FTC ¶ V-1813.4

Fed. Tax Coordinator ¶ V-1813.4 (2d.)

Federal Tax Coordinator, Second Edition

Current through the April 2023 update as provided by RIA.

Chapter - V Interest on Taxes, Penalties

**V-1800 Information Reporting Penalty Rules,
Code Secs. 6652, 6721, 6722, 6723, 6724, & 6725.**

Information Return Penalties

¶ V-1813.4 PENALTIES FOR FAILURE TO MEET FBAR REPORTING REQUIREMENT ON INTERESTS IN FOREIGN BANK AND FINANCIAL ACCOUNTS—INFORMATION-REPORTING PENALTY RULES.

Penalties can be imposed for violations of the FBAR requirement to report foreign bank accounts and other foreign financial accounts discussed at S-3650, as required by the Bank Secrecy Act of 1970 (31 USC §§ 5311–5332) and regulations thereunder.

Observation: The Treasury Department's FBAR requirements, which are imposed under the Bank Secrecy Act, should not be confused with the IRC s 6038D FATCA (Foreign Account Tax Compliance Act) reporting requirements imposed under the Internal Revenue Code, see S-3650.1 et The two reporting regimes are separate and have different filing requirements, reporting thresholds, and penalties. However, since both regimes require disclosure of foreign assets and accounts, some taxpayers have to report under both regimes. The FATCA requirements cover a broader class of foreign assets than the accounts covered by the FBAR requirements. For example, foreign hedge funds are covered by the FATCA, but not the FBAR requirements.

For the requirement to report on FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), see Client Letters .

Penalty assessment in general.

Civil and criminal penalties may apply for noncompliance with the FBAR reporting requirement. Both civil and criminal penalties may be imposed together.[1]IRS may assess a civil penalty at any time before the end of the 6-year period beginning on the date of the transaction with respect to which the penalty is assessed.[2]

The burden of proof for civil FBAR penalties is a preponderance of the evidence.[3]The burden of proof for criminal cases for establishing willfulness (see below) is to provide proof beyond a reasonable doubt. IRS has a lesser burden of proof to meet with respect to the civil FBAR penalty than the criminal penalty, although the same definition for willfulness applies (voluntary intentional violation of a known legal duty). Because the FBAR penalty is not a tax or a tax penalty, the presumption of correctness with respect to tax assessments would not apply to an FBAR penalty assessment for a willful violation. Under IRC s 7491(c) (U-1331), IRS bears the burden of production with respect to all penalties and additions to tax asserted under Title 26, but the FBAR penalty is not asserted under Title 26.[4]

The Court of Federal Claims held that an IRS Letter 3709 was sufficient to show that an FBAR penalty was properly assessed. Taxpayer (T) received an IRS Letter 3709 from IRS imposing FBAR penalties. The taxpayer brought suit in federal court and sought production of certain internal IRS workpapers, claiming that he needed the documents to determine whether IRS obtained proper managerial approval before asserting the penalties. IRS refused to produce the workpapers, arguing that the Letter 3709 was sufficient to show that the FBAR penalty was properly assessed, since it was signed by the manager who approved the penalty. The Court of Federal Claims agreed with IRS that Letter 3709 was sufficient to show that the FBAR penalty was properly assessed.[5]

Observation: A Letter 3709 is a document used by IRS in the FBAR penalty process. It is mailed to taxpayers to inform them that the penalty is being imposed on them.

A district court held that a $12.9 million FBAR penalty did not violate the Eighth Amendment prohibition against excessive fines. The excessive fines clause doesn't apply to civil FBAR penalties because these penalties aren't fines for purposes of the Eighth Amendment. A payment to IRS is only considered a fine under the Eighth Amendment if it is punitive (i.e., punishment for some offense). In other words, the purpose of the penalty must be primarily retributive rather than remedial. Even though civil FBAR penalties undoubtedly are a deterrent to bad behavior (i.e., failing to file a FBAR) in a way that is similar to a criminal penalty, all civil penalties have some deterrent effect. None of them are solely remedial. Despite the deterrent effect of civil FBAR penalties, the district court concluded that a civil FBAR penalty is primarily remedial

for purposes of the Eighth Amendment because the purpose of a civil FBAR penalty is not primarily punishment. Rather it serves to reimburse the government for the cost of investigating and recovering any taxes owed by U.S. persons who fail to disclose their foreign accounts.[6]

A court found IRS's behavior arbitrary and capricious where IRS refused to disclose (and indeed opposed the taxpayer's motion to compel disclosure of) the basis for imposing FBAR penalties of $10,000 per year for each of 2005 through 2008 until being ordered to do so by the court, and where IRS offered the taxpayer the opportunity to contest the 2005 penalty before its assessment only to impose the penalty before the deadline IRS imposed. Although the court upheld the FBAR penalties, it prohibited IRS from imposing any late fees, interest, or other supplemental assessments.[7]

The Eleventh Circuit held that the district court violated the Administrative Procedure Act (APA) by computing and imposing its own FBAR penalties in lieu of those that IRS had improperly calculated. Explaining that under the APA it is the province of the agency to impose a penalty as distinct from that of the judiciary to pass judgment on the penalty, the court vacated the district court decision and remanded with instructions to further remand to IRS for penalty recomputation.[8]IRS then filed a motion asking the district court to retain jurisdiction during the remand to IRS for recomputation. The taxpayer argued that the court couldn't retain jurisdiction because the Eleventh Circuit's mandate didn't specifically state that. The taxpayer further argued that the motion was merely an attempt to avoid the application of the statute of limitations. The court granted IRS's motion holding that the required remand to IRS didn't strip the court of jurisdiction. In the appellate court proceeding, the Eleventh Circuit specifically stated that (1) the taxpayer had cited no authority for the proposition that, on remand from a judicial review under the APA, an agency could be time-barred from re-evaluating its original actions, and (2) there was no dispute that IRS had timely assessed the original penalties. Thus, the district court concluded that a remand to IRS to recalculate already-assessed penalties couldn't be time-barred, and that the instruction, on remand, to further remand to IRS for recalculation didn't divest the court of jurisdiction.[9]

Observation: IRS filed the motion in order to make certain that the court would retain jurisdiction. If the district court had not retained jurisdiction, it is likely the taxpayer would have argued that recalculation and new assessment of the penalties was time-barred under the statute of limitations.

An FBAR penalty claim didn't abate on the death of the delinquent taxpayer. Thus, IRS could amend its claim to pursue the distributee of the taxpayer's estate.[10] In another case, the court examined the purposes of the penalty and found that the following factors showed that the penalty is a remedial penalty that survives the death of the taxpayer: (i) IRS suffered monetary harm as a result of the noncompliance, (ii) the FBAR penalty has the remedial purpose of allowing IRS to

recover for the monetary harm, (iii) the FBAR penalty is not wholly disproportionate to the harm suffered by IRS, and (iv) other tax avoidance penalties have been found to be remedial penalties. Thus, although the penalty has a deterrent and a retributive effect, the penalty survives the death of the taxpayer.[11]

Non-willful violations.

The civil penalties for a non-willful violation cannot exceed $10,000 per violation, as adjusted for inflation ($15,611 for penalties assessed on or after Jan. 19, 2023).[12] No penalty attaches if the violation was due to reasonable cause (see below) and the balance in the account was properly reported.[13]

The Supreme Court, resolving a split among the circuits,[14]ruled that the penalty for non-willful FBAR violations applies per report not timely or properly filed, rather than to each foreign financial account not timely or properly reported. The court considered that the statutory language in 31 USC §§ 5314 and 5321 of the Bank Secrecy Act (BSA) expressly states that penalties for willful violations may be measured on a per-account basis, but does not include similar language for non-willful violations. The court also pointed out that § 5321 provides a non-willful civil penalty of up to $10,000 (adjusted for inflation) for "any violation" of § 5314 and doesn't mention accounts. A violation under § 5314 occurs "when an individual fails to file a report consistent with the statute's commands." The court also examined the statute's legislative history and found that the purpose of the FBAR requirement was to tip the government to the need for further investigation, not to ensure the presentation of every detail or maximize revenue for each mistake. The Court highlighted the incongruity in results where, for example, a taxpayer who non-willfully fails to report a single account with a $10 million balance would only be subject to a penalty of $10,000, whereas a taxpayer who non-willfully fails to report 12 foreign accounts with an aggregate balance of $10,001 would be subject to a penalty of $120,000. Although the court was not bound by IRS's published guidance, it pointed out that IRS's position in court was inconsistent with statements in its past public guidance that failure to file an FBAR may result in a civil penalty "not to exceed $10,000." Additionally, the court invoked the rule of lenity, whereby penal statutes should be construed strictly and individuals should not be subjected to a penalty unless the words of the statute plainly impose it. Since the relevant provisions of the BSA don't discuss per-account penalties for non-willful violations, IRS's interpretation poses a fair-notice problem under the Due Process Clause.[15]

Caution: The per-form approach applies to *non-willful* FBAR violations only. If IRS determines that a taxpayer *willfully* failed to timely or properly file an FBAR, penalties may be assessed per account under 31 USC § 5321(a)(5)(C), below.

Observation: Taxpayers who non-willfully failed to file accurate and complete FBARs for prior years should consider IRS's Streamlined Filing Compliance Procedures (see V-3867) to mitigate potential exposure to civil penalties for non-willful violations.

Reasonable cause exception. The Court of Federal Claims applied the IRC s 6651 reasonable cause standard (see V-1676 and V-1776) and found that taxpayers (T) didn't have reasonable cause for their failure to disclose their Canadian bank accounts. Although the accountants who prepared their taxes were qualified and were aware of their Canadian bank accounts, T didn't fulfill their duty to specifically discuss their tax returns with their accountants and to review the statements on the tax return denying that they had any foreign bank accounts. The court cited the Supreme Court's decision in *Boyle* (see V-2757) as holding that when a taxpayer's duty is clear, the taxpayer cannot claim reasonable cause because of the failure of an advisor.[16]

Willful violations.

Civil penalties for a willful violation cannot exceed (i) $100,000, as adjusted for inflation ($156,107 for penalties assessed on or after Jan. 19, 2023) or (ii) 50% of the amount in the account at the time of the violation.[17]The criminal penalty for willful violations is a fine of not more than $250,000, or imprisonment for not more than five years, or both. Willfully violating the FBAR reporting requirement, while violating another U.S. law or as part of a pattern of any illegal activity involving more than $100,000 in a 12-month period, is penalized with a fine of not more than $500,000, imprisonment for not more than 10 years, or both.[18]

Willful violations are excluded from the reasonable cause exception.[19]

Observation: Taxpayers who willfully failed to file accurate and complete FBAR forms for prior years should consider IRS's voluntary disclosure practice (V-3850.01 et) to potentially avoid criminal liability.

In *Ratzlaf*, the Supreme Court addressed the standard for willfulness in the context of a criminal violation of a structuring provision of the Bank Secrecy Act (which also includes the FBAR rules), see V-1813.3. The standard applied was a voluntary intentional violation of a known legal duty. For purposes of the FBAR penalties, in order for there to be a voluntary intentional violation of a known legal duty, the account holder would just have to have knowledge that he had a duty to file an FBAR, since knowledge of the duty to file an FBAR would entail knowledge that it is illegal not to file the FBAR. A corollary of this principle is that there is no willfulness if the account holder has no knowledge of the duty to file the FBAR. Cases involving willful FBAR violations will generally have to rely on circumstantial evidence. Also, willfulness can be inferred where an entire course of conduct establishes the necessary intent, see *Sturman* (below).

Under an earlier version of the rules (which didn't cover non-willful violations), the Sixth Circuit said that the test for willfulness is voluntary, intentional violation of a known legal duty. Willfulness may be proven from conduct meant to conceal or mislead, sources of income or other financial information. Thus, a jury could find willfulness where the taxpayer (T) concealed his signature authority, his interests in various transactions and his interest in corporations transferring cash to foreign banks. T also admitted knowledge of, and failure to answer, a question on signature authority at foreign banks in Schedule B of his return. This section of the return referred taxpayers to a booklet further outlining reporting rules as to foreign bank transactions.[20]

A district court excluded testimony, purporting to show willfulness, that taxpayer (T) "should have known" about his obligation to file an FBAR because of an IRS public education campaign that existed on the issue. The appropriate standard, "willful blindness," required that the government show what T actually knew or that he made a conscious effort to avoid learning about the reporting requirements by showing, for example, that T was aware (or knew he was unaware) of IRS' guidance on the issue or knew about the reporting requirements in general.[21]

Under the concept of willful blindness," willfulness may be attributed to a person who has made a conscious effort to avoid learning about the FBAR reporting and recordkeeping requirements.[22] Willfulness can rarely be proven by direct evidence, since it is a state of mind. It is usually established by drawing a reasonable inference from the available facts. The government may base a determination of willfulness in the failure to file the FBAR on inference from conduct meant to conceal sources of income or other financial information. For FBAR purposes, this could include concealing signature authority, interests in various transactions, and interests in entities transferring cash to foreign banks.[23]

The Eleventh Circuit has adopted, for purposes of the definition of willfulness as to the FBAR penalty, the standard set forth by the Supreme Court (in a Fair Credit Reporting Act case),[24] which provides that willfulness includes reckless conduct meeting "an objective standard: action entailing an unjustifiably high risk of harm that is either known or so obvious that it should be known." The court found that the taxpayer met this standard when he started his first overseas account to hid assets from a judgment creditor, opened a numbered account so as to conceal his ownership, paid an extra fee to not receive his bank statements at his home address, opened a second numbered account, and ignored advice in bank statements that he read on visits to Switzerland that those statements could help him in preparing his U.S. federal tax return.[25]

Willfulness was found where a taxpayer (T) checked "No" on a Form 1040 box asking if he had foreign bank accounts. T signed the 1040 which included instructions directing him to FBAR Form TD F 90-22.1, but he never consulted that form. T's testimony that he never paid attention to the

written words on his return showed a conscious effort to avoid learning of reporting requirements. This effort showed willfulness when combined with T's false answers on both his return and a tax organizer provided by his preparer. These answers were conduct meant to conceal or mislead. His earlier guilty plea to tax evasion confirmed willfulness since, as part of his plea, T agreed to allocute the elements of his crimes and during that allocution, T acknowledged he willfully failed to report the existence of foreign accounts as part of his larger evasion scheme. This failure was an admission of violating the FBAR reporting requirement. At a minimum, T's actions showed reckless conduct.[26] On remand, the district court rejected T's challenge to the penalties imposed ($100,000 for each of two accounts). It wasn't arbitrary and capricious for IRS to find that the amount of money involved justified the imposition of the maximum penalties.[27]

Observation: The district court in *Williams* had said that T's failure to disclose already-frozen assets in a foreign account wasn't an act undertaken intentionally or in deliberate disregard for the law, but was an understandable omission given the context. The district court was influenced by its finding that the case involved an unusual situation in which the U.S. was aware of the accounts and T knew this by the FBAR filing deadline. The Fourth Circuit said in a footnote that, although the U.S. knew of the existence of the accounts, the record didn't indicate that, when the accounts were frozen, the U.S. knew the extent, control, or degree of T's interest in the accounts or the total funds in them and T had admitted his failure to disclose was part of his evasion scheme.

Observation: Before the district court case, the Tax Court had held that it had no jurisdiction to review the FBAR penalties, see *Williams* at U-2109.

A district court citing *Williams* found willfulness where a taxpayer (T) who had interests in foreign financial accounts signed tax returns for the years at issue indicating that he had no interests in foreign accounts. Since the return provided instructions as to the taxpayer's duty to report these accounts, T was charged with having constructive knowledge of the FBAR disclosure requirements. Moreover, T had actual knowledge of the federal requirement to report interests in foreign financial accounts because he had read promotional materials which informed him of those requirements. In addition, T's conduct during the investigation, which included lying to IRS and withholding information, was additional circumstantial evidence of his willfulness. The court found that T had deliberately entered into a financial scheme designed to conceal his interest in his foreign accounts and that the civil willfulness requirement was satisfied, whether under the "reckless disregard of a known or obvious risk" or the "willful blindness" standard.[28]

A taxpayer's (T's) creation of foreign bank accounts in the name of a shell company supported an inference that he knew of FBAR reporting requirements, but such knowledge could not be inferred as to other accounts T opened in his own name well before the allegedly duplicitous actions where there was no allegation that T filled out a Schedule B or was otherwise on notice of its contents and instructions as to FBAR. The court couldn't disaggregate the amount of the willfulness penalty

that resulted from failure to report the accounts opened in T's name from the failure to report the shell company accounts. Thus, a suit to reduce the penalties to judgment was dismissed.[29]

IRS's allegation that taxpayer (T) filed timely FBAR Forms, reporting his interest in foreign bank accounts in earlier years was sufficient to demonstrate that he understood the FBAR reporting requirements before the first year IRS alleged that he willfully failed to report his income in these accounts. In addition, allegations that T signed tax returns and reported income from his bank accounts when that income was less significant, but failed to report higher maximum account balances supported the inference that he acted with knowledge that his conduct was unlawful.[30]

Taxpayers (Ts) were reckless, if not willfully blind, in failing to timely make FBAR disclosures of their interests in foreign accounts. Ts didn't give their bank their home address, never informed their tax preparers that the account existed, never asked for any professional advice on any requirements regarding the account, and failed to keep any financial books for the account.[31]

A district court held that taxpayer (T), who had filed an FBAR report that referenced only one of his two Swiss banks accounts, should have been more careful but his conduct did not rise to the level of a willful violation of the requirement. The district court distinguished cases pointed to by IRS finding willfulness. In *Williams* (above) the defendant had admitted that he willfully failed to report the existence of Swiss accounts as part of a larger scheme of tax evasion. Here, there had been no such admission. In *McBride* (above) the defendant had repeatedly lied and refused to produce documents, conduct not present here. The Third Circuit remanded the district court's decision for further proceedings, holding that the standard of willfulness under the FBAR statute includes both knowing and reckless conduct. Because the Third Circuit was uncertain whether the district court had evaluated T's conduct under that standard, it remanded the case for further proceedings.[32]

Taxpayer's (T's) conduct was reckless enough to meet the willful standard where (1) T signed a return falsely indicating that she had no interest in any foreign bank account after her accountant sent her a questionnaire that specifically asked whether she had a foreign bank account, (2) opened her foreign account as a "numbered account," (3) signed a document preventing UBS from investing in U.S. securities on her behalf, (4) the one time she withdrew money from the account, she took it in in cash and (5) made many false statements to IRS.[33]

Taxpayers (Ts) consulted friends who told them they needn't pay taxes on interest earned on their foreign accounts. Ts, however, provided no evidence as to why it was reasonable for them to have believed that what their friends told them was legally correct. Moreover, the fact that Ts discussed their foreign account tax liability with friends showed their awareness that the income could be taxable. Their failure to have the same conversation with their accountants showed a

conscious effort to avoid learning the about reporting requirements. This was willful blindness that established reckless disregard for the FBAR filing requirement.[34]

IRS wasn't entitled to summary judgment where there was a genuine dispute as to a taxpayer's (T's) recklessness in failing to file FBARs. There was a genuine dispute as to whether T actually tried to hide his foreign account as IRS claimed. IRS also pointed to T's admission that he didn't bother consulting the FBAR instructions even though Schedule B said to do so. But the court said that because T relied on his preparer to do his return, it was arguably not reckless for him to not read the FBAR instructions.[35]

Taxpayer (T) wasn't entitled to summary judgment where there was a genuine dispute as to whether T willfully failed to file FBARs for certain foreign financial accounts. Based on circumstantial evidence, the district court held that a reasonable trier of fact could conclude that T was aware that she had a financial interest in, or signature or other authority over, the accounts. In rejecting T's reliance on *Flume*, the district court reasoned that, in the *Flume* case, reliance on advice of tax attorneys defense created a genuine issue of fact as to the taxpayer's willfulness precluding a grant of IRS's summary judgment motion, that, in the *Flume* case, there was a genuine issue as to whether adequate information was provided to tax-return preparer from which the preparer could accurately determine whether FBAR was required, that the *Flume* court did not rule that the taxpayer's reliance negated willfulness, and that the *Flume* ruling was not binding in this case.[36]

Taxpayer's (T's) suit to recover a maximum FBAR penalty imposed by IRS failed on summary judgment as there was no material fact in dispute that T's violation was willful, considering the overall record, including T's stipulations that T didn't review the return and falsely represented therein that T had no foreign accounts, which showed reckless disregard of T's legal duty to report foreign accounts.[37]

A district court analyzed a taxpayer's willful FBAR civil penalty under the Eighth Amendment, and found no violation. The civil penalty was 50% of the taxpayer's account balance, which was close to four times the statutory maximum for criminal penalties. The court analogized to criminal forfeiture, and found that the civil penalty was not grossly disproportionate. The taxpayer also had been assessed foreign trust penalties for the same underlying foreign account, but the foreign trust penalties were attributable to separate conduct.[38]

Footnotes

1 IR 2008-79 06/17/2008 .

2 31 USC 5321(b).

3 U.S. v. McBride, Jon, (2012, DC UT) 110 AFTR 2d 2012-6600, 2012-2 USTC ¶50666, 908 F Supp 2d 1186; U.S. v. Williams, J. Bryan, (2010, DC VA) 106 AFTR 2d 2010-6150, 2010-2 USTC ¶50623, revd & remd on other issue(2012, CA4) 110 AFTR 2d 2012-5298 (unpublished); Program Manager Technical Advice 2018-013.

4 Chief Counsel Advice 200603026.

5 Mitchell, Gladyne K. v. U.S., (2019, Ct Fed Cl) 124 AFTR 2d 2019-5293 (unpublished).

6 U.S. v. Schwarzbaum, Isac, (2020, DC FL) 125 AFTR 2d 2020-2109, vacd & remd(2022, CA11) 129 AFTR 2d 2022-460.

7 Moore, James v. U.S., (2015, DC WA) 116 AFTR 2d 2015-5397, 2015-2 USTC ¶50411.

8 U.S. v. Schwarzbaum, Isac, (2022, CA11) 129 AFTR 2d 2022-460.

9 U.S. v. Schwarzbaum, Isac, (2022, DC FL) 129 AFTR 2d 2022-1849.

10 U.S. v. Schoenfeld, Steven, Est, (2018, DC FL) 122 AFTR 2d 2018-6040, 344 F Supp 3d 1354.

11 U.S. v. Green, Jacqueline D., (2020, DC FL) 125 AFTR 2d 2020-1894, 457 F Supp 3d 1262.

12 31 USC 5321(a)(5) adjusted for inflation by 31 CFR § 1010.821(b).

13 31 USC 5321(a)(5)(B)(ii).

14 U.S. v. Boyd, Jane, (2021, CA9) 127 AFTR 2d 2021-1331; U.S. v. Bittner, Alexandru, (2020, DC TX) 469 F Supp 3d 709, 126 AFTR 2d 2020-5051, 2020-2 USTC ¶50144, affd, revd & vacd (2021, CA5) 19 F4th 734, 128 AFTR 2d 2021-6760, cert granted (2022, S Ct) 2022 WL 2203345.

15 U.S. v. Bittner, Alexandru, (2021, CA5) 19 F4th 734, 128 AFTR 2d 2021-6760, revd & remd (2023, S Ct) AFTRCOVER 2023-437.

16 Jarnagin, Larry D. v. U.S., (2017, Ct Fed Cl) 120 AFTR 2d 2017-6683, 134 Fed Cl 368, 2017-2 USTC ¶50426.

17 31 USC 5321(a)(5)(C)(i) adjusted for inflation by 31 CFR § 1010.821(b).

18 31 USC 5322.

19 31 USC 5321(a)(5)(C)(ii).

20 U.S. v. Sturman, David A., (1991, CA6) 951 F2d 1466, cert den (1992, S Ct) 119 L Ed 2d 586.

21 U.S. v. Garrity, Diane M., (2018, DC CT) 121 AFTR 2d 2018-1976.

22 Internal Revenue Manual 4.26.16.5.5.1(6)(6/24/2021); Program Manager Technical Advice 2018-013.

23 Internal Revenue Manual 4.26.16.5.5.2(1) (6/24/2021).

24 *Safeco Ins. Co. of Am. v. Burr* 551 U.S. 47 (2007).

25 U.S. v. Rum, Said, (2021, CA11) 127 AFTR 2d 2021-1761, 995 F3d 882.

26 U.S. v. Williams, J. Bryan, (2012, CA4) 110 AFTR 2d 2012-5298 (unpublished), revg & remg(2010, DC VA) 106 AFTR 2d 2010-6150, 2010-2 USTC ¶50623.

27 U.S. v. Williams, J. Bryan, (2014, DC VA) 114 AFTR 2d 2014-5036.

28 U.S. v. McBride, Jon, (2012, DC UT) 110 AFTR 2d 2012-6600, 2012-2 USTC ¶50666, 908 F Supp 2d 1186.

29 U.S. v. Pomerantz, Jeffrey P., (2017, DC WA) 119 AFTR 2d 2017-2113.

30 U.S. v. Pomerantz, Jeffrey P., (2017, DC WA) 120 AFTR 2d 2017-6095.

31 U.S. v. Bohanec, August, (2016, DC CA) 118 AFTR 2d 2016-6757, 2016-2 USTC ¶50498, 263 F Supp 3d 881.

32 Bedrosian, Arthur v. U.S., (2018, CA3) 122 AFTR 2d 2018-7052, 912 F3d 144, remg(2017, DC PA) 120 AFTR 2d 2017-5832.

33 Norman, Mindy P. v. U.S., (2018, Ct Fed Cl) 122 AFTR 2d 2018-5334, 138 Fed Cl 189, 2018-2 USTC ¶50360, affd (2019, CA Fed Cir) 124 AFTR 2d 2019-6595.

34 U.S. v. Horowitz, Peter, (2019, DC MD) 361 F Supp 3d 511, 123 AFTR 2d 2019-500, affd (2020, CA4) 126 AFTR 2d 2020-6551.

35 U.S. v. Flume, Edward S., Jr., (2018, DC TX) 122 AFTR 2d 2018-5641.

36 U.S. v. Dadurian, Daniela, (2019, DC FL) 123 AFTR 2d 2019-2320.

37 Kimble, Alice v. U.S., (2018, Ct Fed Cl) 122 AFTR 2d 2018-7109, 141 Fed Cl 373, 2019-1 USTC ¶50118, affd (2021, CA Fed Cir) 127 AFTR 2d 2021-1294, 991 F3d 1238, cert den (2021, S Ct) 2021 WL 4507782.

38 U.S. v. Garrity, Diane M., (2019, DC CT) 123 AFTR 2d 2019-941.

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