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The Truth About Frivolous Tax Arguments

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FEBRUARY 2016

This document describes and responds to some of the common frivolous arguments made by individuals and groups who oppose compliance with the federal tax laws. The first section groups these arguments under five general categories, with variations within each category. Each contention is briefly explained, followed by a discussion of the legal authority that rejects the contention. The second section responds to some of the common frivolous arguments made in collection due process cases brought pursuant to sections 6320 and 6330. These arguments are grouped under ten general categories and contain a brief description of each contention followed by a discussion of the correct legal authority. A final section explains the penalties that the courts may impose on those who pursue tax cases on frivolous grounds. The court opinions cited as relevant legal authority illustrate how these arguments are treated by the IRS and the courts. Note that courts often decline "to refute [frivolous] arguments with somber reasoning and copious citation of precedent" for a variety of reasons. [Aldrich v Commissioner](#), T.C. Memo. 2013-201, 106 T.C.M. (CCH) 192 (2013); [Wnuck v. Commissioner](#), 136 T.C. 498 (2011) (quoting [Crain v. Commissioner](#), 737 F.2d 1417, 1417 (5th Cir. 1984)).

This document, including the relevant legal authorities cited, is not intended to provide an exhaustive list of frivolous tax arguments. Merely because a frivolous argument is not included in this document does not mean that it is not frivolous. Taxpayers may not rely on frivolous arguments to avoid or evade federal taxes. The government and courts are not precluded from penalizing taxpayers who raise a frivolous argument not addressed in this document.

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