

FEDERAL TAX UPDATE
2023
CASES, REGULATIONS,
AND
ADMINISTRATIVE MATERIALS

BY

GARY D. BOREK
ATTORNEY AT LAW
99 VICTORIA BLVD
CHEEKTOWAGA, NY 14225

716-839-4321

garyborek@garyborek.com

TaxLawNews.com

CODE SECTION 0

Tax Court announces that posttrial briefs and amicus briefs will be available for public access through Dawson. (*Administrative Order No. 2023-02*, 2023-05-05)

US Sentencing Commission adds a 2-point reduction for first time offenders. (*Amendments to the Sentencing Guidelines 11-01-2023*, 2023-11-01)

IRS will use artificial intelligence to select returns for partnership audits. (*IR-2023-166*, 2023-09-08)

CODE SECTION 1

Chief counsel issues advice on treaty benefits of DISC distributions and gains. (*AM 2022-005*, 2022-12-07)

IRS correctly determined tax deficiencies and additions to tax against individual. (*Sanders, TCM*, 2023-06-15)

Office of chief counsel releases guidance on new signature block. (*CC Notice 2023-001*, 2023-06-22)

Individual's claim for tax refund correctly dismissed; sanctions awarded for maintaining frivolous arguments. (*Swanson, CA-11*, 2023-09-01)

CODE SECTION 24

IRS provides new online option for 9 notices allowing taxpayers to upload documents. (*IR-2023-29; FS-2023-5*, 2023-02-17)

IRS properly disallowed certain credits claimed by individual on original and amended tax returns. (*Sowards, TCM*, 2023-08-04)

CODE SECTION 25A

Individual failed to adequately respond to default judgment motion. (*Kroll, CA-11*, 2023-01-20)

IRS not entitled to treat additional amount as income from Social Security benefits. (*Trice, TCM*, 2023-02-14)

CODE SECTION 25B

2024 inflation adjustments for pension plans, retirement accounts released. (*Notice 2023-75; IR-2023-203*, 2023-11-02)

CODE SECTION 25C

IRS releases FAQs about energy efficient home improvements and residential clean energy property credits. (*FS-2022-40; IR-2022-225, 2022-12-23*)

Notice provides home energy audit transition rule and requirements for energy efficient home improvement credit. (*Notice 2023-59; IR-2023-140, 2023-08-07*)

CODE SECTION 25E

IRS releases FAQs on clean vehicles credits for new, previously owned and commercial clean vehicles. (*FS-2022-42; IR-2022-231, 2022-12-30*)

IRS provides clean vehicle credits rules for transfers to dealers, registration, reports and return errors. (*NPRM REG-113064-23; Rev. Proc. 2023-33; Fact Sheet FS-2023-22; IR-2023-186, 2023-10-09*)

CODE SECTION 30C

IRS provides guidance on IRA's prevailing wage and apprenticeship requirements and construction/installation dates. (*Notice 2022-61; IR-2022-208, 2022-11-30*)

Notice providing guidance on IRA's prevailing wage and apprenticeship requirements and construction/installation dates corrected. (*Notice 2022-61, 2022-12-07*)

Proposed reliance regs flesh out prevailing wage and apprenticeship requirements and corrections for bonus energy and business credits. (*NPRM REG-100908-23; IR-2023-156; TN_082923, 2023-08-30*)

Proposed regs on prevailing wage and registered apprenticeship requirements corrected. (*REG-100908-23], 2023-10-27*)

CODE SECTION 30D

IRS changes definitions for new clean vehicle credit, updates FAQs. (*Notice 2023-16; IR-2023-18; FS-2023-4, 2023-02-06*)

IRS issues guidance on critical mineral and battery component requirements of new clean vehicle credit. (*REG-120080-22; IR-2023-64; FS-2023-8, 2023-04-03*)

CODE SECTION 34

IRS guidance provides sustainable aviation fuel credit standards, registration and claim procedures. (*Notice 2023-6; IR-2022-223, 2022-12-20*)

CODE SECTION 36B

Notice regarding additional permitted election changes for health coverage corrected. (*Ann. 2022-22*, 2022-11-21)

Final regulations amending eligibility for premium tax credit and more corrected. (*T.D. 9968*, 2022-12-02)

Individual liable to repay advanced premium tax credit payments. (*Henry, TCM*, 2023-01-06)

IRS updates premium tax credit table, required contribution percentage. (*Rev. Proc. 2023-29*, 2023-08-24)

Individual not entitled to advanced premium tax credit; no abuse of discretion found. (*Blas, TCM*, 2023-11-07)

CODE SECTION 38

Company failed to provide necessary information on process of experimentation. (*Little Sandy Coal Company, Inc., CA-7*, 2023-03-13)

CODE SECTION 41

Taxpayers were not entitled to consider individual's wages in computing research credit. (*Moore, TCM*, 2023-02-24)

Construction designs related to married couple's research credits claims did not fail to meet business component test. (*Harper, TCM*, 2023-05-11)

For alternative simplified research credit, research expenses for prior three years included orphan drug credit expenses. (*United Therapeutics Corp., TC*, 2023-05-18)

Shareholders not entitled to claim research credit; accuracy-related penalty imposed. (*Betz, TCM*, 2023-07-07)

Certain development related research activities met qualified purpose requirements. (*TAM 202327015*, 2023-07-10)

LLC transferred property to foreign corporation in exchange for stock. (*TBL Licensing LLC F.K.A. The Timberland Company, CA-1*, 2023-09-13)

CODE SECTION 42

Final regs addressing average income test for low-income housing credit corrected. (*T.D. 9967*, 2022-11-11)

Applicable federal rates for December 2022 released. (*Rev. Rul. 2022-22*, 2022-11-16)

Final regs addressing average income test for low-income housing credit corrected. (*T.D. 9967*, 2022-11-30)

IRS reminds credit agencies of Deadline applicable to housing credit. (*Ann. 2022-27*, 2022-12-02)

Applicable federal rates for January 2023 released. (*Rev. Rul. 2023-1*, 2022-12-16)

Applicable federal rates for February 2023 released. (*Rev. Rul. 2023-3*, 2023-01-18)

Applicable federal rates for March 2023 released. (*Rev. Rul. 2023-5*, 2023-02-16)

Applicable federal rates for April 2023 released. (*Rev. Rul. 2023-6*, 2023-03-16)

Population figures provided for calculating low-income housing tax credits. (*Notice 2023-22*, 2023-03-20)

Applicable federal rates for May 2023 released. (*Rev. Rul. 2023-9*, 2023-04-18)

Applicable federal rates for June 2023 released. (*Rev. Rul. 2023-10*, 2023-05-16)

Applicable federal rates for July 2023 released. (*Rev. Rul. 2023-12*, 2023-06-16)

Applicable federal rates for August 2023 released. (*Rev. Rul. 2023-13*, 2023-07-18)

Applicable federal rates for September 2023 released. (*Rev. Rul. 2023-16*, 2023-08-16)

Applicable federal rates for October 2023 released. (*Rev. Rul. 2023-18*, 2023-09-18)

IRS allocates unused low-income housing credits. (*Rev. Proc. 2023-32*, 2023-10-09)

Applicable federal rates for November 2023 released. (*Rev. Rul. 2023-20*, 2023-10-17)

CODE SECTION 43

Enhanced oil recovery credit inflation adjustment factor published. (*Notice 2023-57*, 2023-08-21)

CODE SECTION 45

IRS revises renewable electricity production credit amounts for 2022. (*Ann 2022-23*, 2022-11-11)

IRS describes energy communities for purposes of bonus energy credits. (*IR-2023-69*; *Notice 2023-29*, 2023-04-05)

IRS describes proposed regs for domestic content bonus credit component of several energy credits. (*Notice 2023-38*; *IR-2023-102*, 2023-05-15)

IRS clarifies and expands guidance for energy projects in energy communities. (*Notice 2023-45*; *Notice 2023-47*; *IR-2023-118*, 2023-06-16)

Inflation adjustment and reference prices for renewable energy production credit released. (*Notice*, 2023-06-21)

Inflation adjustment and reference prices for renewable energy production credit released. (*Notice 2023-51*, 2023-07-24)

CODE SECTION 45I

Reference price provided for marginal well production credit. (*Notice 2023-41*, 2023-06-05)

Reference price provided for marginal well production credit. (*Notice 2023-58*, 2023-08-21)

CODE SECTION 45J

IRS provides guidance on advanced nuclear power production credit. (*Notice 2023-24*, 2023-03-10)

CODE SECTION 45K

IRS issues nonconventional source fuel reference price for 2022. (*Notice 2023-49*, 2023-06-26)

CODE SECTION 45L

IRS updates requirements for amended version of new energy efficient homes credit. (*IR-2023-180*; *Notice 2023-65*, 2023-09-28)

CODE SECTION 45Q

Inflation adjusted credit rate for carbon dioxide sequestration released. (*Notice 2023-46*, 2023-06-26)

CODE SECTION 45W

Guidance issued on the incremental cost for commercial clean vehicle credit.
(*Notice 2023-9; IR-2022-233, 2022-12-30*)

CODE SECTION 48

Taxpayers lacked profit motive for purchases, denied deductions and credits.
(*Olsen, CA-10, 2022-11-10*)

IRS establishes low-income communities bonus credit program for energy investment credit. (*IR-2023-26; Notice 2023-17, 2023-02-14*)

Proposed regs for low-income communities' bonus credit program corrected.
(*NPRM REG-110412-23, 2023-06-26*)

Guidance details low-income communities bonus credit program for energy investment credit. (*TD 9979; Rev. Proc. 2023-27; IR-2023-145, 2023-08-11*)

Corrections to administrative items of rev. proc. 2023-27 announced. (*Ann. 2023-28, 2023-09-11*)

Energy investment credit increased for solar and wind facilities. (*FS-2023-21, 2023-10-02*)

Final regs related to electronic filing requirements for specified returns corrected.
(*T.D. 9972, 2023-10-20*)

CODE SECTION 48C

Advanced energy project program established. (*IR-2023-27; Notice 2013-18, 2023-02-14*)

Additional guidance provided for the qualifying advanced energy project credit allocation program. (*Notice 2023-44; IR-2023-108, 2023-06-01*)

IRS provides information on qualifying advanced energy project credit allocation program. (*FS-2023-16, 2023-07-03*)

CODE SECTION 48D

Proposed regs for semiconductor manufacturing credit also address elective tax payments. (*NPRM REG-120653-22; IR-2023-52, 2023-03-22*)

Temporary and proposed regs detail registration requirements for transfer, tax payment elections for several credits. (*T.D. 9975; NPRM REG-105595-23; IR-2023-117, 2023-06-15*)

CODE SECTION 55

IRS announces future proposed regulations on corporate AMT. (*Notice 2023-7; IR-2022-229, 2022-12-28*)

IRS waives additions to tax for corporations' underpayment of estimated tax related to corporate alternative minimum tax. (*Notice 2023-42; IR-2023-110, 2023-06-08*)

Additional IRS guidance further clarifies the application of the new corporate AMT. (*Notice 2023-64; IR-2023-167, 2023-09-13*)

CODE SECTION 56A

Additional interim guidance on corporate AMT addresses insurance related issues. (*Notice 2023-20; IR-2023-30, 2023-02-20*)

CODE SECTION 57

Proposed revision to consolidated return regulations to reflect statutory changes, modernize language, and enhance clarity. (*NPRM REG-134420-10, 2023-08-07*)

CODE SECTION 61

Individual had unreported income from real estate transactions. (*Showalter, TCM, 2022-12-01*)

Taxpayer did not maintain adequate records; schedules c were disregarded. (*Palmarini Inc., TCM, 2022-12-08*)

2023 standard mileage rates released. (*Notice 2023-3; IR-2022-234, 2022-12-30*)

Associate chief counsel ruling procedure updated; new schedule of user fees provided. (*Rev. Proc. 2023-1, 2023-01-03*)

Individual had underreported income; accuracy-related penalty imposed. (*Minnig, TCM, 2023-01-05*)

IRS' Tax deficiency calculations against married couple correctly sustained. (*Hahnazarzadeh, CA-9, 2023-02-10*)

Married couple had unreported pension distributions. (*Patrinicola, TCM, 2023-02-15*)

Married couple had unreported gross receipts; accuracy-related penalties imposed. (*Cheam, TCM, 2023-02-28*)

Advances on future income of married couple were taxable advances; accuracy-related penalties imposed. (*Nath, TCM, 2023-02-28*)

Arguments raised by individual were frivolous; penalty imposed. (*Englert, TCM, 2023-03-23*)

Individual solely liable for income tax deficiency; wife granted innocent-spouse relief; penalties imposed. (*Giorgio, Sr., TCM, 2023-03-30*)

Applicable terminal charge and SIFL rates for determining value of noncommercial flights on employer-provided aircraft issued. (*Rev. Rul. 2023-7, 2023-04-10*)

Notice of deficiency issued by IRS valid; additions to tax imposed. (*Burnett, TCM, 2023-04-11*)

Income received by individual was correctly characterized by IRS as taxable interest. (*Rodgers, TCM, 2023-05-10*)

Change of accounting method procedures updated. (*Rev. Proc. 2023-24, 2023-06-16*)

Married couple failed to prove error in IRS' bank deposit Analysis; penalties imposed. (*Ninke, TCM, 2023-07-20*)

Married couple had unreported wages; penalties imposed. (*Hatfield, III, TCM, 2023-07-25*)

IRS correctly determined tax deficiencies against individual; additions to tax and penalties imposed. (*Saccato, TCM, 2023-07-26*)

Individual had unreported wage income; penalties imposed. (*Harvey, TCM, 2023-07-26*)

Damages received by individual for being wrongfully terminated were taxable; additions to tax imposed. (*McGhee, TCM, 2023-07-27*)

New program established for fast-track processing of certain letter ruling requests. (*Rev. Proc. 2023-26, 2023-07-27*)

Additional guidance provided on receipt of cryptocurrency. (*Rev. Rul. 2023-14, 2023-08-01*)

Disputed tax issue was not substantial. (*Sunvestment Energy Group NY 64 LLC, DC N.Y., 2023-08-15*)

Tax treatment of certain state payments clarified. (*Notice 2023-56; IR-2023-158, 2023-08-31*)

IRA distributions, pensions and annuities not included in individual's gross income; no abuse of discretion found. (*Balint, TCM, 2023-09-26*)

Corporation required to include revenue from reward points program in gross income; taxpayer not entitled to adopt trading stamp method. (*Hyatt Hotels Corporation, TCM, 2023-10-03*)

Applicable terminal charge and SIFL rates for determining value of noncommercial flights on employer-provided aircraft issued. (*Rev. Rul. 2023-19, 2023-10-09*)

IRS issued valid notice of deficiency to married couple; accuracy-related penalty imposed. (*Kelley, TCM, 2023-10-24*)

CODE SECTION 62

Tax treatment of certain red hill fuel spill payments announced. (*Ann. 2023-7, 2023-04-06*)

CODE SECTION 67

Accountable plan not established; expenses considered unreimbursed employee expenses. (*Simpson, TCM, 2023-01-10*)

Married couple's hobby losses were miscellaneous itemized deductions; taxpayers' Review petition denied. (*Gregory, CA-11, 2023-06-01*)

CODE SECTION 72

Taxpayer's condition was not disability, did not prevent performing substantial gainful activity. (*Lucas, TCM, 2023-01-18*)

CODE SECTION 83

Bitcoin accepted as legal tender in certain foreign jurisdictions. (*Notice 2023-34, 2023-04-25*)

CODE SECTION 85

IRS updates FAQs on 2020 unemployment compensation exclusion. (*FS-2022-39; IR-2022-212, 2022-12-05*)

CODE SECTION 86

Married couple was not entitled to deduct additional schedule e loss reported on amended return. (*Lin, TCM, 2023-03-22*)

CODE SECTION 101

Proposed regs clarify rules for life insurance contract exchanges and reporting obligations. (*REG-108054-21, 2023-05-10*)

CODE SECTION 104

Settlement payment received for non-economic emotional distress not included in gross income. (*Tillman-Kelly, TCM, 2022-11-22*)

Benefits came under workmen's compensation act, excluded from gross income. (*Kiczuk, DC Conn., 2023-04-06*)

IRS issues FAQs on compensation payments for forced sterilization. (*FS-2023-11; IR-2023-81, 2023-04-17*)

CODE SECTION 105

Reimbursements of medical expenses to employee from health FSA were gross income of such employee. (*CCA 202317020, 2023-05-01*)

Certain wellness indemnity payments includable in employee's gross income. (*CCA 202323006, 2023-06-12*)

Proposed rules amend definition of short term and limited-duration insurance and more. (*NPRM REG-120730-21, 2023-07-10*)

CODE SECTION 108

Married couple unable to prove insolvency to avoid recognition of COI income; penalties partially imposed. (*Patacsil, TCM, 2023-01-18*)

Discharge of individual's indebtedness excluded from gross income. (*White, TCM, 2023-06-22*)

S corporation's income from cancellation of debt included in amount realized on sale of real property. (*Parker, TCM, 2023-08-11*)

CODE SECTION 112

IRS provides helpful tax information for military personnel. (*FS-2023-14, 2023-06-09*)

CODE SECTION 119

Individual not allowed to exclude value of lodging provided by employer from gross income. (*Smith, TCM, 2023-01-13*)

Individual not entitled to exclude foreign earned income from gross income; substantial understatement penalty imposed. (*Henaire, TCM, 2023-10-31*)

CODE SECTION 126

Certain payments made to residential property owners not included in gross income. (*Ann. 2022-26, 2022-12-05*)

CODE SECTION 148

Interim guidance relaxes arbitrage bond restrictions for some perpetual trust funds. (*Notice 2023-39, 2023-05-11*)

Conversion of treasury securities did not cause the issuer to fail to meet the continuous investment requirement. (*CCA 202326019, 2023-07-03*)

CODE SECTION 162

Individuals did not sufficiently establish ownership interest in foreign corporation. (*Ismail, TCM, 2022-11-30*)

Married couple entitled to deduct depreciation and other deductions; accuracy-related penalties partially imposed. (*Hoakison, TCM, 2022-12-06*)

Individual not entitled to deduct business expenses; accuracy-related penalties partially imposed. (*Ayria, TCM, 2022-12-20*)

2023 luxury auto depreciation caps and lease inclusion amounts issued. (*Rev. Proc. 2023-14, 2023-01-19*)

Individual not entitled to deduct advertising expenses; additions to tax imposed. (*Avery, TCM, 2023-02-22*)

Individual not entitled to deduct business expenses; additions to tax imposed. (*Barrios, TCM, 2023-03-15*)

C corporation was not entitled to claim home office and other deductions; accuracy-related penalties imposed. (*Greatest Common Factor, TCM, 2023-03-24*)

Individual not entitled to deduct schedule c expenses; penalties imposed partially. (*Bass, TCM, 2023-03-28*)

Married couple's claim for deduction of legal expenses disallowed. (*Anderson, TCM, 2023-03-29*)

Married couple not entitled to deduct settlement payment as business expense; accuracy-related penalty not imposed. (*Gage, TCM, 2023-04-13*)

Individual not entitled to deduct purported business expenses; additions to tax imposed. (*Sherman, TCM, 2023-05-18*)

Married couple had unreported income; civil fraud penalty imposed. (*Kamal, TCM, 2023-06-23*)

Married couple was not entitled to deduct business and other expenses. (*Tucker, TCM, 2023-07-18*)

Defrauded taxpayers requested and received IRA distributions; liable for tax. (*Gomas, DC Fla., 2023-07-20*)

Corporation entitled to deduct legal fees incurred in defending patent infringement lawsuits. (*Mylan Inc., CA-3, 2023-08-01*)

Married couple disallowed depreciation deductions; penalties imposed. (*Conrad, TCM, 2023-08-08*)

Taxpayers entitled to partially deduct rental expenses; IRS correctly disallowed advertising expenses. (*Sinopoli, TCM, 2023-08-15*)

Taxpayer failed to show extraordinary circumstances to prove abuse of discretion by IRS. (*Ray, CA-5, 2023-08-22*)

Corporation not entitled to interest deductions; accuracy-related penalties imposed. (*Short Stop Electric, Inc., TCM, 2023-09-12*)

2023-2024 special per diem rates released. (*Notice 2023-68, 2023-09-26*)

Taxpayer denied deductions for failing to substantiate expenses. (*Eze, CA-4, 2023-10-27*)

Individual did not conduct activity in businesslike manner; penalties imposed. (*Kraske, TCM; Kraske, TC, 2023-10-27*)

CODE SECTION 163

Taxpayer not entitled to mortgage interest deduction. (*Shilgevorkyan, TCM, 2023-01-24*)

Individual was not entitled to numerous real estate-related deductions; accuracy-related penalty imposed. (*Cardulla, TCM, 2023-07-20*)

CODE SECTION 165

Individual did not sustain loss due to substantial declining of cryptocurrency. (*CCA 202302011, 2023-01-16*)

Married couple not entitled to deduct casualty losses sustained due to winter storm. (*Richey, TCM, 2023-03-29*)

Married couple not entitled to long-term capital loss deductions; accuracy-related penalty imposed. (*Soleimani, TCM, 2023-05-16*)

Losses did not occur in federally declared disaster. (*CCA 202325007, 2023-06-26*)

Individuals failed to show theft loss suffering; not entitled to deduction. (*Johnson, DC S.C., 2023-09-20*)

CODE SECTION 166

Bad debt did not exist; multiple deductions denied. (*Keeton, TCM, 2023-03-17*)

Individual not allowed to claim bad debt deductions for loans advanced to affiliates; penalties imposed. (*Allen, TCM, 2023-07-12*)

CODE SECTION 167

Married couple disallowed depreciation deductions; accuracy-related penalties imposed. (*Dunn, TCM, 2022-11-30*)

CODE SECTION 170

Entity was education organization and not liable for taxes on debt-financed income. (*Mayo Clinic, DC Minn., 2022-12-01*)

Easement deed could not serve as CWA; taxpayers denied deductions for charitable contributions. (*Brooks, TCM, 2022-12-20*)

Qualified appraisal required for charitable contribution deduction involving cryptocurrency. (*CCA 202302012, 2023-01-16*)

Married couple did not donate LLC units to charitable organization. (*Lim, TCM, 2023-01-24*)

IRS not entitled to disallow charitable contribution deduction claimed by LLC.
(*Cattail Holdings, LLC, TCM, 2023-02-15*)

Corporation not entitled to charitable contribution deduction; penalty not imposed. (*S.M. Hoensheid, Est., TCM, 2023-03-16*)

Disallowance of partnership's charitable contribution deduction not proper; supervisory approval met. (*North Donald LA Property, LLC, TCM, 2023-04-19*)

Entities fail to comply with substantiation requirements of charitable contribution deduction; reasonable cause exception applicable. (*Murphy, TCM, 2023-06-16*)

LLC's conservation easement deduction was limited to LLC's adjusted basis in easement property. (*Glade Creek Partners, LLC, 2023-06-30*)

Taxpayers were not entitled to claim charitable contribution deductions; accuracy-related penalties imposed. (*Braen, TCM, 2023-07-12*)

IRS issues guidance on cash payments made by employers under leave-based donation programs regarding Hawaii wildfires. (*Notice 2023-69; IR-2023-181, 2023-09-29*)

TEFRA partnership's donated easement was qualified conservation contribution; deduction limited to basis allowed. (*Mill Road 36 Henry, LLC, TCM, 2023-10-27*)

Partnership entitled to charitable contribution deduction; penalties imposed. (*Carter, TCM, 2023-11-07*)

CODE SECTION 172

Taxpayer not entitled to claim net operating loss carryforward deductions; accuracy-related penalty imposed. (*Amos, TCM, 2022-11-11*)

CODE SECTION 174

Automatic accounting change available to comply with amended research and experimental expenditure rules. (*Rev. Proc. 2023-8, 2022-12-13*)

Research and experimental expenditure automatic accounting change rule updated. (*Rev. Proc. 2023-11; IR-2022-235, 2022-12-30*)

IRS obsoletes certain rules for deducting pre-TCJA R&E; expenses. (*Rev. Rul. 2023-8, 2023-04-13*)

Notice provides reliance rules for amortizing research expenditures. (*Notice 2023-63, 2023-09-11*)

CODE SECTION 179D

Applicable reference standard used to determine amount of EECB property deduction announced. (*Announcement 2023-1*, 2022-12-27)

CODE SECTION 183

IRS was not entitled to disallow loss deductions related to ranching activity; accuracy-related penalties partly rejected. (*Wondries, TCM*, 2023-01-10)

Individual's fishing charter activity was not a business for profit; additions to tax imposed. (*Swanson, TCM*, 2023-06-30)

CODE SECTION 197

IRS announces nonacquiescence in amortization deductions case. (*Nonacq. Ann. 2023-2*, 2023-03-13)

CODE SECTION 199A

Final regs addressing QBI deduction for specified agricultural cooperatives corrected. (*T.D. 9947*, 2022-11-18)

CODE SECTION 223

2024 inflation adjustments for health savings accounts released. (*Rev. Proc. 2023-23*, 2023-05-17)

IRS modifies applicability of HDHP relief. (*Notice 2023-37*, 2023-06-26)

CODE SECTION 263

Chief counsel rules on pharmaceutical company's intent to use priority review vouchers. (*CCA 202304009*, 2023-01-30)

CODE SECTION 263A

IRS issues FAQs on reporting negative amounts on schedules k-2 and k-3. (*FS-2023-20; IR-2023-162*, 2023-09-06)

CODE SECTION 300

Proposed regulations relating to user fees for enrolled actuaries corrected. (*NPRM REG-100719-21*, 2022-11-11)

Final regulations increase enrolled actuary fees. (*T.D. 9982*, 2023-10-20)

CODE SECTION 300.11

IRS issues interim final rule on PTIN user fee. (*T.D. 9980; REG-106203-23, 2023-10-02*)

CODE SECTION 351

IRS recommends nonacquiescence in complex media case. (*AOD 2023-2, 2023-03-28*)

CODE SECTION 367

International issues where no advance rulings will be provided announced. (*Rev. Proc. 2023-7, 2023-01-03*)

Proposed code sec. 367(d) regulations address certain repatriations of previously transferred intangible property. (*d Regulations Address Certain Repatriations of Previously Transferred Intangible Property NPRM REG-124064-19, 2023-05-03*)

Proposed regulations address certain cross-border triangular reorganizations and inbound nonrecognition transactions. (*REG-117614-14, 2023-10-06*)

CODE SECTION 401

Current plan liability rates set for November 2022. (*Notice 2022-60, 2022-11-17*)

2022 required amendments list issued. (*Notice 2022-62, 2022-11-22*)

Covered compensation tables for 2023 plan year released. (*Rev. Rul. 2022-24, 2022-12-09*)

Current plan liability rates set for December 2022. (*Notice 2023-5, 2022-12-19*)

IRS proposes procedures for remote witnessing of spousal consents for retirement plan elections. (*NPRM REG-114666-22, 2022-12-30*)

Employee plan and exempt organization ruling procedures updated. (*Rev. Proc. 2023-4, 2023-01-03*)

Current plan liability rates set for January 2023. (*Notice 2023-12, 2023-01-18*)

Current plan liability rates set for February 2023. (*Notice 2023-19, 2023-02-23*)

IRS proposes changes to retirement plan forfeiture rules. (*NPRM REG-122286-18, 2023-02-27*)

IRS provides guidance on reporting RMDs for 2023. (*Notice 2023-23*, 2023-03-08)

Current plan liability rates set for March 2023. (*Notice 2023-25*, 2023-03-15)

Current plan liability rates set for April 2023. (*Notice 2023-33*, 2023-04-21)

Current plan liability rates set for May 2023. (*Notice 2023-40*, 2023-05-16)

Current plan liability rates set for June 2023. (*Notice 2023-48*, 2023-06-16)

IRS announces transition relief related to change to required beginning date for RMDs. (*Notice 2023-54*, 2023-07-17)

Current plan liability rates set for July 2023. (*Notice 2023-53*, 2023-07-26)

Treasury security rate set for computing current plan liability for August 2023. (*Notice 2023-61*, 2023-08-14)

Current plan liability rates set for September 2023. (*Notice 2023-66*, 2023-09-18)

Current plan liability rates set for October 2023. (*Notice 2023-72*, 2023-10-19)

CODE SECTION 402

Individual failed to make deferral election for income earned from Canadian registered retirement savings plan. (*Dengin, TCM*, 2023-03-15)

CODE SECTION 404

Deduction limitations applied to benefits regardless of other deductible avenues. (*TAM 202315010*, 2023-04-17)

CODE SECTION 404A

Retirement plan was organized outside United States; not exempted from bankruptcy estate. (*Green, DC Ill.*, 2023-09-14)

CODE SECTION 408

Bank distributed partnership interest to decedent; IRS correctly declined to issue waiver of rollover period. (*Caan, Est., TC*, 2023-10-19)

CODE SECTION 417

IRS provides mortality table for calculating lump sum distributions for 2024. (*Notice 2023-73*, 2023-10-23)

CODE SECTION 430

Proposed regulations modify corporate bond yield curve used by defined benefit plans. (*REG-124123-22*, 2023-06-23)

Final and proposed rules update mortality tables for defined benefit pension plans. (*T.D. 9983*; *REG-103525-23*, 2023-10-20)

CODE SECTION 446

Tax liabilities from s corporation's transactions passed through to taxpayers; accuracy-related penalties not imposed. (*Starer, TCM*, 2022-12-21)

New rules and conditions for real estate developer alternative cost method. (*Rev. Proc. 2023-9*, 2023-01-30)

Domestic corporation's change in treatment of rented-out acreage base was change in accounting method. (*Conmac Investments Inc., TCM*, 2023-03-28)

Safe harbor provided for natural gas transmission and distribution property expenditures. (*Rev. Proc. 2023-15*, 2023-04-17)

Individual failed to establish genuine dispute existed regarding unreported gross income determine by IRS. (*Muhammad, TCM*, 2023-10-18)

CODE SECTION 465

Individual was not entitled to deduct net operating loss carryover; additions to tax imposed. (*Bryan, Jr., TCM*, 2023-06-21)

CODE SECTION 482

Foreign legal restrictions did not prevent transfer pricing adjustment. (*3M Companies and Subsidiaries, TC*, 2023-02-10)

Annual report on advance pricing and mutual agreement program released. (*Ann. 2023-10*, 2023-03-30)

Foreign legal restriction did not block payment by taxpayer's foreign affiliate of arm's-length compensation for use of intangibles. (*The Coca-Cola Company and Subsidiaries, TCM*, 2023-11-09)

CODE SECTION 501

Exempt status determination letter application and issuance procedures updated. (*Rev. Proc. 2023-5*, 2023-01-03)

Taxpayer did not qualify as organization exempt from federal tax.
(*Commonwealth Underwriting And Annuity Services, Inc, TCM, 2023-03-03*)

Revised procedures require miscellaneous determinations form 8940 to be filed electronically. (*Rev. Proc. 2023-12; IR-2023-70, 2023-04-05*)

Taxpayer's non-MSSP activities constituted substantial nonexempt purpose.
(*Memorial Hermann Accountable Care Organization, TCM, 2023-05-17*)

Chief counsel rules on exempt purposes regarding NIL collective. (*AM 2023-004, 2023-06-13*)

Certain wages paid were instrumentalities of government; not eligible for ERC.
(*CCA 202333001, 2023-08-21*)

CODE SECTION 509

Rules for type I and type III supporting organizations adopted. (*T.D. 9981, 2023-10-16*)

CODE SECTION 613A

2023 marginal production percentage depletion rates announced. (*Notice 2022-50, 2023-07-24*)

CODE SECTION 642

Regulations containing revised actuarial tables adopted. (*T.D. 9974, 2023-06-02*)

CODE SECTION 664

No estate tax charitable deduction for remainder interest. (*Block Est., TCM, 2023-03-14*)

Annuity payments from CRATs were ordinary income. (*Gerhardt et al., TC, 2023-04-21*)

CODE SECTION 671

IRS confirms basis adjustment under section 1014 generally does not apply to assets of irrevocable grantor trust not included in deceased grantor's gross estate.
(*Rev. Rul. 2023-2, 2023-03-30*)

CODE SECTION 706

Proposed regs detail election to transfer eligible tax credits. (*REG-101610-23, 2023-06-15*)

CODE SECTION 721

Partnership did not underreport income; accuracy-related penalty not imposed. (*ES NPA Holding, LLC, TCM, 2023-05-04*)

CODE SECTION 741

Income derived from sale of inventory property was U.S. source income. (*Rawat, TCM, 2023-02-08*)

CODE SECTION 832

Discount factor tables for insurance companies provided. (*Rev. Proc. 2023-10, 2022-12-27*)

CODE SECTION 842

Asset/liability percentages and investment yields for foreign insurance companies provided. (*Rev. Proc. 2023-21, 2023-04-21*)

CODE SECTION 861

Proposed regulations address foreign tax credit rules. (*NPRM REG-112096-22, 2022-11-21*)

CODE SECTION 864

IRS provides relief for withholding on transfers of PTP interests. (*Notice 2023-8, 2022-12-22*)

CODE SECTION 871

IRS issues final 2023 qualified intermediary (QI) agreement. (*QI Agreement Rev. Proc. 2022-43, 2022-12-14*)

CODE SECTION 882

Final regulations address reference rate transition for foreign bank interest expense. (*T.D. 9976, 2023-06-30*)

CODE SECTION 892

IRS issues proposed regulations on foreign government income exemption and certain investment entities. (*NPRM REG-100442-22, 2022-12-29*)

CODE SECTION 897

Final regulations clarify tax rules on USRPI sales by foreign pension funds. (*T.D. 9971*, 2022-12-29)

Chief counsel issues advice on exception to stock held by partnerships. (*AM 2023-003*, 2023-05-24)

CODE SECTION 901

IRS intends to extend transition period for documentation requirement for purposes of the foreign tax credit and determining certain taxes in lieu of income taxes. (*Notice 2023-31*, 2023-04-04)

Temporary relief provided for determining foreign tax eligibility for foreign tax credit. (*Notice 2023-55*, 2023-07-24)

CODE SECTION 904

Overall foreign loss recapture rules applied only to gain necessary to recapture OFL. (*Liberty Global, Inc., TC*, 2023-11-09)

CODE SECTION 911

Eligibility requirements waived for individuals in Ethiopia, Iraq, Ukraine, Belarus, China and Mali claiming foreign earned income exclusion. (*Rev. Proc. 2023-19*, 2023-03-14)

IRS releases excludable or deductible foreign housing expenses for 2023. (*Notice 2023-26*, 2023-03-15)

CODE SECTION 932

U.S. Citizen was not bona fide V.I. resident; summary judgment for untimely deficiency notice denied. (*Tice, TC*, 2023-04-11)

Estate's motion for summary judgment denied; issues of material facts in dispute. (*A.R. Tanner, Est., TCM*, 2023-05-02)

CODE SECTION 959

Corporation's offset earnings were distributed, excluded from gross income. (*Fedex Corporation and Subsidiaries, DC Tenn.*, 2023-04-05)

CODE SECTION 961

Advice on timing of basis increases for midyear PTEP distribution issued. (*AM-2023-002*, 2023-03-15)

CODE SECTION 995

Base period T-bill rate for DISC shareholders issued. (*Rev. Rul. 2022-21*, 2022-11-21)

CODE SECTION 1001

IRS, treasury issues proposed regulations on sales and exchanges of digital assets by brokers. (*NPRM REG-122793-19; IR-2023-153*, 2023-08-28)

Tax Court finds termination of obligation in exchange of VPFC. (*A.J. McKelvey, Est., TC*, 2023-11-06)

CODE SECTION 1010

FINCEN proposed regulations extend filing Deadline for certain BOI reports. (*RIN 1506-AB62*, 2023-09-28)

CODE SECTION 1033

IRS identifies drought-stricken areas for tax relief after involuntary sale of livestock. (*Notice 2023-67; IR-2023-179*, 2023-09-28)

CODE SECTION 1060

Taxpayers cited no legal authority on whether certain indemnities were part of grant-eligible basis. (*Alta Wind I Owner Lessor C, FedCl.*, 2023-06-23)

CODE SECTION 1212

IRS not estopped from collecting tax attributable to individual's short and long-term capital gains. (*Kim, TCM*, 2023-07-21)

CODE SECTION 1221

Chief counsel issues rulings on entity's gain on sales of LLC interests. (*CCA 202309015*, 2023-03-06)

CODE SECTION 1341

Individual did not have unrestricted right to income; denied tax refund and deduction. (*R. Gross, CA-5*, 2023-03-15)

CODE SECTION 1366

S portion of ESBT may carry to another taxable year. (*CCA 202335014*, 2023-09-05)

CODE SECTION 1401

Social Security wage cap and benefit amounts increase for 2024. (*SSA Press Release; SSA Fact Sheet*, 2023-10-13)

CODE SECTION 1402

Individual not exempt from self-employment tax on income from law practice. (*Bibeau, TCM*, 2023-05-25)

CODE SECTION 1411

US-France treaty amendment allowed foreign tax credit for citizens residing in France. (*Christensen, FedCl.*, 2023-10-26)

CODE SECTION 1441

FATCA reporting relief for model 1 FFIs that cannot obtain U.S. TINs for preexisting accounts. (*Notice 2023-11*, 2023-01-03)

CODE SECTION 1461

IRS issues final regulations for electronic filing requirements of certain returns and other documents. (*TD 9972; IR-2023-31*, 2023-02-22)

Final regs related to electronic filing requirements for specified returns corrected. (*T.D. 9972*, 2023-06-27)

IRS issues requirements for reproduction/substitute information returns and other documents. (*Rev. Proc. 2023-30*, 2023-11-01)

CODE SECTION 1502

Proposed regulations provide single-entity treatment for consolidated groups for purposes of subpart f and GILTI inclusion reductions. (*NPRM REG-113839-22*, 2022-12-12)

Final regulations provide single-entity treatment of consolidated groups for purposes of the section 951(a)(2)(B) reduction rule in certain cases. (*a2B Reduction Rule in Certain Cases T.D. 9973*, 2023-02-23)

IRS finalizes regulations addressing carryback of consolidated NOLs. (*T.D. 9977*, 2023-07-12)

CODE SECTION 2001

IRS updates technical advice memoranda procedures. (*Rev. Proc. 2023-2*, 2023-01-03)

CODE SECTION 2031

Life insurance proceeds included in corporation's fair market value. (*Connelly, CA-8*, 2023-06-07)

CODE SECTION 2032A

Estate tax special use valuation election timely on first-filed return. (*Parks, DC Mich.*, 2022-11-22)

Rates used in computing special use value issued. (*Rev. Rul. 2023-15*, 2023-08-21)

CODE SECTION 2033

Checks written before death were includible in gross estate. (*Demuth, Jr., Est., CA-3*, 2023-07-18)

CODE SECTION 2044

Value of QTIP includible in gross estate not reduced by settlement amount. (*Kalikow Est. TCM*, 2023-02-28)

CODE SECTION 2053

No estate tax deduction for payments required by prenuptial agreement. (*Spizzirri Est., TCM*, 2023-03-01)

Consent judgments were not deductible by estate. (*Macelhenny, Jr., Est, TCM*, 2023-03-16)

CODE SECTION 2512

Federal gift tax redetermined on transfers of closely held stock. (*Cecil, TCM*, 2023-03-01)

CODE SECTION 3111

Federal credit unions cannot claim tax credits on certain paid leave. (*CCA 202326018*, 2023-07-03)

Final regulations address excess Covid-19 employment tax credit recapture. (*T.D. 9978*, 2023-07-25)

CODE SECTION 3131

Temporary regs authorizing assessment of erroneous refund of Covid-19 employment tax credits corrected. (*T.D. 9953*, 2023-03-09)

CODE SECTION 3134

Chief counsel rules on suspension of trade or business through supply chain disruption. (*AM 2023-005*, 2023-07-27)

Entity could not substantiate implementation of modifications, was not eligible employer. (*AM-2023-007*, 2023-11-08)

CODE SECTION 3401

Wages included all remuneration for services performed by employee for employer. (*CCA 202327014*, 2023-07-10)

CODE SECTION 3402

IRS proposes new service industry tip compliance agreement (SITCA) program. (*SITCA Program Notice 2023-13*, 2023-02-06)

LLC required to file and pay employment taxes; additions to tax imposed. (*Cardiovascular Center, LLC, TCM*, 2023-05-19)

CODE SECTION 3406

Code 3406: Entity required to report interest payments to backup withhold. (*CCA 202252008*, 2023-01-03)

CODE SECTION 3501

Rules for reproducing substitute forms 941 released. (*Rev. Proc. 2023-13*, 2023-03-27)

IRS issues requirements for reproduction/substitute information returns and other documents. (*Rev. Proc. 2023-25*, 2023-07-31)

CODE SECTION 3511

IRS updates certified professional employer organization procedures. (*Rev. Proc. 2023-18*, 2023-03-13)

CODE SECTION 4071

Entity not importer of foreign tires; did not undertake transport activities. (*Texas Truck Parts and Tire Inc., DC Tex.*, 2023-10-03)

CODE SECTION 4501

Treasury, IRS issue guidance on corporate stock repurchase excise tax, in advance of proposed regulations. (*Notice 2023-2; IR-2022-228*, 2022-12-28)

IRS provides transitional guidance on stock repurchase excise tax. (*Announcement 2023-18*, 2023-06-30)

CODE SECTION 4611

IRS announces acquiescence in taxation of exports case. (*Acq. Ann. for AOD 2023-1*, 2023-03-06)

IRS recommends acquiescence in taxation of exports case. (*AOD 2023-1*, 2023-03-10)

CODE SECTION 4965

Reviewing court must set aside invalid IRS action; notice 2007-83 set aside. (*Mann Construction, Inc., DC Mich.*, 2023-01-24)

CODE SECTION 4980H

IRS provides indexing adjustments for applicable dollar amounts. (*Rev. Proc. 2023-17*, 2023-03-10)

CODE SECTION 5000A

SRP qualified as tax and measured as income under functional approach. (*Alicea, CA-4*, 2023-01-26)

IRS, DOL and HHS issue FAQs about upcoming changes to Covid-19 coverage and payment requirements. (*IR-2023-86*, 2023-04-19)

SRP amounts to tax measured by income. (*Juntoff, CA-6*, 2023-08-08)

CODE SECTION 5000A-2

Final regulations add automatic extension for Affordable Care Act Reporting and clarify minimum essential coverage. (*T.D. 9970*, 2022-12-14)

Final regulations adding automatic extension for Affordable Care Act Reporting and clarifying minimum essential coverage corrected. (*T.D. 9970*, 2023-03-09)

CODE SECTION 6001

IRS expresses end to unannounced visits by revenue officers. (*FS-2023-17; IR-2023-133*, 2023-07-25)

Individuals failed to produce evidence of expense payments for businesses, denied refund. (*Kouza, DC Mich.*, 2023-11-01)

CODE SECTION 6011

IRS easement notice set aside for taxpayer due to countervailing considerations. (*GBX Associates, LLC, DC Ohio*, 2022-11-18)

Another court holds that IRS syndicated easement listing notice violates administrative procedures act. (*Green Rock LLC v. IRS, DC ND Alabama*, 2023-02-02)

Proposed regulations issued on certain syndicated conservation easement. (*NPRM REG-106134-22; Ann. 2022-28; IR-2022-214*, 2022-12-07)

IRS reminds taxpayers to check tax withholding now to avoid paying future quarterly estimated payments. (*IR-2023-10; FS-2023-1*, 2023-01-20)

IRS reminds businesses of important backup withholding deadlines. (*FS-2023-3*, 2023-01-26)

Proposed regulations issued identifying micro-captive transactions as reportable transactions. (*REG-109309-22; Ann. 2023-11; IR-2023-74*, 2023-04-11)

IRS offers guidance on multiple payment options and tax withholding estimator. (*FS-2023-12; IR-2023-87*, 2023-04-19)

IRS discusses upcoming improvements to services. (*FS-2023-13*, 2023-05-05)

Proposed regulations issued identifying Malta personal retirement schemes as listed transactions. (*NPRM REG-106228-22*, 2023-06-07)

Proposed regulations identify monetized installment sales transactions as listed transactions. (*NPRM REG-109348-22*, 2023-08-04)

IRS updates procedures to request exemptions and waivers from e-filing requirements. (*Notice 2023-60*, 2023-08-14)

Court had jurisdiction over action under AIA. (*CIC Services, LLC, DC Tenn.*, 2023-09-12)

IRS direct file pilot plans detailed. (*FS-2023-23; IR-2023-192*, 2023-10-18)

CODE SECTION 6013

Married couple intentionally filed joint return; penalties imposed. (*Soni, CA-2*, 2023-08-01)

CODE SECTION 6015

Taxpayer did not rebut validity of tax assessments. (*Hupp, DC Ill.*, 2022-11-11)

Individual granted relief from joint and several liability; equitable factors met. (*Parker, Jr., TCM*, 2022-11-16)

Individual not entitled to innocent spouse relief. (*Reynolds, TCM*, 2022-12-01)

Res judicata precluded taxpayer from raising claim for innocent spouse relief. (*Kechijian, TCM*, 2022-12-29)

Individual had limited actual and clear awareness of tax liability; partial relief granted. (*Freman, TCM*, 2023-01-24)

Posts from individual's personal blog were newly discovered evidence. (*Thomas, TC*, 2023-02-14)

Bankruptcy code was means to exercise Tax Court jurisdiction under section 6015. (*In re Geary, BC-DC Penn.*, 2023-04-27)

Individual not entitled to innocent spouse relief; taxpayer had constructive knowledge of understatement. (*Severance, TCM*, 2023-08-09)

Individual entitled to refund of amounts previously remitted to satisfaction of taxpayer's joint tax liability. (*O'Nan, TCM*, 2023-09-19)

CODE SECTION 6020

Individual's tax liabilities had not been discharged after filing for bankruptcy. (*Kriss, CA-1*, 2022-12-01)

Treasury permitted to execute tax return for non-filer. (*Bryan, DC Calif.*, 2023-09-26)

Assessments of tax deficiencies were proper; penalties and interest imposed. (*Howe IV, DC Ida.*, 2023-10-10)

CODE SECTION 6038

IRS lacked authority to assess code sec. 6038(b) penalties. (*b Penalties Farhy, TC*, 2023-04-04)

CODE SECTION 6042

Chief counsel issues advice on payments made by depository institution. (*AM 2023-001*, 2023-03-01)

CODE SECTION 6045

Treasury and IRS provide transitional guidance for broker reporting on digital assets. (*Ann. 2023-2; IR-2022-227*, 2022-12-27)

CODE SECTION 6048

Notice of deficiency issued against married couple was timely; accuracy-related penalties imposed. (*Fairbank, TCM*, 2023-02-24)

CODE SECTION 6050I

Many businesses must file form 8300 electronically starting in 2024. (*FS-2023-19; IR-2023-157*, 2023-08-31)

CODE SECTION 6050P

Individual required to include cancellation of indebtedness income in gross income. (*Jacobowitz, TCM*, 2023-08-17)

CODE SECTION 6050W

IRS announces 2022 as transition period for enforcement and administration to de minimis exception for TPSOs. (*Notice 2023-10; IR-2022-226*, 2022-12-27)

IRS updates frequently asked question about form 1099-K. (*FS-2023-6; IR-2023-53*, 2023-03-23)

IRS offers tips to taxpayers who received incorrect form 1099-K. (*FS-2023-7*, 2023-03-24)

CODE SECTION 6057

IRS addresses exceptions from 2024 electronic filing requirement for forms 8955-SSA and 5500-EZ. (*Rev. Proc. 2023-31, 2023-09-13*)

CODE SECTION 6061

Individual did not sign tax return or authorize agent to sign. (*Parducci, TCM, 2023-06-22*)

CODE SECTION 6103

IRS not entitled to withhold information from individual; withheld documents partially covered by deliberative process privilege. (*Waterman, CA-D.C., 2023-02-24*)

Individual's motion to compel production of documents denied. (*Berkun, TCM, 2023-10-24*)

CODE SECTION 6109

IRS undertook unnecessary actions on PTINs; vendor fees and portions of PTIN fees were excessive. (*Steele, DC D.C., 2023-03-01*)

CODE SECTION 6159

IRS highlights payment plan options and online payment agreement. (*FS-2023-15, 2023-06-12*)

CODE SECTION 6201

Individual not entitled to challenge restitution based assessment; no abuse of discretion found. (*Dawveed, TCM, 2023-03-07*)

IRS correctly determined tax deficiency against individual; accuracy-related penalty imposed. (*Jenkins, TCM, 2023-08-11*)

CODE SECTION 6211

Notice of deficiency was valid; IRS' Authority to determine deficiencies beyond dispute. (*DeCrescenzo, TCM, 2023-01-13*)

Tax Court lacked jurisdiction over individual's tax liability; relief denied. (*Koley, TCM, 2023-05-02*)

CODE SECTION 6212

Notice of deficiency was not invalid; notice of fiduciary relationship was not provided by corporation. (*Techtron Holding, Inc.*, 2023-03-10)

Individual not entitled to challenge underlying tax liabilities; abuse of discretion not found. (*Kovach, TCM*, 2023-05-31)

CODE SECTION 6213

Timely filing of deficiency petition is jurisdictional requirement; case dismissed for lack of jurisdiction. (*Hallmark Research Collective, TC*, 2022-11-30)

Individual's petition was untimely filed; rightfully dismissed. (*Allen, Jr., CA-11*, 2022-12-28)

Electronically filed Tax Court petition was late due to time zone difference. (*Nutt, TC*, 2023-05-03)

Individual's electronically filed petition dismissed as untimely. (*Sanders, TC*, 2023-06-21)

Tax Court did not have jurisdiction to rule on Deadline for redetermination petitions. (*Culp, CA-3*, 2023-08-02)

Married couple's petition not timely filed; 150-day filing period not applicable. (*Evenhouse, TCM*, 2023-09-08)

Timely filing of deficiency petition is jurisdictional requirement; case dismissed for lack of jurisdiction. (*Sanders, TC*, 2023-11-03)

CODE SECTION 6221

Final regulations except certain partnership items from centralized audit regime. (*T.D. 9969*, 2022-12-09)

Final regulations excepting certain partnership items from centralized audit regime corrected. (*T.D. 9969*, 2023-01-05)

Statutory period for assessing tax attributable to partnership items not open. (*American Milling, LP, TCM*, 2023-06-30)

CODE SECTION 6241

Proposed regs address applicable taxpayer's election to treat applicable credits as federal tax payments. (*NPRM REG-101607-23; IR-2023-116*, 2023-06-15)

CODE SECTION 6300

Congressional action did not undermine separation of powers involving disqualification of judges. (*Crim, CA-D.C.*, 2023-05-05)

CODE SECTION 6320

Individual did not meaningfully dispute amounts and penalties. (*Yennie, DC Minn.*, 2022-11-15)

Notice of intent to levy upheld; no abuse of discretion found. (*Powell, TCM*, 2023-04-18)

Individual not entitled to challenge collection actions; no abuse of discretion found. (*Vollers III, TCM*, 2023-04-28)

Married couple failed to provide information on profit sharing plan; no abuse of discretion. (*Dietz, TCM*, 2023-06-15)

Settlement officer did not abuse discretion in sustaining collection action. (*Hyde, TCM*, 2023-06-22)

Settlement officer did not abuse discretion in upholding NFTL against corporation. (*Laidlaws Harley Davidson Sales, Inc., TCM*, 2023-07-20)

30-day period for requesting CDP hearing can be equitably tolled and waived by appeals. (*Organic Cannabis Foundation, LLC, TC*, 2023-09-28)

Individual not entitled to review of underlying tax liabilities; no abuse of discretion found. (*Olson, TCM*, 2023-10-11)

Abrupt ending to individual's CDP hearing signified abuse of discretion. (*Long, TCM*, 2023-10-31)

CODE SECTION 6321

IRS's letter 1153 could have been legally insufficient. (*Ahmed, CA-3*, 2023-04-12)

Taxpayers committed fraudulent transfers; liable for unpaid tax and penalties. (*Williams III, DC Fla.*, 2023-06-20)

CODE SECTION 6330

Married couple was not entitled to relief from proposed levy; no abuse of discretion found in sustaining levy. (*Lipka, TCM*, 2022-12-02)

Individual not entitled to challenge tax liability; no abuse of discretion found. (*Mamadou, TCM, 2022-12-20*)

Individual's tax liabilities offset by valid credit elects; levies partially imposed. (*Schwartz, TCM, 2022-12-22*)

Individual was not entitled to contest tax liabilities; no abuse of discretion found. (*Luniw, TCM, 2023-04-19*)

Married couple's CDP case remanded to IRS appeals office; abuse of discretion found. (*Whittaker, TCM, 2023-05-16*)

Taxpayer made no OIC proposal and rejected payment plans. (*Hill, TCM, 2023-05-16*)

IRS was entitled to sustain notice of federal tax lien filing; no abuse of discretion found. (*Seggerman, TCM, 2023-06-23*)

Tax Court correctly sustained IRS's lien and levy on married couple's property. (*Goldberg, CA-7, 2023-07-19*)

Notice of intent to levy issued against married couple upheld; abuse of discretion not found. (*Stevens, TCM, 2023-07-25*)

Proposed levy action against individual sustained; no abuse of discretion found. (*Lem, TCM, 2023-08-29*)

Notice of intent to levy sustained; no abuse of discretion found. (*Stevenson, TCM, 2023-09-12*)

Failure to file penalty assessed by IRS computer not subject to supervisory approval. (*Piper Trucking & Leasing, LLC, TC, 2023-09-15*)

Proposed collection action against married couple sustained; no abuse of discretion found. (*Aiken, TCM, 2023-09-27*)

Proposed collection action against married couple sustained; no abuse of discretion found. (*Rafiee, TCM, 2023-09-27*)

Balancing determination not aabuse of discretion. (*Plotkin, TCM, 2023-10-20*)

CODE SECTION 6331

Certifications regarding seriously delinquent tax debt were not proper; Tax Court lacked jurisdiction to redetermine tax liabilities. (*Belton, TCM, 2023-01-25*)

Referral to Justice Department prior to rejecting installment agreement was valid. (*Schiller, CA-2*, 2023-09-01)

CODE SECTION 6335

Proposed regulations would modernize regulations on sales of seized property to maximize proceeds. (*REG-127391-16*, 2023-10-16)

CODE SECTION 6343

District court did not have jurisdiction to consider tax assessments challenged in Tax Court. (*Maehr, DC Colo.*, 2023-01-18)

CODE SECTION 6402

Offsetting TPP's outstanding tax liability provided credit by way of reduction in TPP's liability. (*CCA 202319015*, 2023-05-15)

U.S. Company eligible to receive refund of overpayment of tax imposed by FICA. (*CCA 202323005*, 2023-06-12)

IRS offers option for withdrawal of ERC claim to ineligible taxpayers. (*FS-2023-24; IR-2023-193*, 2023-10-20)

CODE SECTION 6501

IRS entitled to full amount of claim filed; assessment made in time. (*Szanto, BC-DC Ore.*, 2023-01-23)

FPAA suspended running of limitations period; partnership not entitled to relitigate issue. (*AD Global Fund, LLC, FedCl.*, 2023-10-03)

CODE SECTION 6502

Government collection action was timely filed; statute of limitations was tolled by taxpayers' Request for installment agreement. (*Stover, DC N.C.*, 2023-02-21)

CODE SECTION 6511

Individual filed refund lawsuit before filing refund administrative claims. (*Chen-Baker, DC N.Y.*, 2023-01-17)

IRS provides refund claim lookback period relief for certain due dates extended for Covid-19. (*Notice 2023-21*, 2023-02-28)

Individuals not entitled to claim refunds of FICA taxes; court lacked subject-matter jurisdiction. (*Dicicco, FedCl.*, 2023-05-02)

Taxpayers failed to timely file refund claims; court lacked jurisdiction. (*Anderson, FedCl.*, 2023-06-22)

Entities had sufficient facts to support cause of action. (*Myers, DC Calif.*, 2023-08-23)

Refund claim filed outside two-year limitations period. (*Polk, FedCl.*, 2023-09-06)

Individual did not wait six months before filing refund claim. (*Chadwell, DC N.J.*, 2023-10-31)

CODE SECTION 6512

Individual's refund of overpaid tax barred by statute; Tax Court lacked jurisdiction. (*Golden, TCM*, 2023-08-11)

CODE SECTION 6531

Indictment against individual for tax evasion not barred by statute of limitations. (*Aumiller, DC Penn.*, 2023-08-22)

CODE SECTION 6532

Statute of limitations precluded offsetting overpayment interest, not deficiency interest. (*Kyocera AVX Components Corporation, FedCl.*, 2023-04-04)

CODE SECTION 6601

Government entitled to federal income taxes and penalties assessed against married couple. (*D.E. Walters, DC N.M.*, 2022-11-15)

First quarter 2023 interest rates increase. (*Rev. Rul. 2022-23; IR-2022-206*, 2022-11-30)

Second quarter 2023 interest rates remain unchanged. (*Rev. Rul. 2023-4; IR-2023-24*, 2023-02-14)

Third quarter 2023 interest rates remain unchanged. (*Rev. Rul. 2023-11; IR-2023-104*, 2023-05-23)

Fourth quarter 2023 interest rates increase. (*Rev. Rul. 2023-17; IR-2023-154*, 2023-08-28)

CODE SECTION 6603

IRS not required to use taxpayer's deposit as tax payment; no abuse of discretion found. (*Dillon Trust Company, LLC, FedCl.*, 2023-02-16)

Individual did not make tax overpayment; Tax Court lacked jurisdiction to redetermine interest on deficiency. (*Hill III, CA-11*, 2023-04-13)

CODE SECTION 6621

Government properly effected service of process on taxpayers, established taxpayers' Liabilities. (*Shandles, DC Fla.*, 2023-10-25)

CODE SECTION 6651

Individual liable for additions to tax for failure to timely file return and pay tax. (*Zaimes, TCM*, 2023-09-27)

Individual liable for penalties for failure to file and pay; Supreme Court's bright line rule covered e-filed returns. (*Lee, CA-11*, 2023-10-26)

CODE SECTION 6662

Adequate disclosure guidance updated. (*Rev. Proc. 2022-41*, 2022-12-12)

IRS's reconstruction of notice of deficiency created doubts over penalty determination; revised proposed stipulated decision struck. (*R.J. Channels, Inc., TCM*, 2023-08-29)

Married couple held liable for accuracy related penalties; reasonable cause not found. (*Johnson, TCM*, 2023-09-14)

Individual did not conduct activity in businesslike manner; penalties imposed. (*Kraske, TC*, 2023-10-30)

CODE SECTION 6662A

Notice 2017-10 set aside; requirements of notice and comments under APA not met. (*Green Valley Investors, LLC, TC*, 2022-11-10)

CODE SECTION 6672

Cross motions for summary judgment denied; genuine issues of material fact present. (*Powell, Jr., DC Penn.*, 2022-12-29)

Individual was responsible person and willfully failed to pay over taxes; penalties imposed. (*Cashaw, CA-5*, 2023-06-02)

Individual had effective power to pay payroll taxes, was responsible person.
(*York, CA-9, 2023-08-16*)

CODE SECTION 6673

LLC's motion for reconsideration granted; motion to impose sanctions partly granted. (*Lakepoint Land II, LLC, TCM, 2023-08-30*)

CODE SECTION 6694

Genuine issues of material facts existed on whether taxpayers fraudulently misrepresented expenses and liabilities. (*Powell, DC Mich., 2023-06-29*)

CODE SECTION 6695

Taxpayer did not prove irreparable injury; denied injunctive relief. (*JTH Tax, LLC., CA-2, 2023-03-29*)

CODE SECTION 6700

IRS entitled to issue summons to Delaware department of insurance for communication records with insurance companies. (*State of Delaware Department of Insurance, CA-3, 2023-04-25*)

CODE SECTION 6702

Trust liable for frivolous return penalties. (*Stanojevich, TC, 2023-04-11*)

CODE SECTION 6707

Opinions on notice 2007-83 not nationwide scope; could not be legally nullified. (*Govig and Associates, Inc., DC Ariz., 2023-03-28*)

CODE SECTION 6751

IRS appropriately certified individual as person with seriously delinquent tax debt. (*Mattson, TCM, 2022-12-07*)

Written supervisory approval was timely obtained by IRS. (*Castro, TCM, 2022-12-20*)

IRS secured timely supervisory approval for penalties. (*Nassau River Stone, LLC, TCM, 2023-03-17*)

Proposed amendments to regulations on supervisory approval of penalties issued. (*REG-121709-19, 2023-04-11*)

IRS secured timely supervisory approval of penalties determined against LLC. (*Salacoa Stone Quarry, LLC, TCM, 2023-06-01*)

IRS secured timely supervisory approval of penalties against limited liability company. (*Dorchester Farms Property, LLC, 2023-07-25*)

CODE SECTION 6901

Stock sale and subsequent asset sales viewed contemporaneously; tax refund denied. (*Dillon Trust Company, LLC, FedCl., 2023-11-03*)

CODE SECTION 7201

Testimony of IRS special agent on tax evasion properly allowed. (*Primm Jr., CA-8, 2023-03-31*)

Taxpayer submitted fraudulent form 433-a; no abuse of discretion by district court. (*Crandell, CA-5, 2023-07-07*)

Individual willfully misled IRS about ability to pay taxes; motion for mistrial correctly denied. (*Crandell, CA-5, 2023-07-11*)

CODE SECTION 7202

Invocation of ancillary jurisdiction for expungement not necessary. (*Batmasian, CA-11, 2023-05-09*)

Adjournment due to Covid-19 was proper; no abuse of discretion. (*Thrush, CA-6, 2023-07-19*)

CODE SECTION 7203

Relevant documents were properly admitted in tax liabilities case. (*Loute, CA-11, 2023-09-21*)

CODE SECTION 7206

Individual was properly convicted for filing false tax returns. (*Burdett, DC La., 2022-11-18*)

Individual was not entitled to dismissal of criminal indictment for filing false tax returns. (*Abramson, DC Ill., 2023-01-26*)

Question on form 1040 not complicated for taxpayer's comprehension. (*Xiao, CA-7, 2023-08-10*)

Individual made false statements on tax return and underreported income.
(*Griggs, CA-5, 2023-10-17*)

CODE SECTION 7345

Individual had seriously delinquent tax debt; IRS' Certification not erroneous.
(*Adams, TCM, 2023-01-25*)

Individual had seriously delinquent tax debt; IRS' Declaration not erroneous.
(*Gayou, TCM, 2023-05-17*)

IRS properly certified taxpayer's seriously delinquent tax debt. (*Meduty, TC, 2023-05-24*)

Tax Court had jurisdiction to grant individual's motion to dismiss challenge to seriously delinquent tax debt certification. (*Pugh, TC, 2023-08-15*)

Individual properly invoked Tax Court's jurisdiction under section 7345. (*Mellon, TCM, 2023-08-18*)

CODE SECTION 7401

Individual's default was willful. (*Fuller, DC N.H., 2023-09-07*)

CODE SECTION 7402

Taxpayers failed to mount defense against tax liabilities; default judgment granted. (*Machu Picchu Construction, LLC., DC Md, 2023-01-06*)

Government was entitled to federal income taxes and accrued interest assessed against taxpayers. (*Kachikwu, DC Md., 2023-01-17*)

CODE SECTION 7421

LLC not entitled to exception to anti-injunction act. (*Rocky Branch Timberlands, LLC, CA-11, 2023-09-12*)

CODE SECTION 7422

IRS not authorized to sue or be sued, dismissed as party to suit. (*Rea 'Shaw Herndon, DC Tex., 2023-01-25*)

CODE SECTION 7426

Law firm not entitled to relief against wrongful levy of taxes; government's Discovery requests appropriately sought information. (*Neuberger, DC Md., 2023-04-12*)

CODE SECTION 7428

Foundation's corporate powers and privileges were suspended when declaratory judgment petition was filed. (*XC Foundation, TCM, 2023-01-06*)

CODE SECTION 7430

Individual was not entitled to litigation costs in case dismissed for lack of jurisdiction before Supreme Court decision allowed jurisdiction. (*Castillo, TC, 2023-06-06*)

Married couple not entitled to litigation and administrative costs; IRS's position substantially justified. (*Yamada, TCM, 2023-06-15*)

Tax matters partner not a prevailing party; motion for costs denied. (*Champions Retreat Golf Founders, LLC, TCM, 2023-11-09*)

CODE SECTION 7433

Individual did not serve operative original complaint against IRS for overpayment of taxes. (*Tallent, DC Tenn., 2023-06-30*)

CODE SECTION 7436

Tax Court lacked jurisdiction to review determinations of individual's employment status. (*McBratnie, DC Mich., 2023-02-14*)

CODE SECTION 7453

Tax Court issues amendments to rules of practice and procedure. (ustaxcourt.gov/resources/press/03202023.pdf, 2023-03-24)

CODE SECTION 7476

Tax Court can dismiss nondeficiency cases. (*Joseph E. Abe, DDS, Inc., TC, 2023-08-04*)

CODE SECTION 7485

Tax Court enters revised decisions in consolidated cases. (*Larkin, TCM, 2023-08-17*)

CODE SECTION 7513

Updated guidelines for substitute tax forms issued. (*Rev. Proc. 2023-28, 2023-10-23*)

CODE SECTION 7602

Government entitled to enforce summons against digital cryptocurrency exchange. (*Payward Ventures, Inc., DC Calif.*, 2023-07-06)

CODE SECTION 7609

Delinquent taxpayer not required to have legal interest in records summoned by IRS. (*Polselli, SCt*, 2023-05-19)

IRS summons did not violate fourth and fifth amendments. (*Harper, DC N.H.*, 2023-05-31)

CODE SECTION 7623

WBO properly considered positive and negative factors in determining award; no abuse of discretion found. (*Luu, TCM*, 2022-12-29)

Whistleblower not entitled to award related to OVDI. (*Shands, TC*, 2023-03-09)

No judicial action taken on basis of information provided by informant; Tax Court lacked jurisdiction. (*Whistleblower 9252-18W, TCM*, 2023-04-04)

Congress did not unequivocally waive sovereign immunity through TFA; individual's petition for review denied. (*Tindall, CA-11*, 2023-04-05)

Tax Court lacked jurisdiction to adjudicate on informer's claim for award. (*McCrary, TCM*, 2023-04-21)

Informant's motions to compel Discovery partially denied; IRS compelled to supplement interrogatory response. (*Berenblatt, TC*, 2023-05-25)

Whistleblower provided inadequate information; mandatory award denied. (*Lissack, CA D.C.*, 2023-05-31)

Whistleblower's submission did not explicitly reference relevant tax issues. (*Villa-Arce, CA-D.C.*, 2023-06-01)

Individual was not entitled to reward for original information. (*Raffaelli, TCM*, 2023-06-23)

Tax Court had jurisdiction to review whistleblower office's actions. (*McCrary, TCM*, 2023-08-02)

Individual's whistleblower award case dismissed; Tax Court lacked jurisdiction. (*Katakis, TCM*, 2023-08-31)

Whistleblower not entitled to additional award or interest. (*Whistleblower 8391-18W, TC*, 2023-10-17)

CODE SECTION 7804

National taxpayer advocate delivers annual report to Congress. (*IR-2023-4*, 2023-01-12)

Public comments sought for priority guidance plan. (*Notice 2023-36*, 2023-05-05)

IRS, treasury release 2023-2024 priority guidance plan. (*2023–2024 Priority Guidance Plan*, 2023-10-03)

CODE SECTION 9812

Rules implementing NQTL under mental health parity requirements are proposed. (*REG-120727-21*, 2023-08-01)

CODE SECTION 9815

Proposed rules amending regulations on coverage of preventive services under patient protection and affordable care act issued. (*NPRM REG-124930-21*, 2023-01-31)

CODE SECTION 9816

IRS issues guidance on calculating qualifying payment amount. (*Notice 2023-4*, 2022-12-21)

Rules implementing fees under no surprises act are proposed. (*REG-115762-23*, 2023-09-22)

Rules related to IDR process under no surprises act proposed. (*REG-122319-22*, 2023-10-30)