


West  Nutshell Series

Tax Procedure and Tax Fraud

in a
nutshell

CAMILLA E. WATSON

4th EDITION

WEST®

TAX PROCEDURE AND TAX FRAUD IN A NUTSHELL

Fourth Edition



Camilla E. Watson

Professor of Law
University of Georgia

WEST®

A Thomson Reuters business

Mat #41170786

Thomson Reuters created this publication to provide you with accurate and authoritative information concerning the subject matter covered. However, this publication was not necessarily prepared by persons licensed to practice law in a particular jurisdiction. Thomson Reuters does not render legal or other professional advice, and this publication is not a substitute for the advice of an attorney. If you require legal or other expert advice, you should seek the services of a competent attorney or other professional.

Nutshell Series, In a Nutshell and the Nutshell Logo are trademarks registered in the U.S. Patent and Trademark Office.

© West, a Thomson business, 1998, 2006

© 2012 Thomson Reuters

610 Opperman Drive
St. Paul, MN 55123
1-800-313-9378

Printed in the United States of America

ISBN: 978-0-314-65028-3

WEST'S LAW SCHOOL ADVISORY BOARD

JESSE H. CHOPER

Professor of Law and Dean Emeritus,
University of California, Berkeley

JOSHUA DRESSLER

Professor of Law, Michael E. Moritz College of Law,
The Ohio State University

YALE KAMISAR

Professor of Law, University of San Diego
Professor of Law Emeritus, University of Michigan

MARY KAY KANE

Professor of Law, Chancellor and Dean Emeritus,
University of California,
Hastings College of the Law

LARRY D. KRAMER

Dean and Professor of Law, Stanford Law School

JONATHAN R. MACEY

Professor of Law, Yale Law School

ARTHUR R. MILLER

University Professor, New York University
Formerly Bruce Bromley Professor of Law, Harvard University

GRANT S. NELSON

Professor of Law, Pepperdine University
Professor of Law Emeritus, University of California, Los Angeles

A. BENJAMIN SPENCER

Professor of Law,
Washington & Lee University School of Law

JAMES J. WHITE

Professor of Law, University of Michigan

For my husband and best friend, Alan Watson

PREFACE

Federal tax practice and procedure is a burgeoning and ever more important area of the tax law. Many tax cases are won or lost on procedural grounds alone, and an increasing number of law schools are incorporating tax procedure courses into their curricula. This book is intended as a supplement to the various casebooks and treatises on federal tax practice and procedure, especially *Federal Tax Practice and Procedure* by Watson and Billman. This book summarizes the legal rules and provides a broad overview of the federal tax practice and procedure area in both the civil context and the criminal context. It also occasionally inquires into the policy behind the law and points out conflicts among the circuits and gaps in the law. However, this book is not intended to provide an exhaustive analysis of the law or its historical development.

Federal tax practice and procedure is divided into two general categories: civil and criminal. The majority of the book (the first fifteen chapters) is devoted to the civil aspect of tax practice. The general organization of this new edition follows that of the Third Edition. In the interim between the two editions, however, there were three tax acts that made changes to the tax practice and procedure area and there were several important U.S.

PREFACE

Supreme Court cases that provided clarification on issues, some of which had been longstanding.

The last four chapters of this book are devoted to the criminal aspect of tax practice and procedure. These chapters cover the investigation of tax crimes, the substantive offenses (under Titles 11, 18 and 26 of the U.S.C.), likely defenses, and important procedural aspects of criminal tax practice, focusing on Fourth, Fifth and Sixth Amendment rights. In this Fourth Edition, the material under the Federal Sentencing Guidelines is more fully developed because the law had begun to change at the time of the Third Edition and there were numerous questions about how it would be interpreted by the courts. Decisions between then and now have shed some light on these questions.

Athens, Georgia
October 2011

TABLE OF CASES

References are to Pages

A

- Adlman, United States v., 134 F.3d 1194 (2d Cir. 1998), 78
American Radiator & Standard Sanitary Corp. v. United States,
318 F.2d 915 (Ct.Cl.1963), 139
Anastasato v. Commissioner, 794 F.2d 884 (3d Cir. 1986), 294
Anderson, United States v., 618 F.2d 487 (8th Cir. 1980), 389
Andresen v. Maryland, 427 U.S. 463, 96 S.Ct. 2737, 49 L.Ed.2d
627 (1976), 355
Angelus Milling Co. v. Commissioner, 325 U.S. 293, 65 S.Ct.
1162, 89 L.Ed. 1619 (1945), 140
Apprendi v. New Jersey, 530 U.S. 466, 120 S.Ct. 2348, 147
L.Ed.2d 435, 397, 398
Armstrong v. Commissioner, 15 F.3d 970 (10th Cir. 1994), 270
Arthur Young & Co., United States v., 465 U.S. 805, 104 S.Ct.
1495, 79 L.Ed.2d 826 (1984), 78-79
Automobile Club of Michigan v. Commissioner, 353 U.S. 180, 77
S.Ct. 707, 1 L.Ed.2d 746 (1957), 37

B

- Badaracco v. United States, 464 U.S. 386, 104 S.Ct. 756, 78
L.Ed.2d 549 (1984), 102, 129, 178-179, 325
Baggott, United States v., 463 U.S. 476, 103 S.Ct. 3164, 77
L.Ed.2d 785 (1983), 353
Baker v. United States, 748 F.2d 1465 (11th Cir.1984), *acq.*
1995-33 I.R.B. 4, 38
Ballard v. Commissioner, 544 U.S. 40, 125 S.Ct. 1270, 161
L.Ed.2d 227 (2005), 274

TABLE OF CASES

- Baral v. United States, 528 U.S. 431 (2000), 120 S.Ct. 1006, 145 L.Ed.2d 949, 144
- Barrett v. United States, 795 F.2d 446 (5th Cir. 1986), *rev'd by* 951 F.3d 475 (5th Cir.1995), 91
- Barrett, United States v., 837 F.2d 1341(5th Cir. 1988), (en banc), *cert. denied*, 492 U.S. 926, 109 S.Ct. 3264 (1989), 337-338
- Beacon Brass Co., United States v., 344 U.S. 43, 73 S.Ct. 77, 97 L.Ed. 61(1952), 414
- Beard v. Commissioner, 82 T.C. 766, 777 (1984), *aff'd* 793 F.2d 139 (6th Cir. 1986), 97-98, 127
- Beckwith v. United States, 425 U.S. 341, 96 S.Ct. 1612, 48 L.Ed.2d 1 (1976), 319-320
- Bennett v. Commissioner, 30 T.C. 114, 1958 WL 969 (1958), *acq.*, 1958-2 C.B. 3, 128
- Bishop, United States v., 412 U.S. 346, 93 S.Ct. 2008, 36 L.Ed.2d 941 (1973), 367, 368, 394, 411
- Blackston v. United States, 778 F. Supp. 244 (D. Md. 1991), 192
- Blakely v. Washington, 542 U.S. 296, 124 S.Ct. 2531, 159 L.Ed.2d 403 (2004), 397
- Blockburger v. United States, 284 U.S. 299, 52 S.Ct. 180, 76 L.Ed. 306 (1932), 359
- Blount v. Commissioner, 86 T.C. 383, 1986 WL 22095 (1986), 127-128
- Booker, United States v., 543 U.S. 220, 125 S.Ct. 738, 160 L.Ed.2d 621 (2005), 398
- Bookwalter v. Brecklein, 357 F.2d 78 (8th Cir.1966), 40
- Botany Worsted Mills v. United States, 278 U.S. 282, 49 S.Ct. 129, 73 L.Ed. 379 (1929), 118
- Boulware v. United States, 552 U.S. 421, 128 S.Ct. 1168, 170 L.Ed.2d 34 (2008), 372
- Boyd v. United States, 116 U.S. 616, 6 S.Ct. 524, 29 L.Ed. 746 (1886), 357
- Boyle, United States v., 469 U.S. 241, 105 S.Ct. 687, 83 L.Ed.2d 622 (1985), 160
- Branerton Corp. v. Commissioner, 61 T.C. 691,1974 WL 2703 (1974), 286
- Braswell v. United States, 487 U.S. 99, 108 S.Ct. 2284, 101 L.Ed.2d 98 (1988), 358
- Braxtonbrown-Smith, United States v., 278 F.3d 1348 (D.C. 2000), 392

TABLE OF CASES

- Brockamp, United States v., 519 U.S. 347, 117 S.Ct. 849, 136 L.Ed.2d 818 (1997), 155
- Bull v. United States, 295 U.S. 247, 55 S.Ct. 695, 79 L.Ed. 1421 (1935), 153
- Bursten v. United States, 395 F.2d 976, 981 (5th Cir. 1968), 412
- Burton, United States v., 737 F.2d 439 (5th Cir. 1984), 407
- Busher, United States v., 817 F.2d 1409 (9th Cir. 1987), 389, 390
- Busher, United States v., 872 F.2d 431 (9th Cir. 1989), 390

C

- Caceres, United States v., 440 U.S. 741, 99 S.Ct. 1465, 59 L.Ed.2d 733 (S.Ct.1979), 25, 319
- Campbell v. Commissioner, T.C.Memo. 1988-105 (1988), 262
- Campise v. Commissioner, T.C. Memo. 1980-130 (1980), 127
- Caplin & Drysdale, Chartered v. United States, 491 U.S. 617, 109 S.Ct. 2646, 105 L.Ed.2d 512 (1989), 360
- Carlson, United States v., 617 F.2d 518 (9th Cir. 1980), 356, 377
- Carter, Estate of, v. Commissioner, 453 F.2d 61 (2d Cir. 1971), 257
- Cellura v. United States, 245 F.Supp. 379 (N.D.Ohio 1965), 248
- Cheek v. United States, 498 U.S. 192, 111 S.Ct. 604, 112 L.Ed.2d 617 (1991), 369-370, 402-403
- Cheek, United States v., 3 F.3d 1057 (3d Cir. 1993), cert. denied 510 U.S. 1112 (1994), 400
- Chertkof v. United States, 676 F.2d 984 (4th Cir. 1982), 148
- Cheshire v. Commissioner, 282 F.3d 326 (5th Cir. 2002), 238
- Chevron U.S.A., Inc. v. Natural Resources Defense Council, Inc., 467 U.S. 837, 104 S.Ct. 2778, 81 L.Ed.2d 694 (1984), 18-22
- Church of Scientology of California v. IRS, 792 F.2d 146 (D.C.Cir. 1986), 94
- Cohen Grocery Co., United States v., 255 U.S. 81, 41 S.Ct. 298, 65 L.Ed. 516 (1921), 404, 405
- Colestock v. Commissioner, 102 T.C. 380, 1994 WL 59262 (1994), 131
- The Colony, Inc. v. Commissioner, 357 U.S. 28, 78 S.Ct. 1033, 2 L.Ed.2d 1119 (1958), 16, 17, 130
- Commissioner v. _____ (see opposing party)**
- Coolidge v. New Hampshire, 403 U.S. 443, 91 S.Ct. 2022, 29 L.Ed.2d 564 (1971), 355

TABLE OF CASES

- Craft, United States v., 535 U.S. 274, 122 S.Ct. 1414, 152 L.Ed.2d 437 (2002), 195–196
Curtis, United States v., 782 F.2d 593, 599–600 (6th Cir. 1986), 408

D

- Dahlstrom, United States v., 713 F.2d 1423, 1428 (9th Cir. 1983), cert. denied 466 U.S. 980 (1984), 409–410
Dalm, United States v., 494 U.S. 596, 110 S.Ct. 1361, 108 L.Ed.2d 548 (1990), 153, 154
Daly, United States v., 756 F.2d 1076 (5th Cir. 1985), 407
Daly, United States v., 481 F.2d 28 (8th Cir. 1973), 377
Danville Plywood Corp. v. United States, 16 Cl.Ct. 584 (1989), aff'd 899 F.2d 3 (Fed. Cir. 1990), 289
Davey, United States v., 543 F.2d 996, 1000 (2d Cir. 1976), 336
Dishman Independent Oil, Inc., United States v., 46 F.3d 523 (6th Cir. 1995), 199
Dixon v. United States, 381 U.S. 68, 85 S.Ct. 1301, 14 L.Ed.2d 223 (1965), 34, 37
Doe, United States v., 465 U.S. 605, 104 S.Ct. 1237, 79 L.Ed.2d 552 (1984), 357, 358
Donaldson v. United States, 400 U.S. 517, 91 S.Ct. 534, 27 L.Ed.2d 580 (1971), 347–348
Douglas v. Commissioner, 86 T.C. 758, 1986 WL 22118 (1986), 235

E

- Easterday v. United States, 564 F.3d 1004 (9th Cir. 2009), 413
Edwards, United States v., 777 F.2d 644 (11th Cir. 1985), 377
El Paso Co., United States v., 682 F.2d 530 (5th Cir. 1982), 78
Emmons v. Commissioner, 92 T.C. 342 (1989), 125
Estate of (see name of party)
Evergreens v. Nunan, 141 F.2d 927, 928–29 (2d Cir. 1944), 299

F

- Fanfan, United States v., 542 U.S. 963, 125 S.Ct. 542, 159 L.Ed.2d 854 (D. Me. 2004), 398

TABLE OF CASES

- Fern, *United States v.*, 696 F.2d 1269 (9th Cir. 1983), 388
Fisher v. *United States*, 425 U.S. 391, 408, 96 S.Ct. 1569, 48
L.Ed.2d 39 (1976), 355-356, 357
Flora v. *United States*, 362 U.S. 145, 80 S.Ct. 630, 647, 4 L.Ed.2d
623 (1960), 276
Freytag v. *Commissioner*, 501 U.S. 868, (1991), 111 S.Ct. 2631,
115 L.Ed.2d 764, 261
Frieling v. *Commissioner*, 81 T.C. 42, 1983 WL 14911 (1983), 267
Frisch v. *Commissioner*, 87 T.C. 838, 1986 WL 22038 (1986), 307

G

- Garber, *United States v.*, 607 F.2d 92 (5th Cir. 1979)(en banc),
405-408, 409
Gardiner v. *United States*, 391 F.Supp. 1202 (D.Utah 1975),
aff'd, 536 F.2d 903 (10th Cir.1976), 151
Garner v. *United States*, 424 U.S. 648, 96 S.Ct. 1178, 47 L.Ed.2d
370 (1976), 356
Gaudin, *United States v.*, 515 U.S. 506, 115 S.Ct. 2310, 132
L.Ed.2d 444 (1995), 378-379
Georgia Federal Bank, F.S.B. v. *Commissioner*, 98 T.C. 105
(1992), 20
Goldberger & Dubin, *United States v.*, 935 F.2d 501, 503 (2d Cir.
1991), 84
Golsen v. *Commissioner*, 54 T.C. 742, 1970 WL 2191 (1970), 272
Greenberg, *United States v.*, 735 F.2d 29 (2d Cir. 1984), 379, 380
Grieb v. *Commissioner*, 36 T.C. 156, 1961 WL 1117 (1961), 242
Grunwald v. *Commissioner*, 86 T.C. 85, 89, 1986 WL 22077
(1986), 133

H

- Hall v. *United States*, 975 F.2d 722 (10th Cir. 1992), 147
Halper, *United States v.*, 490 U.S. 435, 109 S.Ct. 1892, 104
L.Ed.2d 487 (1989), 360
Harris, *United States v.*, 942 F.2d 1125 (7th Cir. 1991), 406, 409
Harrison v. *Commissioner*, T.C.Memo. 1979-45, 266
Heller v. *Plave*, 657 F.Supp. 95 (S.D. Fla. 1987), 91
Helmsley, *United States v.*, 941 F.2d 71 (2d Cir. 1991), 318, 366

TABLE OF CASES

- Holland v. United States, 348 U.S. 121, 75 S.Ct. 127, 99 L.Ed. 150 (1954), 373, 379
Holof v. Commissioner, 872 F.2d 50 (3rd Cir. 1989), 134
Hooks, United States v., 848 F.2d 785 (7th Cir. 1988), 382
House, United States v., 617 F.Supp. 240 (W.D.Mich.1985), 365
Hubbell, United States v., 530 U.S. 27, 120, 120 S.Ct. 2037, 147 L.Ed.2d 24 (2000), 358
Hughes Tool Co. v. Meier, 489 F.Supp. 333 (D. Utah 1977), 298
Hunt v. Commissioner, T.C. Memo. 1988-360 (1988), 240

I

- Ingredient Technology Co., United States v., 698 F.2d 88, 97 (2d Cir. 1983), cert. denied 462 U.S. 1131 (1983), 408
International Business Machines Corp. v. United States, 343 F.2d 914 (Ct.Cl.1965), cert. denied 382 U.S. 1028 (1966), 39
Irvine, United States v., 699 F.2d 43 (1st Cir. 1983), 319

J

- Jalbert, United States v., 504 F.2d 892 (1st Cir. 1974), 412
James v. United States, 366 U.S. 213, 81 S.Ct. 1052, 6 L.Ed.2d 246 (1961), 404-405
Jersey Shore State Bank v. United States, 479 U.S. 442, 107 S.Ct. 782, 93 L.Ed.2d 800 (1987), 255
Johnson v. Sawyer, 120 F.3d 1307, 1323 (5th Cir. 1997), 93
Jose, United States v., 131 F.3d 1325 (9th Cir. 1997), 338

K

- Kanter, Estate of v. Commissioner, 544 U.S. 40, 125 S.Ct. 1270, 161 L.Ed.2d. 227 (2005), 274
Keado v. United States, 853 F.2d 1209 (5th Cir. 1988), 266
Kimball, United States v., 925 F.2d 356 (9th Cir. 1991)(en banc), 377
Klein, United States v., 247 F.2d 908 (2d Cir. 1957), cert. denied 355 U.S. 924 (1958), 386-387
Kontny, United States v., 238 F.3d 815 (7th Cir. 2001), 319, 320
Kotmair v. Commissioner, 86 T.C. 1253, 1986 WL 22144 (1986), 300

TABLE OF CASES

Kretchmar v. United States, 9 Cl.Ct. 191 (Cl.Ct.1985), 119

L

Lampert v. United States, 854 F.2d 335 (9th Cir. 1988), cert. denied 490 U.S. 1034, 109 S.Ct. 1931, 104 L.Ed.2d 403 (1989), 92

LaSalle National Bank, United States v., 437 U.S. 298, 98 S.Ct. 2357, 57 L.Ed.2d 221 (1978), 340, 341

Lesavoy Foundation v. Commissioner, 238 F.2d 589 (3d Cir. 1956), 37

Leventhal, United States v., 961 F.2d 936 (11th Cir. 1992), 84

Levy, United States v., 533 F.2d 969, 974 (5th Cir. 1976), 336

Lewis v. Reynolds, 284 U.S. 281, 52 S.Ct. 145, 76 L.Ed. 293 (1932), 138, 146, 286, 292, 293

Llorente v. Commissioner, 649 F.2d 152 (2d Cir. 1981), 294, 295

Louis v. Commissioner, 170 F.3d 1232 (9th Cir. 1999), 360

M

Mallas, United States v., 762 F.2d 361 (4th Cir. 1985), 408, 409

Mangan, United States v., 575 F.2d 32 (2d Cir. 1978), cert. denied 439 U.S. 931 (1978), 389

Manocchio v. Commissioner, 710 F.2d 1400 (9th Cir.1983), 38

Massei, United States v., 355 U.S. 595, 78 S.Ct. 495, 2 L.Ed.2d 517 (1958), 374

Mathis v. United States, 391 U.S. 1 (1968), 320

Matut v. Commissioner, 858 F.2d 683 (11th Cir.1988), 217

Mayo Foundation for Medical Education and Research v. United States, 131 S.Ct. 704 (2011), 21, 22

McCaffrey, United States v., 181 F.3d 854 (7th Cir. 1999), 412

McKay v. Commissioner, 89 T.C. 1063, 1987 WL 45785 (1987), aff'd, 886 F.2d 1237 (9th Cir.1989), 267, 268

McLamb, United States v., 985 F.2d 1284 (4th Cir. 1993), 393

McPherson, United States v., 840 F.2d 244 (4th Cir. 1988), rev'g 660 F.Supp. 298 (M.D.N.C.1987), 307

Mead Corporation, United States v., 533 U.S. 218, 121 S.Ct. 2164, 150 L.Ed.2d 292 (2001), 20-21

Meier v. Commissioner, 91 T.C. 273, 1988 WL 85980 (1988), 297-298, 299

TABLE OF CASES

- Menard, Inc. v. Commissioner, 130 T.C. 54 (2008), 154, 261
Mickler v. Fahs, 243 F.2d 515 (5th Cir.1957), 301
Millman, United States v., 765 F.2d 27 (2d Cir. 1985), 344
Minahan v. Commissioner, 88 T.C. 492, 1987 WL 49279 (1987)(reviewed), 307, 310
Ming, Jr., Estate of v. Commissioner, 62 T.C. 519 (1974), 262
Miranda v. Arizona, 384 U.S. 436, 86 S.Ct. 1602, 16 L.Ed.2d 694 (1966), 321
Missouri Pacific Railroad v. United States, 338 F.2d 668, 670–71 (Ct. Cl. 1964), 293
Mistretta v. United States, 488 U.S. 361, 109 S.Ct. 647, 102 L.Ed.2d 714 (1989), 397
Montana v. United States, 440 U.S. 147, 99 S.Ct. 970, 59 L.Ed.2d 210 (1979), 297, 299
Monumental Life Insurance Co., United States v., 440 F.3d 729 (6th Cir. 2006), 338
Morgan v. United States, 958 F.2d 950 (9th Cir. 1992), 217
Morton v. Ruiz, 415 U.S. 199, 94 S.Ct. 1055, 39 L.Ed.2d 270 (1974), 25
Mueller, Estate of v. Commissioner, 101 T.C. 551 (1993) (overruled on appeal), 261
Mueller, Estate of v. Commissioner, 153 F.3d 302 (6th Cir. 1998), *rev'g* 101 T.C. 551 (1993), 261
Mulvania v. Commissioner, 81 T.C. 65, 1983 WL 14912 (1983), 267
Mulvania v. Commissioner, 769 F.2d 1376 (9th Cir. 1985), *aff'g* 1984–98 TCM, 267–268
Murdock, United States v., 290 U.S. 389, 54 S.Ct. 223, 78 L.Ed. 381 (1933), 366, 367

N

- National Bank of Commerce, United States v., 472 U.S. 713, 105 S.Ct. 2919, 86 L.Ed.2d 565 (1985), 208
National Muffler Dealers Assoc., Inc. v. United States, 440 U.S. 472, 99 S.Ct. 1304, 59 L.Ed.2d 519 (1979), 17, 18, 20
Neder v. United States, 527 U.S. 1, 119 S.Ct. 1827, 144 L.Ed.2d 35 (1999), 379
Neff, United States v., 615 F.2d 1235 (9th Cir. 1980), 356
Nelon v. Commissioner, T.C. Memo 1997–49, 1997 WL 30343, 173

TABLE OF CASES

Newman, Commissioner v., 159 F.2d 848, 851 (2d Cir. 1947), 311
Nunan, United States v., 236 F.2d 576, 585 (2d Cir. 1956), cert.
denied, 353 U.S. 912 (1957), 365

O

O'Brien v. United States, 766 F.2d 1038 (7th Cir.1985), 151

P

Parklane Hosiery Co. v. Shore, 439 U.S. 322, 99 S.Ct. 645, 58
L.Ed.2d 552 (1979), 297, 298
Peck v. Commissioner, 90 T.C. 162, 1988 WL 4698 (1988), 299
Pickel v. United States, 746 F.2d 176 (3d Cir. 1984), 341
Pomponio, United States v., 429 U.S. 10, 97 S.Ct. 22, 50 L.Ed.2d
12 (1976), 368, 409
Powell, United States v., 379 U.S. 48, 85 S.Ct. 248, 13 L.Ed.2d
112 (1964), 339, 341
Provident National Bank v. United States, 507 F.Supp. 1197
(E.D.Pa.1981), 147

R

Raskob v. Commissioner, 37 B.T.A. 1283 (1938), aff'd sub nom.
Dupont v. Commissioner, 118 F.2d 544 (3d Cir.), cert. denied,
314 U.S. 623 (1941), 285
Reisman v. Caplin, 375 U.S. 440, 84 S.Ct. 508, 11 L.Ed.2d 459
(1964), 337
Rite Aid Corp. v. United States, 255 F.3d 1357 (Fed. Cir. 2001),
16
Rodgers, United States v., 461 U.S. 677, 103 S.Ct. 2132, 76
L.Ed.2d 236 (1983), 194, 195, 204, 230
Rogers v. Commissioner, T.C.Memo. 1987-374 (1987), 309
Romani (Estate of), United States v., 523 U.S. 517, 118 S.Ct.
1478, 140 L.Ed.2d 710 (1998), 200
Roszkos v. Commissioner, 850 F.2d 514 (9th Cir.1988), cert.
denied 489 U.S. 1012, 109 S.Ct. 1121 (1989), rev'g 87 T.C.
1255, 1986 WL 22057 (1986) (reviewed), 133, 134
Roth v. United States, 779 F.2d 1567 (11th Cir.1986), 247-248

TABLE OF CASES

- Rothensies v. Electric Storage Battery Co., 329 U.S. 296, 67 S.Ct. 271, 91 L.Ed. 296(1946), 153
Rowan Cos. v. United States, 452 U.S. 247, 101 S.Ct. 2288, 68 L.Ed.2d 814 (1981), 16
Russell, United States v., 804 F.2d 571, 576 (9th Cir. 1986), 410
Rylander, United States v., 460 U.S. 752, 103 S.Ct. 1548, 75 L.Ed.2d 521 (1983), 337

S

- Sansone v. United States, 380 U.S. 343, 85 S.Ct. 1004, 13 L.Ed.2d 882 (1965), 365, 394
Scar v. Commissioner, 814 F.2d 1363 (9th Cir. 1987), rev'g 81 T.C. 855 (1983), 262
Schoeberlein, United States v., 335 F.Supp. 1048 (D. Md. 1971), 337
Schulman, United States v., 817 F.2d 1355, 1359 (9th Cir. 1987), 410
Sells Engineering, Inc., United States v., 463 U.S. 418, 423, 103 S.Ct. 3133, 77 L.Ed.2d 743 (1983), 349, 354
Shortt Accountancy Corp., United States v., 785 F.2d 1448 (9th Cir. 1986), 380-381
Skidmore v. Swift & Co., 323 U.S. 134, 65 S.Ct. 161, 89 L.Ed. 124 (1944), 17, 18, 20
Slodov v. United States, 436 U.S. 238, 250, 98 S.Ct. 1778, 56 L.Ed.2d 251 (1978), 245
Smith v. Commissioner, 91 T.C. 1049, 1988 WL 130812 (1988) (reviewed), 178
Smith, United States v., 418 F.2d 589 (5th Cir.1969), 140
Sommer v. Commissioner, T.C. Memo. 1983-196 (1983), 127
Spies v. United States, 317 U.S. 492, 63 S.Ct. 364, 87 L.Ed. 418 (1943), 362, 364, 365, 367, 370
Spruill (Estate of) v. Commissioner, 88 T.C. 1197, 1987 WL 49324 (1987), 176
Steele v. United States, 280 F.2d 89 (8th Cir. 1960), 276
Stein, United States v., 541 F.3d 130 (2d Cir. 2009), 316
Stern, Commissioner v., 357 U.S. 39, 78 S.Ct. 1047, 2 L.Ed.2d 1126 (1958), 240
Stone v. White, 301 U.S. 532, 57 S.Ct. 851, 81 L.Ed. 1265 (1937), 153
Straus v. United States, 196 F.3d 862 (7th Cir. 1999), 200