



## Pro Bono Tax Litigation Experience

CASE	PRINCIPAL ISSUE	STATUS/RESULT
<b><i>Galloway v. Commissioner</i></b> 149 T.C. 407 (2017)	Whether IRS correctly computed the amount of the deficiency and whether taxpayers were liable for penalties.	Tax Court held for the government.
<b><i>Henao v. Commissioner</i></b> T.C. Summary Op. 2016-7	Entitlement to various deductions and credits; applicability of penalties.	Tax Court held in the taxpayer's favor on some issues.
<b><i>Kakeh v. Commissioner</i></b> T.C. Memo. 2015-103	Whether certain litigation proceeds were properly taxable in the year received by the taxpayers and whether the IRS abused its discretion in rejecting an offer-in-compromise.	Tax Court held for the government.
<b><i>Rand v. Commissioner</i></b> 141 T.C. 376 (2013)	Whether the phrase "amount shown as the tax by the taxpayer on his return" includes, as a negative amount, the sum of any disallowed tax credits for purposes of the Code section 6662(a) penalty.	Taxpayer won.
<b><i>Harbin v. Commissioner</i></b> 137 T.C. 93 (2011)	Whether taxpayer was barred by res judicata and, if not, whether he was entitled to relief from joint and several liability.	Taxpayer won.
<b><i>Suhale v. Commissioner</i></b> Tax Court No. 7931-19	Entitlement to various deductions and credits; filing status; penalties.	Pending.
<b><i>Nerhenz v. Commissioner</i></b> Tax Court No. 6955-19	Entitlement to relief from joint and several liability under section 6015.	Pending.
<b><i>Naveed v. Commissioner</i></b> Tax Court Nos. 5608-17 and 12555-15	Entitlement to relief from joint and several liability under section 6015.	Pending.



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CASE	PRINCIPAL ISSUE	STATUS/RESULT
<b><i>Velasquez v. Commissioner</i></b> Tax Court No. 12114-17	Whether taxpayer was liable for accuracy-related penalty for improper credit claims and whether late-filing penalty applied where IRS rejected electronically-filed return prepared and submitted by volunteer preparer.	Government conceded all penalties.
<b><i>Fahnbuuleh v. Commissioner</i></b> Tax Court No. 10741-16	Entitlements to various deductions and credits.	Settled.
<b><i>Purdis v. Commissioner</i></b> Tax Court Nos. 1112-16S and 27581-15S	Entitled to various deductions and credits.	Settled.
<b><i>Gomez v. Commissioner</i></b> Tax Court No. 15262-16	Substantiation, penalties, and relief from joint and several liability under section 6015.	Pending.
<b><i>Coleman v. Commissioner</i></b> Tax Court No. 30159-14	Entitlement to various deductions and credits.	Government conceded.
<b><i>Parr v. Commissioner</i></b> Tax Court No. 8300-14S	Entitlement to adoption tax credit.	Government conceded.
<b><i>Gray v. Commissioner</i></b> Tax Court No. 3038-14	Entitlement to medical expenses associated with rehabilitation of home for handicapped taxpayer.	Government conceded.
<b><i>Conway v. Commissioner</i></b> Tax Court No. 24075-13	Entitlement to various deductions and credits.	Government conceded.



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CASE	PRINCIPAL ISSUE	STATUS/RESULT
<b><i>Johnson v. Commissioner</i></b> Tax Court No. 14387-13	Entitlement to various deductions and credits.	Government conceded and refund granted.
<b><i>Waldau v. Commissioner</i></b> Tax Court No. 23851-12S	Entitlement to trade or business expenses.	Government conceded and refund granted.
<b><i>Lewis v. Commissioner</i></b> Tax Court No. 9903-12	Entitlement to various deductions and credits.	Government conceded.
<b><i>Lallemand v. Commissioner</i></b> Tax Court No. 1440-12	Entitlement to various deductions and credits.	Settled.
<b><i>Osius v. Commissioner</i></b> Tax Court No. 25472-11S	Entitlement to medical expenses related to surrogacy and handicapped child.	Government conceded.
<b><i>English v. Commissioner</i></b> Tax Court No. 5284-11	Entitlement to trade or business expenses.	Settled.
<b><i>Perez v. Commissioner</i></b> Tax Court No. 28896-10S	Entitlement to various deductions and credits.	Settled.
<b><i>Silveanu v. Commissioner</i></b> Tax Court No. 25122-09	Whether accuracy-related penalty applied.	Government conceded.
<b><i>Urbanczyk v. Commissioner</i></b> Tax Court No. 25356-08	Whether income was properly reported and entitlement to relief from joint and several liability under section 6015.	Settled.



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<b><i>Walker v. Commissioner</i></b> Tax Court No. 9896-08S	Entitlement to various deductions and credits.	Settled.
<b><i>Wyatt v. Commissioner</i></b> Tax Court No. 24309-07S	Entitlement to various deductions and credits.	Government conceded.
<b><i>Olaniyan v. Commissioner</i></b> Tax Court No. 21884-07S	Entitlement to relief from joint and several liability under section 6015.	Government conceded.
<b><i>Aguilar v. Commissioner</i></b> Tax Court No. 20900-07S	Entitlement to various deductions and credits.	Settled.