NO. 4-04-CV-800-A) ★★
- 1896 In re: YUKOS OIL COMPANY, Debtor., 2005 WL 918876, *918876 (Trial Motion, Memorandum and Affidavit) (S.D.Tex. Mar 07, 2005) **Deutsche Bank AG's Objection to Emergency Motion ...** (NO. CAUSE405-CV-00714) ★★
- 1897 UNITED STATES OF AMERICA, Plaintiff, v. PAYSOURCE LLC, Provident Management Group, Inc., Provident Business Partners Inc., Scott M. Boley, Douglas C. Morby, Robert A. Langford, Zephyr Trust, Scott M. Boley as Trustee of Zephyr Trust, Omega Resources Group Trust, Douglas C. Morby as Trustee of Omega Resources Group Trust, Timpview Marketing Trust, Douglas C. Morby as Trustee of Timpview Marketing Trust, Albion Tech Trust, Robert A. Langford as Trustee of Albion Tech, 2003 WL 24137309, *24137309 (Trial Motion, Memorandum and Affidavit) (D.Utah Mar 31, 2003) **Memorandum in Support of United States' Ex parte ...** (NO. 203CV-0306TC) ★★
- 1898 Theodore B. GOULD, Helen C. Gould, Plaintiffs, v. UNITED STATES OF AMERICA, Defendant., 1999 WL 33937734, *33937734+ (Trial Motion, Memorandum and Affidavit) (W.D.Va. Mar 22, 1999) **Plaintiffs' Fed.R.Civ.P. Rule 11 Motion for ...** (NO. 2113) ★★
- 1899 HOLYWELL CORPORATION & SUBSIDIARIES, Plaintiffs, v. UNITED STATES OF AMERICA, Defendant., 1998 WL 34326297, *34326297+ (Trial Motion, Memorandum and Affidavit) (W.D.Va. Mar 12, 1998) **Memorandum in Response to the Defendant's Motion ...** (NO. 97-0131C) ★★
- 1900 Lorna JOHNSON and Douglas Barnes, Plaintiffs, v. Tim PAUL; Susan Meredith; Jim Pruett; and R. Johnson, Defendants., 2005 WL 4115921, *4115921 (Trial Motion, Memorandum and Affidavit) (E.D.Wash. Dec 23, 2005) **Memorandum in Support of Federal Defendants' ...** (NO. CV-05-344-LRS) ★★
- 1901 UNITED STATES OF AMERICA, Plaintiff, v. Gerard WEYNS, et al., Defendants., 2001 WL 35674261, *35674261 (Trial Motion, Memorandum and Affidavit) (E.D.Wash. Jun 07, 2001) **Reply to Defendants Weyns' Response to Motion to ...** (NO. CS-00-0401-FVS) ★★
- 1902 UNITED STATES OF AMERICA, Plaintiff, v. Gerard WEYNS, et al., Defendants., 2001 WL 35674262, *35674262 (Trial Motion, Memorandum and Affidavit) (E.D.Wash. Jun 07, 2001) **Reply to Defendants Weyns' Response to Motion to ...** (NO. CS-00-0401-FVS) ★★
- 1903 Michael J. MAJOR, Plaintiff, v. INTERNAL REVENUE SERVICE OF THE U.S.; Department of Treasury; Gregory M. Hahn individually and in his capacity as Irs employee; Charles Joshua individually and in his capacity as Irs employee; Jacqueline Chowning individually and in her capacity as Irs employee, Defendants., 2005 WL 2413430, *2413430 (Trial Motion, Memorandum and Affidavit) (W.D.Wash. Aug 05, 2005) **Federal Defendants' Motion to Dismiss** (NO.

- 05-CV-01038-TSZ) ★★
- 1904 MINNIECHESKE, v. DANNHOFF et al., 2007 WL 1220835, *1220835 (Trial Motion, Memorandum and Affidavit) (E.D.Wis. Mar 12, 2007) **Memorandum in Support of United States' Motion to ...** (NO. 207CV00002) ★
- 1905 In re: PRICE OIL, INC., et al., Debtors., 2006 WL 1116749, *1116749+ (Trial Motion, Memorandum and Affidavit) (Bankr.M.D.Ala. Jan 12, 2006) **Colonial Bank's Objection to Debtors' Motion to ...** (NO. 05-34286) ★★
- 1906 In re 1000 MILLENIUM PLAZA, LLC, Debtor., 2006 WL 1525227, *1525227+ (Trial Motion, Memorandum and Affidavit) (Bankr.C.D.Cal. Apr 19, 2006) **California National Bank's Reply in Further ...** (NO. 05-50021-GM) ★★
- 1907 In re 10000 MILLENIUM PLAZA, LLC, A Delaware limited liability company, Debtor and Debtor in Possession., 2006 WL 1525225, *1525225+ (Trial Motion, Memorandum and Affidavit) (Bankr.C.D.Cal. Apr 12, 2006) **Debtor's Opposition to California National Bank's ...** (NO. SV05-50021-GM) ★★
- 1908 In re: CENTRAL VALLEY AG ENTERPRISES, Debtor and Debtor-in-Possession., 2005 WL 3346670, *3346670 (Trial Motion, Memorandum and Affidavit) (Bankr.E.D.Cal. Jun 29, 2005) **United States' Opposition to Debtor's Limited ...** (NO. 01-61060-A-11) ★
- 1909 In Re: STATE STREET ASSOCIATES, L.P., Debtor. In Re: State Street Houses, Inc., Debtor., 2006 WL 1558435, *1558435 (Trial Motion, Memorandum and Affidavit) (Bankr.N.D.N.Y. May 05, 2006) **Debtors' Post Trial Memorandum on Conversion ...** (NO. 04-63673, 04-63672) ★★
- 1910 In re: TELIGENT, INC., et al., Reorganized Debtors., 2003 WL 23965372, *23965372 (Trial Motion, Memorandum and Affidavit) (Bankr.S.D.N.Y. Feb 13, 2003) **Response to Debtors' Objection** (NO. 01-12974, SMB) ★★
- 1911 In re: LOEWS CINEPLEX ENTERTAINMENT CORPORATION, et al, Debtors., 2002 WL 32773075, *32773075 (Trial Motion, Memorandum and Affidavit) (Bankr.S.D.N.Y. Oct 2002) **Response to Debtors' Objection to City of ...** (NO. 01-40346, ALG) ★★
- 1912 In re: THE WARNACO GROUP, INC., et al., Debtors., 2002 WL 32773528, *32773528 (Trial Motion, Memorandum and Affidavit) (Bankr.S.D.N.Y. Aug 30, 2002) **Response to Debtors' Objection to City of ...** (NO. 01-41643, RLB) ★★
- 1913 In Re: YUKOS OIL COMPANY, Debtor., 2005 WL 549426, *549426 (Trial Motion, Memorandum and Affidavit) (Bankr.S.D.Tex. Feb 15, 2005) **Deutsche Bank Ag's Pre-Trial Brief** (NO. 04-47742-H3-11) ★★
- 1914 In Re: YUKOS OIL COMPANY, Debtor., 2005 WL 850799, *850799 (Trial Motion, Memorandum and Affidavit) (Bankr.S.D.Tex. Feb 15, 2005) **Deutsche Bank AG's Pre-Trial Brief** (NO. 04-47742-H3-11) ★★ **HN: 4 (S.Ct.)**
- 1915 Carol A. FORTI, Plaintiff, v. Stephen J. KOMINSKY, D.P.M., Defendant., 1999 WL 33987432, *33987432 (Trial Motion, Memorandum and Affidavit) (D.C.Super. 1999) **Memorandum in Support of Plaintiff's Reply to ...** (NO. 99-0007949) ★★
- 1916 HAWAII COMMUNITY FEDERAL CREDIT UNION, Plaintiff, v. Arthur K. KEKA, Shirley A. Keka, John Does 1-20; Jane Does 1-50; Doe Partnerships 1-20; Doe Corporations 1-20; and Doe, Entities 1-20, Defendants; Arthur K Keka, Shirley A Keka, Counter-Plaintiffs, v. Hawaii Community Federal Credit Union, Counter-Defendant., 1999 WL 34787298, *34787298 (Trial Mo-

- tion, Memorandum and Affidavit) (Hawai'i Cir.Ct. Feb 09, 1999) **Defendant Counter-Plaintiff Arthur K. Keka and ...** (NO. 98-213K) ★★
- 1917 AMERICAN LIFE & ACCIDENT INSURANCE COMPANY OF KENTUCKY, INC., Appellant, v. REVENUE CABINET, Commonwealth of Kentucky, and Kentucky Board of Tax Appeals, Appellees., 2004 WL 3676566, *3676566+ (Trial Motion, Memorandum and Affidavit) (Ky.Cir.Ct. Apr 13, 2004) **Brief for Appellant** (NO. 99-CI-02316) ★★
- 1918 Ronald L. FREUDENHEIM, Plaintiff, v. BETHESDA ASSET SERVICES, INC., et. al., Defendants., 2001 WL 34790750, *34790750 (Trial Motion, Memorandum and Affidavit) (Md.Cir.Ct. Aug 28, 2001) **Counterclaimant's Opposition to Motion for ...** (NO. 213792V) ★★
- 1919 Ronald L. FREUDENHEIM, Plaintiff, v. BETHESDA ASSET SERVICES, INC., et. al., Defendants., 2001 WL 34790743, *34790743 (Trial Motion, Memorandum and Affidavit) (Md.Cir.Ct. Aug 27, 2001) **Counterclaimant's Opposition to Motion for ...** (NO. 213792V) ★★
- 1920 PRIME MEDICAL GROUP, P.C., Plaintiff, v. Robert FAGIOLETTI, M.D., Defendant., 2006 WL 1490619, *1490619 (Trial Motion, Memorandum and Affidavit) (Pa.Com.Pl. Jan 27, 2006) **Defendant's Brief in Opposition to Plaintiff's ...** (NO. GD04-29050) ★★

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