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(Cite as: 465 U.S. 367, 104 S.Ct. 1107)



South Carolina v. Regan U.S.S.C., 1984.
 Supreme Court of the United States
 State of SOUTH CAROLINA, Plaintiff

v.

Donald T. REGAN, Secretary of the Treasury of the
 United States.

No. 94, Orig.

Argued Oct. 5, 1983.
 Decided Feb. 22, 1984.

The State of South Carolina invoked original jurisdiction of the Supreme Court and asked leave to file complaint against the Secretary of the Treasury of the United States. The State sought injunction and other relief. The Supreme Court, Justice Brennan, held that: (1) Anti-Injunction Act was not intended to bar action where Congress has not provided plaintiff with alternative legal way to challenge validity of the tax; (2) State of South Carolina, since it would incur no tax liability, would be unable to utilize any statutory procedure to contest constitutionality of Tax Equity and Fiscal Responsibility Act provision requiring that registration-required obligations be issued in registered, rather than bearer, form to qualify for exemption and, accordingly, South Carolina's suit was not barred by Anti-Injunction Act; and (3) purposes of the Anti-Injunction Act as amended and circumstances of its enactment demonstrated that Congress did not intend the Act to apply where aggrieved party would be required to depend on mere possibility of persuading third party to assert his claims but, rather, Act was intended to apply only when Congress has provided alternative avenue for aggrieved party to litigate its claims on its own behalf.

Motion for leave to file complaint granted, and special master appointed.

Justice Blackmun filed opinion concurring in the judgment.

Justice O'Connor filed opinion concurring in the judgment, in which opinion Justice Powell and Justice Rehnquist joined.

Justice Stevens filed opinion concurring in part and dissenting in part.

West Headnotes

[1] Internal Revenue 220 4917

220 Internal Revenue

220XXVII Remedies for Wrongful Enforcement
 220XXVII(A) In General

220k4917 k. Constitutional and Statutory Provisions; Rules and Regulations. Most Cited Cases

Anti-Injunction Act prohibited injunction in context of existing statutory scheme that provided alternative remedy, i.e., a suit to recover tax after it is paid, and the 1867 amendment was merely intended to require taxpayers to litigate their claims in a designated proceeding. 26 U.S.C.A. §§ 6532, 7421(a).

[2] Internal Revenue 220 4917

220 Internal Revenue

220XXVII Remedies for Wrongful Enforcement
 220XXVII(A) In General

220k4917 k. Constitutional and Statutory Provisions; Rules and Regulations. Most Cited Cases

The 1966 amendment to Anti-Injunction Act was primarily designed to insure that right of action granted by Federal Tax Lien Act was exclusive. 26 U.S.C.A. §§ 7421, 7421(a), 7426.

[3] Internal Revenue 220 4931

220 Internal Revenue

220XXVII Remedies for Wrongful Enforcement
 220XXVII(C) Grounds for Injunction

220XXVII(C)2 Special Grounds of Equity Jurisprudence and Exceptional Circumstances

220k4931 k. Irreparable Injury or

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Inadequacy of Legal or Administrative Remedy.
 Most Cited Cases

Anti-Injunction Act was not intended to bar action where Congress has not provided plaintiff with alternative legal way to challenge validity of the tax. 26 U.S.C.A. §§ 103, 7421(a); 28 U.S.C.A. §§ 1251(b), 2201.

[4] Internal Revenue 220 4931

220 Internal Revenue

220XXVII Remedies for Wrongful Enforcement

220XXVII(C) Grounds for Injunction

220XXVII(C)2 Special Grounds of Equity
 Jurisprudence and Exceptional Circumstances

220k4931 k. Irreparable Injury or
 Inadequacy of Legal or Administrative Remedy.
 Most Cited Cases

State of South Carolina, since it would incur no tax liability, would be unable to utilize any statutory procedure to contest constitutionality of Tax Equity and Fiscal Responsibility Act provision requiring that registration-required obligations be issued in registered, rather than bearer, form to qualify for exemption and, accordingly, South Carolina's suit for injunctive relief was not barred by Anti-Injunction Act. 26 U.S.C.A. §§ 103, 103(a), 7421(a); 28 U.S.C.A. §§ 1251(b), 2201; U.S.C.A. Const.Amend. 10.

[5] Internal Revenue 220 4931

220 Internal Revenue

220XXVII Remedies for Wrongful Enforcement

220XXVII(C) Grounds for Injunction

220XXVII(C)2 Special Grounds of Equity
 Jurisprudence and Exceptional Circumstances

220k4931 k. Irreparable Injury or
 Inadequacy of Legal or Administrative Remedy.
 Most Cited Cases

Instances in which third party may raise constitutional rights of another are exception rather than rule, and purposes of the Anti-Injunction Act as amended and circumstances of its enactment demonstrated that Congress did not intend the Act to apply where aggrieved party would be required to depend on mere possibility of persuading third party to assert his claims but, rather, Act was intended to apply only when Congress has provided

alternative avenue for aggrieved party to litigate its claims on its own behalf. 26 U.S.C.A. § 7421(a).

[6] Federal Courts 170B 442.1

170B Federal Courts

170BVII Supreme Court

170BVII(A) In General

170Bk442 Original Jurisdiction

170Bk442.1 k. In General. Most Cited

Cases

(Formerly 170Bk442)

In view of South Carolina's allegation that application of statute would materially interfere with and infringe upon authority of South Carolina to borrow funds, and of fact that 23 states jointly submitted amicus brief urging Supreme Court to grant motion to file complaint against Secretary of the Treasury of the United States, and in view of fact that manner in which a state may exercise its borrowing power is question of vital importance to all states, it was appropriate to exercise discretion in favor of hearing the case. 26 U.S.C.A. §§ 103, 7421(a), 7478.

****1108 *367 Syllabus** ^{FN*}

FN* The syllabus constitutes no part of the opinion of the Court but has been prepared by the Reporter of Decisions for the convenience of the reader. See *United States v. Detroit Lumber Co.*, 200 U.S. 321, 337, 26 S.Ct. 282, 287, 50 L.Ed. 499.

Section 103(a) of the Internal Revenue Code exempts from a taxpayer's gross income the interest earned on the obligations of any State. Section 103(a) was amended by the Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA), § 310(b)(1) of which requires that "registration-required obligations" be issued in registered, rather than bearer, form to qualify for the § 103(a) exemption. If a registration-required obligation is issued in bearer, rather than registered, form, § 310(b)(1) provides that the interest is taxable. South Carolina asks leave to file a complaint against the Secretary of the Treasury, seeking injunctive and other relief on the ground that § 310(b)(1) is invalid as violative ****1109** of the Tenth Amendment and the doctrine of intergovernmental tax immunity. The Secretary

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argues that the action is barred by the Anti-Injunction Act, which provides that “no suit for the purpose of restraining the assessment or collection of any tax shall be maintained in any court by any person, whether or not such person is the person against whom such tax was assessed.”

Held: The motion for leave to file the complaint is granted.

Justice BRENNAN delivered the opinion of the Court with respect to Parts I and II, concluding that the Anti-Injunction Act does not bar the action. Pp. 1111 - 1115.

(a) The Act's purposes and the circumstances of its enactment indicate that the Act does not apply to actions brought by aggrieved parties, such as South Carolina, for whom Congress has not provided an alternative forum in which to litigate their claims. Here, if South Carolina issues bearer bonds, its bondholders, by virtue of § 310(b)(1) of TEFRA, will be liable for the tax on the interest earned on those bonds. South Carolina will incur no tax liability. Under these circumstances, the State will be unable to utilize any statutory procedure to contest the constitutionality of § 310(b)(1). Pp. 1111 - 1114.

(b) The indicia of congressional intent also demonstrate that Congress did not intend the Anti-Injunction Act to apply where an aggrieved party would be required to depend on the mere possibility of persuading a third party to assert his claims. The nature of the remedy proposed *368 by the Secretary that the State may obtain judicial review of its claims by issuing bearer bonds and urging a purchaser of those bonds to bring a suit contesting the legality of § 310(b)(1), only buttresses the conclusion that the Act was not intended to apply to this kind of action. Reliance on such proposed remedy would create the risk that the Act would entirely deprive the State of any opportunity to obtain review of its claims. Pp. 1114 - 1115.

Justice BRENNAN, joined by Chief Justice BURGER, Justice WHITE, and Justice MARSHALL, concluded in Part III that since the

manner in which a State may exercise its borrowing power is a question of vital importance to all States, it is appropriate for this Court to exercise its discretion in favor of hearing this case. But since the record is presently not sufficiently developed to permit the merits to be addressed, a Special Master will be appointed to develop the record. P. 1115.

Justice BLACKMUN concluded that because the suit is not one “for the purpose of restraining the assessment or collection of any tax,” the Anti-Injunction Act is no bar to South Carolina's ability to bring the suit in another court. Nevertheless, because the issue presented is substantial and of concern to a number of States, and because prompt resolution of the issue in this Court will benefit all concerned, the grant of leave to file is a proper exercise of the Court's discretion. P. 1117.

Justice O'CONNOR, joined by Justice POWELL and Justice REHNQUIST, concluded that, although great deference is due the congressional policy against premature judicial interference with federal taxes, it is proper to exercise this Court's original jurisdiction where South Carolina has demonstrated injury of “serious magnitude” and that it has no adequate alternative forum in which to raise its unique claims. Pp. 1126 - 1127.

Huger Sinkler argued the cause for plaintiff. With him on the briefs were *Karen LeCraft Henderson*, *T. Travis *369 Medlock*, Attorney General of South Carolina, *C. Tolbert Goolsby, Jr.*, Chief Deputy Attorney General, and *David C. Eckstrom* and *Grady L. Patterson III*, Assistant Attorneys General. *Susan Lee Voss*, Assistant Attorney General of Texas, argued the cause for the State of Texas et al. as *amici curiae*. With her on the brief were *Jim Mattox*, Attorney General of Texas, *David R. Richards*, Executive Assistant Attorney General, and *Robert T. Lewis* and *Michael Cafiso*, Assistant Attorneys General, and the Attorneys General for their respective States as follows: *Norman C. Gorsuch* of Alaska, *Robert K. Corbin* of Arizona, *Michael J. Bowers* of Georgia, *Linley E. Pearson* of Indiana, *Thomas J. Miller* of Iowa, *William J. Guste, Jr.*, of Louisiana, *Stephen H. Sachs* of

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Maryland, *William A. Allain* of Mississippi, *John D. Ashcroft* of Missouri, *Michael T. Greely* of Montana, *Brian McKay* of Nevada, *Gregory H. Smith* of New Hampshire, *Rufus L. Edmisten* of North Carolina, *Robert Wefald* of North Dakota, *Anthony Celebrezze* of Ohio, *Michael K. Turpin* of Oklahoma, *LeRoy S. Zimmerman* of Pennsylvania, *Dennis J. Roberts II* of Rhode Island, *William L. Leech, Jr.*, of Tennessee, *John J. Easton, Jr.*, of Vermont, *Gerald L. Baliles* of Virginia, *Bronson C. La Follette* of Wisconsin, and *Archie G. McClintock* of Wyoming.

Deputy Solicitor General Claiborne argued the cause for defendant. With him on the briefs were *Solicitor General Lee*, *Assistant Attorney General Archer*, *Stuart A. Smith*, *Michael L. Paup*, and *Ernest J. Brown*.*

* Briefs of *amici curiae* were filed for the City of Baltimore et al. by *Benjamin Brown*, *J. Lamar Shelley*, *John W. Witt*, *Roger F. Cutler*, *Roy D. Bates*, *George Agnost*, *Robert J. Alfton*, *Mark Aronchick*, *James K. Baker*, *James P. McGuire*, *Clifford D. Pierce, Jr.*, *William H. Taube*, *William I. Thornton, Jr.*, *Henry W. Underhill, Jr.*, and *Charles S. Rhyne*; and for the National Association of Counties et al. by *Lawrence R. Velvel* and *Dennis A. Dutterer*.

*370 Justice BRENNAN delivered the opinion of the Court.^{FN†}

FN† Part III of the opinion is joined only by THE CHIEF JUSTICE, Justice WHITE, and Justice MARSHALL.

**1110 South Carolina invokes the Court's original jurisdiction^{FN1} and asks leave to file a complaint against Donald T. Regan, the Secretary of the Treasury of the United States. The state seeks an injunction and other relief, on the ground that § 310(b)(1) of the Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA), Pub.L. No. 97-248, 96 Stat. 596, is constitutionally invalid as violative of the Tenth Amendment and the doctrine of intergovernmental tax immunity.

FN1. U.S. Const., Art. III, § 2; 28 U.S.C. § 1251(b).

The Secretary objects to the motion on the ground

that the Anti-Injunction Act, 26 U.S.C. § 7421(a), bars this action^{FN2} and, alternatively, that the Court should exercise its discretion to deny leave to file. We are not persuaded that either is a ground for denying the motion, and therefore grant the motion for leave to file the complaint.

FN2. Defendant also argues that the Court may not grant declaratory relief because the Declaratory Judgment Act, 28 U.S.C. § 2201, which authorizes "any court of the United States" to issue a declaratory judgment in an appropriate case, excepts from its coverage most "actions with respect to Federal taxes." Because of our disposition of the case, we need not decide at this time whether we may grant declaratory relief should plaintiff prevail on the merits.

I

Section 103(a) of the Internal Revenue Code (I.R.C.) exempts from a taxpayer's gross income the interest earned on the obligations of any State.^{FN3} In 1982, however, as part of *371 TEFRA, Congress amended § 103 to restrict the types of bonds that qualify for the tax exemption granted by that section. Specifically, § 310(b)(1) of TEFRA requires that certain obligations, termed "registration-required obligations," be issued in registered,^{FN4} rather than bearer, form to qualify for the § 103(a) exemption.^{FN5} For purposes of § 310(b)(1), registration-required obligations are defined broadly to include most publicly-issued obligations with maturities greater than one year.^{FN6} If an obligation that is registration-required is issued in bearer, rather than registered, form, then § 310(b)(1) provides that the interest on that obligation is taxable.

FN3. I.R.C. § 103(a) provides in pertinent part:

"(a) **General rule.**-Gross income does not include interest on-

(1) the obligations of a State, a Territory, or a possession of the United States, or any

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political subdivision of any of the foregoing, or of the District of Columbia ...
 ”

FN4. Temporary Regulation § 5f.103-1 provides that:

“An obligation is in registered form if-

(i) The obligation is registered both as to principal and any stated interest and transfer of the obligation may be effected only by the surrender of the old instrument and either the reissuance by the issuer of the old instrument to the new holder or the issuance by the issuer of a new instrument to the new holder, or

(ii) The right to the principal of, and stated interest on, the obligation may be transferred only through a book entry system (as described in paragraph (c)(2) of this section).” 47 Fed.Reg. 51362 (1982).

FN5. Section 310(b)(1) provides as follows:

“(b) Other Obligations.-

(1) Obligations must be in registered form to be tax-exempt.-Section 103 (relating to interest on certain governmental obligations) is amended by ... inserting after subsection (i) the following new subsection: ‘(j) Obligations Must Be in Registered Form To Be Tax-Exempt.’-(l) In general. -Nothing in subsection (a) or in any other provision of law shall be construed to provide an exemption from federal income tax for interest on any registration-required obligation unless the obligation is in registered form.”

FN6. Section 310(b)(1) defines a registration-required obligation as any obligation other than an obligation that “(A) is not of a type offered to the public, (B) has a maturity (at issue) of not more than 1 year, or (C) is described in section 163(f)(2)(B).”

Because the imposition of a tax on bearer bonds would require a State to pay its bondholders a higher rate of interest on such bonds, South

Carolina argues that the practical effect of § 310(b)(1) is to require it to issue its obligations in registered form. For that reason, South Carolina argues that the *372 section destroys its freedom to issue obligations in the form that it chooses.

Viewing its borrowing power as essential to the maintenance of its separate and independent existence, South Carolina contends that the condition imposed by **1111 § 310(b)(1) on the exercise of that power violates the Tenth Amendment. In addition, relying on *Pollock v. Farmer's Loan & Trust Company*, 157 U.S. 429, 15 S.Ct. 673, 39 L.Ed. 759 (1895), South Carolina argues that Congress may not tax the interest earned on the obligations of a state. Because § 310(b)(1) imposes a tax on the interest earned on state obligations issued in bearer form, the State argues that the section is unconstitutional. Accordingly, South Carolina asks that its motion to file the complaint be granted and that this Court award declaratory, injunctive, and other appropriate relief.

FN7

FN7. Since we have decided to appoint a Special Master to develop a factual record, see *infra*, at 1124, we express no opinion on the merits of the State's claims.

The Secretary does not address the merits of the State's constitutional claims. Rather, he argues that we may not grant the motion to file because this action is barred by the Anti-Injunction Act (Act).

The Act provides, in pertinent part, that “no suit for the purpose of restraining the assessment or collection of any tax shall be maintained in any court by any person, whether or not such person is the person against whom such tax was assessed.” FN8

Characterizing this action as a suit to “restrain[] the assessment or collection of” a tax, the Secretary contends that this suit is barred by the statute. The Secretary argues that *Enochs v. Williams Packing & Navigation Co.*, 370 U.S. 1, 82 S.Ct. 1125, 8 L.Ed.2d 292 (1962) establishes the single judicially-created exception to the Act and that this action does not fall within that exception.

We need not address *373 whether this case falls within the *Williams Packing* exception for we hold that the Act was not intended to bar an action

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where, as here, Congress has not provided the plaintiff with an alternative legal way to challenge the validity of a tax.^{FN9}

FN8. The full text of the Act reads:

“Except as provided in sections 6212(a) and (c), 6213(a), 6672(b), 6694(c), 7426(a) and (b)(1), and 7429(b), no suit for the purpose of restraining the assessment or collection of any tax shall be maintained in any court by any person, whether or not such person is the person against whom such tax was assessed.” I.R.C. § 7421(a).

None of the statutory exceptions is relevant in this case.

FN9. Because of our disposition of the statutory issue, we need not reach the State's contention that application of the Act to bar this suit would unconstitutionally restrict this Court's original jurisdiction.

II

When enacted in 1867, the forerunner of the current Anti-Injunction Act provided that “no suit for the purpose of restraining the assessment or collection of tax shall be maintained in any court.” Act of Mar. 2, 1867, § 10, 14 Stat. 475.^{FN10} Although the Act apparently has no recorded legislative history, *Bob Jones University v. Simon*, 416 U.S. 725, 736, 94 S.Ct. 2038, 2045, 40 L.Ed.2d 496 (1974), the circumstances of its enactment strongly suggest that Congress intended the Act to bar a suit only in situations in which Congress had provided the aggrieved party with an alternative legal avenue by which to contest the legality of a particular tax.

FN10. In the revised statutes, the term “any” was added so that the statute read: “No suit for the purpose of restraining the assessment or collection of any tax shall be maintained in any court.” *Snyder v. Marks*, 109 U.S. 189, 192, 3 S.Ct. 157, 159, 57 L.Ed. 901 (1883). This language appears

in the current version of the Act.

[1] The Act originated as an amendment to a statute that provided that

“No suit shall be maintained in any court for the recovery of any tax alleged to have been erroneously or illegally assessed or collected, until appeal shall have been duly made to the commissioner of internal revenue ... and a decision of said commissioner shall be had thereon, unless such suit shall be brought within six months from the time of said decision ...” Internal Revenue Act of July 13th, 1866, § 19, 14 Stat. 152.

****1112** The Anti-Injunction Act amended this statute by adding the prohibition against injunctions. Act of Mar. 2, 1867, § 10, 14 Stat. 475. The Act, therefore, prohibited injunctions in the context of a statutory scheme that provided an alternative remedy. As we explained in *Snyder v. Marks*, 109 U.S. 189, 193, 3 S.Ct. 157, 159, 57 L.Ed. 901 (1883), “[t]he remedy of a suit to recover back the tax after it is paid is provided by statute, and a suit to restrain its collection is forbidden.” This is cogent evidence that the 1867 amendment was merely intended to require taxpayers to litigate their claims in a designated proceeding.

The Secretary argues that, regardless of whether other remedies are available, a plaintiff may only sue to restrain the collection of taxes if it satisfies the narrow exception to the Act enunciated in *Williams Packing*, *supra*. *Williams Packing* did not, however, ever address, let alone decide, the question whether the Act applies when Congress has provided no alternative remedy. Indeed, as we shall see, a careful reading of *Williams Packing* and its progeny supports our conclusion that the Act was not intended to apply in the absence of such a remedy.

Williams Packing was a taxpayer's suit to enjoin the District Director of the Internal Revenue Service from collecting allegedly past-due social security and unemployment taxes. The Court concluded that the Anti-Injunction Act would not apply if the taxpayer (1) was certain to succeed on the merits, and (2) could demonstrate that collection would

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cause him irreparable harm. 370 U.S., at 6-7, 82 S.Ct., at 1128-1129. Finding that the first condition had not been met, the Court concluded that the Act barred the suit. Significantly, however, Congress had provided the plaintiff in *Williams Packing* with the alternative remedy of a suit for a refund. *Id.*, at 7, 82 S.Ct., at 1129.

In each of this Court's subsequent cases that have applied the *Williams Packing* rule, the plaintiff had the option of paying the tax and bringing a suit for a refund. Moreover, these cases make clear that the Court in *Williams Packing* and its progeny did not intend to decide whether the Act would apply to an aggrieved party who could not bring a suit for a refund.

*375 For example, in *Bob Jones, supra*, the taxpayer sought to prevent the Service from revoking its tax-exempt status under I.R.C. § 501(c)(3). Because the suit would have restrained the collection of income taxes from the taxpayer and its contributors, as well as the collection of federal social security and unemployment taxes from the taxpayer, the Court concluded that the suit was an action to restrain "the assessment or collection of any tax" within the meaning of the Anti-Injunction Act. 416 U.S., at 738-739, 94 S.Ct., at 2046-2047. Applying the *Williams Packing* test, the Court found that the Act barred the suit because the taxpayer failed to demonstrate that it was certain to succeed on the merits. *Id.*, at 749, 94 S.Ct., at 2052. In rejecting the taxpayer's challenge to the Act on due process grounds, however, the Court relied on the availability of a refund suit, noting that "our conclusion might well be different" if the aggrieved party had no access to judicial review. 416 U.S., at 746, 94 S.Ct., at 2050. Similarly, the Court left open the question whether the Due Process Clause would be satisfied if an organization had to rely on a "friendly donor" to obtain judicial review of the Service's revocation of its tax-exemption. *Id.*, at 747 n. 21, 94 S.Ct., at 2051 n. 21.^{FN11}

FN11. A "friendly donor" suit is a suit in which a donor claims that his contributions to an organization should be tax deductible

because the organization's tax-exempt status had been revoked improperly.

In addition, in *Commissioner v. "Americans United" Inc.*, 416 U.S. 752, 94 S.Ct. 2053, 40 L.Ed.2d 518 (1974), decided the same day as *Bob Jones*, the Court considered a taxpayer's action to require the Service to reinstate its tax-exempt status.^{FN12} The **1113 Court applied the *Williams Packing* test and held that the action was barred *376 by the Act. Finally, in *United States v. American Friends Service Committee*, 419 U.S. 7, 95 S.Ct. 13, 42 L.Ed.2d 7 (1974) (*per curiam*), the taxpayers sought to enjoin the Government from requiring that a portion of their wages be withheld. The taxpayers argued that the withholding provisions violated their First Amendment right to bear witness to their religious beliefs. The Court again applied the *Williams Packing* rule and found that the suit was barred by the Anti-Injunction Act. In both of these cases, the taxpayers argued that the *Williams Packing* test was irrelevant and the Act inapplicable because they did not have adequate alternative remedies. In rejecting this argument, the Court expressly relied on the availability of refund suits. 416 U.S., at 761, 94 S.Ct., at 2058; 419 U.S., at 11, 95 S.Ct., at 15. This emphasis on alternative remedies would have been irrelevant had the Court meant to decide that the Act applied in the absence of such remedies. We therefore turn to that question.

FN12. In *Americans United*, the IRS had revoked the organization's § 501(c)(3) status, but found that it was eligible for § 501(c)(4) status. Although the organization's income remained tax exempt, "the effect of this change in status was to render respondent liable for unemployment (FUTA) taxes under the Code § 3301, 26 U.S.C. § 3301, and to destroy its eligibility for tax deductible contributions under § 170." 416 U.S., at 755, 94 S.Ct., at 2056 (footnote omitted).

The analysis in *Williams Packing* and its progeny of the purposes of the Act provides significant support for our holding today. *Williams Packing* expressly

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stated that the Act was intended to protect tax revenues from judicial interference “*and to require that the legal right to the disputed sums be determined in a suit for a refund.*” 370 U.S., at 7, 95 S.Ct., at 1129 (emphasis added). Similarly, the Court concluded that the Act was also designed as “protection of the collector from litigation *pending a suit for a refund,*” *id.*, at 7-8, 95 S.Ct., at 1129 (emphasis added). The Court’s concerns with protecting the expeditious collection of revenue and protecting the collector from litigation were expressed in the context of a procedure that afforded the taxpayer the remedy of a refund suit.
 FN13

FN13. Unlike Justice O’CONNOR, we do not believe that Congress’s concerns with judicial interference overrode all other concerns. This case is difficult because it implicates Congress’s concern with providing remedies as well as its concern with limiting remedies.

[2] Nor is our conclusion inconsistent with the 1966 amendment to the Anti-Injunction Act. In 1966, in § 110(c) of the Federal Tax Lien Act, Pub.L. No. 89-719, 80 Stat. 1125, Congress amended the Anti-Injunction Act to read, in pertinent *377 part, that “no suit for the purpose of restraining the assessment or collection of any tax shall be maintained in any court, by any person whether or not such person is the person against whom such tax was assessed.” *Id.*, § 110(c), 80 Stat. 1144. The central focus of the added phrase, “by any person whether or not such person is the person against whom such tax was assessed,” was on third parties whose property rights competed with federal tax liens. *Bob Jones, supra*, 416 U.S., at 732 n. 6, 94 S.Ct., at 2044 n. 6. Prior to the adoption of the Tax Lien Act, such parties were often unable to protect their property interests. *Id.*; H.R.Rep. No. 1884, 89th Cong., 2d Sess. 27-28 (1966).^{FN14} Section 110(a) of the Tax Lien Act gave such third parties a right of action against the United States.^{FN15} The amendment to the Anti-Injunction Act was primarily **1114 designed to insure that the right of action granted by § 110(a) of the Federal Tax Lien Act was exclusive. 416 U.S., at 732 n. 6, 94 S.Ct., at

2044 n. 6. The language added to the Anti-Injunction Act by the 1966 amendment is, therefore, largely irrelevant to the issue before us today.^{FN16}

FN14. Any dicta in *Bob Jones* suggesting that, prior to the enactment of the Tax Lien Act, the Anti-Injunction Act barred suits by third parties claiming that a federal tax lien impaired their property rights may be disregarded. 416 U.S., at 732 n. 6, 94 S.Ct., at 2044 n. 6. The Anti-Injunction Act had been widely construed not to apply to such actions. See, e.g., *Campbell v. Bagley*, 276 F.2d 28 (CA5 1960); *Tomlinson v. Smith*, 128 F.2d 808 (CA7 1942); American Bar Association, Final Report of the Committee on Federal Liens, at 48, 116, reprinted in Hearings before the Committee on Ways and Means on H.R. 11256 and H.R. 11290, House of Representatives, 89th Cong., 2d Sess. (1966).

FN15. Section 110(a) provides in pertinent part:

“If a levy has been made on property or property has been sold pursuant to a levy, any person (other than the person against whom is assessed the tax out of which such levy arose) who claims an interest in or lien on such property and that such property was wrongfully levied upon may bring a civil action against the United States in a district court of the United States.”

FN16. In *Bob Jones*, we held that the 1966 amendment did not merely limit the remedies of third parties challenging federal tax liens. Rather, the amendment was also intended as a reaffirmation of the plain language of the Act. 416 U.S., at 732 n. 6, 94 S.Ct., at 2044 n. 6. In that sense, we found the statute to be “declaratory” rather than “innovative.” *Ibid.*

Because the Act, as originally enacted, did not cover third parties who were not

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given an alternative action in which to press their claims, our construction of the 1966 amendment in *Bob Jones* is entirely consistent with our holding today.

Similarly, we stated in *Americans United* that “a suit to enjoin the assessment or collection of anyone’s taxes triggers the literal terms” of the Act. 416 U.S., at 760, 94 S.Ct., at 2058. Of course, this statement was meant to apply only if the aggrieved party has an alternative remedy.

Justice O’CONNOR relies heavily on Assistant Treasury Secretary Surrey’s statement to the House Ways and Means Committee to support her view that the 1966 amendment to the Anti-Injunction Act was intended to prohibit third parties from suing to restrain the collection of taxes regardless of whether Congress has provided them with an alternative remedy.

Post, at 1120. This reliance is misplaced.

Although the Assistant Secretary described the amendment as a restriction on third-party suits, when read in context, it is unclear whether he was referring to all third parties, including those without alternative remedies, as Justice O’CONNOR believes, or only to those third parties who were granted a right of action by Section 110(a) of the Federal Tax Lien Act. See Statement by the Hon. Stanley S. Surrey, Assistant Secretary of the Treasury, reprinted in *Hearings Before the Committee on Ways and Means on H.R. 11256 and H.R. 11290*, 89th Cong., 2d Sess. 58 (1966).

Even if Assistant Secretary Surrey viewed the 1966 amendment as prohibiting suits by third-parties who had no alternative remedies, there is nothing in the legislative history of that amendment to support the view that Congress shared that belief.

Justice O’CONNOR relies on the statements in the House and Senate Reports that “ ‘[u]nder present law ... the United States cannot be sued by third persons where its collection activities interfere with their property rights,’ ” *Post*, at 1120, quoting H.R.Rep. No. 1884, 89th

Cong., 2d Sess., 27 (1966); S.Rep. No. 1708, 89th Cong., 2d Sess., 29 (1966), U.S.Code Cong. & Admin.News, pp. 3722, 3750. Since the Anti-Injunction Act had been widely construed not to bar such suits, see n. 13, *supra*, however, this statement simply could not have been intended as a description of the effect of that Act.

[3][4] *378 In sum, the Act’s purpose and the circumstances of its enactment indicate that Congress did not intend the Act to apply to actions brought by aggrieved parties for whom it has not provided an alternative remedy.^{FN17} In this *379 case, if the plaintiff South Carolina issues**1115 bearer bonds, its bondholders will, by virtue of § 310(b)(1) of TEFRA, be liable for the tax on the interest earned on those bonds. South Carolina will *380 incur no tax liability. Under these circumstances, the State will be unable to utilize any statutory procedure to contest the constitutionality of § 310(b)(1). Accordingly, the Act cannot bar this action.

FN17. As the Secretary notes, I.R.C. § 7478 does not provide plaintiff with an action in which he may contest the constitutionality of § 310(b)(1). That section permits the Tax Court to, “make a declaration whether ... prospective obligations are *described* in section 103(a).” The issue in this case involves the constitutionality of section 310(b)(1), not whether the bonds that the State desires to issue are “described in section 103.” Therefore, § 7478 does not provide the State with an alternative procedure to contest the legality of section 310(b)(1).

Justice O’CONNOR relies on statements in the legislative history of I.R.C. § 7478 indicating that Congress believed that, prior to the enactment of that section, prospective issuers of State and local bonds had no means to determine whether the interest on their bonds would be tax-exempt. *Post*, at 1121 - 1122. In her view, these statements are strong evidence

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that Congress intended the Anti-Injunction Act to apply regardless of the availability of an alternative remedy.

We find these statements unpersuasive. To the extent that these statements, which do not even refer to the Anti-Injunction Act, may be read as expressing the view that the Act should be construed to bar suits regardless of the availability of alternative remedies, they are the views of a subsequent Congress and, therefore, at best, “form a hazardous basis for inferring the intent of an earlier one.” *Consumer Product Safety Commission v. GTE Sylvania*, 447 U.S. 102, 117, 100 S.Ct. 2051, 2060, 64 L.Ed.2d 766 (1980), quoting *United States v. Price*, 361 U.S. 304, 313, 80 S.Ct. 326, 331, 4 L.Ed.2d 334 (1960).

Justice O'CONNOR, relying on *Red Lion Broadcasting Co. v. FCC*, 395 U.S. 367, 380-381, 89 S.Ct. 1794, 1801-1802, 23 L.Ed.2d 371 (1969) and *Federal Housing Admin. v. The Darlington, Inc.*, 358 U.S. 84, 90, 79 S.Ct. 141, 145, 3 L.Ed.2d 132 (1958), argues that these statements should be given “‘great weight’” in construing the Anti-Injunction Act. This reliance is misplaced. In *Red Lion* we stated that “[s]ubsequent legislation declaring the intent of an earlier statute is entitled to great weight.” 395 U.S., at 380, 89 S.Ct., at 1801 (emphasis added). *The Darlington* stands for the same proposition. We have previously rejected the argument that the *Red Lion* rule should be applicable to the committee reports that accompany subsequent legislation. In *Consumer Product Safety Comm'n, supra*, 447 U.S., at 118 n. 13, 100 S.Ct., at 2061 n. 13, we stated that “[w]ith respect to subsequent legislation ... Congress has proceeded formally through the legislative process. A mere statement in a conference report of such legislation as to what the Committee believes an earlier statute meant is obviously less weighty.”

Indeed, Justice O'CONNOR does not consistently accord “great weight” to the

legislative history of § 7478. In Part I of her opinion, she states that the legislative history of § 7478 represents Congress's “belief that the Tax Anti-Injunction Act generally bars nontaxpayers from bringing the kind of injunctive action the State of South Carolina asks leave to file today.” *Post*, at 1121. Under this view, the statement in the Senate Report accompanying § 7478 that “present law does not allow the State ... government to go to court,” S.Rep. No. 95-1263, 95th Cong., 2d Sess. 150 (1978), U.S.Code Cong. & Admin.News, pp. 6761, 6913, must mean that Congress believed that the Anti-Injunction Act barred original actions in this court as well as actions in lower courts. Yet, in reaching her conclusion that the Act does not apply to bar original actions in this Court, Justice O'CONNOR apparently accords no weight at all to this legislative history. *Post*, at 1125 - 1126.

For similar reasons, we find the remaining post-enactment history upon which Justice O'CONNOR relies, *post*, at 1121, to be unconvincing. Whatever the weight to which these statements are entitled, they are ultimately unpersuasive in light of the other evidence of congressional intent discussed above.

[5] The Secretary suggests that the State may obtain judicial review of its claims by issuing bearer bonds and urging a purchaser of those bonds to bring a suit contesting the legality of § 310(b)(1). But the nature of this proposed remedy only buttresses our conclusion that the Act was not intended to apply to this kind of action. First, instances in which a third party may raise the constitutional rights of another are the exception rather than the rule. *Singleton v. Wulff*, 428 U.S. 106, 114, 96 S.Ct. 2868, 2874, 49 L.Ed.2d 826 (1976). More important, to make use of this remedy the State “must first be able to find [an individual] willing to subject himself to the rigors of litigation against the Service, and then must rely on [him] to present the relevant arguments on [its] behalf.” *Bob Jones, supra*, 416 U.S., at 747 n. 21, 94 S.Ct., at 2051 n. 21. Because it is by no means certain that the State would be able to

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convince a taxpayer to raise its claims,^{FN18} reliance on the remedy suggested by the Secretary would create *381 the risk that the Anti-Injunction Act would entirely deprive the State of any opportunity to obtain review of its claims. For these reasons, we should not lightly attribute to Congress an intent to require plaintiff to find a third party to contest its claims. Here, the indicia of congressional intent—the Act's purposes and the circumstances of its enactment—demonstrate that Congress did not intend the Act to apply where an aggrieved party would be required to depend on the mere possibility of persuading a third party to assert his claims. Rather, the Act was intended to apply only when Congress has provided an alternative avenue for an aggrieved party to litigate its claims on its own behalf.^{FN19} Because Congress did not **1116 prescribe an alternative remedy for the plaintiff in this case, the Act does not bar this suit.

FN18. It is not irrelevant that the IRS routinely audits the returns of taxpayers who litigate claims for refunds. Department of the Treasury, Chief Counsel's Directives Manual (35)(17)50.

FN19. Justice O'CONNOR suggests that our holding today will enable taxpayers to evade the Anti-Injunction Act by forming organizations to litigate their tax claims. *Post*, at 1111, 1115. We disagree. Because taxpayers have alternative remedies, it would elevate form over substance to treat such organizations as if they did not possess alternative remedies. Accordingly, such organizations could not successfully argue that the Act does not apply because they are without alternative remedies.

Justice O'CONNOR also appears to suggest that our holding today renders the Act a restatement of the equitable principles governing the issuance of injunctions at the time the statute was enacted. *Post*, at 1119 - 1120 n. 5. This argument is without merit since these equitable principles did not require that injunctions issue only when no alternative

remedy was available. See, e.g., *Dows v. Chicago*, 78 U.S. (11 Wall.) 108, 109-110, 20 L.Ed. 65 (1871) (suit to restrain collection of taxes will lie if plaintiff shows that enforcement will cause irreparable harm or lead to a multiplicity of suits); *Hannewinkle v. Georgetown*, 82 U.S. (15 Wall.) 547, 548-549, 21 L.Ed. 231 (1873) (same).

III

[6] The Secretary argues that if we conclude that the Anti-Injunction Act is not a bar to this suit, we should in any event exercise our discretion to deny leave to file. He notes that the Court's jurisdiction over this suit is not exclusive and that the Court exercises its "original jurisdiction sparingly and [is] particularly reluctant to take jurisdiction of a suit where the *382 plaintiff has another adequate forum in which to settle his claim." *United States v. Nevada*, 412 U.S. 534, 538, 93 S.Ct. 2763, 2765, 37 L.Ed.2d 132 (1972) (*per curiam*). The State has, however, alleged that the application of § 310(b)(1) will "materially interfere with and infringe upon the authority of South Carolina to borrow funds." Motion for Leave to File Complaint, p. 7; see *supra*, at 1111. Additionally, twenty-three States have jointly submitted an amicus brief urging this Court to grant the motion to file. Unquestionably, the manner in which a State may exercise its borrowing power is a question that is of vital importance to all fifty States. Under these circumstances, we believe that it is appropriate for us to exercise its discretion in favor of hearing this case. At present, however, the record is not sufficiently developed to permit us to address the merits. We shall therefore appoint a Special Master to develop the record.

Accordingly, plaintiff's motion for leave to file a complaint is granted and a Special Master will be appointed.

It is so ordered.

Justice BLACKMUN, concurring in the judgment. I, too, agree with all those who have written opinions in this case that the Anti-Injunction Act, 26 U.S.C. § 7421(a), is no bar to the ability of the

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State of South Carolina to invoke the original jurisdiction of this Court in order to challenge the validity of a federal tax statute. Like Justice O'CONNOR, I have reservations about the breadth of the approach taken by Justice BRENNAN in determining that Congress did not intend the Act to apply in any case in which the aggrieved party has no alternative avenue by which to contest the legality of a particular tax.

In *Bob Jones University v. Simon*, 416 U.S. 725, 94 S.Ct. 2038, 40 L.Ed.2d 496 (1974), the Court stressed the broad sweep of the Anti-Injunction Act. The Court noted that the language added in 1966, prohibiting any suit for the purpose of restraining the assessment or collection of any tax "by any person, whether or not such person is the person against whom such tax was assessed," see § 110(c) of the Federal Tax Lien Act of 1966, *383 Pub.L. 89-719, 80 Stat. 1144, was intended as a "reaffirmation of the plain meaning" of the Act as it had stood since 1867. See 416 U.S., at 731-732, n. 6, 94 S.Ct., at 2043-2044, n. 6. See also *Alexander v. "Americans United" Inc.*, 416 U.S. 752, 760, n. 11, 94 S.Ct. 2053, 2058, n. 11, 40 L.Ed.2d 518 (1974). The Court in *Bob Jones* rejected the petitioner's efforts to rely on exceptions to the reach of the Act suggested in the 1930's for situations in which there is no adequate remedy short of a suit to enjoin the challenged tax. See 416 U.S., at 744, 94 S.Ct., at 2049. Because it concluded that the plaintiffs in *Bob Jones* and "*Americans United*" had access to judicial forums in which to challenge the alleged deprivations of their property, the Court did not need to decide whether and under what circumstances its broad reading of the Anti-Injunction**1117 Act might deny an aggrieved party due process of law. *Id.*, at 746, 94 S.Ct., at 2050.

Unlike Justice O'CONNOR, I see no need to decide whether Congress intended the Anti-Injunction Act to apply to suits invoking this Court's original jurisdiction. I would decide this case on the narrower ground set forth in my dissenting opinion in "*Americans United*," 416 U.S., at 763, 94 S.Ct., at 2059. I there expressed concern that the Court was overlooking a necessary first step in applying the Anti-Injunction Act, that is, the determination

whether the litigation is a " 'suit for the purpose of restraining' " any tax. 416 U.S., at 767, 94 S.Ct., at 2061, quoting 26 U.S.C. § 7421(a). Here, as in "*Americans United* ", there can be no serious argument that the disposition of South Carolina's claim will have much effect, if any at all, upon federal tax revenues. If South Carolina loses, it will register its securities.^{FN*} If it wins, it will continue to issue unregistered *384 securities. In either event, the Federal Government will receive no more tax revenues from purchasers of such securities than it has enjoyed since *Pollock v. Farmers' Loan & Trust Co.*, 157 U.S. 429, 15 S.Ct. 673, 39 L.Ed. 759, was decided in 1895.

FN* According to the affidavit of the Assistant Attorney General of South Carolina, the issuance of registered bonds will increase South Carolina's interest costs by 0.25%. If the State were to continue to issue unregistered bonds, in the face of a ruling that § 310(b)(1) is valid, it estimates that it would have to pay between 3% and 5% more interest on its bonds to render them marketable. Counsel for South Carolina acknowledged at oral argument that since the effective date of § 310(b)(1) the State has issued fully registered bonds. Tr. of Oral Arg. 11.

The acknowledged purpose of Congress in enacting § 310(b)(1) of TEFRA in 1982 was to encourage the States to issue securities in registered form. See Staff of Joint Comm. on Taxation, 97th Cong., 2d Sess., General Explanation of the Revenue Provisions of the Tax Equity and Fiscal Responsibility Act of 1982, p. 190. In a case such as this, where it is evident that the challenged governmental action is one to "accomplish a broad-based policy objective" rather than to produce revenue, see "*Americans United* ", 416 U.S., at 771, 94 S.Ct., at 2063 (dissenting opinion), and the disposition of the challenge will have no effect on federal revenues, I conclude that the suit is not one "for the purpose of restraining the assessment or collection of any tax," within the words of § 7421(a).

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Although I would not hold the Anti-Injunction Act to be a bar to South Carolina's ability to bring this suit in another court, I agree that we should hear this case. Exercise of our original jurisdiction is discretionary and, though the Court has exercised it sparingly, we are not prohibited from doing so by the fact that the original party may have an alternative forum. See *Georgia v. Pennsylvania R. Co.*, 324 U.S. 439, 465, 65 S.Ct. 716, 729, 89 L.Ed. 1051 (1945). The issue presented is a substantial one, and is of concern to a number of States. I am satisfied that prompt resolution of the issue here will benefit all concerned and that the decision to grant leave to file is a proper exercise of our discretion.

Justice O'CONNOR, with whom Justice POWELL, and Justice REHNQUIST join, concurring in the judgment.

The motion of South Carolina for leave to file a complaint in our original jurisdiction raises three questions. First, the Court must decide whether Congress intended by the *385 Tax Anti-Injunction Act (Act), 26 U.S.C. § 7421(a), to bar nontaxpayers like the State of South Carolina from challenging the validity of federal tax statutes in the courts.

Second, if the Act generally does bar such nontaxpayer suits, the Court must decide whether Congress intended, and if so whether the Constitution permits it, to bar us from considering South Carolina's complaint in our original jurisdiction. Third, if Congress either did not intend or constitutionally is not permitted to withdraw this case from our original jurisdiction, **1118 the Court must decide whether South Carolina's challenge to the constitutionality of § 310(b) of the Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA), Pub.L. No. 97-248, 96 Stat. 596, raises issues appropriate for original adjudication.

In answering the first question, the Court reaches the unwarranted conclusion that the Tax Anti-Injunction Act proscribes only those suits in which the complaining party, usually a taxpayer, can challenge the validity of a taxing measure in an alternative forum. The Court holds that suits by nontaxpayers generally are not barred. In my opinion, the Court's interpretation fundamentally misconstrues the congressional anti-injunction

policy. Accordingly, I cannot join its opinion.

I

A

The Tax Anti-Injunction Act provides, in pertinent part, that "no suit for the purpose of restraining the assessment or collection of any tax shall be maintained in any court by any person, whether or not such person is the person against whom such tax was assessed." 26 U.S.C. § 7421(a). The Act's language "could scarcely be more explicit" in prohibiting nontaxpayer suits like this one, *Bob Jones University v. Simon*, 416 U.S. 725, 736, 94 S.Ct. 2038, 2045, 40 L.Ed.2d 496 (1974), since the suit indisputably would have the purpose and effect of restraining taxes. See *id.*, at 738-742, 94 S.Ct., at 2046-2048. The Act plainly bars not only "a taxpayer's *386 attempt to enjoin the collection of his own taxes, ..." but also "a suit to enjoin the assessment or collection of anyone's [else's] taxes" *Alexander v. "Americans United" Inc.*, 416 U.S. 752, 760, 94 S.Ct. 2053, 2058, 40 L.Ed.2d 518 (1974). Though the Internal Revenue Code (Code) contains a few exceptions to this nearly complete ban,^{FN1} for the most part Congress has restricted the judicial role to resolution of concrete disputes over specific sums of money, either by way of a deficiency proceeding in the Tax Court, see 26 U.S.C. §§ 6212, 6213, or by way of a taxpayer's suit for refund, see 26 U.S.C. §§ 6532, 7422.

FN1. See *infra*, at 1120 - 1122 (describing some exceptions); see also 26 U.S.C. §§ 6694(c), 7429(b).

In depriving courts of jurisdiction to resolve abstract tax controversies, Congress has determined that the United States must be able "to assess and collect taxes alleged to be due without judicial intervention" *Enochs v. Williams Packing & Navigation Co.*, 370 U.S. 1, 7, 82 S.Ct. 1125, 1129, 8 L.Ed.2d 292 (1962). "[T]axes are the life-blood of government," *Bull v. United States*, 295 U.S. 247, 259, 55 S.Ct. 695, 699, 79 L.Ed. 1421 (1935),

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and the anti-injunction prohibition is Congress' recognition that "the tenacity of the American taxpayer" constantly threatens to drain the nation of a life-sustaining infusion of revenues. See *Gorovitz*, Federal Tax Injunctions and the Standard Nut Cases, 10 Taxes 446, 446 (1932). The Act's proscription literally extends to nontaxpayer as well as taxpayer suits, if only to prevent taxpayers from sidestepping the anti-injunction policy by bringing suit through non-taxpaying associations of taxpayers.^{FN2} *387 Moreover, by **1119 broadly precluding both taxpayer and nontaxpayer suits, the Act serves a collateral objective of protecting "the collector from litigation pending a suit for refund." *Enochs v. Williams Packing & Navigation Co.*, *supra*, 370 U.S., at 7-8, 82 S.Ct., at 1129. The tax collector is an attractive target for all kinds of litigation, see, e.g., *Simon v. Eastern Kentucky Welfare Rights Organization*, 426 U.S. 26, 96 S.Ct. 1917, 48 L.Ed.2d 450 (1976), and the Act ensures that only Congress and the Treasury, not a host of private plaintiffs, will determine the focus of the collector's energies.

FN2. Non-taxpaying associations of taxpayers and nontaxpayer organizations previously have attempted to avoid the congressional policy against judicial resolution of abstract tax controversies. See, e.g., *Investment Annuity, Inc. v. Blumenthal*, 609 F.2d 1 (CA DC 1979) (insurers seeking declaration that certain investment annuity contracts are eligible for favorable tax treatment); *Educo, Inc., v. Alexander*, 557 F.2d 617 (CA7 1977) (company engaged in designing and administering educational benefit plans for corporate employees sues to protect its clients' tax benefits); *Cattle Feeders Tax Committee v. Shultz*, 504 F.2d 462 (CA10 1974) (unincorporated association representing participants in tax shelter cattle feed program seeking injunction to prevent Treasury from disallowing certain year-end deductions); *McGlotten v. Connally*, 338 F.Supp. 448, 453 n. 25 (DC 1972) (nontaxpayer challenge to tax-exempt status of racially

discriminatory fraternal organization), disapproved in *Bob Jones University v. Simon*, 416 U.S. 725, 732, and n. 6, 94 S.Ct. 2038, 2044, and n. 6, 40 L.Ed.2d 496 (1974).

B

The Act's history expressly reflects the congressional desire that all injunctive suits against the tax collector be prohibited. First enacted in 1867,^{FN3} it apparently was designed to protect the federal tax system from being inundated with the same type of injunctive suits that were then sweeping over the state tax systems. See *State Railroad Tax Cases*, 92 U.S. 575, 613, 23 L.Ed. 663 (1876); *Snyder v. Marks*, 109 U.S. 189, 193-194, 3 S.Ct. 157, 159-160, 27 L.Ed. 901 (1883). There is little contemporaneous documentation,^{FN4} but this Court's decisions indicate that the 39th Congress acted with a:

FN3. See Act of Mar. 2, 1867, § 10, 14 Stat. 475.

FN4. The Act was introduced on March 1, 1867, by Mr. Fessenden, Chairman of the Senate Committee on Finance, as an amendment to a section which made a taxpayer appeal to the Commissioner of Internal Revenue a condition precedent to suit for the recovery of taxes. See *Congressional Globe*, 39th Cong., 2d Sess., pt. III, p. 1933 (proposing amendment to the Act of July 13, 1866, ch. 184, § 19, 14 Stat. 152, presently codified at 26 U.S.C. § 6532(a)). The House initially objected to this amendment, see *Congressional Globe*, *supra*, p. 1949, but the Senate would not recede, *id.*, at 1950. After a conference, the House agreed to the amendment. See *id.*, at 1968. No other recorded legislative history has been uncovered. See Note, *Enjoining the Assessment and Collection of Federal Taxes Despite Statutory Prohibition*, 49 Harv.L.Rev. 109, and n. 9 (1935).

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“... sense of ... the evils to be feared if courts of justice could, in any case, interfere with the process of collecting*388 the taxes on which the government depends for its continued existence.” *State Railroad Tax Cases*, *supra*, 92 U.S., at 613, 23 L.Ed. 663.

The experience in the states demonstrated the grave dangers which accompany intrusion of the injunctive power of the courts into the administration of the revenue:

“If there existed in the courts ... any general power of impeding or controlling the collection of taxes, or relieving the hardship incident to taxation, the very existence of the government might be placed in the power of a hostile judiciary.” *Cheatham v. United States*, 92 U.S. 85, 89, 23 L.Ed. 561 (1876).

To avoid these evils and to safeguard the federal tax system, the 39th Congress committed administration of the Code to the discretion of the Secretary of the Treasury.^{FN5}

FN5. The circumstances of the enactment do not, as the Court suggests, see *ante*, at 1111 - 1112, indicate that Congress meant to prohibit injunctions only where the statutory scheme provided an alternative remedy. Rather, “[s]ince equitable principles militating against the issuance of federal injunctions in tax cases existed independently of the Anti-Injunction Act, it is most unlikely that Congress would have chosen the stringent language of the Act if its purpose was merely to restate existing law and not to compel litigants to make use solely of the avenues of review opened by Congress.” *Bob Jones University v. Simon*, *supra*, 426 U.S., at 742-743, n. 16, 94 S.Ct., at 2048-2049, n. 16. “ ‘Enacted in 1867, [the Anti-Injunction Act], for more than sixty years, [was] consistently applied as precluding relief, whatever the equities alleged.’ ” *Id.*, at 745, n. 18, 94 S.Ct., at 2050, n. 18 (quoting *Miller v. Standard Nut Margerine Co.*, 284 U.S. 498, 511, 52 S.Ct. 260, 264, 76 L.Ed. 422 (1932) (Stone, J., dissenting)).

This broad anti-injunction ban remained essentially untouched for almost a century.^{FN6} In 1966, however, Congress *389 took **1120 steps to “reaffirm the plain meaning of the original language of the Act.” *Alexander v. “Americans United” Inc.*, 416 U.S. 752, 760, and n. 11, 94 S.Ct. 2053, 2058, and n. 11, 40 L.Ed.2d 518 (1974). In § 110(c) of the Federal Tax Lien Act, Pub.L. No. 89-719, 80 Stat. 1125, Congress amended the Act to emphasize that no injunctive action “by any person, whether or not such person is the person against whom such tax was assessed” could be maintained in the courts. *Id.*, § 110(c), 80 Stat. 1144 (emphasis added). The Treasury Department proposed the 1966 amendment, and its principal spokesperson, Assistant Secretary Surrey, testified that:

FN6. In the revised statutes, the term “any” was added so that the statute read: “No suit for the purpose of restraining the assessment or collection of any tax shall be maintained in any court.” *Snyder v. Marks*, 109 U.S. 189, 192, 3 S.Ct. 157, 159, 27 L.Ed. 901 (1883).

“Subsection (c) of section 110 of the bill amends section 7421(a) of the code. That section presently prohibits injunctions against the assessment or collection of tax. The cases decided under this provision raise a question as to whether this prohibition applies against actions by persons other than the taxpayer. New section 7426 will specifically allow actions by third parties to enjoin the enforcement of a levy or sale of property. The amendment to section 7421 makes clear that third parties may bring injunction suits only under the circumstances provided in new section 7426(b)(1) of the code.” Statement by the Hon. Stanley S. Surrey, Assistant Secretary of the Treasury, reprinted in *Hearings Before the Committee on Ways and Means on H.R. 11256 and H.R. 11290*, 89th Cong., 2d Sess., 58 (1966).

The House Committee on Ways and Means and the Senate Committee on Finance apparently shared Mr. Surrey's understanding of the rights of nontaxpayers under prior law, for their reports both state:

“Under present law, ... the United States cannot be

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sued by third persons where its collection activities interfere with their property rights. This includes cases where the Government wrongfully levies on one person's property in attempting to collect from a taxpayer. However, some courts allow suits to be brought against *390 district directors of Internal Revenue where this occurs." H.R.Rep. No. 1884, 89th Cong., 2d Sess., 27 (1966); S.Rep. No. 1708, 89th Cong., 2d Sess., 29 (1966), U.S.Code Cong. & Admin.News, p. 3750.

To accommodate these conflicting rights, both committees recommended that Congress enact § 7426, allowing "persons other than taxpayers" to bring suits against the United States to protect pre-existing liens on property levied upon by the Treasury, and amend § 7421(a) to forbid suits by all third persons, excepting those within the ambit of new § 7426. Congress followed the committees' recommendations, on the understanding that the new language in § 7421(a) was "declaratory, not innovative." *Bob Jones University v. Simon*, *supra*, 416 U.S., at 731-732, n. 6, 94 S.Ct., at 2043-2044, n. 6.^{FN7}

FN7. I am at a complete loss to understand the Court's assertion that the "language added to the Anti-Injunction Act by the 1966 amendment is ... largely irrelevant to the issue before us today." *Ante*, at 1114. This conclusion follows only if the Court begins with a premise that it need pay no attention to either the 1966 amendment's language or its legislative history. Similarly, I do not believe, as the Court apparently does, see *ante*, at nn. 14, 16, that statements in *Bob Jones University v. Simon*, *supra*, to the effect that the Act bars third-party suits, can or should be "disregarded." Those statements were made after studious interpretation of both the original Act and its 1966 amendment. They reflect what I believe is the only faithful reading of the statute's language and history.

Congress has since relaxed the statutory proscription against third-party suits on several

occasions. For example, in 1974, it provided that certain designated persons could obtain declaratory judgments in the Tax Court with respect to the tax status of pension plans. See 26 U.S.C. § 7476. Similarly, in 1976, because "[u]nder [prevailing] law no court review of [Internal Revenue Service] ruling[s] [was] available," S.Rep. No. 94-938, pt. II, p. 463 (1976), U.S.Code Cong. & Admin.News, pp. 2897, 4169, Congress provided declaratory judgment**1121 procedures for determining the tax status of charitable organizations and of certain property transfers. See 26 U.S.C. §§ 7428, 7477; see also S.Rep. No. 94-938, *supra*, pp. 523-524, U.S.Code Cong. & Admin.News, p. 4223 ("Under present *391 law, the Tax Court can hear declaratory judgment suits only on the tax status of employee retirement plans. In no other case may an individual or an organization seek a declaratory judgment as to an organization's tax-exempt status."). Finally, in 1978, in 26 U.S.C. § 7478, Congress provided a mechanism whereby State or local governments could seek declaratory judgments as to the tax status of proposed municipal bond issuances.

^{FN8} The relevant Senate Report noted that:

FN8. Section 7478 does not directly apply to this case because it permits the Tax Court only to "make a declaration whether . . . prospective obligations are described in section 103(a)." The issue in this case involves the constitutionality of § 310(b)(1), not whether the bonds South Carolina desires to issue are "described in section 103." Nevertheless, § 7478 demonstrates that Congress believed that, prior to the enactment of that section, prospective issuers had no means to determine whether the interest on their bonds would be tax exempt. See S.Rep. No. 95-1263, pp. 150-151 (1978).

"As a practical matter, there is no effective appeal from a Service private letter ruling (or failure to issue a private letter ruling) that a proposed issue of municipal bonds is taxable. In those cases, although there may be a real controversy between a State or local government and the Service, present law does not allow the State or local government to

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go to court. The controversy can be resolved only if the bonds are issued, a bondholder excludes interest on the bonds from income, the exclusion is disallowed, and the Service asserts a deficiency in its statutory notice of deficiency. This uncertainty coupled with the threat of the ultimate loss of the exclusion, invariably makes it impossible to market the bonds. In addition, it is impossible for a State or local government to question the Service rulings and regulations directly.

“[S]tate and local government[s] should have a right to court adjudication in the situation described above. The bill deals with the problem by providing ... for a declaratory judgment as to the tax status of a proposed*392 issue of municipal bonds.”

S.Rep. No. 95-1263, pp. 150-151 (1978), U.S.Code Cong. & Admin.News, pp. 6913-14.

The Conference Report reflects a similar view of prevailing law. See H.R.Conf.Rep. No. 95-1800, p. 240 (1978). Thus, in 1974, 1976, and again in 1978, Congress expressed its belief that the Tax Anti-Injunction Act generally bars nontaxpayers from bringing the kind of injunctive action the State of South Carolina asks leave to file today.^{FN9}

FN9. Our cases make clear that the constitutional nature of a challenge to a tax, as distinct from its probability of success, is of no consequence under the Anti-Injunction Act. See *Alexander v. “Americans United” Inc.*, 416 U.S. 752, 759, 94 S.Ct. 2053, 2057, 40 L.Ed.2d 518 (1974); *Bailey v. George*, 259 U.S. 16, 20, 42 S.Ct. 419, 420, 66 L.Ed. 816 (1922); *Dodge v. Osborn*, 240 U.S. 118, 121, 36 S.Ct. 275, 276, 60 L.Ed. 557 (1916). Congress can be presumed to have had knowledge of those cases when it amended the Act in 1966 and in later years when it passed related legislation. See *Merrill Lynch, Pierce, Fenner & Smith, Inc. v. Curran*, 456 U.S. 353, 382, and n. 66, 102 S.Ct. 1825, 1841, and n. 66 (1982); *Lorillard v. Pons*, 434 U.S. 575, 580-581, 98 S.Ct. 866, 870, 55 L.Ed.2d 40 (1978).

These subsequently enacted provisions and the

legislative understanding of them are entitled to “great weight” in construing earlier, related legislation. See, e.g., *Red Lion Broadcasting Co. v. FCC*, 395 U.S. 367, 380-381, 89 S.Ct. 1794, 1801-1802, 23 L.Ed.2d 371 (1969); *Federal Housing Admin. v. The Darlington, Inc.*, 358 U.S. 84, 90, 79 S.Ct. 141, 145, 3 L.Ed.2d 132 (1958). Combined with the legislative purposes obviously motivating the 39th and 89th Congresses, these provisions conclusively demonstrate that, absent express exemption, the Act generally precludes judicial resolution of all abstract tax controversies, even if the complaining parties would have no other forum in which to bring their challenges.

****1122 C**

The Court drew these same conclusions in *Bob Jones University v. Simon*. See 416 U.S. 725, 736-746, 94 S.Ct. 2038, 2045-2050, 40 L.Ed.2d 496. In that case, the Court rejected a private institution's request that an additional exception beyond the one created in *Enochs v. Williams Packing & Navigation Co.*, 370 U.S. 1, 82 S.Ct. 1125, 8 L.Ed.2d 292 (1962) (equity court may issue injunction where it is clear that under no circumstances*393 could the Government prevail), be carved out of the Act.^{FN10} The Court responded that *Williams Packing*:

FN10. The *Williams Packing* exception is not applicable in this case. Though South Carolina's Tenth Amendment and intergovernmental tax immunity claims are serious ones, we cannot say that there are no circumstances under which the Government could prevail. Thus, even if § 310(b) would cause the State irreparable injury, South Carolina could not rely on the *Williams Packing* exception to invoke a court's authority to review.

“was meant to be the capstone to judicial construction of the Act. It spells an end to a cyclical pattern of allegiance to the plain meaning of the Act, followed by periods of uncertainty caused by the judicial departure from that meaning,

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and followed in turn by the Court's rediscovering of the Act's purpose." 416 U.S., at 742, 94 S.Ct., at 2048.

Bob Jones University then reaffirmed that, except where a litigant can show both that the government would "under no circumstances prevail" and that equity jurisdiction is otherwise present, the Act would be given its "literal effect." *Id.*, at 736, 742-745, 94 S.Ct., at 2045, 2048-2050.

Because the plaintiffs in *Bob Jones University* were assured ultimately of having access to a judicial forum, the Court did not definitively resolve whether Congress could bar a tax suit in which the complaining party would be denied all access to judicial review. See 416 U.S., at 746, 94 S.Ct., at 2050. But the Court's reference to "a case in which an aggrieved party has no access at all to judicial review" came in the context of its discussion of the taxpayer's claim that postponement of its challenge to the revocation of its tax-exempt status would violate due process. *Bob Jones University's* dictum, therefore, should be interpreted only as reflecting the established rule that Congress cannot, consistently with due process, deny a taxpayer with property rights at stake all opportunity for an ultimate judicial determination of the legality of a tax assessment against him. See *Phillips v. Commissioner*, 283 U.S. 589, 596-597, 51 S.Ct. 608, 611-612, 75 L.Ed. 1289 (1931).

*394 On this reading, *Bob Jones University's* recognition that the complete inaccessibility of judicial review might implicate due process concerns provides absolutely no basis for crafting an exception in this case. The State of South Carolina is not a "person" within the meaning of the Due Process Clause. See *South Carolina v. Katzenbach*, 383 U.S. 301, 323-324, 86 S.Ct. 803, 815-816, 15 L.Ed.2d 769 (1966). Nor does the State assert a right cognizable as a "property" interest protected by that Clause. See generally *Logan v. Zimmerman Brush Co.*, 455 U.S. 422, 430-433, 102 S.Ct. 1148, 1155-1156, 71 L.Ed.2d 265 (1982) (cataloguing cases). Therefore, it has no due process right to review of its claim in a judicial forum.^{FN11}

FN11. Taxing measures inevitably have a pecuniary impact on nontaxpayers who are linked to the persons against whom a tax is imposed. This Court has held that the indirect impacts of a tax, no matter how detrimental, generally do not invade any interest cognizable under the Due Process Clause. See, e.g., *Bob Jones University v. Simon*, *supra* (indirect impact on charitable organization); *United States v. American Friends Service Committee*, 419 U.S. 7, 95 S.Ct. 13, 42 L.Ed.2d 7 (1974) (*per curiam*) (indirect impact on First Amendment interests of employees). There is no occasion here to address when, if ever, such indirect impacts would implicate Due Process concerns if no judicial review of the complaining party's direct tax liabilities would ultimately be available. Cf. *Bob Jones University v. Simon*, *supra*, 416 U.S., at 747-748, 94 S.Ct., at 2051 (discussing powerful governmental interests); *Investment Annuity, Inc. v. Blumenthal*, 609 F.2d 1, 7-10 (CA DC 1979) (indirect impact on nontaxpaying business does not implicate Due Process Clause even though no judicial review otherwise available).

****1123** In holding that the Act does not bar suits by nontaxpayers with no other remedies, the Court today has created a "breach in the general scheme of taxation [that] gives an opening for the disorganization of the whole plan [.]". *Allen v. Regents*, 304 U.S. 439, 454, 58 S.Ct. 980, 987, 82 L.Ed. 1448 (Reed, J., concurring in the result). Non-taxpaying associations of taxpayers, and most other nontaxpayers, will now be allowed to sidestep Congress' policy against judicial resolution of abstract tax controversies. They can now challenge both Congress' tax statutes and the Internal Revenue Service's regulations, revenue rulings, and private letter decisions. In doing so, they can impede *395 the process of collecting federal revenues and require Treasury to focus its energies on questions deemed important not by it or Congress but by a host of private plaintiffs. The Court's holding travels "a long way down the road to the emasculation of the Anti-Injunction Act, and down

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the companion pathway that leads to the blunting of the strict requirements of *Williams Packing*” *Commissioner v. Shapiro*, 424 U.S. 614, 635, 96 S.Ct. 1062, 1074, 47 L.Ed.2d 278 (1976) (BLACKMUN, J., dissenting). I simply cannot join such a fundamental undermining of the congressional purpose.

II

The Act's language, purpose, and history should leave no doubt that Congress intended to preclude both taxpayer and nontaxpayer suits, regardless of the availability of an alternative forum. The Solicitor General agrees and contends that, since the anti-injunction prohibition extends to “any court,” it should be read to bar this Court acting in its original jurisdiction as well. The Solicitor General's contention raises a grave constitutional question: namely, whether Congress constitutionally can impose remedial limitations so jurisdictional in nature that they effectively withdraw the original jurisdiction of this Court.

A

Under the language used in Article III of the Constitution, Congress relates to the courts of the United States in three textually different ways.^{FN12} In its broadest textual delegation, *396 that Article authorizes Congress to establish the “inferior Courts” and places no express limits on the congressional power to regulate the courts so created. See U.S. Const., Art. III, § 1, cl. 1. By contrast, that Article itself creates the Supreme Court and textually differentiates between Congress' relationship with the appellate and original jurisdictions of that Court. Article III expressly empowers Congress to make “Exceptions” and “Regulations” to the appellate jurisdiction. U.S. Const., Art. III, § 2, cl. 2; *Ex Parte McCordle*, 7 Wall. 506, 19 L.Ed. 264 (1869) (dismissing for want of appellate jurisdiction). But, in what is effectively its narrowest delegation, Article III is silent regarding Congress' authority to make exceptions to or regulations regarding cases in the original jurisdiction—those that affect “Ambassadors,

other public Ministers and Consuls, and those in which a State shall be a Party.” *Ibid*.

FN12. Article III provides, in pertinent part, that:

“Section 1. The judicial Power of the United States, shall be vested in one Supreme Court, and in such inferior Courts as the Congress may from time to time ordain and establish....

“Section 2. The judicial Power shall extend to all Cases, in Law and Equity, arising under this Constitution, the Laws of the United States, and Treaties made, or which shall be made, under their Authority;-to all Cases affecting Ambassadors, other public Ministers and Consuls; ...;-to Controversies ... between a State and Citizens of another State

“In all Cases affecting Ambassadors, other public Ministers and Consuls, and those in which a State shall be Party, the supreme Court shall have original Jurisdiction. In all the other Cases before mentioned, the supreme Court shall have appellate Jurisdiction, both as to Law and Fact, with such Exceptions, and under such Regulations as the Congress shall make.” U.S. Const., Art. III, §§ 1, 2.

Though the original history of Article III is sparse,^{FN13} what is available indicates that **1124 these textual differences were purposeful on the Framers' part. The Framers obviously thought that the national government should have a judicial system of its own and that that system should have a Supreme Court. However, because the Framers believed the State courts would be adequate for resolving most disputes, they generally left Congress the power of determining what cases, if any, should be channelled to the federal courts. The one textual exception to that rule concerned the original jurisdiction, where the Framers apparently mandated that Supreme Court review be available. “The evident purpose *397 was to open and keep open the highest court of the nation for the determination, in the first instance, of suits involving a State or a diplomatic or commercial

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representative of a foreign government.” *Ames v. Kansas*, 111 U.S. 449, 464, 4 S.Ct. 437, 444, 28 L.Ed. 482 (1883). The Framers apparently thought that “[s]o much was due ... the rank and dignity of those for whom the provision was made” *Ibid*; see also *The Federalist* No. 81, pp. 507-509 (H. Lodge ed. 1888) (A. Hamilton). Perhaps more importantly, the Framers also thought that the original jurisdiction was a necessary substitute for the powers of war and diplomacy that these sovereigns previously had relied upon. See *Georgia v. Pennsylvania*, 324 U.S. 439, 450, 65 S.Ct. 716, 722, 89 L.Ed. 1051 (1945); *United States v. Texas*, 143 U.S. 621, 641, 12 S.Ct. 488, 492, 36 L.Ed. 285 (1892). “The Supreme Court [was] given higher standing than any known tribunal, both by the nature of its rights and the categories subject to its jurisdiction” A. deToqueville, *Democracy in America*, p. 149 (J.P. Mayer ed. 1969) (emphasis in original), precisely to keep sovereign nations and States from using force “to rebuff the exaggerated pretensions of the Union ...” *Id.*, at 150.

FN13. See Note, *The Original Jurisdiction of the United States Supreme Court*, 11 *Stan.L.Rev.* 665, 665, and n. 3 (1959).

Our cases have long paid tribute to the foreign sovereignty and federalism concerns forming the basis of the original jurisdiction. See *Ames v. Kansas*, *supra*, 111 U.S., at 464-465, 4 S.Ct., at 444; *Maryland v. Louisiana*, 451 U.S. 725, 743, 101 S.Ct. 2114, 2127, 68 L.Ed.2d 576 (1981). Out of respect for these concerns, the Court has held that Congress is without power to add parties not within the initial grant of original jurisdiction, see *Marbury v. Madison*, 1 Cranch 137, 174, 2 L.Ed. 60 (1803), and has indicated, in dicta, that Congress may not withdraw that jurisdiction either. See, e.g., *California v. Arizona*, 440 U.S. 59, 65-66, 99 S.Ct. 919, 923-924, 59 L.Ed.2d 144 (1979); *California v. Southern Pacific Co.*, 157 U.S. 229, 261, 15 S.Ct. 591, 604, 39 L.Ed. 683 (1895); *Wisconsin v. Pelican Insurance Co.*, 127 U.S. 265, 300, 8 S.Ct. 1370, 1379, 32 L.Ed. 239 (1888); *Ames v. Kansas*, 111 U.S. 449, 464, 4 S.Ct. 437, 444, 28 L.Ed. 482 (1884); *Martin v. Hunter's Lessee*, 1 Wheat. 304,

332, 4 L.Ed. 97 (1816); *Marbury v. Madison*, *supra*, 1 Cranch, at 174, 2 L.Ed. 60. Enlarging the original jurisdiction would require the sovereigns for whom the provision was made to compete with other, less dignified, *398 parties for the Court's limited time and resources; diminishing the original jurisdiction possibly would leave those sovereigns without an acceptable alternative to diplomacy and war for settling disputes.

To be sure, the Tax Anti-Injunction Act does not expressly withdraw the original jurisdiction of this Court. Rather, it merely prohibits “any court” from “maintain[ing]” a suit that has “the purpose of restraining the assessment and collection” of Federal taxes. See 26 U.S.C. § 7421(a). The effect of this prohibition, however, is to preclude this Court ever from assuming original jurisdiction to adjudicate a State *qua* State's Tenth and Sixteenth Amendment tax claims, in apparent derogation of the grant's constitutional purpose.^{FN14} While **1125 “Congress has broad powers over the jurisdiction of the federal courts and over the sovereign immunity of the United States[,] it is extremely doubtful that they include the power to limit in this manner the original jurisdiction conferred upon this Court by the Constitution.” *California v. Arizona*, *supra*, 440 U.S., at 66, 99 S.Ct., at 924.

FN14. The Solicitor General contends that the Act only fortuitously prevents the State of South Carolina from invoking its constitutional claims in this Court. See Supplemental Memorandum 6-7. I do not think the fortuity of the effect saves the statute from constitutional doubt. As the Solicitor General himself reads the Act, it categorically prevents the State of South Carolina from maintaining a suit in this Court's original jurisdiction, which is precisely what Article III arguably entitles the State to do. The fact that a bond interest recipient can litigate the constitutionality of § 310(b) in due course, see *id.*, at 1121, does not mitigate an otherwise effective denial of the original forum to the State of South Carolina.

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B

Nevertheless, it is this Court's long-standing practice to avoid resolution of constitutional questions except when absolutely necessary. *Ibid.* “When the validity of an act of Congress is drawn in question, and even if a serious doubt of constitutionality is raised, it is a cardinal principle that this Court will first ascertain whether a construction of the statute is fairly possible by which the question may be *399 avoided.” *Crowell v. Benson*, 285 U.S. 22, 62, 52 S.Ct. 285, 296, 76 L.Ed. 598 (1932). Such a construction is possible in this case.

The manifest purpose of the Tax Anti-Injunction Act is simply to permit the United States to assess and collect taxes without undue judicial interference and to require that legal challenges be raised in certain designated forums. The language and history of the Act evidence a congressional desire generally to bar both taxpayer and nontaxpayer suits, since both can substantially interrupt “the process of collecting taxes on which the government depends for its continued existence” if left uncontrolled. *State Railroad Tax Cases*, 92 U.S. 575, 613, 23 L.Ed. 663 (1875). Similarly, the language and history evidence a congressional desire to prohibit courts from restraining any aspect of the tax laws' administration, since the prohibition against injunctions should not depend upon the alleged legality or character of a particular assessment. See *Snyder v. Marks*, 109 U.S. 189, 192-194, 3 S.Ct. 157, 159-160, 27 L.Ed. 901 (1883). Yet the statute was enacted against a settled history in which foreign and State sovereigns had a unique right to seek refuge in the original jurisdiction of this Court. Nothing in the legislative history of the Act of 1867, of the later amendments, or of the related declaratory judgment provisions enacted in 1974, 1976, or 1978, mentions any intent to alter these sovereign parties' unique right occasionally to seek injunctive relief by original action in this Court, even with regard to tax matters.

Admittedly, the Act precludes “any court” from maintaining a suit initiated for the purpose of restraining the assessment or collection of Federal

taxes. See 26 U.S.C. § 7421(a). That language clearly instructs all courts that Congress constitutionally controls not to prematurely interfere with the assessment and collection of Federal taxes. That language does not, however, necessarily encompass this Court, which Congress did not create and which Congress is not expressly empowered to make “Exceptions” or “Regulations” as to its original jurisdiction. Moreover, since only a small number of pre-enforcement suits could conceivably involve a party for whom the original jurisdiction was created, *400 there is no reason to believe that Congress would want to have the constitutionality of its anti-injunction policy placed into question.^{FN15} Given this *de minimis* effect and the absence of express congressional intent to the contrary, I would conclude that the Act's reference to “any court” means to assure that all state, as well as federal, courts are subject to the anti-injunction prohibition. Such an interpretation **1126 gives meaning to the Act and avoids a grave constitutional question.^{FN16}

FN15. In this vein, Congress itself has recently questioned its power to withdraw the Court's original jurisdiction. In enacting the Diplomatic Relations Act of 1978, which changed the Court's original jurisdiction of actions involving ambassadors or foreign states from exclusive to concurrent, the Senate Judiciary Committee concluded that, “Congress may not deny to the Supreme Court jurisdiction which is expressly granted by the Constitution.” S.Rep. No. 95-1108, 2d Sess., 6 (1978).

FN16. Since the Federal Declaratory Judgment Act, 28 U.S.C. § 2201, which prohibits “any court of the United States” from declaring rights of parties “with respect to Federal taxes,” clearly has no jurisdictional effect, I have no occasion to address it at this time.

III

Interpreting the Tax Anti-Injunction Act to bar both

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taxpayer and nontaxpayer claims in “any court” but this Court requires a determination whether this case is “appropriate” for the Court’s obligatory original jurisdiction. *Illinois v. Milwaukee*, 406 U.S. 91, 93, 92 S.Ct. 1385, 1387, 31 L.Ed.2d 712 (1972). “[A]lthough it may initially have been contemplated that this Court would always exercise its original jurisdiction when properly called upon to do so,” *Ohio v. Wyandotte*, 401 U.S. 493, 497, 91 S.Ct. 1005, 1009, 28 L.Ed.2d 256 (1971), our cases recognize “the need [for] exercise of sound discretion in order to protect this Court from an abuse of the opportunity to resort to its original jurisdiction....” *Massachusetts v. Missouri*, 308 U.S. 1, 19, 60 S.Ct. 39, 43, 84 L.Ed. 3 (1939). An original party establishes that a case is “appropriate” for [] obligatory [] jurisdiction [] by [] demonstrating, through “clear and convincing evidence,” that it has suffered an injury *401 of “serious magnitude,” see *New York v. New Jersey*, 256 U.S. 296, 309, 41 S.Ct. 492, 496, 65 L.Ed. 937 (1921); see also *Alabama v. Arizona*, 291 U.S. 286, 292, 54 S.Ct. 399, 402, 78 L.Ed. 798 (1934), and that it otherwise will be without an alternative forum. *Maryland v. Louisiana*, *supra*, 451 U.S., at 740, 101 S.Ct., at 2125; *Illinois v. Milwaukee*, *supra*, 406 U.S., at 93, 92 S.Ct., at 1387. The State of South Carolina’s motion for leave to file satisfies, albeit by the barest of margins, both of these tests.^{FN17}

FN17. The Solicitor General concedes that, absent a bar from the Anti-Injunction Act, this case falls within the literal terms of the constitutional and statutory grant of original jurisdiction to this Court. See Supplemental Memorandum 1-2.

The State has demonstrated injury of “serious magnitude.” It contends, and provides uncontroverted affidavits to support, that application of § 310(b)(1) of TEFRA will “materially interfere with and infringe upon the authority of South Carolina to borrow funds.” Motion for Leave to File Complaint 7. The authority the State claims has significant historical basis, see *Pollock v. Farmers’ Loan & Trust Company*, 157 U.S. 429, 15 S.Ct. 673, 39 L.Ed. 759 (1895), and the injury the State alleges could

deprive it of a meaningful political choice. See *Colorado v. Kansas*, 320 U.S. 383, 393, and n. 8, 64 S.Ct. 176, 180, and n. 8, 88 L.Ed. 116 (1943). Twenty-four states have filed a joint brief *amicus curiae* in support of South Carolina’s motion, which further attests to the “serious magnitude” of the federalism concerns at issue.

Similarly, the State *qua* State has demonstrated that it has no adequate alternative forum in which to raise its unique Tenth and Sixteenth Amendment claims. See *Maryland v. Louisiana*, *supra*, 451 U.S., at 743, and n. 19, 101 S.Ct., at 2127, n. 19. If the State issues bearer bonds and urges its purchasers to contest the legality of § 310(b)(1), it will suffer irremedial injury. The purchasers will inevitably demand higher interest rates as compensation for bearing the risk of future potential Federal taxes. Conversely, if the State forgoes bearer bonds in favor of registered ones, it will bear the increased expense that issuers of registered bonds incur, and it will be unable ever to contest the constitutionality of § 310(b)(1). In short, the State will *402 suffer irremedial injury if the Court does not assume original jurisdiction.

Therefore, although great deference is due the long-standing [] congressional [] policy [] against premature judicial interference with Federal taxes, I believe it is proper to exercise the Court’s original jurisdiction [] under [] these [] highly [] unique circumstances. I emphasize both the unique circumstances of this case and the congressional policy [] against [] premature [] judicial [] interference because original litigants should not be misled into believing that this Court will become**1127 a haven for suits that cannot be entertained in lower courts with concurrent jurisdiction. The original jurisdiction is not a forum for litigating everyday tax concerns. Rather, it must be “sparingly” invoked. *United States v. Nevada*, 412 U.S. 534, 538, 93 S.Ct. 2763, 2765, 37 L.Ed.2d 132 (1973). Moreover, the legislative policy against premature judicial interference embodied in the Act must be paid the highest deference by this Court. Thus, where the original party does not present a clear and convincing case that the tax at issue will impair its ability to structure integral operations of its government and that irremedial injury is likely to

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occur absent review in the original jurisdiction, I would defer to the legislative directive against premature judicial interference.^{FN18} But since South Carolina's claims meet these stringent requirements, its motion to file leave should be granted.

FN18. Thus, where Congress expressly leaves open an alternative forum in which an original plaintiff can raise its claims, this Court will ordinarily presume that original jurisdiction is inappropriate. For example, where Congress allows the state, but not the federal, courts to issue injunctive relief, as Congress has done in the Norris-LaGuardia Act, 29 U.S.C. § 104, and § 2283 of the Judicial Code, 28 U.S.C. § 2283, an original plaintiff could rarely, if ever, demand access to the obligatory original jurisdiction.

IV

I agree with the Court that the record is not sufficiently developed to permit us to address the merits and that a Special Master should be appointed. But I do not share its view *403 that the Tax Anti-Injunction Act applies only when Congress has provided an alternative avenue for a complaining party-one with original status or not-to litigate claims on its own behalf. That view is not, in my opinion, based on any fair or even tenable canon of statutory construction, and cannot be reconciled with express statements of congressional intent and purpose. Accordingly, I can concur only in the Court's judgment.

Justice STEVENS, concurring in part and dissenting in part.

While I join Parts I and II of the Court's opinion, I disagree with Part III. The Solicitor General has persuaded me that the Court should exercise its discretion to deny leave to file this complaint. We should do so not only because the proceeding can be conducted more expeditiously in another forum,^{FN1} but also because it is so plain that even if we read the complaint liberally in favor of the State of South Carolina, there is simply no merit to the claim the State has advanced. I do not believe the Court

does a sovereign State a favor by giving it an opportunity to expend resources in litigation that has no chance of success. I would therefore deny leave to file.

FN1. As the Solicitor General points out, "this case is particularly inappropriate for the exercise of this Court's discretionary original jurisdiction. First, given the demands on this Court's original and appellate docket, it seems plain that a district court could hear the case more promptly. This is especially true in light of the fact that to support its claim, South Carolina would undoubtedly seek to introduce evidence of the actual burden imposed upon it by the federal tax statute. Such a proceeding could be more expeditiously conducted at the usual trial court level by a federal district court." Brief for the Defendant in Opposition 12. See *United States v. Nevada*, 412 U.S. 534, 538, 93 S.Ct. 2763, 2765, 37 L.Ed.2d 132 (1973); *Washington v. General Motors Corp.*, 406 U.S. 109, 92 S.Ct. 1396, 31 L.Ed.2d 727 (1972); *Illinois v. City of Milwaukee*, 406 U.S. 91, 92 S.Ct. 1385, 31 L.Ed.2d 712 (1972); *Ohio v. Wyandotte Chemicals Corp.*, 401 U.S. 493, 91 S.Ct. 1005, 28 L.Ed.2d 256 (1970).

South Carolina claims that *404 § 310(b)(1) of the Tax Equity and Fiscal Responsibility Act of 1982, 96 Stat. 596, is unconstitutional because it abridges its power to borrow money. Under the federal statute, the income that private citizens receive from state bonds is taxed unless the bonds are issued in registered form. As a practical matter, this requirement will force South Carolina to issue its bonds in registered form. Its complaint alleges that registered bonds are more costly to issue than bearer bonds and therefore**1128 that its future bond issues will generate smaller net revenues for the State.

Although the State's constitutional arguments are not stated in precisely this form, in essence it claims that the statute is invalid because it violates: (1) the

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doctrine of intergovernmental tax immunity; (2) the Tenth Amendment; and (3) the doctrine of *National League of Cities v. Usery*, 426 U.S. 833, 96 S.Ct. 2465, 49 L.Ed.2d 245 (1976). A long line of cases plainly forecloses the first claim; the other two are frivolous.

I

The origins of intergovernmental taxation immunity are found in *M'Culloch v. Maryland*, 4 Wheat. 316, 4 L.Ed. 579 (1819). Of course, *M'Culloch* dealt not with the immunity of the States, but rather with that of the United States. The Court held that the State of Maryland could not constitutionally tax the Bank of the United States because the power to tax the bank could be used to destroy it, thereby undermining the constitutionally guaranteed supremacy of the Federal Government. See *id.*, at 425-437, 4 L.Ed. 579. The Court's argument was premised explicitly upon the Supremacy Clause of the Constitution, and thus its holding did not require that any immunity from taxation be accorded the States.^{FN2}

FN2. Moreover, *M'Culloch* dealt with a tax imposed directly upon a governmental body, rather than a tax imposed upon an individual's income derived from his dealings with a governmental body.

Therefore, the case upon which South Carolina relies is not *M'Culloch* but *Pollock v. Farmers' Loan & Trust Co.*, 157 U.S. 429, 15 S.Ct. 673, 39 L.Ed. 759 (1895). There the Court specifically held that a *405 provision of the federal income tax statute taxing income derived from municipal bonds was unconstitutional. It noted that the Court had previously held that the United States lacks the authority to tax the property or revenues of States or municipalities, since their independence from federal control is secured by the Tenth Amendment. Of the cases cited by the Court, most dealt with whether the Federal Government could lay a tax directly upon the property of States or localities, paid by them. In only one, *Collector v. Day*, 11 Wall. 113, 20 L.Ed. 122 (1870), did the Court

address whether the United States could tax the income of an individual derived from his dealings with a State. There, the Court had held that the United States could not tax the salaries of judicial officers of a State. After reciting this case law, the Court continued:

"It is contended that although the property or revenues of the States or their instrumentalities cannot be taxed, nevertheless the income derived from state, county, and municipal securities can be taxed. But we think the same want of power to tax the property or revenues of the States or their instrumentalities exists in relation to a tax on the income from their securities, and for the same reason, and that reason is given by Chief Justice Marshall in *Weston v. Charleston*, 2 Pet. 449, 468 [7 L.Ed. 481], where he said: 'The right to tax the contract to any extent, when made, must operate upon the power to borrow before it is exercised, and have a sensible influence on the contract. The extent of this influence, depends on the will of a distinct government. To any extent, however, inconsiderable, it is a burthen [sic] on the operations of government. It may be carried to an extent which shall arrest them entirely.... The tax on government stock is thought by this court to be a tax on the contract, a tax on the power to borrow money on the credit of the United States, and consequently to be repugnant to the Constitution.' Applying this language to these municipal securities, it is obvious that taxation on the interest therefrom would operate on the power to borrow before *406 it is exercised, and would have a sensible influence on the contract, and that the tax in question is a tax on the power of the States and their **1129 instrumentalities to borrow money, and consequently repugnant to the Constitution." 157 U.S., at 585-586, 15 S.Ct., at 691 (ellipsis in original).

The theory employed in *Pollock* is what I shall refer to as the "intergovernmental burden" theory: even though a tax is not laid directly upon another government, if it has a "sensible influence" on the costs incurred by that government, it must fall. This theory is the only rationale offered by the *Pollock* Court for its decision, and it is on this theory that *Pollock* must stand or fall.

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The precedential weight of *Pollock* was doubtful almost from the start. Within a generation *Pollock* was seemingly overruled by constitutional amendment. The Sixteenth Amendment, ratified in 1913, states: "The Congress shall have power to lay and collect taxes on incomes, *from whatever source derived*, without apportionment among the several States, and without regard to any census or enumeration." U.S. Const., Amdt. 16 (emphasis supplied). This clear language makes the fact that income is derived from interest on state or local obligations constitutionally irrelevant.

Any doubt about the vitality of *Pollock* is dispelled by our subsequent cases. At every opportunity, this Court has rejected the intergovernmental burden theory.

In *Metcalf & Eddy v. Mitchell*, 269 U.S. 514, 46 S.Ct. 172, 70 L.Ed. 384 (1926), the Court first rejected the theory. It held that the United States could tax the income derived by an independent contractor from its contracts with a State. The Court recognized that the federal tax increased costs incurred by the State,^{FN3} but nevertheless upheld the tax:

FN3. The Court easily dismissed the conceptual basis for the intergovernmental burden theory, correctly observing that every exercise of taxing power necessarily creates such a burden.

"In a broad sense, the taxing power of either [the state or federal] government, even when exercised in a manner admittedly necessary and proper, unavoidably has some effect upon the other. The burden of federal taxation necessarily sets an economic limit to the practical operation of the taxing power of the states, and *vice versa*. Taxation by either the state or the federal government affects in some measure the cost of operation of the other." *Id.*, at 523, 46 S.Ct., at 174.

***407** "[H]ere the tax is imposed on the income of one who is neither an officer nor an employee of

government and whose only relation to it is that of contract, under which there is an obligation to furnish service, for practical purposes not unlike a contract to sell and deliver a commodity. The tax is imposed without discrimination upon income whether derived from services rendered to the state or services rendered to private individuals. In such a situation it cannot be said that the tax is imposed upon an agency of the government in any technical sense, and the tax cannot be deemed to be an interference with government, or an impairment of the efficiency of its agencies in any substantial way." *Id.*, at 524-525, 46 S.Ct., at 174-175. ^{FN4}

FN4. In *James v. Dravo Contracting Co.*, 302 U.S. 134, 58 S.Ct. 208, 82 L.Ed. 155 (1937), the Court followed *Metcalf & Eddy* in holding that a State could tax the income of an independent contractor of the United States. See also *Atkinson v. Tax Comm'n*, 303 U.S. 20, 21, 58 S.Ct. 419, 82 L.Ed. 621 (1938) (*per curiam*); *Mason Co. v. Tax Comm'n*, 302 U.S. 186, 58 S.Ct. 233, 82 L.Ed. 187 (1937). Similarly, in *Willcuts v. Bunn*, 282 U.S. 216, 51 S.Ct. 125, 75 L.Ed. 304 (1931), the Court held that capital gains derived from sales of municipal bonds could be taxed by the United States, despite the fact that this tax would reduce the value of the bonds. See also *Greiner v. Lewellyn*, 258 U.S. 384, 42 S.Ct. 324, 66 L.Ed. 676 (1922) (federal estate tax may be levied upon the value of state bonds transferred upon death).

Thus, the conceptual basis for *Pollock* had been undermined. A burden on the State imposed by taxing those who contract with it was no longer sufficient to invalidate a tax; the theory that a state's contracts could not be taxed which the Court had relied upon in *Pollock* was no longer good law.

FN5

FN5. This was made even clearer in *Helvering v. Producers Corp.*, 303 U.S. 376, 58 S.Ct. 623, 82 L.Ed. 907 (1938), where the Court upheld the power of the

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United States to tax income derived from property leased from a State.

"[I]mmunity from non-discriminatory taxation sought by a private person for his property or gains because he is engaged in operations under a government contract or lease cannot be supported by merely theoretical conceptions of interference with the functions of government. Regard must be had to substance and direct effects. And where it merely appears that one operating under a government contract or lease is subjected to a tax with respect to his profits on the same basis as others who are engaged in similar businesses, there is no sufficient ground for holding that the effect upon the Government is other than indirect and remote." *Id.*, at 386-387, 58 S.Ct., at 627-628. See also *Helvering v. Bankline Oil Co.*, 303 U.S. 362, 369-370, 58 S.Ct. 616, 619, 82 L.Ed. 897 (1938).

****1130 *408** In *Helvering v. Gerhardt*, 304 U.S. 405, 58 S.Ct. 969, 82 L.Ed. 1427 (1938), the repudiation of *Pollock* was unmistakable. The Court there held that the United States could tax the salaries of state employees. The Court began its analysis by pointing out that the scope of *M'Culloch* was limited to state taxation of federal instrumentalities.^{FN6} The Court read *Weston v. Charleston*, 2 Pet. 449, 7 L.Ed. 481 (1829), on which the *Pollock* Court had relied, as also limited in its application to state taxes, involving as it did an attempt whereby through state taxation "an impediment was laid upon the exercise of a power with respect to which the national government was supreme." 304 U.S., at 413, n. 3, 58 S.Ct., at 972, n. 3. It concluded that state immunity against federal taxation must be narrowly construed since "the people of all the states have created the national government and are represented in Congress. Through that representation they exercise*409 the national taxing power. The very fact that when they are exercising it they are taxing themselves, serves to guard against its abuse" *Id.*, at 416, 58 S.Ct., at 973. Moreover,

FN6. "In sustaining the immunity from state taxation, the opinion of the Court, by Chief Justice Marshall, recognized a clear distinction between the extent of the power of a state to tax national banks and that of the national government to tax state instrumentalities. He was careful to point out not only that the taxing power of the national government is supreme, by reason of the constitutional grant, but that in laying a federal tax on state instrumentalities the people of the states, acting through their representatives, are laying a tax on their own institutions and consequently are subject to political restraints which can be counted on to prevent abuse. State taxation of national instrumentalities is subject to no such restraint, for the people outside the state have no representatives who participate in the legislation; and in a real sense, as to them, the taxation is without representation. The exercise of the national taxing power is thus subject to a safeguard which does not operate when a state undertakes to tax a national instrumentality." *Id.*, 304 U.S., at 412, 58 S.Ct., at 971 (footnote omitted).

"any allowance of a tax immunity for the protection of state sovereignty is at the expense of the sovereign power of the nation to tax. Enlargement of the one involves diminution of the other. When enlargement proceeds beyond the necessity of protecting the state, the burden of the immunity is thrown upon the national government with benefit only to a privileged class of taxpayers ... [I]f every federal tax which is laid on some new form of state activity, or whose economic burden reaches in some measure the state or those who serve it, were to be set aside as an infringement of state sovereignty, it is evident that a restriction on the national power, devised only as a shield to protect the states from curtailment of the essential operations of government which they have exercised from the beginning, would become a ready means for striking down the taxing power of the nation." *Id.*, at 416-417, 58 S.Ct., at 973-974.

The Court concluded by explicitly rejecting the

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intergovernmental burden theory:

“The state and national governments must co-exist. Each must be supported by taxation of those who are citizens of both. The mere fact that the economic burden of such taxes may be passed on to a state government and thus increase to some extent, here wholly conjectural, the expense of its operations, infringes no constitutional immunity. Such burdens are but normal incidents of the organization within the same territory of two governments, each possessed of the taxing power.” *Id.*, at 422, 58 S.Ct., at 976.

****1131** In *Graves v. New York ex rel. O'Keefe*, 306 U.S. 466, 59 S.Ct. 595, 83 L.Ed. 927 (1939), the Court held that a State could tax the salary of a ***410** federal employee.^{FN7} After again observing that state taxation immunity is narrower than that of the United States, see *id.*, at 477-478, 59 S.Ct., at 596-597, and should be narrowly construed, see *id.*, at 483-484, 59 S.Ct., at 599-600, the Court followed *Gerhardt* in upholding the state tax, overruled *Collector v. Day*, which had been relied upon in *Pollock*, and noted, in a passage pertinent to the claim made here by South Carolina, that “we perceive no ***411** basis for a difference in result whether the taxed income be salary or some other form of compensation....” *Id.*, at 486, 59 S.Ct., at 601. The Court concluded by again repudiating the intergovernmental burden theory.

FN7. Justice Frankfurter, in his separate opinion, explained how State immunity from taxation had been derived incorrectly from dicta in *M'Culloch*.

“Partly as a flourish of rhetoric and partly because the intellectual fashion of the times indulged a free use of absolutes, Chief Justice Marshall gave currency to the phrase that ‘the power to tax involves the power to destroy.’ This dictum was treated as though it were a constitutional mandate.... The seductive *cliche* that the power to tax involves the power to destroy was fused with another assumption, likewise not to be found in the Constitution itself, namely the doctrine that immunities

are correlative—because the existence of the national government implies immunities from state taxation, the existence of state governments implies equivalent immunities from federal taxation....

“All these doctrines of intergovernmental immunity have until recently been moving the realm of what Lincoln called ‘pernicious abstractions.’ The web of unreality spun from Marshall’s famous dictum was brushed away by one stroke of Mr. Justice Holmes’ pen: ‘The power to tax is not the power to destroy while this Court sits.’ *Panhandle Oil Co. v. Mississippi*, 277 U.S. 218, 223, 48 S.Ct. 451, 453, 72 L.Ed. 857 (dissent). Failure to exempt public functionaries from the universal duties of citizenship to pay for the costs of government was hypothetically transmuted into hostile action of one government against the other. A succession of decisions thereby withdrew from the taxing power of the States and Nation a very considerable range of wealth without regard to the actual workings of our federalism, and this, too, when the financial needs of all governments began steadily to mount.” *Id.*, 306 U.S., at 489-490, 59 S.Ct., at 602-603 (concurring opinion) (citation omitted).

Justice Frankfurter later added that “Chief Justice Marshall spoke at a time when social complexities did not so clearly reveal as now the practical limitations of a rhetorical absolute.... To press a juristic principle designed for the practical affairs of government to abstract extremes is neither sound logic nor good sense. And this Court is under no duty to make law less than sound logic and good sense.” *New York v. United States*, 326 U.S. 572, 576-577, 66 S.Ct. 310, 311-312, 90 L.Ed. 326 (1946) (opinion of Frankfurter, J.).

“So much of the burden of a non-discriminatory general tax upon the incomes of employees of a government, state or national, as may be passed on economically to that government, through the effect of the tax on the price level of labor or materials, is

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but the normal incident of the organization within the same territory of two governments, each possessing the taxing power. The burden, so far as it can be said to exist or to affect the government in any indirect or incidental way, is one which the Constitution presupposes, and hence it cannot rightly be deemed to be within an implied restriction upon the taxing power of the national and state governments which the Constitution has expressly granted to one and has confirmed to the other." *Id.*, at 487, 59 S.Ct., at 601.^{FN8}

FN8. See also *Sims v. United States*, 359 U.S. 108, 110-111, 79 S.Ct. 641, 644, 3 L.Ed.2d 667 (1959); *State Tax Comm'n v. Van Cott*, 306 U.S. 511, 59 S.Ct. 605, 83 L.Ed. 950 (1939).

The intergovernmental burden theory was rejected about as clearly as possible in *Alabama v. King & Boozer*, 314 U.S. 1, 62 S.Ct. 43, 86 L.Ed. 3 (1941), in which the Court upheld a state sales tax levied on the cost of material used by a federal contractor in performing a cost-plus contract, despite the fact that under the contract the economic burden of the tax fell exclusively on the United States.^{FN9} Subsequently, the ****1132** Court has consistently adhered to its repudiation of the intergovernmental ***412** burden theory. See *Washington v. United States*, 460 U.S. ----, ----, 103 S.Ct. 1344, 1349, 75 L.Ed.2d 264 (1983); *Memphis Bank & Trust Co. v. Garner*, 459 U.S. ----, ----, 103 S.Ct. 692, 696, 74 L.Ed.2d 562 (1983); *United States v. New Mexico*, 455 U.S. 720, 734, 102 S.Ct. 1373, 1382, 71 L.Ed.2d 580 (1982); *United States v. County of Fresno*, 429 U.S. 452, 460-462, 97 S.Ct. 699, 703-704, 50 L.Ed.2d 683 (1977); *Gurley v. Rhoden*, 421 U.S. 200, 202, 205, 95 S.Ct. 1605, 1607, 1609, 44 L.Ed.2d 110 (1975). As the Court recently wrote: "an economic burden on traditional state functions without more is not a sufficient basis for sustaining a claim of immunity." *Massachusetts v. United States*, 435 U.S. 444, 461, 98 S.Ct. 1153, 1164, 55 L.Ed.2d 403 (1978).^{FN10}

FN9. "So far as such a non-discriminatory state tax upon the contractor enters into the

cost of the materials to the Government, that is but a normal incident of the organization within the same territory of two independent taxing sovereigns. The asserted right of the one to be free of taxation by the other does not spell immunity from paying the added costs, attributable to the taxation of those who furnish supplies to the Government and who have been granted no tax immunity." *Id.*, 314 U.S., at 8-9, 62 S.Ct., at 45, 86 L.Ed.3.

FN10. While the Court, for a time, did continue to cite *Pollock* either in dicta, see *Indian Motorcycle Co. v. United States*, 283 U.S. 570, 577, 51 S.Ct. 601, 603, 75 L.Ed. 1277 (1931); *Gillespie v. Oklahoma*, 257 U.S. 501, 505, 42 S.Ct. 171, 172, 66 L.Ed. 338 (1922); *Farmers Bank v. Minnesota*, 232 U.S. 516, 526-527, 34 S.Ct. 354, 356-357, 58 L.Ed. 706 (1914); or only to distinguish it in the course of upholding federal taxes on state instrumentalities, see *Helvering v. Gerhardt*, 304 U.S., at 417, 58 S.Ct., at 974; *Helvering v. Producers Corp.*, 303 U.S. 376, 386, 58 S.Ct. 623, 627, 82 L.Ed. 907 (1938); *Choteau v. Burnett*, 283 U.S. 691, 696, 51 S.Ct. 598, 600, 75 L.Ed. 1353 (1931); *Willcuts v. Bunn*, 282 U.S. 216, 225, 51 S.Ct. 125, 126, 75 L.Ed. 304 (1931); *Metcalf & Eddy*, 269 U.S., at 521, 46 S.Ct., at 173; *Greiner v. Lewellyn*, 258 U.S. 384, 386, 42 S.Ct. 324, 66 L.Ed. 676 (1922); *South Carolina v. United States*, 199 U.S. 437, 453, 26 S.Ct. 110, 113, 50 L.Ed. 261 (1905); see also *New York ex rel. Cohn v. Graves*, 300 U.S. 308, 315-316, 57 S.Ct. 466, 468-469, 81 L.Ed. 666 (1937); it has long since stopped treating *Pollock* with even that much respect; the Court has not cited the holding of *Pollock* since *Gerhardt*, almost half a century ago. As I have suggested above, however, the rationale of *Pollock* had been repudiated at least as early as *Metcalf & Eddy*. Moreover, it appears that the Court has *never* relied on *Pollock*

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for a holding since the passage of the Sixteenth Amendment. Chief Justice Hughes once referred to *Pollock*, along with *Scott v. Sandford*, 19 How. 393, 15 L.Ed. 691 (1857), overruled by U.S. Const., Amdt. 14, and *Hepburn v. Griswold*, 8 Wall. 603, 19 L.Ed. 513 (1870), overruled by *Legal Tender Cases*, 12 Wall. 457, 20 L.Ed. 287 (1871), as one of the “three notable instances [in which] the Court has suffered severely from self-inflicted wounds.” C. Hughes, *The Supreme Court of the United States* 50 (1928).

Perhaps the plainest explication of this Court's position on state tax immunity is found in *New York v. United States*, 326 U.S. 572, 66 S.Ct. 310, 90 L.Ed. 326 (1946), a case holding that the United States could tax New York's income from its sale of state owned mineral waters. Justice Frankfurter, joined by Justice Rutledge, wrote that in his view any nondiscriminatory tax on *413 state activities was constitutional. See *id.*, at 581-584, 66 S.Ct., at 314-315 (opinion of Frankfurter, J.); see also *id.*, at 584-585, 66 S.Ct., at 315-316 (Rutledge, J., concurring). Four additional Justices agreed that the tax was valid, stating: “Only when and because the subject of taxation is State property or a State activity must we consider whether such a non-discriminatory tax unduly interferes with the performance of the State's functions of Government.” *Id.*, at 588, 66 S.Ct., at 317 (Stone, C.J., concurring).^{FN11}

FN11. These Justices made it clear that the immunity doctrine applies only when the State itself is the taxpayer.

“If the phrase ‘non-discriminatory tax’ is to be taken in its long accepted meaning as referring to a tax laid on a like subject matter, without regard to the personality of the taxpayer, whether a State, corporation or private individual, it is plain that there may be non-discriminatory taxes which, when laid on a State, would nevertheless impair the sovereign status of the State quite as much as a like tax imposed by a

State on property or activities of the national government. This is not because the tax can be regarded as discriminatory *but because a sovereign government is the taxpayer*, and the tax, even though non-discriminatory, may be regarded as infringing its sovereignty.” *Id.*, at 587, 66 S.Ct., at 316 (emphasis supplied) (citations omitted).

In more recent cases we have found immunity only where the governmental entity itself is legally obligated to bear the costs of the tax. See *United States v. New Mexico*, 455 U.S. 720, 102 S.Ct. 1373, 71 L.Ed.2d 580 (1982); *United States v. County of Fresno*, 429 U.S. 452, 97 S.Ct. 699, 50 L.Ed.2d 683 (1977); *United States v. Mississippi Tax Comm'n*, 421 U.S. 599, 95 S.Ct. 1872, 44 L.Ed.2d 404 (1975); *Gurley v. Rhoden*, 421 U.S. 200, 95 S.Ct. 1605, 44 L.Ed.2d 110 (1975); *Agricultural Bank v. Tax Comm'n*, 392 U.S. 339, 346-348, 88 S.Ct. 2173, 2177-2178, 20 L.Ed.2d 1138 (1968); *Rohr Aircraft Corp. v. County of San Diego*, 362 U.S. 628, 80 S.Ct. 1050, 4 L.Ed.2d 1002 (1960); *Kern-Limerick, Inc. v. Scurlock*, 347 U.S. 110, 74 S.Ct. 403, 98 L.Ed. 546 (1954).

****1133** *S.R.A., Inc. v. Minnesota*, 327 U.S. 558, 66 S.Ct. 749, 90 L.Ed. 851 (1946), was decided during the same Term. There, land owned by the United States was occupied by S.R.A., which had bought the land under a conditional sales contract that left title in the United States pending full payment of the purchase price. Nevertheless, the Court held that state property taxes could be assessed against the land, since in reality the private *414 party and not the United States was being taxed.^{FN12} Thus the Court recognized that where the property inures to the benefit of a private party, it has no immunity from taxation despite the fact that the taxation may increase the costs imposed on the governmental entity.^{FN13} The same approach was taken in *United States v. City of Detroit*, 355 U.S. 466, 78 S.Ct. 474, 2 L.Ed.2d 424 (1958), when the Court upheld a municipal tax on property owned by the United States but leased to a private party,

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observing that “it is well settled that the Government's constitutional immunity does not shield private parties with whom it does business from state taxes imposed on them merely because part or all of the financial burden of the tax eventually falls on the Government.” *Id.*, at 469, 78 S.Ct., at 476.^{FN14} See also *United States v. Township of Muskegon*, 355 U.S. 484, 78 S.Ct. 483, 2 L.Ed.2d 436 (1958); *City of Detroit v. Murray Corp.*, 355 U.S. 489, 78 S.Ct. 458, 2 L.Ed.2d 441 (1958); *Wilmette Park Dist. v. Campbell*, 338 U.S. 411, 419-420, 70 S.Ct. 195, 199-200, 94 L.Ed. 205 (1949).

FN12. “To say that the payment of the purchase price is a necessary condition precedent to the loss of federal immunity is to make the rule too mechanical. It should be sufficiently flexible to subject real private rights, disentangled from federal policies, to state taxation.” *Id.*, 327 U.S., at 569, 66 S.Ct., at 756.

FN13. The Court briefly disposed of the intergovernmental burden theory: “There is a suggestion that to hold United States property subject to state taxation pending the completion of payment will injuriously affect its salability and therefore interfere with the Government's handling of its affairs. Our recent cases have disposed of this economic argument in a way contrary to petitioner's contention.” *Id.*, at 570, 66 S.Ct., at 756.

FN14. “It is undoubtedly true, as the Government points out, that it will not be able to secure as high rentals if lessees are taxed for using its property. But ... the imposition of an increased financial burden on the Government does not, by itself, vitiate a state tax.” *Id.*, 355 U.S., at 472, 78 S.Ct., at 477.

Our cases thus demonstrate the insubstantiality of South Carolina's claim. Under § 310(b)(1), South Carolina is not required to pay *any* federal tax at all. The tax is imposed not upon state property or

revenues, but only upon persons with whom it contracts. Under the test adopted by a majority of the Court in *New York v. United States*, and followed since, ***415** this alone defeats its claim. South Carolina is trying to shield private parties with whom it does business from taxation because part of the financial burden of the tax falls upon it. This Court has repeatedly rejected exactly that sort of claim.^{FN15} Moreover, the ****1134** rationale on which *Pollock* is based—the intergovernmental burden theory—has been repudiated over and over again by this Court. There is simply nothing left of *Pollock* on which South Carolina can base a claim.

FN15. A host of commentators agree. See, *e.g.*, Kirby, State and Local Bond Interest, in 1 House Comm. on Ways and Means, *Tax Revision Compendium* 679 (Comm.Print 1959); Senate Special Committee on Taxation of Governmental Securities and Salaries, *Taxation of Governmental Securities and Salaries*, S.Rep. No. 2140 (pt. 1), 76th Cong., 3d Sess., pp. 8-16, 25-28 (Comm.Print 1940); United States Department of Justice, *Taxation of Government Bondholders and Employees: The Immunity Rule and the Sixteenth Amendment* (1938); Boudin, *The Taxation of Governmental Instrumentalities* (pt. 2), 22 Geo.L.J. 254 (1934); Brown, *Intergovernmental Tax Immunity: Do We Need a Constitutional Amendment?*, 25 Wash.U.L.Q. 152 (1940); Gardner, *Tax Immune Bonds*, 8 Geo.Wash.L.Rev. 1200 (1940); Philipsborn & Cantrill, *Immunity from Taxation of Governmental Instrumentalities*, 26 Geo.L.J. 543 (1938); Rakestraw, *The Reciprocal Rule of Governmental Tax Immunity—A Legal Myth*, 11 Fed.Bar J. 3 (1950); Ratchford, *Intergovernmental Tax Immunities in the United States*, 6 National Tax J. 305 (1953); Watkins, *The Power of the State and Federal Governments to Tax One Another*, 24 Va.L.Rev. 475 (1938); Federal Legislation, *Taxability of Government-Bond Interest*, 27 Geo.L.J.

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768 (1939); Note, The Passing of Intergovernmental Tax Immunity, 33 Ill.L.Rev. 962 (1939); Note, Constitutional and Legislative Bases of Intergovernmental Tax Immunities, 51 Yale L.J. 482 (1942).

Even if there were enough left of *Pollock* to invalidate a federal tax that might cripple traditional state functions, the burden imposed on the State here is far from crushing. South Carolina estimates that if it must issue its bonds in registered form it will have to pay an additional one quarter of one percent interest on its bonds.^{FN16} It identifies in its offer of *416 proof no disruption in its operation except for this slight increase in interest costs.^{FN17} Surely this cost is infinitesimal compared to the costs imposed on States and localities because their employees' salaries are federally taxed—a burden that the Federal Government unquestionably has the constitutional power to impose. Moreover, the challenged statute still provides States and localities with the ability to offer debt instruments at substantially less than the market rates which must be paid by private enterprise—three to five points lower according to South Carolina's estimate. It is hard to see how marginal increases in the interest they must pay can destroy the integrity of governmental entities when private entities are able not only to survive but generally to make a profit while obtaining financing at significantly higher rates of interest. As Professor Thomas Reed Powell observed:

FN16. As an example, South Carolina states that on November 9, 1982 it sold \$115 million in general obligation bonds. Over the life of these bonds South Carolina will pay \$97,247,668 in interest. If the bonds were issued in registered form, its interest costs would be increased only about \$2,800,000—approximately three percent.

FN17. Amici Texas *et al.* have submitted affidavits which also indicate only that they will pay slightly higher interest charges if they must issue bonds in

registered form. No allegations are made that serious disruptions in the ability of States and localities to provide essential services will result.

“Public bonds will not be put in an unfavorable position relatively by being subjected to taxes on the income. They will merely be deprived of an artificial advantage heretofore enjoyed, which however is not strictly necessary in all probability in order to give them a practical success on the financial markets of the country when offered at the same rates of interest that have usually been offered in the past.” Powell, Intergovernmental Tax Immunities, 8 Geo.Wash.L.Rev. 1213, 1214-1215 (1940).

In contrast to the slight burden alleged by South Carolina, the Federal Government's interest in encouraging bearer bonds to be issued in registered form is substantial, as the Senate Report on this provision makes clear.

*417 “The Committee believes that a fair and efficient system of information reporting and withholding cannot be achieved with respect to interest-bearing obligations as long as a significant volume of long-term bearer instruments is issued. A system of book-entry registration will preserve the liquidity of obligations while requiring the creation of ownership records that can produce useful information reports with respect to both the payment of interest and the sale of obligations prior to maturity through brokers. Furthermore, registration will reduce the ability of noncompliant taxpayers to conceal income and property from the reach of the income, estate, and gift taxes. Finally, the registration requirement may reduce the volume of **1135 readily negotiable substitutes for cash available to persons engaged in illegal activities.” 1 S.Rep. No. 97-494, 242 (1982), U.S.Code Cong. & Admin.News, pp. 781, 995.

As this Court has previously held, the Constitution does not invalidate every burden on a State or locality created by federal taxation because such burdens are the “normal incident” of a system of dual sovereigns with dual taxing powers, which the Constitution envisions will coexist. Surely it

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follows that the Constitution intended the taxing power it gave the Federal Government not be undermined through the abuse engendered by bearer instruments. The burden imposed upon States and localities by efforts to eliminate such abuse is one necessary in a system committed to the efficacy of dual taxing authorities.

The fairness of this requirement is highlighted by the fact that § 310(b)(1) requires that federally-issued bonds also be in registered form to be tax exempt. Even in the heyday of *Pollock*, the Court never held that the Federal Government impermissibly infringed state sovereignty by imposing a burden on the States that it also imposed on itself. If Congress has destroyed some protected concept of state sovereignty through § 310(b)(1), then it has destroyed the sovereignty of the United States as well.

*418 II

South Carolina's complaint alleges that § 310(b)(1) violates the Tenth Amendment. That Amendment provides:

"The powers not delegated to the United States by the Constitution, nor prohibited by it to the States, are reserved to the States respectively, or to the people." U.S. Const., Amdt. 10.

In order to bring its challenge within the terms of that Amendment, South Carolina alleges: "The Congress of the United States has no power whatsoever to impose an income tax upon the interest paid by South Carolina to its lenders." Complaint ¶ 9.

This allegation is inconsistent with the plain language of the Constitution itself. Article I, § 8 specifically delegates to Congress the "Power To lay and collect Taxes," and the Sixteenth Amendment removes any possible ambiguity concerning the scope of the power exercised by Congress in this case. The cases I have discussed above confirm this point.

Because the power to tax private income has been expressly delegated to Congress, the Tenth

Amendment has no application to this case.

III

Finally, South Carolina relies on *National League of Cities v. Usery*, 426 U.S. 833, 96 S.Ct. 2465, 49 L.Ed.2d 245 (1976). In that case the Court held that a federal statute extending the provisions of the Fair Labor Standards Act to certain public employees was "not within the authority granted Congress by Art. I, § 8, cl. 3." *Id.*, at 852, 96 S.Ct., at 2474 (footnote omitted). The conclusion that the case merely involved an interpretation of the outer limits of the congressional power to regulate interstate commerce was then confirmed by the following footnote:

"We express no view as to whether different results might obtain if Congress seeks to affect integral operations of state governments by exercising authority granted it under other sections of the Constitution such *419 as the spending power, Art. I, § 8, cl. 1, or § 5 of the Fourteenth Amendment." *Id.*, at 852, n. 17, 96 S.Ct., at 2474, n. 17.

By its express terms, therefore, the *National League of Cities* case has no application to South Carolina's challenge to an exercise of the federal taxing power.
FN18

FN18. To come within that case, an exercise of Commerce Clause power must (1) regulate the States as States, (2) address indisputable attributes of state sovereignty, and (3) directly impair the traditional functions of the States. *EEOC v. Wyoming*, 460 U.S. ----, ----, 103 S.Ct. 1054, 1061, 75 L.Ed.2d 18 (1983); *FERC v. Mississippi*, 456 U.S. 742, 764 n. 28, 102 S.Ct. 2126, 2139 n. 28, 72 L.Ed.2d 532 (1982); *Hodel v. Virginia Surface Mining & Recl. Assn.*, 452 U.S. 264, 287-288, 101 S.Ct. 2352, 2365-2366, 69 L.Ed.2d 1 (1981). Even then, the claim fails if the federal interest outweighs those of the States. See *EEOC v. Wyoming*, 460 U.S., at ----, 103 S.Ct., at 1061; *Hodel*, 452 U.S., at 288, n. 29, 101 S.Ct., at 2366,

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n. 29. Assuming *National League of Cities* were applicable here, South Carolina's claim would fail on all counts. First, § 310(b)(1) does not regulate the States at all; they are free to issue any type of bonds they like, only the tax consequences for purchasers are affected. Second, the right to issue unregistered bearer bonds has never been considered an indisputable aspect of sovereignty. Third, the offers of proof detail no impairment of its ability to function; only marginal increases in interest costs are demonstrated. The kind of impact on state and local budgets detailed in *National League of Cities*, 426 U.S., at 846-847, 849-851, 96 S.Ct., at 2471-2472, 2473-2474, is not present here. Finally, the federal interest in eliminating a practice which undermines the enforceability of the federal tax system and laws surely is sufficient to outweigh the modest fiscal burdens imposed upon the States by this measure.

****1136** In sum, I can see no basis on which South Carolina could prevail in this case, even accepting its allegations and offers of proof for all they are worth. We do South Carolina no favor by permitting it to file and litigate a claim on which it has no chance of prevailing. At the same time, the Court's decision to permit South Carolina to file this claim is an unwise use of its scarce resources. Accordingly, I respectfully dissent from the Court's decision to grant South Carolina's motion for leave to file its complaint.

U.S.S.C.,1984.

South Carolina v. Regan

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▶ [South Carolina v. Regan](#), 465 U.S. 367, 104 S.Ct. 1107, 79 L.Ed.2d 372, 84-1 USTC P 9241 (U.S.S.C., Feb 22, 1984) (NO. 94)

History

Direct History

=> [1](#) **South Carolina v. Regan**, 465 U.S. 367, 104 S.Ct. 1107, 79 L.Ed.2d 372, 84-1 USTC P 9241 (U.S.S.C. Feb 22, 1984) (NO. 94)

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Distinguished by

- C** [2](#) **Leves v. I.R.S., Com'r**, 796 F.2d 1433, 58 A.F.T.R.2d 86-5604, 86-2 USTC P 9625 (11th Cir.(Fla.) Aug 15, 1986) (NO. 86-3012) ★★ ★ **HN: 1,3,5 (S.Ct.)**
- ▶ [3](#) **Matter of LaSalle Rolling Mills, Inc.**, 832 F.2d 390, 60 A.F.T.R.2d 87-5724, 87-2 USTC P 9592, 17 Collier Bankr.Cas.2d 650, Bankr. L. Rep. P 72,100 (7th Cir.(Ill.) Oct 09, 1987) (NO. 86-2627) ★★ ★★ **HN: 1,3,5 (S.Ct.)**
- C** [4](#) **Jericho Painting & Special Coating, Inc. v. Richardson**, 838 F.Supp. 626, 73 A.F.T.R.2d 94-529, 94-1 USTC P 50,121 (D.D.C. Nov 22, 1993) (NO. CIV.A. 93-2097 (RCL)) ★★ ★★ **HN: 3,4,5 (S.Ct.)**
- H** [5](#) **Judicial Watch, Inc. v. Rossotti**, 217 F.Supp.2d 618 (D.Md. Mar 27, 2002) (NO. CIV.A. WMN-01-2672) ★★ ★★ **HN: 3,4,5 (S.Ct.)**
- H** [6](#) **S.E.C. v. Credit Bancorp., Ltd.**, 297 F.3d 127, 90 A.F.T.R.2d 2002-5317 (2nd Cir.(N.Y.) Jul 18, 2002) (NO. 01-6158) ★★ ★★ ★★ **HN: 1,3,5 (S.Ct.)**
- H** [7](#) **Judicial Watch, Inc. v. Rossotti**, 317 F.3d 401, 91 A.F.T.R.2d 2003-763, 2003-1 USTC P 50,202 (4th Cir.(Md.) Jan 24, 2003) (NO. 02-1413, 02-1462) ★★ ★★ **HN: 1,3,5 (S.Ct.)**
- ▶ [8](#) **Hibbs v. Winn**, 542 U.S. 88, 124 S.Ct. 2276, 159 L.Ed.2d 172, 72 USLW 4482, 04 Cal. Daily Op. Serv. 5098, 2004 Daily Journal D.A.R. 7010, 17 Fla. L. Weekly Fed. S 382 (U.S. Jun 14, 2004) (NO. 02-1809) ★★ ★★ ★★ **HN: 1,3,4 (S.Ct.)**
- H** [9](#) **Tolu Tolu v. Williams**, 2005 WL 425137 (D.C.Super. Jan 31, 2005) (NO. 8351-04) ★★ ★★ **HN: 1,3,5 (S.Ct.)**
- H** [10](#) **Tolu Tolu v. District of Columbia**, 906 A.2d 265 (D.C. Jun 01, 2006) (NO. 05-TX-92) ★★ ★★ **HN: 1,3,5 (S.Ct.)**

Limitation of Holding Recognized by

- [11](#) Field Service Advisory, 1994 WL 1725456 (IRS FSA Apr 05, 1994) ★★ ★ **HN: 3 (S.Ct.)**
- H** [12](#) Ambort v. U.S., 392 F.3d 1138, 94 A.F.T.R.2d 2004-7174 (10th Cir.(Utah) Dec 13, 2004) (NO. 03-4230) ★★ ★ **HN: 1,3,5 (S.Ct.)**

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- ▶** [13](#) South Carolina v. Baker, 485 U.S. 505, 108 S.Ct. 1355, 99 L.Ed.2d 592, 56 USLW 4311, 61 A.F.T.R.2d 88-995, 88-1 USTC P 9284 (U.S. Apr 20, 1988) (NO. 94 ORIG.)

Rehearing Denied by

- H** [14](#) South Carolina v. Baker, 486 U.S. 1062, 108 S.Ct. 2837, 100 L.Ed.2d 937 (U.S. Jun 13, 1988) (NO. 94)

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★★★★★ **Examined**

- ▶** [15](#) In re American Bicycle Ass'n, 895 F.2d 1277, 1279+, 58 USLW 2488, 2488+, 65 A.F.T.R.2d 90-672, 90-672+, 90-1 USTC P 50,104, 50104+, 20 Bankr.Ct.Dec. 239, 239+, Bankr. L. Rep. P 73,249, 73249+ (9th Cir.(Ariz.) Feb 12, 1990) (NO. 88-15281) " **HN: 1,3,5 (S.Ct.)**
- ▶** [16](#) National Taxpayers Union, Inc. v. U.S., 68 F.3d 1428, 1432+, 314 U.S.App.D.C. 377, 381+, 76 A.F.T.R.2d 95-7340, 95-7340+, 95-2 USTC P 60,219, 60219+ (D.C.Cir. Nov 03, 1995) (NO. 94-5285) " **HN: 1,3,5 (S.Ct.)**
- ▶** [17](#) National Trust for Historic Preservation in U.S. v. F.D.I.C., 21 F.3d 469, 470+, 305 U.S.App.D.C. 375, 376+ (D.C.Cir. Apr 22, 1994) (NO. 93-5137) " **HN: 1,3,5 (S.Ct.)**
- ▶** [18](#) National Trust for Historic Preservation in U.S. v. F.D.I.C., 995 F.2d 238, 239+, 61 USLW 2751, 2751+, 301 U.S.App.D.C. 338, 339+ (D.C.Cir. May 28, 1993) (NO. 93-5137) " **HN: 1,3,5 (S.Ct.)**
- H** [19](#) National Federation of Republican Assemblies v. U.S., 148 F.Supp.2d 1273, 1278+, 87 A.F.T.R.2d 2001-2413, 2001-2413+, 2001-2 USTC P 50,456, 50456+ (S.D.Ala. May 31, 2001) (NO. CIV.A. 00-0759-RV-C) " **HN: 3,4,5 (S.Ct.)**
- C** [20](#) Debt Buyers' Ass'n v. Snow, 2006 WL 598143, *6+, 97 A.F.T.R.2d 2006-1073, 2006-1073+, 2006-1 USTC P 50,177, 50177+ (D.D.C. Jan 30, 2006) (NO. CIV. A. 06-101(CKK)) " **HN: 3,5 (S.Ct.)**
- H** [21](#) National Taxpayers Union, Inc. v. U.S., 862 F.Supp. 531, 533+ (D.D.C. Aug 31, 1994) (NO. CIV.A. 93-1796 (RCL)) " **HN: 1,3,4 (S.Ct.)**

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[24](#) In re Dore & Associates Contracting, Inc., 45 B.R. 758, 760+, 55 A.F.T.R.2d 85-1307, 85-1307+, 85-1 USTC P 9196, 9196+, 12 Collier Bankr.Cas.2d 78, 78+, 12 Bankr.Ct.Dec. 719, 719+ (Bankr.E.D.Mich. Jan 21, 1985) (NO. 81-00695, 84-9116) " **HN: 3,4,5 (S.Ct.)**
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[25](#) In re John Renton Young, Ltd., 87 B.R. 635, 639+, 71A A.F.T.R.2d 93-3128, 93-3128+, 88-2 USTC P 9397, 9397+, 19 Collier Bankr.Cas.2d 238, 238+, 17 Bankr.Ct.Dec. 1010, 1010+, Bankr. L. Rep. P 72,389, 72389+ (Bankr.D.Nev. May 31, 1988) (NO. BK-S-86-1873-LBR) " **HN: 1,3,5 (S.Ct.)**
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[27](#) People ex rel. Franchise Tax Bd. v. Superior Court, 210 Cal.Rptr. 695, 709+, 164 Cal.App.3d 526, 549+ (Cal.App. 2 Dist. Feb 07, 1985) (NO. CIV. B003338) " **HN: 1,3,4 (S.Ct.)**

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[28](#) In re Leckie Smokeless Coal Co., 99 F.3d 573, 583+, 65 USLW 2307, 2307+, 78 A.F.T.R.2d 96-7021, 96-7021+, 36 Collier Bankr.Cas.2d 1693, 1693+, 20 Employee Benefits Cas. 2103, 2103+ (4th Cir.(W.Va.) Oct 29, 1996) (NO. 96-1708, 96-1850, 96-1849, 96-1739) " **HN: 1,3,4 (S.Ct.)**
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[29](#) Interfirst Bank Dallas, N.A. v. U.S., 769 F.2d 299, 307+, 56 A.F.T.R.2d 85-5891, 85-5891+, 85-2 USTC P 9635, 9635+ (5th Cir.(Tex.) Aug 26, 1985) (NO. 84-1412, 84-1571) **HN: 1,3,5 (S.Ct.)**
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[30](#) Brailey v. Secretary of Treasury, U.S.A., 951 F.2d 352, 352+ (7th Cir.(Ill.) Dec 26, 1991) (Table, text in WESTLAW, NO. 90-3613) **HN: 1,5 (S.Ct.)**
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[31](#) Mobile Republican Assembly v. U.S., 353 F.3d 1357, 1362+, 93 A.F.T.R.2d 2004-335, 2004-335+, 2004-1 USTC P 50,111, 50111+, 17 Fla. L. Weekly Fed. C 162, 162+ (11th Cir.(Ala.) Dec 24, 2003) (NO. 02-16283) " **HN: 1,3,5 (S.Ct.)**
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[32](#) Agbanc Ltd. v. Berry, 678 F.Supp. 804, 807+, 61 A.F.T.R.2d 88-490, 88-490+, 88-1 USTC P 9156, 9156+ (D.Ariz. Jan 12, 1988) (NO. CIV 87-383 PHX RCB) **HN: 3,4,5 (S.Ct.)**
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[33](#) City of Galt v. U.S., 804 F.Supp. 1275, 1276+, 70 A.F.T.R.2d 92-5725, 92-5725+, 92-2 USTC P 50,546, 50546+ (E.D.Cal. Aug 26, 1992) (NO. CIV. S-92-0464DFLGGH) " **HN: 1,3,4 (S.Ct.)**
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-  [38](#) Foodservice and Lodging Institute, Inc. v. Regan, 583 F.Supp. 1018, 1019+, 53 A.F.T.R.2d 84-1333, 84-1333+, 84-1 USTC P 9425, 9425+ (D.D.C. Apr 05, 1984) (NO. CIV. 84-0184) " **HN: 1,4,5 (S.Ct.)**
-  [39](#) Ollinger v. Internal Revenue Service, 1996 WL 679712, *3+, 78 A.F.T.R.2d 96-6567, 96-6567+, 97-1 USTC P 50,142, 50142+ (M.D.Fla. Sep 04, 1996) (NO. 96-342-CIV-ORL-22) " **HN: 1,3,5 (S.Ct.)**
-  [40](#) Sloan v. U.S., 1991 WL 311898, *2+, 68 A.F.T.R.2d 91-5881, 91-5881+, 91-2 USTC P 50,578, 50578+ (N.D.Ga. Oct 30, 1991) (NO. CIV. 4:90-CV-303-HLM) **HN: 1,3,5 (S.Ct.)**
-  [41](#) In re Krumhorn, 2002 WL 31115607, *3+, 90 A.F.T.R.2d 2002-6512, 2002-6512+ (N.D.Ill. Sep 23, 2002) (NO. 00 C 1585, 98 A 1450) **HN: 1,3,5 (S.Ct.)**
-  [42](#) Shapiro v. Baker, 646 F.Supp. 1127, 1130+, 58 A.F.T.R.2d 86-5918, 86-5918+, 86-2 USTC P 9817, 9817+ (D.N.J. Nov 05, 1986) (NO. CIV.A. 84-2492) " **HN: 6 (S.Ct.)**
-  [43](#) Matter of East Wind Industries, Inc., 61 B.R. 408, 412+, 58 A.F.T.R.2d 86-5155, 86-5155+, 86-1 USTC P 9462, 9462+, Bankr. L. Rep. P 71,176, 71176+ (D.N.J. May 08, 1986) (NO. CIV 86-807) **HN: 1,3,4 (S.Ct.)**
-  [44](#) Rosenblatt v. U.S., 1988 WL 142156, *3+, 71A A.F.T.R.2d 93-3118, 93-3118+, 88-2 USTC P 9562, 9562+ (E.D.N.Y. Sep 23, 1988) (NO. CIV. 87-3233 (RR)) **HN: 3 (S.Ct.)**
-  [45](#) Matter of La Difference Restaurant, Inc., 1986 WL 8398, *4+, 86-2 USTC P 9568, 9568+ (S.D.N.Y. Jul 21, 1986) (NO. 83 CIV. 3946 (JFK), 76 B 1208 (EJR)) " **HN: 3,4,5 (S.Ct.)**
-  [46](#) Matter of La Difference Restaurant, Inc., 63 B.R. 819, 824+, 58 A.F.T.R.2d 86-5554+ (S.D.N.Y. Jul 15, 1986) (NO. 83 CIV. 3946 (JFK), 76 B 1208 (EJR)) " **HN: 3,4,5 (S.Ct.)**
-  [47](#) Hart v. U.S., 291 F.Supp.2d 635, 644+, 92 A.F.T.R.2d 2003-5976, 2003-5976+, 2003-2 USTC P 50,680, 50680+ (N.D. Ohio Sep 05, 2003) (NO. 1:02 CV 147) **HN: 1,3,5 (S.Ct.)**
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-  [50](#) Matter of DG Acquisition Corp., 188 B.R. 918, 924+, 28 Bankr.Ct.Dec. 53, 53+ (Bankr.D.Del. Sep 15, 1995) (NO. 92-1492, 92-1495, 92-1493, 92-1496, 92-1494, 95-8) "
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-  [52](#) In re All Season's Kitchen, Inc., 145 B.R. 391, 396+, 23 Bankr.Ct.Dec. 786, 786+ (Bankr.D.Vt. Sep 28, 1992) (NO. 91-10785, 92-1015) " **HN: 3,5 (S.Ct.)**
-  [53](#) DecisionOne Holdings Corp. v. U.S., 1996 WL 773320, *3+, 78 A.F.T.R.2d 96-7537, 96-7537+, 97-1 USTC P 50,110, 50110+ (Fed.Cl. Dec 03, 1996) (NO. 96-206T) " **HN: 1,3,5 (S.Ct.)**
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- ▶ [56](#) *Franchise Tax Bd. of California v. Alcan Aluminium Ltd.*, 110 S.Ct. 661, 666, 493 U.S. 331, 339, 107 L.Ed.2d 696, 696, 58 USLW 4121, 4121 (U.S.Ill. Jan 10, 1990) (NO. 88-1400) **HN: 4 (S.Ct.)**
- H [57](#) *Goldin v. Baker*, 809 F.2d 187, 189+, 59 A.F.T.R.2d 87-444, 87-444+, 87-1 USTC P 9128, 9128+, Unempl.Ins.Rep. (CCH) P 17,151, 17151+ (2nd Cir.(N.Y.) Jan 12, 1987) (NO. 391, 86-6150) "
- ▶ [58](#) *Rosa v. Resolution Trust Corp.*, 938 F.2d 383, 400, 60 USLW 2040, 2040, 13 Employee Benefits Cas. 2425, 2425 (3rd Cir.(N.J.) Jun 27, 1991) (NO. 90-6010) **HN: 1 (S.Ct.)**
- ▶ [59](#) *Sigmon Coal Co., Inc. v. Apfel*, 226 F.3d 291, 300, 24 Employee Benefits Cas. 2830, 2830 (4th Cir.(Va.) Aug 29, 2000) (NO. 99-1219) **HN: 3 (S.Ct.)**
- H [60](#) *In re Landmark Land Co. of Carolina*, 110 F.3d 60, 60 (4th Cir.(S.C.) Apr 07, 1997) (Table, text in WESTLAW, NO. 96-1404) **HN: 1 (S.Ct.)**
- ▶ [61](#) *South Carolina Educ. Ass'n v. Campbell*, 883 F.2d 1251, 1263, 58 USLW 2173, 2173, 132 L.R.R.M. (BNA) 2288, 2288, 55 Ed. Law Rep. 870, 870 (4th Cir.(S.C.) Aug 28, 1989) (NO. 88-3605)
- ▶ [62](#) *Buschi v. Kirven*, 775 F.2d 1240, 1260, 54 USLW 2270, 2270, 120 L.R.R.M. (BNA) 3059, 3059, 1 IER Cases 1726, 1726 (4th Cir.(Va.) Oct 29, 1985) (NO. 84-1280) **HN: 5 (S.Ct.)**
- H [63](#) *Ward v. Resolution Trust Corp.*, 996 F.2d 99, 104+, 126 A.L.R. Fed. 715, 715+ (5th Cir.(Tex.) Jul 22, 1993) (NO. 92-2443) **HN: 3 (S.Ct.)**
- H [64](#) *Dominion Nat. Bank v. Olsen*, 771 F.2d 108, 116+ (6th Cir.(Tenn.) Aug 20, 1985) (NO. 83-5803) **HN: 1,3 (S.Ct.)**
- ▶ [65](#) *Security Bank Minnesota v. C.I.R.*, 994 F.2d 432, 441, 61 USLW 2759, 2759, 71 A.F.T.R.2d 93-1959, 93-1959, 93-1 USTC P 50,301, 50301 (8th Cir. May 21, 1993) (NO. 92-2247) "
- ▶ [66](#) *Laughlin v. U.S. I.R.S.*, 912 F.2d 197, 199, 59 USLW 2198, 2198, 66 A.F.T.R.2d 90-5435, 90-5435, 90-2 USTC P 50,459, 50459, 23 Collier Bankr.Cas.2d 736, 736, 20 Bankr.Ct.Dec. 1564, 1564, Bankr. L. Rep. P 73,599, 73599 (8th Cir.(Neb.) Aug 15, 1990) (NO. 89-1598)
- ▶ [67](#) *U.S. v. Cary*, 897 F.2d 917, 922 (8th Cir.(Minn.) Feb 26, 1990) (NO. 88-5458) "
- H [68](#) *Adams v. Johnson*, 355 F.3d 1179, 1188, 93 A.F.T.R.2d 2004-566, 2004-566, 2004-1 USTC P 50,132, 50132, 04 Cal. Daily Op. Serv. 535, 535, 2004 Daily Journal D.A.R. 741, 741 (9th Cir.(Or.) Jan 22, 2004) (NO. 02-35599) **HN: 1 (S.Ct.)**
- H [69](#) *Warren v. C.I.R.*, 302 F.3d 1012, 1016, 90 A.F.T.R.2d 2002-6058, 2002-6058, 2003-1 USTC P 50,207, 50207, 53 Fed.R.Serv.3d 1160, 1160, 2002 Daily Journal D.A.R. 9791, 9791 (9th Cir. Aug 26, 2002) (NO. 00-71217) " **HN: 3 (S.Ct.)**
- H [70](#) *Pargett v. U.S.*, 923 F.2d 862, 862 (9th Cir.(Hawai'i) Jan 24, 1991) (Table, text in WESTLAW, NO. 90-15440) **HN: 1 (S.Ct.)**
- H [71](#) *Church of Scientology of California v. U.S.*, 920 F.2d 1481, 1490, 67 A.F.T.R.2d 91-303, 91-303,

- 91-1 USTC P 50,004, 50004, Unempl.Ins.Rep. (CCH) P 15812A, 15812A (9th Cir.(Cal.) Dec 12, 1990) (NO. 90-55514) **HN: 1,3 (S.Ct.)**
- [72](#) Shafer v. U.S., 874 F.2d 816, 816 (9th Cir.(Cal.) May 04, 1989) (Table, text in WESTLAW, NO. 88-5602)
- H** [73](#) Ute Distribution Corp. v. U.S., 938 F.2d 1157, 1161, 68 A.F.T.R.2d 91-5196, 91-5196, 91-2 USTC P 50,359, 50359 (10th Cir.(Utah) Jul 16, 1991) (NO. 90-4031, 90-4030)
- C** [74](#) Woods v. I.R.S., 3 F.3d 403, 404, 72 A.F.T.R.2d 93-6395, 93-6395 (11th Cir.(Fla.) Oct 01, 1993) (NO. 92-3093) **HN: 1,3 (S.Ct.)**
- H** [75](#) Harbury v. Deutch, 244 F.3d 960, 961, 345 U.S.App.D.C. 280, 281 (D.C.Cir. Apr 06, 2001) (NO. 99-5307) " (*in dissent*) **HN: 5 (S.Ct.)**
- H** [76](#) Foodservice and Lodging Institute, Inc. v. Regan, 809 F.2d 842, 844+, 55 USLW 2434, 2434+, 258 U.S.App.D.C. 1, 3+, 59 A.F.T.R.2d 87-458, 87-458+, 87-1 USTC P 9120, 9120+, Unempl.Ins.Rep. (CCH) P 17,154, 17154+ (D.C.Cir. Jan 13, 1987) (NO. 84-5385, 84-5525) **HN: 1 (S.Ct.)**
- C** [77](#) Taylor v. Gaither, 1998 WL 751915, *2, 82 A.F.T.R.2d 98-5314, 98-5314 (S.D.Ala. Jun 18, 1998) (NO. CIV. A. 98-0208-P-S) **HN: 3 (S.Ct.)**
- C** [78](#) Prosch v. Walls, 1994 WL 732211, *4, 74 A.F.T.R.2d 94-5970, 94-5970, 94-2 USTC P 50,575, 50575 (N.D.Ala. Jul 29, 1994) (NO. CV-94-PT-0664-S) **HN: 1,3 (S.Ct.)**
- H** [79](#) Gibbs v. C.I.R., 673 F.Supp. 1088, 1091, 60 A.F.T.R.2d 87-5789, 87-5789, 87-2 USTC P 9509, 9509 (N.D.Ala. Jul 30, 1987) (NO. CIV A CV87-PT-0507-M) **HN: 1 (S.Ct.)**
- P** [80](#) Royal Foods Co. v. L.R. Holdings, Inc., 1999 WL 1051978, *4 (N.D.Cal. Nov 10, 1999) (NO. C 99-01609 WHA) "
- H** [81](#) Anderson v. U.S., 1993 WL 204605, *8, 72 A.F.T.R.2d 93-5249, 93-5249, 93-1 USTC P 50,360, 50360 (N.D.Cal. Jun 03, 1993) (NO. C-91-3523 MHP) **HN: 1,3 (S.Ct.)**
- H** [82](#) Costello v. U.S. Government, 765 F.Supp. 1003, 1006+, 68 A.F.T.R.2d 91-5307, 91-5307+, 91-2 USTC P 50,412, 50412+ (C.D.Cal. May 24, 1991) (NO. CV 90-6184 ER) **HN: 3,5 (S.Ct.)**
- P** [83](#) Public Agencies Opposed to Social Sec. Entrapment v. Heckler, 613 F.Supp. 558, 573+, 53 USLW 2631, 2631+, 10 Soc.Sec.Rep.Serv. 813, 813+, Unempl.Ins.Rep. (CCH) P 16,206, 16206+ (E.D.Cal. May 29, 1985) (NO. CIV. S-83-406 LKK, CIV. S-83-776 LKK) **HN: 3 (S.Ct.)**
- C** [84](#) Aiwasian v. Egger, 1984 WL 178978, *3, 55 A.F.T.R.2d 85-1295, 85-1295, 85-1 USTC P 9259, 9259 (C.D.Cal. Nov 30, 1984) (NO. CV 84-4433-WMB) **HN: 3 (S.Ct.)**
- C** [85](#) Wegge v. Egger, 1984 WL 3067, *4+, 55 A.F.T.R.2d 85-738, 85-738+, 84-2 USTC P 9753, 9753+ (C.D.Cal. Jul 20, 1984) (NO. CV 82-1388-WMB) **HN: 3 (S.Ct.)**
- C** [86](#) Brown v. U.S., 1992 WL 87920, *4 (D.Colo. Apr 24, 1992) (NO. CIV. A. 91-A-1383) " **HN: 3,5 (S.Ct.)**
- C** [87](#) Chandon v. U.S., 1996 WL 376327, *3+, 77 A.F.T.R.2d 96-2186, 96-2186+ (D.Conn. Apr 29, 1996) (NO. CIV. 3:95CV00291(AVC) " **HN: 3,5 (S.Ct.)**
- [88](#) Gasplus, L.L.C. v. U.S. Dept. of Interior, 2006 WL 3531421, *5 (D.D.C. Dec 08, 2006) (NO. CIV.03 1902(RMC))
- C** [89](#) Lykens v. U.S. Government, 2006 WL 3408188, *3408188+, 98 A.F.T.R.2d 2006-7919,

- 2006-7925+ (D.D.C. Nov 27, 2006) (NO. CIV A 06-1226 JDB) **HN: 1,3,5 (S.Ct.)**
- [90](#) Bennett v. U.S., 462 F.Supp.2d 35, 35+, 98 A.F.T.R.2d 2006-7887, 2006-7892+ (D.D.C. Nov 21, 2006) (NO. CIV.A.05-2297(RMC)) **HN: 3,5 (S.Ct.)**
- [91](#) Kim v. U.S., 461 F.Supp.2d 34, 34+, 98 A.F.T.R.2d 2006-7799, 2006-7802+ (D.D.C. Nov 14, 2006) (NO. CIV.A. 06-103 (RMC)) **HN: 3,5 (S.Ct.)**
- C** [92](#) Ross v. U.S., 460 F.Supp.2d 139, 139+, 98 A.F.T.R.2d 2006-7712, 2006-7719+ (D.D.C. Nov 10, 2006) (NO. CIV.A.06-0963(JDB)) "
- C** [93](#) Davis v. U.S., 2006 WL 2687018, *2687018, 98 A.F.T.R.2d 2006-6670, 2006-6675, 2006-2 USTC P 50,582, 50582 (D.D.C. Sep 19, 2006) (NO. CIV.A.05-2474 RMC)
- C** [94](#) Erwin v. U.S., 2006 WL 2660296, *2660296+, 98 A.F.T.R.2d 2006-6775, 2006-6789+ (D.D.C. Sep 15, 2006) (NO. CIV.A. 05-1698 (CKK))
- C** [95](#) Lendway v. U.S., 2006 WL 2460720, *2460720+, 98 A.F.T.R.2d 2006-6202, 2006-6206+ (D.D.C. Aug 23, 2006) (NO. CIV.A. 05-1963(RMC)) **HN: 3 (S.Ct.)**
- C** [96](#) Lindsey v. U.S., 448 F.Supp.2d 37, 59+, 98 A.F.T.R.2d 2006-6207, 2006-6207+, 2006-2 USTC P 50,574, 50574+ (D.D.C. Aug 22, 2006) (NO. CIV.A.05-1761 (RBW)) **HN: 3,5 (S.Ct.)**
- C** [97](#) Lindsey v. U.S., 448 F.Supp.2d 37, 37+, 98 A.F.T.R.2d 2006-6207, 2006-6227+, 2006-2 USTC P 50,574, 50574+ (D.D.C. Aug 22, 2006) (NO. CIV.A.05-1761 (RBW))
- C** [98](#) Horejs v. Rubin, 2000 WL 1039478, *3+, 86 A.F.T.R.2d 2000-5131, 2000-5131+, 2000-1 USTC P 50,434, 50434+ (D.D.C. Mar 31, 2000) (NO. CIV.A. 98-1011 RWR) **HN: 3,4 (S.Ct.)**
- C** [99](#) Gulliver v. Clinton, 1999 WL 535301, *1+, 84 A.F.T.R.2d 99-5048, 99-5048+, 99-2 USTC P 50,624, 50624+ (D.D.C. Jun 07, 1999) (NO. CIV. A. 98-2257 (CKK)) **HN: 3,5 (S.Ct.)**
- H** [100](#) American Soc. of Ass'n Executives (ASAE) v. U.S., 23 F.Supp.2d 64, 66, 82 A.F.T.R.2d 98-7173, 98-7173, 98-2 USTC P 50,885, 50885 (D.D.C. Oct 29, 1998) (NO. CIV. A. 95-918(SS)) **HN: 3 (S.Ct.)**
- H** [101](#) National Trust for Historic Preservation in U.S. v. F.D.I.C., 1993 WL 328134, *4 (D.D.C. May 07, 1993) (NO. CIV. A. 93-0904-HHG) **HN: 3 (S.Ct.)**
- H** [102](#) Founding Church of Scientology of Washington D.C. v. Director, F.B.I., 1984 WL 278, *1+, 54 A.F.T.R.2d 84-5063, 84-5063+, 84-1 USTC P 9468, 9468+ (D.D.C. May 01, 1984) (NO. CIV.A. 78-0107) **HN: 1 (S.Ct.)**
- H** [103](#) Rankin v. I.R.S., 2001 WL 1103231, *3, 88 A.F.T.R.2d 2001-5627, 2001-5627, 2002-1 USTC P 50,202, 50202 (M.D.Fla. Jun 22, 2001) (NO. 5:01-CV-79-OC-10GRJ)
- H** [104](#) Sharp v. U.S. Dept. of Treasury, 1999 WL 359913, *2, 82 A.F.T.R.2d 98-6317, 98-6317 (N.D.Fla. Feb 08, 1999) (NO. 5:97CV179-SPM-WS)
- C** [105](#) Valldejuli v. U.S., 1996 WL 774556, *3+, 78 A.F.T.R.2d 96-7492, 96-7492+ (S.D.Fla. Dec 20, 1996) (NO. 96-8439-CIV.) **HN: 3 (S.Ct.)**
- H** [106](#) Worst v. Hart, 1995 WL 431357, *4, 75 A.F.T.R.2d 95-2007, 95-2007 (N.D.Fla. Apr 18, 1995) (NO. TCA 94-40135-MMP) **HN: 1 (S.Ct.)**
- H** [107](#) Humer v. I.R.S., 1995 WL 366032, *2, 75 A.F.T.R.2d 95-1464, 95-1464, 95-1 USTC P 50,183, 50183 (S.D.Fla. Feb 17, 1995) (NO. 94-0982) **HN: 3 (S.Ct.)**

- H** [108](#) *Hempel v. U.S.*, 1992 WL 177016, *3, 71A A.F.T.R.2d 93-3938, 93-3938, 92-1 USTC P 50,276, 50276 (M.D.Fla. Apr 17, 1992) (NO. 88-1251-CIV-T-15B) **HN: 1,3 (S.Ct.)**
- H** [109](#) *Matter of Driscoll's Towing Service, Inc.*, 51 B.R. 990, 992, 56 A.F.T.R.2d 85-5753, 85-5753, 85-2 USTC P 9603, 9603, Bankr. L. Rep. P 70,701, 70701 (S.D.Fla. Jul 24, 1985) (NO. 85-6090-CIV., 82-02304-BKC-JAG, 82-0262-ADV-BKC-JAG) **HN: 3 (S.Ct.)**
- H** [110](#) *Dowis v. I.R.S.*, 1996 WL 767562, *2, 78 A.F.T.R.2d 96-7073, 96-7073, 96-2 USTC P 50,679, 50679 (N.D.Ga. Oct 08, 1996) (NO. CIV. 2:96-CV-82-WCO) **HN: 1,3 (S.Ct.)**
- H** [111](#) *Brown v. U.S.*, 1994 WL 549672, *1, 74 A.F.T.R.2d 94-5096, 94-5096 (N.D.Ga. May 27, 1994) (NO. CIV.A.1:93-CV2445JOF) **HN: 1,3 (S.Ct.)**
- C** [112](#) *U.S. v. Rowe*, 1989 WL 163860, *3, 71A A.F.T.R.2d 93-3309, 93-3309, 90-1 USTC P 50,005, 50005 (N.D.Ga. Sep 23, 1989) (NO. 1:89 CV-542-RCF) **HN: 3 (S.Ct.)**
- H** [113](#) *Yamamoto v. Brown*, 1988 WL 163034, *4, 71A A.F.T.R.2d 93-3189, 93-3189, 89-2 USTC P 9394, 9394 (D.Hawai'i Dec 22, 1988) (NO. CIV. 88-00550 HMF) **HN: 3 (S.Ct.)**
- C** [114](#) *Erickson v. Luke*, 878 F.Supp. 1364, 1371, 75 A.F.T.R.2d 95-370, 95-370 (D.Idaho Jan 09, 1995) (NO. CV 94-0134-E-EJL)
- [115](#) *Duever v. Jackson*, 2005 WL 3150838, *3150838+, 96 A.F.T.R.2d 2005-6870, 2005-6874+, 2005-2 USTC P 50,624, 50624+ (N.D.Ill. Oct 11, 2005) (NO. 05 C 1373) **HN: 3,5 (S.Ct.)**
- [116](#) *Assignment for Ben. of Creditors, Trustee, Inc. v. I.R.S.*, 1993 WL 179786, *1, 72 A.F.T.R.2d 93-5214, 93-5214 (N.D.Ill. May 24, 1993) (NO. 93 C 2900)
- C** [117](#) *Matter of LaSalle Rolling Mills, Inc.*, 1986 WL 9838, *3+, 58 A.F.T.R.2d 86-5912, 86-5912+, 86-2 USTC P 9723, 9723+ (N.D.Ill. Aug 29, 1986) (NO. 86 C 3126) " **HN: 3,5 (S.Ct.)**
- C** [118](#) *Skidmore, Owings & Merrill v. U.S.*, 1985 WL 2526, *1, 56 A.F.T.R.2d 85-6350, 85-6350, 85-2 USTC P 9780, 9780 (N.D.Ill. Sep 12, 1985) (NO. 83 C 5329) **HN: 3 (S.Ct.)**
- C** [119](#) *U.S. v. Rayson Sports, Inc.*, 44 B.R. 280, 282+, 54 A.F.T.R.2d 84-6434, 84-6434+, 84-2 USTC P 9968, 9968+ (N.D.Ill. Nov 08, 1984) (NO. 84 C 15, 82 B 10818) " **HN: 3 (S.Ct.)**
- C** [120](#) *Cody v. U.S.*, 1999 WL 1001591, *2, 84 A.F.T.R.2d 99-6632, 99-6632, 99-2 USTC P 50,910, 50910 (S.D.Ind. Sep 21, 1999) (NO. IP99-289-C-YG) **HN: 5 (S.Ct.)**
- H** [121](#) *Guebert v. Cavato*, 1992 WL 131878, *1 (D.Kan. May 26, 1992) (NO. CIV. A. 92-4063-S) **HN: 3 (S.Ct.)**
- H** [122](#) *Howell v. U.S.*, 1991 WL 264506, *1, 69 A.F.T.R.2d 92-313, 92-313, 92-1 USTC P 50,061, 50061 (D.Kan. Nov 14, 1991) (NO. 90-4218-R) **HN: 1 (S.Ct.)**
- H** [123](#) *Warner v. I.R.S.*, 1995 WL 120156, *1, 75 A.F.T.R.2d 95-2006, 95-2006 (E.D.La. Mar 20, 1995) (NO. CIV. A. 94-4000) " **HN: 1 (S.Ct.)**
- [124](#) *Bullard v. I.R.S.*, 2006 WL 3479810, *2, 98 A.F.T.R.2d 2006-7672, 2006-7672 (D.Md. Sep 22, 2006) (NO. PJM 06-1793) " **HN: 3 (S.Ct.)**
- ▶** [125](#) *Coughlin v. Regan*, 584 F.Supp. 697, 705, 53 A.F.T.R.2d 84-1493, 84-1493, 84-1 USTC P 9405, 9405 (D.Me. Apr 11, 1984) (NO. CIV. 82-0308-B) **HN: 3 (S.Ct.)**
- H** [126](#) *Follum v. U.S.*, 2003 WL 21152901, *2, 91 A.F.T.R.2d 2003-1938, 2003-1938, 2003-1 USTC P 50,430, 50430 (E.D.N.C. Apr 03, 2003) (NO. 5:02-CV-818-BO(3)) **HN: 3 (S.Ct.)**

- C** [127](#) *Jordan v. U.S.*, 863 F.Supp. 270, 274+, 74 A.F.T.R.2d 94-6275, 94-6275+, 94-2 USTC P 50,501, 50501+ (E.D.N.C. Jul 27, 1994) (NO. 92-130-CIV-3-BR) **HN: 3 (S.Ct.)**
- H** [128](#) *McEachen v. Brooke*, 1989 WL 109104, *1, 63 A.F.T.R.2d 89-1568, 89-1568, 89-1 USTC P 13,803, 13803 (D.Neb. Apr 12, 1989) (NO. CIV. 86-0-832) **HN: 1,3 (S.Ct.)**
- H** [129](#) *McEachen v. Brooke*, 1988 WL 167264, *2+, 63 A.F.T.R.2d 89-1568, 89-1568+, 89-1 USTC P 13,794, 13794+ (D.Neb. Dec 05, 1988) (NO. CIV. 86-0-832) **HN: 1,3,5 (S.Ct.)**
- P** [130](#) *Thompson/Center Arms Co., a Div. of the K.W. Thompson Tool Co., Inc. v. Baker*, 686 F.Supp. 38, 41+, 56 USLW 2659, 2659+, 62 A.F.T.R.2d 88-6032, 88-6032+ (D.N.H. Apr 29, 1988) (NO. CIV. 87-260-D) **HN: 1,5 (S.Ct.)**
- H** [131](#) *Hawthorne v. I.R.S.*, 2003 WL 23169791, *2, 92 A.F.T.R.2d 2003-7423, 2003-7423 (D.N.M. Oct 29, 2003) (NO. CIV03-1112 WPJ ACT) **HN: 3 (S.Ct.)**
- H** [132](#) *Booth v. U.S. I.R.S.*, 1992 WL 220762, *3+, 92-2 USTC P 50,407, 50407+ (D.N.M. May 18, 1992) (NO. CIV. 92-0018-M) **HN: 3,5 (S.Ct.)**
- C** [133](#) *Pyramid Petroleum Corp. v. U.S.*, 856 F.Supp. 150, 152, 73 A.F.T.R.2d 94-2446, 94-2446 (S.D.N.Y. Apr 20, 1994) (NO. 93 CIV. 6288 (VLB)) " **HN: 3,5 (S.Ct.)**
- C** [134](#) *Myles v. U.S.*, 810 F.Supp. 390, 395, 71 A.F.T.R.2d 93-704, 93-704, 93-1 USTC P 50,031, 50031 (N.D.N.Y. Dec 22, 1992) (NO. 92-CV-392) **HN: 1 (S.Ct.)**
- [135](#) *Scheck v. U.S.*, 1992 WL 315609, *2, 71A A.F.T.R.2d 93-4918, 93-4918, 92-2 USTC P 50,543, 50543 (S.D.N.Y. Oct 20, 1992) (NO. 91 CIV. 7697 (DNE)) " **HN: 3,5 (S.Ct.)**
- H** [136](#) *Greenhouse v. U.S.*, 738 F.Supp. 709, 713, 71A A.F.T.R.2d 93-4591, 93-4591, 90-2 USTC P 50,466, 50466 (S.D.N.Y. May 15, 1990) (NO. 90 CIV 2844 (CES)) **HN: 3 (S.Ct.)**
- C** [137](#) *Johnson v. U.S.*, 680 F.Supp. 508, 512+, 60 A.F.T.R.2d 87-6042, 87-6042+, 88-1 USTC P 9118, 9118+ (E.D.N.Y. Jul 28, 1987) (NO. CV-86-1499) " **HN: 3,4 (S.Ct.)**
- P** [138](#) *In re Pressimone*, 39 B.R. 240, 244, 54 A.F.T.R.2d 84-5491, 84-5491, 84-2 USTC P 9539, 9539, 11 Collier Bankr.Cas.2d 1059, 1059, 12 Bankr.Ct.Dec. 189, 189 (N.D.N.Y. Apr 17, 1984) (NO. 82-BK-12477, 83-CV-281) **HN: 1 (S.Ct.)**
- C** [139](#) *In re Kuppini*, 335 B.R. 675, 679+, 97 A.F.T.R.2d 2006-400, 2006-400+, 2006-2 USTC P 50,502, 50502+ (S.D. Ohio Dec 20, 2005) (NO. 1:01-BK-10391, 1:05-CV-59) **HN: 1,3,5 (S.Ct.)**
- H** [140](#) *Bajenski v. Chivatero*, 818 F.Supp. 1085, 1087+, 71 A.F.T.R.2d 93-1701, 93-1701+ (N.D. Ohio Mar 31, 1993) (NO. 1:92CV1973) **HN: 1,3 (S.Ct.)**
- H** [141](#) *Bajenski v. Chivatero*, 818 F.Supp. 1083, 1085+, 71 A.F.T.R.2d 93-843, 93-843+ (N.D. Ohio Jan 07, 1993) (NO. 1:92CV1973) **HN: 1,3 (S.Ct.)**
- C** [142](#) *Springer v. U.S.*, 2005 WL 2467775, *3+, 96 A.F.T.R.2d 2005-6846, 2005-6846+ (W.D. Okla. Oct 06, 2005) (NO. CIV-05-466-F) **HN: 5 (S.Ct.)**
- C** [143](#) *Caldwell v. Smith*, 1995 WL 555080, *3, 76 A.F.T.R.2d 95-5535, 95-5535 (D.Or. Sep 01, 1995) (NO. CIV. 94-3066-CO)
- H** [144](#) *1000 Friends of Oregon v. McPherson*, 1988 WL 167271, *3, 63 A.F.T.R.2d 89-563, 89-563, 89-1 USTC P 9217, 9217 (D.Or. Dec 20, 1988) (NO. CIV. 88-0702-PA) **HN: 3 (S.Ct.)**
- H** [145](#) *Franks v. U.S.*, 1986 WL 15487, *2, 59 A.F.T.R.2d 87-624, 87-624, 87-1 USTC P 9133, 9133

(D.Or. Dec 17, 1986) (NO. 86-1280LE) **HN: 1 (S.Ct.)**

-  [146](#) Hillyer v. C.I.R., 817 F.Supp. 532, 534+, 71 A.F.T.R.2d 93-1190, 93-1190+, 93-1 USTC P 50,184, 50184+ (M.D.Pa. Feb 24, 1993) (NO. 4:CV:92-1757) **HN: 3 (S.Ct.)**
- H** [147](#) Derochemont v. Commissioner of Internal Revenue, 1987 WL 5274, *2+ (E.D.Pa. Jan 13, 1987) (NO. CIV.A. 84-4001) **HN: 1,3,5 (S.Ct.)**
- H** [148](#) Audio Investments v. Robertson, 203 F.Supp.2d 555, 575+, 89 A.F.T.R.2d 2002-2502, 2002-2502+ (D.S.C. Apr 19, 2002) (NO. 8:00-2847-20BG) **HN: 6 (S.Ct.)**
- H** [149](#) Johnson v. C.I.R., 2002 WL 31083544, *4+, 90 A.F.T.R.2d 2002-6050, 2002-6050+ (D.S.C. Apr 18, 2002) (NO. 5:02-0304-22BC) **HN: 6 (S.Ct.)**
- C** [150](#) House v. C.I.R., 2000 WL 206120, *3, 85 A.F.T.R.2d 2000-1016, 2000-1016, 2000-1 USTC P 50,303, 50303 (D.S.C. Jan 28, 2000) (NO. 2:99-2428-23) **HN: 3 (S.Ct.)**
- H** [151](#) Lance v. South Carolina Dept. of Revenue, 1999 WL 164418, *2, 83 A.F.T.R.2d 99-1197, 99-1197 (D.S.C. Feb 02, 1999) (NO. 4:98-2762-08BD) **HN: 6 (S.Ct.)**
-  [152](#) In re Heritage Village Church and Missionary Fellowship, Inc., 87 B.R. 401, 407, 61 A.F.T.R.2d 88-818, 88-818, 88-1 USTC P 9234, 9234 (D.S.C. Mar 07, 1988) (NO. CIV. A. 88-236) **HN: 3 (S.Ct.)**
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- H** [158](#) Wilkerson v. U.S., 839 F.Supp. 440, 445+, 72 A.F.T.R.2d 93-6205, 93-6205+, 93-2 USTC P 50,547, 50547+ (E.D.Tex. Aug 30, 1993) (NO. 3:92 CV78) **HN: 1,3,5 (S.Ct.)**
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- H** [161](#) Bartley v. U.S., 1995 WL 835398, *4, 77 A.F.T.R.2d 96-798, 96-798 (E.D.Wis. Dec 20, 1995) (NO. 95-C-404) **HN: 5 (S.Ct.)**
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- [453](#) SPECIAL POWERS AND PROBLEMS WITH FDIC/RTC AND FIRREA, 687 PLI/Comm 561, 616 (1994) **HN: 5 (S.Ct.)**
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- [456](#) THE CONSTITUTIONAL IMMUNITY OF MUNICIPAL BONDS FROM FEDERAL TAXATION: A REVIEW OF SUPREME COURT PRECEDENT AND RECENT LITIGATION, 312 PLI/Real 9, 28+ (1988) **HN: 1,4,6 (S.Ct.)**
- [457](#) CONSTITUTIONAL AND STATUTORY ASPECTS OF MUNICIPAL DEBT FINANCE: RECENT DEVELOPMENTS, 295 PLI/Real 7, 11 (1987) **HN: 4 (S.Ct.)**
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- [459](#) THE UNITED STATES CONGRESS CAN TAX INTEREST ON STATE BONDS: SOUTH CAROLINA v. BAKER, 48 Ed. Law Rep. 1, 6+ (1989) **HN: 6 (S.Ct.)**

Court Documents

Appellate Court Documents (U.S.A.)

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- [460](#) FRANCHISE TAX BOARD OF THE STATE OF CALIFORNIA, Petitioner, v. Gilbert P. HYATT and the Eighth Judicial District Court of the State of Nevada, Respondents., 2002 WL 32134149, *32134149+ (Appellate Petition, Motion and Filing) (U.S. Dec 09, 2002) **Brief of the States of Florida, Alaska, Colorado, ...** (NO. 02-42) ★★
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- [462](#) Gregory J. EVERETT, Petitioner, v. UNITED STATES OF AMERICA, Respondent, Solicitor General of the United States., 2001 WL 34116970, *34116970+ (Appellate Petition, Motion and Filing) (U.S. Oct 10, 2001) **Petition for Writ of Certiorari** (NO. 01-1077) " ★★★ **HN: 1,3,4 (S.Ct.)**
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- [469](#) ESTATE OF SILVIO RAVETTI Petitioner, v. UNITED STATES OF AMERICA, Respondent., 1995 WL 17048893, *17048893+ (Appellate Petition, Motion and Filing) (U.S. Jan 31, 1995) **Petition for Writ of Certiorari** (NO. 94-1306) ★ ★ HN: 4 (S.Ct.)
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- [473](#) Alejandro Leonides ALONZAO, Maria Concepcion Aviva, Analia Elizabeth Calvillo Avina, Petitioners, v. Alberto GONZALES, as Attorney General, Respondent., 2005 WL 4146736, *4146736+ (Appellate Petition, Motion and Filing) (9th Cir. Nov 09, 2005) **Appellant's Opening Brief**. (NO. 9THCIR05-71610, A96048575, BIA2005) ★ ★ HN: 4 (S.Ct.)
- [474](#) Ruben GONZALEZ-VALLEJO, Graciela Hernandez-Gonzalez, Petitioners, v. Alberto GONZALES, as Attorney General, Respondent., 2005 WL 4154361, *4154361+ (Appellate Petition, Motion and Filing) (9th Cir. Nov 01, 2005) **Appellant's Opening Brief** (NO. 05-71285) ★ ★ HN: 4 (S.Ct.)
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- [477](#) In Re: John DOE Grand Jury Proceedings., 1997 WL 34582971, *34582971+ (Appellate Petition, Motion and Filing) (R.I. Jul 31, 1997) **Brief of Petitioner Rhode Island Hospital** (NO. 97-281MP) ★ ★

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- Brief) (U.S. Feb 25, 2004) **Brief for American Immigration Law Foundation ...** (NO. 03-7434) ★ ★ HN: 4 (S.Ct.)
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- [483](#) Calcano-Martinez v. I.N.S., 2001 WL 219309, *219309+ (Appellate Brief) (U.S. Feb 28, 2001) **BRIEF FOR THE PETITIONERS** (NO. 00-1011) ★ ★
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- [495](#) ROCKFORD LIFE INSURANCE COMPANY, Appellant, v. DEPARTMENT OF REVENUE OF THE STATE OF ILLINOIS, et al., Appellees., 1987 WL 864794, *864794+ (Appellate Brief) (U.S. Feb 11, 1987) **Brief for Appellees, Illinois Department of ...** (NO. 86-251.) ★★ HN: 6 (S.Ct.)
- [496](#) Otis R. BOWEN, Secretary of Health and Human Services, et al., Petitioners, v. CITY OF NEW YORK, et al., Respondents., 1986 WL 728258, *728258+ (Appellate Brief) (U.S. Jan 28, 1986) **Brief of the American Civil Liberties Union and ...** (NO. 84-1923) ★★
- [497](#) EXXON CORPORATION, The BF Goodrich Company, Union Carbide Corporation, Monsanto Company and Tenneco Chemicals, Inc., Appellants, v. Robert HUNT, Administrator of New Jersey Spill Compensation Fund; Clifford A. Goldman, Treasury of the State of New Jersey; Sidney Glaser, Director of the Division of Taxation; Jerry F. English, Commissioner of Environmental Protection; and The State of New Jersey, Appellees., 1985 WL 670094, *670094+ (Appellate Brief) (U.S. Aug 01, 1985) **Brief of Appellants** (NO. 84-978) ★★ HN: 6 (S.Ct.)
- [498](#) Raymond J. DONOVAN, Secretary of Labor, Appellant, v. SAN ANTONIO METROPOLITAN TRANSIT AUTHORITY, et al., Appellees. Joe G. Garcia, Appellant, v. San Antonio Metropolitan Transit Authority, et al., Appellees., 1984 WL 564002, *564002+ (Appellate Brief) (U.S. Sep 07, 1984) **Brief of San Antonio Metropolitan Transit ...** (NO. 82-1951, 82-1913) ★★
- [499](#) Raymond J. DONOVAN, Secretary of Labor, Appellant, v. SAN ANTONIO METROPOLITAN TRANSIT AUTHORITY, et al., Appellees. Joe G. Garcia, Appellant, v. San Antonio Metropolitan Transit Authority, et al., Appellees., 1984 WL 564022, *564022+ (Appellate Brief) (U.S. Sep 07, 1984) **Brief of San Antonio Metropolitan Transit ...** (NO. 82-1951, 82-1913) ★★
- [500](#) Raymond J. DONOVAN, Secretary of Labor, Appellant, v. SAN ANTONIO METROPOLITAN

- TRANSIT AUTHORITY, et al., Appellees. Joe G. Garcia, Appellant, v. San Antonio Metropolitan Transit Authority, et al., Appellees., 1984 WL 566132, *566132+ (Appellate Brief) (U.S. Sep 07, 1984) **Brief of San Antonio Metropolitan Transit ...** (NO. 82-1951, 82-1913) ★ ★ HN: 1 (S.Ct.)
- [501](#) Joe G. GARCIA, Appellant, v. SAN ANTONIO METROPOLITAN TRANSIT AUTHORITY, et al., Appellees. Raymond J. Donovan, Secretary of Labor, Appellant, v. San Antonio Metropolitan Transit Authority, et al., Appellees., 1984 WL 563999, *563999+ (Appellate Brief) (U.S. Sep 05, 1984) **Brief for the Colorado Public Employees' ...** (NO. 82-1913, 82-1951) ★ ★ HN: 6 (S.Ct.)
- [502](#) Joe G. GARCIA, Appellant, v. SAN ANTONIO METROPOLITAN TRANSIT AUTHORITY, et al. Raymond J. Donovan, Secretary of Labor, Appellant, v. San Antonio Metropolitan Transit Authority, et al., 1984 WL 564003, *564003+ (Appellate Brief) (U.S. Sep 05, 1984) **Brief Amici of the National Public Employer Labor ...** (NO. 82-1913, 82-1951) ★ ★ HN: 1 (S.Ct.)
- [503](#) Joe G. GARCIA, Appellant, v. SAN ANTONIO METROPOLITAN TRANSIT AUTHORITY, et al. Raymond J. Donovan, Secretary of Labor, Appellant, v. San Antonio Metropolitan Transit Authority, et al., 1984 WL 564023, *564023+ (Appellate Brief) (U.S. Sep 05, 1984) **Brief Amici of the National Public Employer Labor ...** (NO. 82-1913, 82-1951) ★ ★ HN: 1 (S.Ct.)
- [504](#) Joe G. GARCIA, Appellant, v. SAN ANTONIO METROPOLITAN TRANSIT AUTHORITY, et al., Appellees. Raymond J. Donovan, Secretary of Labor, Appellant, v. San Antonio Metropolitan Transit Authority, et al., Appellees., 1984 WL 564035, *564035+ (Appellate Brief) (U.S. Sep 05, 1984) **Brief for the Colorado Public Employees' ...** (NO. 82-1913, 82-1951) ★ ★ HN: 6 (S.Ct.)
- [505](#) Joe G. GARCIA, Appellant, v. SAN ANTONIO METROPOLITAN TRANSIT AUTHORITY, et al., Appellees. Raymond J. Donovan, Secretary of Labor, Appellant, v. San Antonio Metropolitan Transit Authority, et al., Appellees., 1984 WL 566135, *566135+ (Appellate Brief) (U.S. Sep 05, 1984) **Brief for the Colorado Public Employees' ...** (NO. 82-1913, 82-1951) ★ ★ HN: 6 (S.Ct.)
- [506](#) Joe G. GARCIA, Appellant, v. SAN ANTONIO METROPOLITAN TRANSIT AUTHORITY, et al. Raymond J. Donovan. Secretary of Labor, Appellant, v. San Antonio Metropolitan Transit Authority, et al., 1984 WL 566138, *566138+ (Appellate Brief) (U.S. Sep 05, 1984) **Brief Amici of the National Public Employer Labor ...** (NO. 82-1913, 82-1951) ★ ★ HN: 1 (S.Ct.)
- [507](#) Mitchell SWARTZ, Plaintiff - Appellant, v. INTERNAL REVENUE SERVICE, Margaret Milner Richardson, Commissioner, William Caine, District Director, Individually and Through the Irs, et alia Defendants, Appellees., 1998 WL 34280430, *34280430 (Appellate Brief) (1st Cir. Jun 08, 1998) **Reply Brief** (NO. 98-1058) ★ ★ HN: 6 (S.Ct.)
- [508](#) FREEDOM HOLDINGS, INC., d/b/a North American Trading Co. and International Tobacco Partners, Ltd., on behalf of themselves and all others similarly situated, Plaintiffs - Appellants, v. Eliot SPITZER, in his official capacity as Attorney General of the State of New York and Arthur J. Roth, in his official capacity as Commissioner of Taxation and Finance of the State of New York, Defendants - Appellees., 2005 WL 2496336, *2496336+ (Appellate Brief) (2nd Cir. Jan 24, 2005) **Amicus Curiae Brief of Washington Legal ...** (NO. 04-4996-CV) " ★ ★ HN: 2,5 (S.Ct.)
- [509](#) FREEDOM HOLDINGS, INC., d/b/a North American Trading Co. and International Tobacco Partners, Ltd., on behalf of themselves and all others similarly situated, Plaintiffs - Appellants, v. Eliot SPITZER, in his official capacity as Attorney General of the State of New York and Arthur J. Roth, in his official capacity as Commissioner of Taxation and Finance of the State of New York, Defendants - Appellees., 2005 WL 166958, *166958+ (Appellate Brief) (2nd Cir. Jan 14, 2005) **Amicus Curiae Brief of Washington Legal ...** (NO. 04-4996-CV) " ★ ★ HN: 2,5 (S.Ct.)

- [510](#) Frederick B. CAMPBELL, Plaintiff-Appellant, v. UNITED STATES OF AMERICA, Defendant-Appellee., 2002 WL 32317660, *32317660+ (Appellate Brief) (2nd Cir. Jun 24, 2002) **Reply Brief of Plaintiff-Appellant Frederick B. ...** (NO. 01-6270) ★★ ★ **HN: 3,4 (S.Ct.)**
- [511](#) Frederick B. CAMPBELL, Plaintiff-Appellant, v. UNITED STATES OF AMERICA, Defendant-Appellee., 2002 WL 32317658, *32317658+ (Appellate Brief) (2nd Cir. Jun 06, 2002) **Brief for Defendant-Appellee** (NO. 01-6270) " ★★ ★
- [512](#) Frederick B. CAMPBELL, Plaintiff-Appellant, v. UNITED STATES OF AMERICA, Defendant-Appellee., 2002 WL 32317659, *32317659+ (Appellate Brief) (2nd Cir. Apr 04, 2002) **Brief of Plaintiff-Appellant Frederick B. Campbell** (NO. 01-6270) ★★ ★ **HN: 3,4 (S.Ct.)**
- [513](#) SECURITIES AND EXCHANGE COMMISSION, Plaintiff-Appellee, UNITED STATES OF AMERICA, Intervenor-Plaintiff-Appellant, Gene W. Ray, Dr., Centigram Comm. Corp., Stephen J. Cole-Hatchard, Nicko Feinberg, Leonard Zera, Trustee for Lathrop Investment Trust and Harrington Irrevocable Trust, Cole-Hatchard Family Limited Partnership, Michael Olberman & John Dillon, Intervenor-Plaintiffs, Stephenson Equity, Co., Thomas Stappas, Vincent J. Bagli, Andrew, 2001 WL 34366578, *34366578+ (Appellate Brief) (2nd Cir. Nov 01, 2001) **First Supplemental Brief for the United States of ...** (NO. 01-6158) ★★
- [514](#) SECURITIES AND EXCHANGE COMMISSION, Plaintiff-Appellee, UNITED STATES OF AMERICA, Intervenor-Plaintiff-Appellant, Gene W. Ray, Dr., Centigram Comm. Corp., Stephen J. Cole-Hatchard, Nicko Feinberg, Leonard Zera, Trustee for Lathrop Investment Trust and Harrington Irrevocable Trust, Cole-Hatchard Family Limited Partnership, Michael Olberman & John Dillon, Intervenor-Plaintiffs, Stephenson Equity, Co., Thomas Stappas, Vincent J. Bagli, Andrew, 2001 WL 34366657, *34366657+ (Appellate Brief) (2nd Cir. Nov 01, 2001) **First Supplemental Brief for the United States of ...** (NO. 01-6158) ★★
- [515](#) SEC, v. CREDIT BANCORP LTD., 2001 WL 34366659, *34366659+ (Appellate Brief) (2nd Cir. Oct 24, 2001) **Appellate Brief** (NO. 01-6158) ★★ ★★
- [516](#) SECURITIES AND EXCHANGE COMMISSION, Plaintiff-Appellee, United States Of America, Intervenor-Plaintiff-Appellant, Gene W. Ray, Dr., Centigram Comm. Corp., Stephen J. Cole-Hatchard, Nicko Feinberg, Leonard Zera, Trustee for Lathrop Investment Trust and Harrington Irrevocable Trust, Cole-Hatchard Family Limited Partnership, Michael Olberman & John Dillon, Intervenor-Plaintiffs, Stephenson Equity, Co., Thomas Stappas, Vincent J. Bagli, Andrew, 2001 WL 34366692, *34366692+ (Appellate Brief) (2nd Cir. Sep 26, 2001) **Brief of Receiver-Appellee Carl H. Loewenson, Jr.** (NO. 01-6158) ★★ ★
- [517](#) SECURITIES AND EXCHANGE COMMISSION, Plaintiff-Appellee, United States of America, Intervenor-Plaintiff-Appellant, Gene W. Ray, Dr., Centigram Comm. Corp., Stephen J. Cole-Hatchard, Nicko Feinberg, Leonard Zera, Trustee for Lathrop Investment Trust and Harrington Irrevocable Trust, Cole-Hatchard Family Limited Partnership, Michael Olberman & John Dillon, Intervenor-Plaintiffs, Stephenson Equity, Co., Thomas Stappas, Vincent Bagli, Andrew Calcagno,, 2001 WL 34366656, *34366656+ (Appellate Brief) (2nd Cir. Sep 05, 2001) **Brief for the United States of America** (NO. 01-6158) ★★ ★★
- [518](#) Paul MOLLICA, Plaintiff-Appellant, v. James A. VOLKER, Defendant-Appellee., 2000 WL 33981087, *33981087+ (Appellate Brief) (2nd Cir. Feb 07, 2000) **Brief for Appellant** (NO. 99-9287) ★★ **HN: 4 (S.Ct.)**
- [519](#) Elberta Bernice LIEBERMAN, Plaintiff below, Appellee, v. THE STATE OF DELAWARE, the

- Family Court of the State of Delaware, Defendant below, Appellant., 2002 WL 32502449, *32502449+ (Appellate Brief) (3rd Cir. Dec 30, 2002) **Appellant's Opening Brief** (NO. 01-3540) ★ ★ **HN: 6 (S.Ct.)**
- [520](#) Robert J. BIVOLCIC, Plaintiff-Appellant, v. UNITED STATES OF AMERICA; Commissioner of Internal Revenue, Defendants-Appellees., 1994 WL 16178424, *16178424+ (Appellate Brief) (3rd Cir. Oct 05, 1994) **Brief for the Appellees** (NO. 94-5469) ★ ★ **HN: 1 (S.Ct.)**
- [521](#) Mae SMITH, Plaintiff-Appellant, v. THE UNITED STATES OF AMERICA, and District Director of Internal Revenue for the Philadelphia District, Defendants-Appellees., 1992 WL 12136652, *12136652+ (Appellate Brief) (3rd Cir. Jul 24, 1992) **Brief for the Appellees** (NO. 92-1397) ★ ★ **HN: 1,3,4 (S.Ct.)**
- [522](#) Robert E. BIRTH and Lorraine J. Birth, Plaintiffs-Appellants, v. UNITED STATES OF AMERICA, et al., Defendants-Appellees., 1992 WL 12133306, *12133306+ (Appellate Brief) (3rd Cir. Jun 1992) **Brief for the United States and Federal ...** (NO. 92-7184) ★ ★ **HN: 1 (S.Ct.)**
- [523](#) PALM BEACH FEDERAL SAVINGS BANK, Plaintiff-Appellant, v. RESOLUTION TRUST CORPORATION, as Receiver for Metrobank for Savings, F.S.B., Successors-in-Interest to Morsemere Federal Savings Bank, Berek P. Don, Michael B. Scaduto, Robert Cafasso, William Ennis, Stephen L. Javna, Raymond J. Virgona, Michael C. Alarcon, Wallace Staub, Robert Zaccareo and Donald Salmon, Defendants-Appellees., 1991 WL 11249110, *11249110+ (Appellate Brief) (3rd Cir. Nov 25, 1991) **Appellant's Reply Brief** (NO. 91-5400) ★ ★ **HN: 1 (S.Ct.)**
- [524](#) PALM BEACH FEDERAL SAVINGS BANK, Plaintiff-Appellant, v. RESOLUTION TRUST CORPORATION, as Receiver for Metrobank for Savings, F.S.B., Successor-In-Interest to Morsemere Federal Savings Bank, Berek P. Don, Michael B. Scaduto, Robert Cafasso, William Ennis, Stephen L. Javna, Raymond J. Virgona, Michael C. Alarcon, Wallace Staub, Robert Zaccareo and Donald Salmon, Defendants-Appellees., 1991 WL 11248545, *11248545+ (Appellate Brief) (3rd Cir. Nov 07, 1991) **Brief of Appellee Resolution Trust Corporation, ...** (NO. 91-5400) ★ ★ **HN: 5 (S.Ct.)**
- [525](#) Peter Zilahy INGERMAN, Plaintiff-Appellant, v. INTERNAL REVENUE SERVICE; Commissioner of Internal Revenue, Defendants-Appellees., 1991 WL 11248620, *11248620+ (Appellate Brief) (3rd Cir. Sep 19, 1991) **Brief for the Appellees** (NO. 91-5467) ★ ★
- [526](#) JUDICIAL WATCH, INC, Plaintiff-Appellant, v. Charles O. ROSSOTTI, et al., Defendants-Appellees., 2002 WL 32727435, *32727435+ (Appellate Brief) (4th Cir. Jul 25, 2002) **Reply Brief of Appellant** (NO. 02-1413, L) ★ ★ **HN: 4 (S.Ct.)**
- [527](#) JUDICIAL WATCH, INC., Plaintiff-Appellant, v. Charles O. ROSSOTTI, United States of America, Donna Dorsey, M. Peter Breslan, Wayne Hampel, Steven T. Miller, Department of the Treasury, and Internal Revenue Service, Defendants-Appellees., 2002 WL 32727603, *32727603+ (Appellate Brief) (4th Cir. Jul 08, 2002) **Brief for the Appellees** (NO. 02-1413, L) ★ ★ ★ **HN: 3,4,5 (S.Ct.)**
- [528](#) JUDICIAL WATCH, INC., Plaintiff-Appellant, v. CHARLES O. ROSSOTTI, et al., Defendants-Appellees., 2002 WL 32727434, *32727434+ (Appellate Brief) (4th Cir. Jun 03, 2002) **Brief of Appellant** (NO. 02-1413, L) " ★ ★ ★ **HN: 1,3,5 (S.Ct.)**
- [529](#) SIGMON COAL COMPANY, Incorporated, Jericol Mining, Incorporated, Plaintiffs - Appellees, v. Kenneth APFEL, Commissioner of Social Security, Defendant - Appellant., 2000 WL 33991230, *33991230 (Appellate Brief) (4th Cir. May 10, 2000) **Attachment to Plaintiffs - Appellees' ...**

(NO. 99-1219) ★ ★ HN: 1,3 (S.Ct.)

- [530](#) SIGMON COAL COMPANY, INC. and Jericol Mining, Inc., Plaintiffs-Appellees, v. Kenneth S. APFEL, Commissioner, Social Security Administration, Defendant-Appellant., 2000 WL 33989542, *33989542+ (Appellate Brief) (4th Cir. Apr 24, 2000) **Supplemental Brief for Appellant** (NO. 99-1219) ★ ★
- [531](#) UNITED STATES OF AMERICA, Plaintiff-Appellee, v. Asa G. SWANNER, Jr. and Linda F. Swanner, Claimants-Appellants., 1997 WL 33544313, *33544313+ (Appellate Brief) (4th Cir. Apr 03, 1997) **Reply Brief for Appellants** (NO. 96-1195) ★ ★ ★ ★ HN: 1,3,5 (S.Ct.)
- [532](#) UMW COMBINED BENEFIT FUND AND ITS TRUSTEES and UMW 1992 BENEFIT PLAN AND ITS TRUSTEES, Plaintiffs-Appellants, v. LECKIE SMOKELESS COAL COMPANY, New River Mineral Resources Company and Gould Resources, Inc., Defendants-Appellees. UMW 1992 BENEFIT PLAN AND ITS TRUSTEES, Plaintiffs-Appellants, v. THE LADY H COAL COMPANY, INC., Consolidated Sewell, Inc., Sewell Coal Co., Leivasy Mining Corporation, and Eastwood Construction, Inc., Defendants-Appellees., 1996 WL 33417845, *33417845+ (Appellate Brief) (4th Cir. Jul 16, 1996) **Reply Brief for Appellants, UMW Combined Benefit ...** (NO. 96-1708, 96-1739, 96-1849, 96-1850) ★ ★ ★ HN: 1,3,4 (S.Ct.)
- [533](#) UMW COMBINED BENEFIT FUND and its Trustees and Umwa 1992 Benefit Plan and its Trustees, Plaintiffs-Appellants, v. LECKIE SMOKELESS COAL COMPANY, New River Mineral Resources Company and Gould Resources, Inc., Defendants-Appellees. Umwa 1992 Benefit Plan and its Trustees, Plaintiffs-Appellants, v. The Lady H Coal Company, Inc., Consolidated Sewell, Inc., Sewell Coal Company, Leivasy Mining Corporation and Eastwood Construction, Inc., Defendant-Appellees., 1996 WL 33551265, *33551265+ (Appellate Brief) (4th Cir. Jul 11, 1996) **Brief of Appellees** (NO. 96-1708, 96-1739, 96-1849, 96-1850) " ★ ★ HN: 1,3,5 (S.Ct.)
- [534](#) UNITED STATES OF AMERICA, Plaintiff-Appellee, v. Bennie Ray ALEXANDER, Defendant-Appellant., 2003 WL 23336183, *23336183 (Appellate Brief) (5th Cir. Apr 08, 2003) **Brief of Plaintiff-Appellee** (NO. 02-21011) ★ ★
- [535](#) UNITED STATES OF AMERICA, Plaintiff-Appellee, v. James Daniel CARMICHAEL, Defendant-Appellant., 2002 WL 32318187, *32318187+ (Appellate Brief) (5th Cir. Dec 18, 2002) **Brief of Plaintiff-Appellee** (NO. 02-40561) ★ ★
- [536](#) UNITED STATES OF AMERICA, Plaintiff-Appellee, v. Shannon THOMAS, Defendant-Appellant., 2000 WL 33996841, *33996841 (Appellate Brief) (5th Cir. Mar 2000) **Brief for Appellant** (NO. 99-21044) ★ ★
- [537](#) Weldon HAYS, Plaintiff-Appellant, v. UNITED STATES OF AMERICA, Defendant-Appellee., 1996 WL 33454871, *33454871+ (Appellate Brief) (5th Cir. Jan 06, 1996) **Brief for the Appellee** (NO. 96-20848) " ★ ★ ★ HN: 1,3,4 (S.Ct.)
- [538](#) VALLEY ICE & FUEL CO., INC., Plaintiff-Appellant-Cross-Appellee, v. UNITED STATES OF AMERICA, Defendant-Appellee-Cross-Appellant., 1993 WL 13092710, *13092710+ (Appellate Brief) (5th Cir. Dec 1993) **Brief for the Appellee-Cross-Appellant** (NO. 93-7567) ★ ★ HN: 5 (S.Ct.)
- [539](#) MISSISSIPPI STATE CHAPTER OPERATION PUSH, INC., et al., Plaintiffs-Appellants, Cross-Appellees, v. Kirk FORDICE, Governor of Mississippi, et al., Defendants-Appellees, Cross-Appellants., 1993 WL 13144183, *13144183 (Appellate Brief) (5th Cir. May 24, 1993) **Brief for Cross-Appellees and Reply Brief for ...** (NO. 92-7693) ★ ★

- [540](#) APACHE BEND APARTMENTS, LTD., Patrick A. Barbolla, P.C., Western Oaks Apartments, Ltd., and Patrick A. Barbolla, Plaintiffs-Appellants, v. UNITED STATES OF AMERICA, Acting by and through the Internal Revenue Service, Defendant-Appellee., 1992 WL 12124139, *12124139+ (Appellate Brief) (5th Cir. Dec 09, 1992) **Supplemental Brief for the Appellee** (NO. 91-1083) ★★ **HN: 5 (S.Ct.)**
- [541](#) MISSISSIPPI POULTRY ASSOCIATION, INC. ET AL., Plaintiffs-Appellees, v. Edward R. MADIGAN, ET AL., Defendants-Appellants., 1992 WL 12123635, *12123635+ (Appellate Brief) (5th Cir. Sep 21, 1992) **Brief for Appellants** (NO. 92-7420) " ★★
- [542](#) APACHE BEND APARTMENTS, Ltd., et Al., Plaintiffs-Appellants, v. UNITED STATES OF AMERICA, Acting Through the Internal Revenue Service, Defendant-Appellee., 1991 WL 11245497, *11245497+ (Appellate Brief) (5th Cir. Sep 19, 1991) **Reply Brief of Plaintiffs-Appellants** (NO. 91-1083) ★★ **HN: 3 (S.Ct.)**
- [543](#) APACHE BEND APARTMENTS, Ltd, Patrick A. Barbolia, P.C., and Western Oaks Apartments, Ltd., Plaintiffs-Appellants, v. UNITED STATES OF AMERICA, Acting by and through the Internal Revenue Service, Defendant-Appellee., 1991 WL 11245496, *11245496+ (Appellate Brief) (5th Cir. Aug 29, 1991) **Brief for the Appellee** (NO. 91-1083) ★★★ **HN: 1,3,4 (S.Ct.)**
- [544](#) JOINT VENTURE, Plaintiff-Appellant, v. Robert F. ONION, Substitute Trustee, and San Antonio Savings Association, Defendants-Appellees., 1991 WL 11248310, *11248310+ (Appellate Brief) (5th Cir. Mar 04, 1991) **Brief of Appellees Resolution Trust Corporation ...** (NO. 90-5628) " ★★ **HN: 1 (S.Ct.)**
- [545](#) John F. ENGLAND, Plaintiff-Appellant, v. INTERNAL REVENUE SERVICE, M.L. Ragsdale, Defendant-Appellees., 1990 WL 10082849, *10082849+ (Appellate Brief) (5th Cir. Apr 20, 1990) **Brief for the Appellee** (NO. 90-4058) ★★ **HN: 3,4 (S.Ct.)**
- [546](#) VILLAGE OF OAKWOOD; Baughman Tile Company; Gene A. Baughman; Mary Ann Baughman; Gary C. Grant, Trustee; Gary C. Grant Insurance Agency, Inc., Plaintiffs-Appellants, v. STATE BANK AND TRUST COMPANY; Defendant -- Appellee, Federal Deposit Insurance Corporation, Intervenor -- Appellee., 2006 WL 3319611, *3319611+ (Appellate Brief) (6th Cir. Jun 20, 2006) **Reply Brief of Appellants** (NO. 06-3117) " ★★ **HN: 1,3 (S.Ct.)**
- [547](#) UNITED STATES OF AMERICA, Plaintiff-Appellee, v. Lisa Renee LUJAN, Defendant-Appellant., 2002 WL 32298407, *32298407+ (Appellate Brief) (9th Cir. Dec 13, 2002) **Brief for the United States** (NO. 02-30237) " ★★
- [548](#) Patrick DAIN, Plaintiff-Appellant, v. Terry TAIRA, Keith O'Dell, Jon Miller and Zane Janish, All Revenue Officers in Their Personal Capacities, Defendants-Appellees., 2002 WL 32120524, *32120524+ (Appellate Brief) (9th Cir. Jul 05, 2002) **Brief for the Appellees** (NO. 02-55027) ★★
- [549](#) UNITED STATES OF AMERICA, Plaintiff - Appellee, v. James M. BOYCE, Jr. & Shelley A. Boyce, et.al, Defendants - Appellants., 2001 WL 34107625, *34107625+ (Appellate Brief) (9th Cir. Jul 25, 2001) **Appellants' Opening Brief** (NO. 01-55410) ★★
- [550](#) Gary GEALER et al, Appellants, v. UNITED STATES OF AMERICA; Its Agency the Internal Revenue Service; Kristina Stanley, Revenue Agent, Respondents., 1999 WL 33653200, *33653200+ (Appellate Brief) (9th Cir. Dec 02, 1999) **Reply Brief of Appellant** (NO. 98-56519) ★★★ **HN: 1,5 (S.Ct.)**
- [551](#) L. David COHN, Plaintiff - Appellant, v. UNITED STATES OF AMERICA, by and through its In-

ternal Revenue Service; Diane Thomas, a Revenue Officer; Jack Cheskaty, the District Director of Internal Revenue for the Southwest District; and Donald D. Taylor, Defendants - Appellees., 1999 WL 33621919, *33621919+ (Appellate Brief) (9th Cir. Oct 18, 1999) **Reply Brief of Appellant** (NO. 99-16294) ★★

- [552](#) Richard N. URIAS, Plaintiff-Appellant, v. UNITED STATES OF AMERICA; Social Security Administration, Defendants-Appellees., 1998 WL 34106878, *34106878+ (Appellate Brief) (9th Cir. Jun 01, 1998) **Brief for the Appellees** (NO. 98-55139) ★★ **HN: 3 (S.Ct.)**
- [553](#) Fred H. BEHRENS, individually, and Robert A. Wright, individually, Plaintiffs/Appellants, v. Jerry GOSSETT; Jeffrey M. Gallante; United States of America, Defendants/Appellees., 1997 WL 33556655, *33556655+ (Appellate Brief) (9th Cir. Nov 26, 1997) **Plaintiffs/Appellants' Opening Brief** (NO. 97-56167) ★★ **HN: 1,3 (S.Ct.)**
- [554](#) Frank D. NEWTON and Marilyn Newton, Plaintiffs/Appellants, v. UNITED STATES OF AMERICA, Defendant/Appellee., 1997 WL 33555090, *33555090+ (Appellate Brief) (9th Cir. Jul 28, 1997) **Brief of Appellants** (NO. 97-35514) ★★ **HN: 5 (S.Ct.)**
- [555](#) Paula M. BOB, a Coeur d'Alene Tribal Member; Laverne Andrews, a Colville Confederated Tribes Tribal Member; Native American Business Alliance, a Washington Nonprofit Corporation, Plaintiffs/Appellants, v. Doyle MCMINN, Special Programs Division, Washington State Department Of Revenue; Len McComb, Director, Washington State Department Of Revenue; and the State of Washington, Defendants/Appellees., 1997 WL 33556167, *33556167+ (Appellate Brief) (9th Cir. Jun 23, 1997) **Response Brief of Appellees** (NO. 97-35015) ★★ **HN: 2 (S.Ct.)**
- [556](#) Paula M. BOB, a Coeur d'Alene Tribal member; Laverne Andrews, A Colville Confederated Tribes Tribal member; Native American Business Alliance, a Washington Nonprofit Corporation, Plaintiffs-Appellants, v. Doyle MCMINN, Special Programs Division, Washington State Department of Revenue; Len McComb, Director, Washington State Department of Revenue; and the State of Washington, Defendants-Appellees., 1997 WL 33556165, *33556165 (Appellate Brief) (9th Cir. Apr 24, 1997) **Opening Brief of Appellants** (NO. 97-35015) ★★ **HN: 1 (S.Ct.)**
- [557](#) DUNES HOTEL & CASINOS, INC., a New York Corporation; Continental California Corporation, a California Corporation, M & R Investment Company, Inc., a Nevada Corporation, Plaintiffs-Appellants, v. RESOLUTION TRUST CORPORATION, as Receiver for San Antonio Savings Association F.A.; San Antonio Savings Association, a Texas Chartered Mutual Savings and Loan, Defendant-Appellees., 1995 WL 17163452, *17163452+ (Appellate Brief) (9th Cir. Aug 28, 1995) **Appellant's Opening Brief** (NO. 95-55591) ★★ **HN: 3 (S.Ct.)**
- [558](#) Gary O. ARMSTRONG, Plaintiff-Appellant, v. Annette BUTTS, Revenue Officer of the Internal Revenue Service, Gary Green, Chief Joint Compliance Officer of the Internal Revenue Service, Michael Quinn, District Director of the Internal Revenue Service, G. Turner, Revenue Officer of the Internal Revenue Service, Theron C. Polivka, Director of the Internal Revenue Service, M. Frank, Officer of the California Franchise Tax Board, and Does 1 through 100, inclusive., 1994 WL 16122098, *16122098+ (Appellate Brief) (9th Cir. Jul 14, 1994) **Brief for the Federal Appellees** (NO. 93-56665) ★★ **HN: 3 (S.Ct.)**
- [559](#) James L. JENSEN, Plaintiff-Appellant, v. UNITED STATES OF AMERICA, Defendant-Appellee., 1994 WL 16133311, *16133311+ (Appellate Brief) (9th Cir. Mar 1994) **Brief for the Appellee** (NO. 93-16459) ★★ **HN: 1 (S.Ct.)**
- [560](#) John and Mary O'NEILL, Plaintiffs-Appellants, v. UNITED STATES OF AMERICA, Defendant-

- Appellee., 1993 WL 13099132, *13099132+ (Appellate Brief) (9th Cir. Dec 15, 1993) **Brief for the Appellee** (NO. 92-16348) " ★ ★ ★ ★ HN: 1,3,4 (S.Ct.)
- [561](#) JOHN & Mary O'Neill, Plaintiffs and Appellants, v. THE UNITED STATES OF AMERICA, Defendant and Respondent., 1993 WL 13098185, *13098185+ (Appellate Brief) (9th Cir. Oct 17, 1993) **Appellants' Opening Brief** (NO. 93-16348) ★ ★ HN: 6 (S.Ct.)
- [562](#) BEAVERTON TOYOTA CO., INC., an Oregon corporation, Plaintiff-Appellant, v. TOYOTA MOTOR DISTRIBUTORS, INC., a California corporation, Defendant-Appellee., 1993 WL 13124820, *13124820+ (Appellate Brief) (9th Cir. Sep 07, 1993) **Brief of Appellee Toyota Motor Distributors, Inc.** (NO. 93-35393) " ★ ★
- [563](#) Ulysses D. RICHARD, Plaintiff-Appellant, v. INTERNAL REVENUE SERVICE, Defendant-Appellee., 1993 WL 13097854, *13097854+ (Appellate Brief) (9th Cir. Apr 29, 1993) **Brief for the Appellee** (NO. 93-15296) ★ ★ HN: 1 (S.Ct.)
- [564](#) BARBARA STUART, Plaintiff-Appellant, v. UNITED STATES OF AMERICA, Defendant-Appellee., 1993 WL 13098496, *13098496+ (Appellate Brief) (9th Cir. Apr 19, 1993) **Brief for the Appellee** (NO. 93-15457) " ★ ★ ★ ★ HN: 1,3 (S.Ct.)
- [565](#) MOBILE REPUBLICAN ASSEMBLY, et al., Plaintiffs-Appellees, v. UNITED STATES OF AMERICA, et al., Defendants-Appellants., 2003 WL 23469676, *23469676+ (Appellate Brief) (11th Cir. Aug 18, 2003) **Reply Brief for the Appellants** (NO. 02-16283) ★ ★ HN: 3 (S.Ct.)
- [566](#) MOBILE REPUBLICAN ASSEMBLY, et al., Plaintiffs-Appellees, v. UNITED STATES OF AMERICA, et al., Defendants-Appellants., 2003 WL 23469118, *23469118+ (Appellate Brief) (11th Cir. Jul 25, 2003) **Brief for Appellees** (NO. 02-16283) " ★ ★ ★ ★ HN: 1,3,4 (S.Ct.)
- [567](#) Walter J. LAWRENCE, Debtor/Appellant, v. UNITED STATES OF AMERICA, Appellee., 2003 WL 22945591, *22945591+ (Appellate Brief) (11th Cir. Apr 04, 2003) **Brief of Debtor/Appellant** (NO. 03-11125-E) ★ ★
- [568](#) Baldwin A. SMITH, Plaintiff, v. KROME DETENTION CENTER, et al., Defendant(s)., 2003 WL 22731224, *22731224 (Appellate Brief) (11th Cir. Feb 27, 2003) **Appellant's Brief** (NO. 03-10784-C) ★ ★
- [569](#) MOBILE REPUBLICAN ASSEMBLY, et al., Plaintiffs-Appellees, v. UNITED STATES OF AMERICA, et al., Defendants-Appellants., 2003 WL 23469121, *23469121+ (Appellate Brief) (11th Cir. Feb 18, 2003) **Opening Brief for the Appellants** (NO. 02-16283) ★ ★ HN: 3 (S.Ct.)
- [570](#) CITY OF ATLANTA, Department of Aviation; Angela Gittens; Steve Baker; and William Campbell, Defendants-Appellants, v. THE ATLANTA JOURNAL AND CONSTITUTION, USA Today, and The New York Times Company, Plaintiffs-Appellees., 2002 WL 32170048, *32170048+ (Appellate Brief) (11th Cir. Oct 01, 2002) **En Banc Reply Brief of Appellants** (NO. 00-14413-CC00-15181-) ★ ★
- [571](#) EDDIE BARTELS, et al., Plaintiffs-Appellants, v. ALABAMA COMMERCIAL COLLEGE, Defendant, Richard Riley, Higher Education Assistance Foundation, Georgia Higher Education Assistance Foundation, Georgia Higher Education Assistance Corp., Student Loan Marketing Association, Defendants-Appellees., 1998 WL 34085436, *34085436+ (Appellate Brief) (11th Cir. Nov 09, 1998) **Brief for Plaintiffs-Appellants** (NO. 98-8885) ★ ★ HN: 5 (S.Ct.)
- [572](#) Benjamin R. DOWIS and Cary E. Dowis, Plaintiffs-Appelleants, v. INTERNAL REVENUE SERVICE, D.W. Rucker, J. Rowell, and Nelson A. Brook, Defendants-Appellees., 1996 WL 33545781,

*33545781+ (Appellate Brief) (11th Cir. Apr 1996) **Brief for the Appellees** (NO. 96-9445) ★★
HN: 1 (S.Ct.)

[573](#) RESOLUTION TRUST CORPORATION, as Receiver for Florida Federal Savings Bank, F.S.B., and as Conservator for Florida Federal Savings Bank, F.S.B., Plaintiff-Appellee, v. ONE BOURTH STREET NORTH, LTD., et al., Defendants-Appellants., 1995 WL 17058560, *17058560+ (Appellate Brief) (11th Cir. Dec 06, 1995) **Reply Brief of Appellants** (NO. 95-2626) ★★ **HN: 6 (S.Ct.)**

[574](#) In re: HOLYWELL CORPORATION, Chopin Associates, Miami Center Limited Partnership, Miami Center Corporation, Theodore B. Gould, Debtors; HOLYWELL CORPORATION, Theodore B. Gould, Plaintiffs-Appellants, v. Fred Stanton SMITH, Bank of New York, Defendants-Appellees; HOLYWELL CORPORATION, Theodore B. Gould, Plaintiffs-Appellants, v. Fred Stanton SMITH, Bank of New York, United States of America, Defendants-Appellees., 1995 WL 17062170, *17062170+ (Appellate Brief) (11th Cir. Jul 02, 1995) **Consolidated Brief for the United States** (NO. 94-4818, 95-4212) ★★ **HN: 3,5 (S.Ct.)**

[575](#) In Re: HOLYWELL CORPORATION, Chopin Associates, Miami Center Limited Partnership, Miami Center Corporation, Theodore B. Gould, Debtors. Holywell Corporation, Theodore B. Gould, Plaintiffs-Appellants, v. Fred Stanton Smith, Bank of New York, Defendants-Appellees. Holywell Corporation, Theodore B. Gould, Plaintiffs-Appellants, v. Fred Stanton Smith, Bank of New York, United States of America, Defendants-Appellees., 1995 WL 17134551, *17134551+ (Appellate Brief) (11th Cir. Jul 02, 1995) **Consolidated Brief for the United States** (NO. 94-4818, 95-4212) ★★ **HN: 3,5 (S.Ct.)**

[576](#) Richard BEHREN and Leta Behren, Appellants-Cross-Appellees, v. UNITED STATES OF AMERICA, Appellee-Cross-Appellant., 1995 WL 17134732, *17134732+ (Appellate Brief) (11th Cir. Apr 10, 1995) **Brief for the United States as Appellee and ...** (NO. 94-5022) ★★ **HN: 1 (S.Ct.)**

[577](#) RPM INVESTMENTS, INC., a California corporation, and Homero Meruelo, Plaintiffs/Appellants, v. RESOLUTION TRUST CORPORATION, as receiver for General Federal Savings Bank f/k/a General Bank and Crystal Lake Village, a Florida corporation, Defendants/Appellee., 1995 WL 17061127, *17061127+ (Appellate Brief) (11th Cir. Feb 24, 1995) **Reply Brief of Appellants Rpm Investments, Inc. ...** (NO. 94-4908) ★★ ★

[578](#) RPM INVESTMENTS, INC., a California corporation, and Homero Meruelo, Plaintiffs/Appellants, v. RESOLUTION TRUST CORPORATION, as receiver for General Federal Savings Bank f/k/a General Bank and Crystal Lake Village, a Florida corporation, Defendants/Appellee., 1995 WL 17134634, *17134634+ (Appellate Brief) (11th Cir. Feb 24, 1995) **Reply Brief of Appellants RPM Investments, Inc. ...** (NO. 94-4908) ★★ ★ **HN: 3,5 (S.Ct.)**

[579](#) Eddie BARTELS, Alethia Pinkney, Shirley Travis, Leonie Smart, Mary L. Manley, Doretha Young, Ruby C. Carr, Alfreda C. Bantum and Vera Burson, Individually and on Behalf of All Others Similarly Situated, Plaintiffs-Appellants, v. ALABAMA COMMERCIAL COLLEGE, INC., D/B/A Riley Training Institute of Savannah, Waycross and Brunswick, Georgia, Richard Riley, Secretary, U.S. Department of Education, in his official capacity, the Higher Education Assistance, 1994 WL 16054728, *16054728+ (Appellate Brief) (11th Cir. Oct 31, 1994) **Reply Brief for Plaintiffs-Appellants** (NO. 94-8607) ★★ **HN: 5 (S.Ct.)**

[580](#) George R. BENDER, Plaintiff-Appellant, v. CENTRUST MORTGAGE CORPORATION, Defendant-Appellee., 1992 WL 12136318, *12136318+ (Appellate Brief) (11th Cir. Dec 08, 1992) **Brief of Appellant** (NO. 92-4669) ★★ **HN: 1 (S.Ct.)**

- [581](#) George R. BENDER, Plaintiff-Appellant, v. CENTRUST MORTGAGE CORPORATION, Defendant-Appellee., 1992 WL 12136317, *12136317+ (Appellate Brief) (11th Cir. Dec 07, 1992) **Brief of Appellant** (NO. 92-4669) ★★ HN: 1 (S.Ct.)
- [582](#) TONY JIBILIAN, Plaintiff and Appellant, v. THE UNITED STATES, Defendant and Appellee., 2005 WL 3738084, *3738084+ (Appellate Brief) (Fed.Cir. Dec 12, 2005) **Appellant's Reply Brief, As Corrected** (NO. 05-5157) ★★ HN: 1,2 (S.Ct.)
- [583](#) Larry RANEY, Petitioner, v. FEDERAL BUREAU OF PRISONS, Respondent., 1999 WL 33645082, *33645082 (Appellate Brief) (Fed.Cir. Mar 12, 1999) **Brief for Amicus National Treasury Employees ...** (NO. 97-3469, 98-3043) ★★
- [584](#) Armando ANCISO, Petitioner, v. INTERNAL REVENUE SERVICE, Respondent., 1994 WL 16182233, *16182233 (Appellate Brief) (Fed.Cir. Sep 19, 1994) **Brief for Petitioner Armando Anciso and Joint ...** (NO. 94-3460) ★★
- [585](#) NATIONAL TAXPAYERS UNION, INC., Plaintiff-Appellant, v. UNITED STATES OF AMERICA, Defendant-Appellee., 1995 WL 17204777, *17204777+ (Appellate Brief) (D.C.Cir. Jul 24, 1995) **Reply Brief for Appellant National Taxpayers ...** (NO. 94-5285) " ★★★ HN: 1,3,5 (S.Ct.)
- [586](#) NATIONAL TAXPAYERS UNION, INC., Plaintiff-Appellant, v. UNITED STATES OF AMERICA, Defendant-Appellee., 1995 WL 17204776, *17204776+ (Appellate Brief) (D.C.Cir. Jun 1995) **Brief for the Appellee** (NO. 94-5285) " ★★★ HN: 1,3,4 (S.Ct.)
- [587](#) NATIONAL TAXPAYERS UNION, INC., Plaintiff-Appellant, v. UNITED STATES OF AMERICA, Defendant-Appellee., 1995 WL 17204775, *17204775+ (Appellate Brief) (D.C.Cir. May 31, 1995) **Brief for Appellant National Taxpayers Union, Inc.** (NO. 94-5285) " ★★★ HN: 1,3,5 (S.Ct.)
- [588](#) UNITED STATES, Appellee, v. Master Sergeant (E-7) Jere H. WESSEL FR XXX-XX-XXXX, USAF, Appellant., 2000 WL 34615415, *34615415+ (Appellate Brief) (U.S. Armed Forces 2000) **Answer to Supplement to Petition for Grant of ...** (NO. 00-0097) ★★ HN: 6 (S.Ct.)
- [589](#) UNITED STATES, Appellant, v. Senior Airman (E-4) Craig J. FANGUY, Jr FR XXX-XX-XXXX, USAF, Appellee., 1999 WL 33945269, *33945269+ (Appellate Brief) (U.S. Armed Forces Jul 23, 1999) **Answer to Supplement to Petition for Grant of ...** (NO. 99-0580) ★★ HN: 6 (S.Ct.)
- [590](#) UNITED STATES, Appellee, v. Senior Airman (E-4) Timothy D. SAPP Fr XXX-XX-XXXX, USAF, Appellant., 1999 WL 33945150, *33945150+ (Appellate Brief) (U.S. Armed Forces 1999) **Final Brief on Behalf of the United States** (NO. 99-0260) ★★ HN: 6 (S.Ct.)
- [591](#) DEPARTMENT OF PUBLIC HEALTH, Plaintiff-Appellee, v. Rivergate MANOR and Senior Services Development Associates, Defendants-Appellants, Certificate of Need Board, Appellee., 1996 WL 33649496, *33649496+ (Appellate Brief) (Mich. Mar Term 1996) **Brief of Defendants-Appellants** (NO. 100631) ★★
- [592](#) AMERICAN WOODLAND INDUSTRIES, INC., Gator Wood, Inc., and Global Timber, Inc., individually and on behalf of all similarly situated taxpayers, Plaintiffs-Appellants, v. Muriel OFFERMAN, Secretary of Revenue, The State of North Carolina, Alamance County, Alexander County, Alleghany County, Anson County, Ashe County, Avery County, Beaufort County, Bertie County, Bladen County, Brunswick County, Buncombe County, Burke County, Cabarrus County., 2002 WL 32443432, *32443432+ (Appellate Brief) (N.C.App. Apr 18, 2002) **Brief of Defendants-Appellants**

pellees' Alamance, ... (NO. COA01-1533) " ★ ★ **HN: 1 (S.Ct.)**

- [593](#) WASHINGTON INDEPENDENT TELEPHONE ASSOCIATION, a Washington nonprofit corporation, et al., Petitioners, v. WASHINGTON UTILITIES and Transportation Commission, Respondent, United States Cellular Corporation, Intervenor., 2003 WL 24118096, *24118096+ (Appellate Brief) (Wash. Jan 02, 2003) **Answer to Brief of Amicus Curiae** (NO. 72428-8) ★ ★ **HN: 6 (S.Ct.)**
- [594](#) WASHINGTON INDEPENDENT TELEPHONE ASSOCIATION, a Washington nonprofit corporation, et al., Petitioners, v. WASHINGTON TILITIES AND TRANSPORTATION COMMISSION, Respondent, United States Cellular Corporation, Intervenor., 2002 WL 32859752, *32859752 (Appellate Brief) (Wash. Nov 07, 2002) **Supplemental Brief of Petitioners Washington ...** (NO. 72428-8) ★ ★
- [595](#) Franchise Tax Bd. of California v. Hyatt, 2002 WL 31863327, *31863327+ (Appellate Brief) (U.S. Dec 09, 2002) **BRIEF OF THE STATES OF FLORIDA, ALASKA, COLORADO, ...** (NO. 02-42) ★ ★
- [596](#) Stewart v. Martinez-Villareal, 1997 WL 793191, *793191+ (Appellate Brief) (U.S. Dec 29, 1997) **BRIEF AMICUS CURIAE OF THE AMERICAN CIVIL ...** (NO. 97-300) " ★ ★ **HN: 6 (S.Ct.)**
- [597](#) Stewart v. Martinez-Villareal, 1997 WL 744599, *744599+ (Appellate Brief) (U.S. Nov 26, 1997) **BRIEF OF AMICI CURIAE STATES OF CALIFORNIA, ...** (NO. 97-300) ★ ★ ★ **HN: 6 (S.Ct.)**
- [598](#) Felker v. Turpin, 1996 WL 263417, *263417+ (Appellate Brief) (U.S. May 17, 1996) **BRIEF OF AMICI CURIAE ALABAMA, ARIZONA, ...** (NO. 95-8836) " ★ ★ **HN: 5 (S.Ct.)**
- [599](#) Clinton v. City of New York, 1998 WL 263830, *263830+ (Appellate Brief) (U.S. Apr 03, 1998) **BRIEF OF APPELLEES SNAKE RIVER POTATO GROWERS, ...** (NO. 97-1374) ★ ★
- [600](#) Freytag v. C.I.R., 1991 WL 521272, *521272+ (Appellate Brief) (U.S. Apr 03, 1991) **BRIEF FOR THE RESPONDENT** (NO. 90-762) ★ ★
- [601](#) Sullivan v. Stroop, 1990 WL 505703, *505703+ (Appellate Brief) (U.S. Feb 09, 1990) **BRIEF FOR THE PETITIONER** (NO. 89-535) ★ ★ ★ **HN: 5 (S.Ct.)**

Trial Court Documents (U.S.A.)

Trial Pleadings

- [602](#) Ronda Lee CHRISTIANSEN, Plaintiff, v. INTERNAL REVENUE SERVICE, Defendant., 2001 WL 34656536, *34656536 (Trial Pleading) (M.D.Fla. Mar 13, 2001) **Opposition by Named Defendant To: (1) Plaintiff's ...** (NO. 601-CV-74-ORL-18KRS) ★ ★
- [603](#) In Propria Persona, All Rights Reserved, Without Prejudice Edwin V. NASSAR, Plaintiffsic], v. Paul MACKAY (De Facto), Defendantssic]., Individually., 2004 WL 3333839, *3333839 (Trial Pleading) (E.D.Mich. Jun 16, 2004) **Answer To United States Motion To Vacate Clerk's ...** (NO. 03-60165) ★
- [604](#) SECURITIES AND EXCHANGE COMMISSION, Plaintiff, v. CREDIT BANCORP, LTD., Credit Bancorp, Inc., Richard Jonathan Blech, Thomas Michael Rittweger, and Douglas Brandon, Defend-

ants., 2001 WL 34779177, *34779177+ (Trial Pleading) (S.D.N.Y. May 09, 2001) **Receiver's Opposition to Motion for ...** (NO. 9911395, RWS) ★★

- [605](#) John William BENSON, Ernest Glenn Ambort, Plaintiffs, v. UNITED STATES OF AMERICA, and the Internal Revenue Service, Defendants., 2003 WL 24840055, *24840055+ (Trial Pleading) (D.Utah May 29, 2003) **Memorandum in Support of Complaint** (NO. 202CV01215TC) ★★

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- [606](#) Harold SORENSON, Plaintiff, v. Gayla L. OWENS, and Edd Easterling, Defendants., 2003 WL 24845164, *24845164 (Trial Motion, Memorandum and Affidavit) (M.D.Ala. Jun 12, 2003) **Motion to Dismiss** (NO. 03-T-288-N) ★★
- [607](#) NATIONAL FEDERATION OF REPUBLICAN ASSEMBLIES, et al., Plaintiffs, v. UNITED STATES OF AMERICA, et al., Defendants., 2002 WL 32964981, *32964981 (Trial Motion, Memorandum and Affidavit) (S.D.Ala. Feb 01, 2002) **Motion for Summary Judgment** (NO. 00-759-RV-C) ★★
- [608](#) NATIONAL FEDERATION OF REPUBLICAN ASSEMBLIES, et al., Plaintiffs, v. UNITED STATES OF AMERICA, et al., Defendants., 2000 WL 34592285, *34592285 (Trial Motion, Memorandum and Affidavit) (S.D.Ala. Dec 20, 2000) **Reply of United States of America to Plaintiff's ...** (NO. 00-759-RV-C) ★★
- [609](#) NATIONAL FEDERATION OF REPUBLICAN ASSEMBLIES, et al., Plaintiffs, v. UNITED STATES OF AMERICA, et al., Defendants., 2000 WL 34592283, *34592283+ (Trial Motion, Memorandum and Affidavit) (S.D.Ala. Nov 03, 2000) **Plaintiffs' Opposition to Defendants' Motion to ...** (NO. 00-759-RV-C) ★★
- [610](#) NATIONAL FEDERATION OF REPUBLICAN ASSEMBLIES, et al., Plaintiffs, v. UNITED STATES OF AMERICA, et al., Defendants., 2000 WL 34592281, *34592281 (Trial Motion, Memorandum and Affidavit) (S.D.Ala. Oct 25, 2000) **Brief of United States of America in Support of ...** (NO. 00-759-RV-C) ★★
- [611](#) ASHLEY COUNTY MEDICAL CENTER, et al., Plaintiffs, v. Tommy G. THOMPSON, Defendant., 2002 WL 32968390, *32968390 (Trial Motion, Memorandum and Affidavit) (E.D.Ark. Mar 27, 2002) **Defendant's Memorandum in Support of his Motion ...** (NO. 4-2-CV-00127GTE) ★★
- [612](#) Neal M. DOUGLAS and Christine R. Douglas, Plaintiffs, v. UNITED STATES OF AMERICA, Defendant and Plaintiff on Counterclaim, v. Neal M. Douglas and Christine R. Douglas, Defendants on Counterclaim., 2006 WL 1785926, *1785926+ (Trial Motion, Memorandum and Affidavit) (N.D.Cal. May 26, 2006) **United States' Reply Memorandum in Support of ...** (NO. C-03-4518JWEAI) ★★
- [613](#) James R. ROEDIGER, Plaintiff, v. REVENUE OFFICER PAUL BORDERI, Internal Revenue Service, Defendant., 2006 WL 3873132, *3873132+ (Trial Motion, Memorandum and Affidavit) (D.Conn. Nov 22, 2006) **Memorandum in Support of Motion to Dismiss** (NO. 306-CV-1322-CFD) ★★
- [614](#) STATE OF CONNECTICUT and the General Assembly of the State of Connecticut, Plaintiffs, v. MARGARET SPELLINGS, SECRETARY OF THE DEPARTMENT OF EDUCATION, Defend-

- ant., 2006 WL 1813704, *1813704 (Trial Motion, Memorandum and Affidavit) (D.Conn. May 19, 2006) **Defendant's Memorandum Regarding Issues Raised at ...** (NO. 305-CV-01330, MRK) ★★
- [615](#) Virginia SLOAN, et al., Plaintiffs, v. UNITED STATES, Defendant., 2006 WL 2444140, *2444140+ (Trial Motion, Memorandum and Affidavit) (D.D.C. Jul 20, 2006) **Memorandum in Support of United States' Motion to ...** (NO. 106-CV-00483RMU) ★★★★★
- [616](#) DEBT BUYERS' ASSOCIATION, Plaintiff, v. John W. SNOW, Secretary of the Treasury, et al., Defendants., 2006 WL 381821, *381821+ (Trial Motion, Memorandum and Affidavit) (D.D.C. Jan 24, 2006) **Plaintiff's Reply to Defendants' Motion to ...** (NO. 106CV00101, CKK) ★★
- [617](#) DEBT BUYERS' ASSOCIATION, Plaintiff, v. John W. SNOW, Secretary of the Treasury, and Mark W. Everson, Commissioner of Internal Revenue, Defendants., 2006 WL 381819, *381819+ (Trial Motion, Memorandum and Affidavit) (D.D.C. Jan 23, 2006) **Memorandum in Support of Motion to Dismiss and ...** (NO. 106-CV-00101-CKK) ★★★★★
- [618](#) DEBT BUYERS ASSOCIATION, Plaintiff, v. John W. SNOW, et al., Defendant., 2006 WL 381820, *381820+ (Trial Motion, Memorandum and Affidavit) (D.D.C. Jan 23, 2006) **Defendants' Motion to Dismiss** (NO. 106-CV-101CKK) ★★★★★
- [619](#) DEBT BUYERS' ASSOCIATION, Plaintiff, v. John W. SNOW, Secretary of the Treasury, et al., Defendants., 2006 WL 381817, *381817+ (Trial Motion, Memorandum and Affidavit) (D.D.C. Jan 19, 2006) **Plaintiff Debt Buyers' Association's Memorandum ...** (NO. 06CV00101) ★★★★★
- [620](#) UNITED STATES OF AMERICA, Plaintiff, v. Jonathan KAPLOWITZ and Martha O. Haynie, in her official capacity as Comptroller, Orange County, Florida, Defendants., 2005 WL 3614139, *3614139 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Nov 30, 2005) **Memorandum in Support of Motion to Dismiss ...** (NO. 605-CV-1212-ORL-31-G) ★
- [621](#) David T. BOSSET, Plaintiff, v. INTERNAL REVENUE SERVICE, et al., Defendants., 2005 WL 3613965, *3613965 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Nov 04, 2005) **Defendants' Opposition to Plaintiff's Motion for ...** (NO. 805-CV-01015-SCB-MSS) ★★
- [622](#) Harry MCKAY Jr. and Kenneth Guthery and R. Steve Roberts, et al., Plaintiffs, v. INTERNAL REVENUE SERVICE, acting through Mark Everson, John does 1-100, Jane does 1-100, et al., Defendants., 2005 WL 3139166, *3139166 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Oct 05, 2005) **Motion to Dismiss** (NO. 805-CV-1686-T-26-MSS) ★★
- [623](#) Stephen WEXLER, et al., Plaintiffs, v. INTERNAL REVENUE SERVICE, acting through Mark Everson, John does 1-100, Jane does 1-100, et al., Defendants., 2005 WL 3274038, *3274038 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Oct 05, 2005) **Motion to Dismiss** (NO. 805-CV-01493-JDW-MSS) ★★
- [624](#) David BOSSET, et al., Plaintiffs, v. INTERNAL REVENUE SERVICE, acting through Mark Everson, John does 1-100, Jane does 1-100, et al., Defendants., 2005 WL 2680811, *2680811 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Sep 09, 2005) **Motion to Dismiss** (NO. 805-CV-01015-SCB-MSS) ★★
- [625](#) Durwin Walter DAVIS, Plaintiff, v. Dorothy W. RUCKER, et al., Defendants., 2001 WL 34656592, *34656592 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Dec 12, 2001) **Government's Motion to Dismiss Amended Complaint ...** (NO. 301-CV-627-J-25HTS) ★★
- [626](#) Michael John BADANEK, Plaintiff, v. ONE RECORD OF LIEN, ETC., a/k/a Internal Revenue

- Service, Defendant., 2001 WL 34658494, *34658494 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Jul 17, 2001) **Motion to Dismiss and Memorandum in Support ...** (NO. 501-CV-152-OC-10GRJ) ★ ★
- [627](#) Durwin Walter DAVIS, Plaintiff, v. THREE RECORD(S) OF LIEN, et al., Defendants., 2001 WL 34656519, *34656519 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Jul 11, 2001) **Motion to Dismiss and Memorandum in Support ...** (NO. 301-CV-627-J-25HTS) ★ ★
- [628](#) Vaughn A. REED, Plaintiff, v. INTERNAL REVENUE SERVICE, Defendant., 2001 WL 34654076, *34654076 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Jun 15, 2001) **Motion to Dismiss and Memorandum in Support ...** (NO. 800-CV-2440-T-27TBM) ★ ★
- [629](#) Charles Dewey TOBIAS, Jr., Plaintiff, v. TWO RECORDS OF LIEN, et al., a/k/a Internal Revenue Service, Defendants., 2001 WL 34662915, *34662915 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Jun 12, 2001) **Motion to Dismiss and Memorandum in Support** (NO. 601-CV-579-ORL-18KRS) ★ ★
- [630](#) Douglas A. BOOTH, Plaintiff, v. Paul O'NEIL, Secretary of the Treasury of the United States, Defendant., 2001 WL 34658697, *34658697 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Jun 08, 2001) **Motion to Dismiss and Memorandum in Support ...** (NO. 801-CV-1024-T-26MAP) ★ ★
- [631](#) Danny TRUE, Plaintiff, v. INTERNAL REVENUE SERVICE, Defendant., 2001 WL 34661289, *34661289 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Apr 16, 2001) **Motion to Dismiss and Memorandum in Support ...** (NO. 601-CV-321-ORL-22DAB) ★ ★
- [632](#) Gloria RANKIN, Plaintiff, v. INTERNAL REVENUE SERVICE, Defendant., 2001 WL 34657167, *34657167+ (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Apr 05, 2001) **Motion to Dismiss and Memorandum in Support ...** (NO. 501-CV-79-OC-10GRJ) ★ ★
- [633](#) Michael CADIZ and Yvonne Cadiz, Plaintiffs, v. INTERNAL REVENUE SERVICE, Defendant., 2001 WL 34654600, *34654600 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Mar 20, 2001) **Opposition by Named Defendant to Plaintiffs' ...** (NO. 800-CV-2576-T-27MAP) ★ ★
- [634](#) Michael FLEMING, Plaintiff, v. INTERNAL REVENUE SERVICE, Defendant., 2001 WL 34657666, *34657666 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Feb 27, 2001) **Motion to Dismiss and Memorandum in Support ...** (NO. 801-CV-162-T-24MAP) ★ ★
- [635](#) William S. & Ruth HUANG, Plaintiffs, v. Van E. O'NEAL, Defendant., 2001 WL 34657537, *34657537 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Feb 23, 2001) **Motion to Dismiss and Memorandum in Support ...** (NO. 601-CV-135-ORL-22JGG) ★ ★
- [636](#) Scott E. SLAYBACK, Jr, Plaintiff, v. Van E. O'NEAL, Defendant., 2001 WL 34657708, *34657708 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Feb 23, 2001) **Motion to Dismiss and Memorandum in Support ...** (NO. 601-CV-171-19JGG) ★ ★
- [637](#) Richard E. MORGAN and Mary A. Morgan, Plaintiffs, v. B. MCKAY, J. Cortez, and K. Colt, Defendants., 2001 WL 34654370, *34654370 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Feb 21, 2001) **Opposition by Named Defendants to Plaintiffs' ...** (NO. 600-CV-1295-ORL-28A) ★ ★
- [638](#) Michael FLEMING, Plaintiff, v. INTERNAL REVENUE SERVICE, Defendant., 2001 WL 34860826, *34860826 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Feb 21, 2001) **Opposition by Named Defendant to Plaintiff's ...** (NO. 81-CV-162-T-24MAP) ★ ★

- [639](#) Ronda Lee CHRISTIANSEN, Plaintiff, v. INTERNAL REVENUE SERVICE, Defendant., 2001 WL 34656515, *34656515 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Jan 31, 2001) **Motion to Dismiss and Memorandum in Support ...** (NO. 601-CV-74-ORL-18KRS) ★★
- [640](#) Lucille Janice OFFILER, Plaintiff, v. INTERNAL REVENUE SERVICE, Defendant., 2001 WL 34657052, *34657052 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Jan 31, 2001) **Motion to Dismiss and Memorandum in Support ...** (NO. 601-CV-75-ORL-31KRS) ★★
- [641](#) William S. & Ruth HUANG, Plaintiffs, v. Van E. O'NEAL and Nominees, Defendants., 2001 WL 34657119, *34657119 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Jan 31, 2001) **Motion to Dismiss and Memorandum in Support ...** (NO. 601-CV-76-ORL-28KRS) ★★
- [642](#) Michael CADIZ and, Yvonne Cadiz, Plaintiffs, v. INTERNAL REVENUE SERVICE, Defendant., 2001 WL 34654598, *34654598 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Jan 24, 2001) **Motion to Dismiss and Memorandum in Support ...** (NO. 800-CV-2576-T-27MAP) ★★
- [643](#) Terry Eugene BUSBY, Plaintiff, v. INTERNAL REVENUE SERVICE, Defendant., 2001 WL 34654689, *34654689 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Jan 18, 2001) **Motion to Dismiss and Memorandum in Support ...** (NO. 800-CV-2605-T-17EAJ) ★★
- [644](#) Michael FLEMING, Plaintiff, v. INTERNAL REVENUE SERVICE, Defendant., 2001 WL 34654001, *34654001 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Jan 12, 2001) **Motion to Dismiss and Memorandum in Support ...** (NO. 800-CV-2567-T-24TBM) ★★
- [645](#) Charles E. SCHUTT and Barbara J. Schutt, Plaintiff, v. Van E. O'NEAL and P.T. Kinghern, Defendants., 2001 WL 34654367, *34654367 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Jan 04, 2001) **Motion to Dismiss and Memorandum in Support ...** (NO. 300-CV-1291-J-25C) ★★
- [646](#) Richard C. RIDDLE, Plaintiff, v. Van E. O'NEAL, Defendant., 2000 WL 34435793, *34435793 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Dec 20, 2000) **Motion to Dismiss and Memorandum in Support ...** (NO. 800-CV-2316-T-23E) ★★
- [647](#) Kenneth T. CARTER, Plaintiff, v. Van E. O'NEAL, Defendant., 2000 WL 34436003, *34436003 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Dec 11, 2000) **Motion to Dismiss and Memorandum in Support ...** (NO. 800-CV-2332-T-23B) ★★
- [648](#) Vaughn A. REED, Plaintiff, v. Van E. O'NEAL, aka IRS, Defendant., 2000 WL 34437366, *34437366 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Nov 30, 2000) **Motion to Dismiss and Memorandum in Support ...** (NO. 800-CV-2440-T-27E) ★★
- [649](#) John J. & Florence E. LEIER, Plaintiffs, v. Van E. O'NEAL, a/k/a Irs, et al., Defendants., 2000 WL 34439221, *34439221 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Nov 27, 2000) **Motion to Dismiss and Memorandum in Support ...** (NO. CIO-00-793439, 6:00CV01604) ★★
- [650](#) Allan Joseph TANGUAY and Carol Ann Tanguay, Plaintiffs, v. Van E. O'NEAL, Defendant., 2000 WL 34440581, *34440581 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Nov 24, 2000) **Motion to Dismiss and Memorandum in Support ...** (NO. 600-CV-1423-ORL-31A) ★★
- [651](#) Allan Joseph TANGUAY and Carol Ann Tanguay, Plaintiffs, v. Van E. O'NEAL, Patricia M. Carter and P.T. Kinghorn, Defendants., 2000 WL 34577873, *34577873 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Nov 24, 2000) **Motion to Dismiss and Memorandum in Support ...** (NO. 600-CV-1424-ORL-31C) ★★

- [652](#) Llewelyn P. MCEWAN, Plaintiff, v. Van E. O'NEAL, Defendant., 2000 WL 34436557, *34436557 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Nov 22, 2000) **Motion to Dismiss and Memorandum in Support ...** (NO. 500-CV-352-OC-10) ★★
- [653](#) Allan Joseph TANGUAY and Carol Ann Tanguay, Plaintiffs, v. Van E. O'NEAL, Defendant., 2000 WL 34440551, *34440551 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Nov 22, 2000) **Motion to Dismiss and Memorandum in Support ...** (NO. 600-CV-1422-ORL-19C) ★★
- [654](#) Martin Joseph STRICKER, Plaintiff, v. Van E. O'NEAL, Defendant., 2000 WL 34440459, *34440459 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Oct 25, 2000) **Motion to Dismiss and Memorandum in Support ...** (NO. 800-CV-2067-T-23B) ★★
- [655](#) Richard E. MORGAN and Mary A. Morgan, Plaintiffs, v. B. MCKAY, J. Cortez, and K. Colt, Defendants., 2000 WL 34437654, *34437654 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Oct 18, 2000) **Motion and Memorandum to Dismiss** (NO. 600-CV-1295-ORL-28A) ★★
- [656](#) Clifford S. KESELER, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2000 WL 34436395, *34436395 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Sep 21, 2000) **Defendant's Motion for Judgment on the Pleadings ...** (NO. 600-CV-393-ORL-28C) ★★
- [657](#) Sara Joy MILITELLO, Plaintiff, v. Van E. O'NEAL, Defendant., 2000 WL 34439262, *34439262 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Aug 11, 2000) **Motion to Dismiss** (NO. 800-CV-1635-T-17A) ★★
- [658](#) Walter Bunn KENASTON, Plaintiff, v. Van E. O'NEAL, Defendant., 2000 WL 34439054, *34439054 (Trial Motion, Memorandum and Affidavit) (M.D.Fla. Jul 13, 2000) **Motion to Dismiss** (NO. 600-CV-794-ORL-19B) ★★
- [659](#) John KORMAN, Plaintiff, v. UNITED STATES OF AMERICA; Internal Revenue Service; Palm Beach County, Defendants., 2006 WL 3851111, *3851111 (Trial Motion, Memorandum and Affidavit) (S.D.Fla. Nov 13, 2006) **Motion to Dismiss** (NO. 06-CV-80848) ★★
- [660](#) Jimmy Chrystal HEARD, Plaintiff, v. J.C. SLATE, Defendant., 2006 WL 2319633, *2319633 (Trial Motion, Memorandum and Affidavit) (S.D.Fla. Jul 13, 2006) **Motion to Dismiss** (NO. 06-14167-CIV-GRAHAM/) ★★
- [661](#) Jimmy Chrystal HEARD, Plaintiff, v. INTERNAL REVENUE SERVICE; J.C. Slate, Revenue Officer # 25-09-3733, Defendants., 2006 WL 1441509, *1441509 (Trial Motion, Memorandum and Affidavit) (S.D.Fla. Apr 07, 2006) **Motion to Dismiss** (NO. 06-14072-CIV-GRAHAM/) ★★
- [662](#) Stephanie SIEGEL, Plaintiff, v. DEPARTMENT OF THE TREASURY-INTERNAL REVENUE SERVICE and Promark Title, Inc., Defendants., 2003 WL 23810896, *23810896 (Trial Motion, Memorandum and Affidavit) (S.D.Fla. Oct 29, 2003) **Motion to Dismiss Complaint and Opposition to ...** (NO. 03-80957-CIV-RYSKAMP) ★★
- [663](#) Theda Oates PLIMPTON, Plaintiff, v. INTERNAL REVENUE SERVICE and D. Oldman, Defendants., 2003 WL 23813154, *23813154 (Trial Motion, Memorandum and Affidavit) (S.D.Fla. Aug 15, 2003) **Motion to Dismiss and Memorandum in Support ...** (NO. 03-CV-80604) ★★
- [664](#) E. Steven WALD, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2001 WL 34715788, *34715788 (Trial Motion, Memorandum and Affidavit) (S.D.Fla. Nov 26, 2001) **Motion to Dismiss and Memorandum of Law in ...** (NO. 01-7507-CIV-GOLD) ★★
- [665](#) Charles T ABSTON, Plaintiff, v. In Rem ""Notice of Lien"" Filed by R Billings (65-01-3324),

Steven Viachione (Chief SPF), and Agent # 65-01-0000, (a/k/a Internal Revenue Service), Defendant., 2001 WL 34717863, *34717863 (Trial Motion, Memorandum and Affidavit) (S.D.Fla. Apr 20, 2001) **Motion to Dismiss and Memorandum in Support ...** (NO. 01-8303-CIV-RYSKAMP/) ★ ★

[666](#) Eddie Ray KAHN, Plaintiff, v. I. MARRERO, John Doe #1, and John Doe #2, Defendants., 2001 WL 34701256, *34701256 (Trial Motion, Memorandum and Affidavit) (S.D.Fla. Jan 24, 2001) **Motion to Dismiss and Memorandum in Support ...** (NO. 00-7918-CIV-DIMITROU) ★ ★

[667](#) AVM, L.P., formerly known as Adams, Viner & Mosler, Ltd., Petitioner, v. UNITED STATES OF AMERICA, Respondent., 2001 WL 34866319, *34866319+ (Trial Motion, Memorandum and Affidavit) (S.D.Fla. 2001) **Motion to Dismiss Petition to Quash and Motion to ...** (NO. 01-08391-CIV-HUCK-VI) ★ ★

[668](#) Scott THOMSON, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2000 WL 34462446, *34462446 (Trial Motion, Memorandum and Affidavit) (S.D.Fla. 2000) **Motion to Dismiss and Memorandum of Law in ...** (NO. 00-9065-CIV-MIDDLEBR) ★ ★

[669](#) Charles W. PROCTOR, Plaintiff, v. Mark EVERSON, Defendant., 2004 WL 3985651, *3985651 (Trial Motion, Memorandum and Affidavit) (M.D.Ga. Nov 01, 2004) **Memorandum in Support of Motion to Dismiss** (NO. 404-CV-114-3) ★

[670](#) William J. WRIGHT, Plaintiff, v. UNITED STATES OF AMERICA and Internal Revenue Service, Defendants., 2004 WL 3025884, *3025884 (Trial Motion, Memorandum and Affidavit) (M.D.Ga. 2004) **Memorandum in Support of Motion to Dismiss** (NO. 404-CV-56-2) ★

[671](#) Dwight SPENCER, Pro Se, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2006 WL 3607885, *3607885 (Trial Motion, Memorandum and Affidavit) (N.D.Ga. Oct 04, 2006) **Motion to Dismiss** (NO. 406-CV-142) ★ ★

[672](#) Stuart HODGES, Plaintiff, v. UNITED STATES OF AMERICA; Internal Revenue Service; K.O. Justice, Revenue Agent, Defendants., 2006 WL 2481546, *2481546 (Trial Motion, Memorandum and Affidavit) (N.D.Ga. Jul 24, 2006) **Motion to Dismiss** (NO. 106-CV-01282-CC) ★ ★

[673](#) State of Georgia, Plaintiff, v. Michael O. LEAVITT, et al., Defendants., 2005 WL 3678304, *3678304 (Trial Motion, Memorandum and Affidavit) (N.D.Ga. 2005) **Defendants' Memorandum in Support of Their Motion ...** (NO. 105CV1687, BBM) ★

[674](#) COLLECTORS TRAINING INSTITUTE OF ILLINOIS, INC., Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2005 WL 2612337, *2612337 (Trial Motion, Memorandum and Affidavit) (N.D.Ill. Aug 30, 2005) **United States' Reply to Plaintiff's Response to ...** (NO. 105-CV-03148) ★ ★

[675](#) COLLECTORS TRAINING INSTITUTE OF ILLINOIS, INC., an Illinois corporation, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2005 WL 2612333, *2612333 (Trial Motion, Memorandum and Affidavit) (N.D.Ill. Aug 23, 2005) **Plaintiff's Response to United States' Motion to ...** (NO. 105-CV-03148) ★ ★

[676](#) SHIRLEY MEDICAL CLINIC, P.C., Plaintiff, v. UNITED STATES OF AMERICA and Commissioner of Internal Revenue Service, Defendants., 2006 WL 1003288, *1003288 (Trial Motion, Memorandum and Affidavit) (S.D.Iowa Mar 02, 2006) **Application for Preliminary Injunction and ...** (NO. 406-CV-00078-RP-TJS) ★

[677](#) In re: The Marriage of Dean DYCHE and Theresa Beat, Petitioner, v. UNITED STATES OF

AMERICA, Respondent., 2005 WL 1204746, *1204746 (Trial Motion, Memorandum and Affidavit) (D.Kan. Apr 29, 2005) **United States' Memorandum in Support of Motion ...** (NO. 605-CV-1116-WEB-DWB) ★★

[678](#) In Re: HORIZON NATURAL RESOURCES COMPANY, INC., et al., Debtors., 2004 WL 3098116, *3098116+ (Trial Motion, Memorandum and Affidavit) (E.D.Ky. Dec 22, 2004) **Brief in Opposition to Appeals of Bankruptcy ...** (NO. 004-CV-194-HRW) ★★

[679](#) In Re: HORIZON NATURAL RESOURCES COMPANY, INC., et al., Debtors., 2004 WL 3098123, *3098123+ (Trial Motion, Memorandum and Affidavit) (E.D.Ky. Dec 22, 2004) **Brief in Opposition to Appeals of Bankruptcy ...** (NO. 004-CV-194-HRW) ★★

[680](#) In re: HNRC DISSOLUTION CO. f/k/a Horizon Natural Resources Company, et al., Debtors. United Mine Workers of America, 1992 Benefit Plan, et al., Appellants, v. Aceco, Inc., et al., Appellees., 2004 WL 3098136, *3098136+ (Trial Motion, Memorandum and Affidavit) (E.D.Ky. Dec 22, 2004) **Brief of Appellee Liquidating Trustee** (NO. 004-CV-195-HRW) ★★

[681](#) IN Re: HORIZON NATURAL RESOURCES COMPANY, INC., et al., Debtors., 2004 WL 3098139, *3098139+ (Trial Motion, Memorandum and Affidavit) (E.D.Ky. Dec 22, 2004) **Brief in Opposition to Appeals of Bankruptcy ...** (NO. 004-CV-195-HRW) ★★

[682](#) In Re: HORIZON NATURAL RESOURCES COMPANY, INC., et al., Debtors., 2004 WL 3098159, *3098159+ (Trial Motion, Memorandum and Affidavit) (E.D.Ky. Dec 22, 2004) **Brief in Opposition to Appeals of Bankruptcy ...** (NO. 004-CV-196-HRW) ★★

[683](#) In Re: HORIZON NATURAL RESOURCES COMPANY, INC., et al., Debtors., 2004 WL 3098141, *3098141+ (Trial Motion, Memorandum and Affidavit) (E.D.Ky. 2004) **Brief in Opposition to Appeals of Bankruptcy ...** (NO. 004-CV-195-HRW) ★★

[684](#) In Re: HORIZON NATURAL RESOURCES COMPANY, INC., et al., Debtors., 2004 WL 3098157, *3098157+ (Trial Motion, Memorandum and Affidavit) (E.D.Ky. 2004) **Brief in Opposition to Appeals of Bankruptcy ...** (NO. 004-CV-196-HRW) ★★

[685](#) In Re: HORIZON NATURAL RESOURCES COMPANY, INC., et al., Debtors., 2004 WL 3098171, *3098171+ (Trial Motion, Memorandum and Affidavit) (E.D.Ky. 2004) **Brief in Opposition to Appeals of Bankruptcy ...** (NO. 004-CV-197-HRW) ★★

[686](#) Elliott MUHAMMAD, Plaintiff, v. UNITED STATES OF AMERICA, INTERNAL REVENUE SERVICE, and Liberty Bank, Defendants., 2006 WL 1324181, *1324181 (Trial Motion, Memorandum and Affidavit) (E.D.La. Apr 25, 2006) **Opposition to Defendant's Second Motion to Dismiss** (NO. 05-0812) ★★

[687](#) LOUISIANA DEPARTMENT OF WILDLIFE AND FISHERIES, Plaintiff, v. THE COMMISSIONER OF THE INTERNAL REVENUE SERVICE OF THE UNITED STATES, et al., Defendants., 2004 WL 2622804, *2622804 (Trial Motion, Memorandum and Affidavit) (M.D.La. Jul 06, 2004) **Brief of Louisiana Department of Wildlife and ...** (NO. MISC04-6-C-M2) ★★

[688](#) David P. FONTAINE, Plaintiff, v. UNITED STATES OF AMERICA, et al., Defendants., 2004 WL 2195195, *2195195+ (Trial Motion, Memorandum and Affidavit) (D.Mass. Jun 03, 2004) **United States' Memorandum of Law in Support of ...** (NO. 04-30080-MAP) ★★

[689](#) Eileen HELLER, Trustee, Plaintiff, v. Eileen HELLER, Barry Rogoff, Inez Dolan, Julie Rosenfield, Elizabeth Heller, Paul Heller, John Heller, Robert M. Heller, and Commissioner of Internal Revenue, Defendants., 2003 WL 23886904, *23886904 (Trial Motion, Memorandum and Affidavit)

(D.Mass. Dec 17, 2003) **United States' Memorandum of Law in Support of ...** (NO. 03-12250-RGS) ★★

[690](#) In re: FIRSTPAY, INC., Debtor. Michael G. Wolff, Trustee, Plaintiff, v. United States of America, Defendant., 2006 WL 3088190, *3088190 (Trial Motion, Memorandum and Affidavit) (D.Md. Jul 03, 2006) **Memorandum in Support of United States of ...** (NO. 03-30102PM) ★★

[691](#) Angelo J. MAROTTA, Alanna Mitchell, and Midamerica Bank, FSB, Plaintiffs/Counterclaim Defendants, v. Robin Lynn KELLY, David Findling, and Robert Vanhellmont, Defendants; United States of America, Defendant, Counterclaim Plaintiff/Cross-Claim Plaintiff, v. Timothy Duncan Kelly, Defendant/Cross-claim Defendant., 2005 WL 3695327, *3695327 (Trial Motion, Memorandum and Affidavit) (E.D.Mich. Feb 23, 2005) **Brief in Support of United States of America's ...** (NO. 04-40193) ★★

[692](#) Wiley R. KUYRKENDALL, et al., Plaintiffs, v. INTERNATIONAL REVENUE SERVICE acting through Mark Everson, John does 1-100, Jane does 1-100, et al., Defendants., 2005 WL 3349493, *3349493 (Trial Motion, Memorandum and Affidavit) (S.D.Miss. 2005) **Motion to Dismiss** (NO. 305-CV-00557-WHB-AGN) ★★

[693](#) Charles Kenneth MINKEMA and Betty Jo Minkema, Petitioners, v. Shirley M. KRIEDEL and Beth S. Ward, Respondents., 2001 WL 34693925, *34693925+ (Trial Motion, Memorandum and Affidavit) (W.D.N.C. Jul 09, 2001) **Response to Notice of Non-Acceptance of Removal ...** (NO. 101CV113-T) ★★

[694](#) John M. MOWREY, Petitioner, v. In Rem ""Notice of Lien"" Field By Bea S. WARD, Respondent., 2001 WL 34694907, *34694907+ (Trial Motion, Memorandum and Affidavit) (W.D.N.C. Jan 29, 2001) **Motion to Dismiss** (NO. 500CV195-MCK) ★★

C [695](#) James A. WIDTFELDT, Plaintiff, v. HOLT COUNTY BOARD OF EQUALIZATION, et al., Defendants., 2006 WL 652890, *652890+ (Trial Motion, Memorandum and Affidavit) (D.Neb. Feb 07, 2006) **Brief in Support of Defendant United States of ...** (NO. 805CV505) ★★

C [696](#) James A. WIDTFELDT, Plaintiff, v. HOLT COUNTY BOARD OF EQUALIZATION, et al., Defendants., 2006 WL 652869, *652869+ (Trial Motion, Memorandum and Affidavit) (D.Neb. Feb 03, 2006) **Brief in Support of Defendant United States of ...** (NO. 805CV8) ★★

[697](#) Jeffrey A. HAROOTUNIAN, Plaintiff, v. Susan MEREDITH, Defendant., 2004 WL 3702237, *3702237 (Trial Motion, Memorandum and Affidavit) (D.Nev. Mar 26, 2004) **United States' Motion to Dismiss** (NO. CV-N-03-0624HDMVPC) ★★

[698](#) Andrew E. RYDER, Plaintiff, v. UNITED STATES, DEPARTMENT OF TREASURY, Internal Revenue Service, A.M. Owens, and Does I Through XXX, Defendants., 2003 WL 24269733, *24269733 (Trial Motion, Memorandum and Affidavit) (D.Nev. Sep 26, 2003) **United States' Motion to Dismiss** (NO. CV-N-03-0390-ECR-VPC) ★★

[699](#) Robert KAHRE, Plaintiff, v. UNITED STATES OF AMERICA, as corporator and alter ego of the International Monetary Fund and the International Bank for Reconstruction and Development; Internal Revenue Service; an entity of unknown origin Jerry L. Johnson; P. Thomas Menaugh; Sharilee Code; Nancy Mikesell; Linda Drake; John Doe Individuals 1-50; Richard Roe Business or Government entities 51-100, Defendants., 2002 WL 32981338, *32981338 (Trial Motion, Memorandum and Affidavit) (D.Nev. Aug 15, 2002) **United States' Motion to Dismiss** (NO. CV-S-02-0375-LRH, LRL) ★★

- [700](#) Robert KAHRE, Plaintiff, v. UNITED STATES OF AMERICA, as corporator and alter ego of the International Monetary Fund and the International Bank for Reconstruction and Development; Internal Revenue Service; an entity of unknown origin Jerry L. Johnson; P. Thomas Menaugh; Sharilee Code; Nancy Mikesell; Linda Drake; John Doe Individuals 1-50; Richard Roe Business or Government entities 51-100, Defendants., 2002 WL 32981889, *32981889 (Trial Motion, Memorandum and Affidavit) (D.Nev. Aug 15, 2002) **United States' Motion to Dismiss** (NO. CV-S-02-0375-LRH, LRL) ★ ★
- [701](#) William F. MAGANN, Plaintiff, v. UNITED STATES INTERNAL REVENUE SERVICE, Defendant., 2002 WL 32975203, *32975203 (Trial Motion, Memorandum and Affidavit) (D.Nev. Aug 13, 2002) **United States' Motion to Dismiss or, in the ...** (NO. CV-S-02-0807-KJD, PAL) ★ ★
- [702](#) Cliff GUNSOLUS, Plaintiff, v. Lawrence H. SUMMERS, Secretary of the Treasury; Charles S. Rossotti, Commissioner of the Internal Revenue Service; James Walsh, District Director; Debra Decker, Director; Tony Aguir, Appeals Officer, Defendants., 2000 WL 34600015, *34600015+ (Trial Motion, Memorandum and Affidavit) (D.Nev. May 26, 2000) **United States' Motion to Dismiss** (NO. CV-S-00-0360-JBRRJJ) ★ ★
- [703](#) Ida DiMARTINO, Plaintiff, v. UNITED STATES and the Assistant Commissioner (International) Internal Revenue Service, Defendant., 2000 WL 34599969, *34599969+ (Trial Motion, Memorandum and Affidavit) (D.Nev. May 16, 2000) **United States' Motion to Dismiss** (NO. CV-S-00-0144-DWH, RJJ) ★ ★
- [704](#) ONESIMPLELOAN, et al., Plaintiffs, v. U.S. SECRETARY OF EDUCATION, et al., Defendants., 2006 WL 1782681, *1782681+ (Trial Motion, Memorandum and Affidavit) (S.D.N.Y. May 25, 2006) **Plaintiffs' Reply Memorandum in Support of ...** (NO. 062979, RMB) ★ ★
- [705](#) SECURITIES AND EXCHANGE COMMISSION, Plaintiff, v. CREDIT BANCORP, LTD., Credit Bancorp, Inc., Richard Jonathan Blech, Thomas Michael Rittweger, and Douglas Brandon, Defendants., 2001 WL 34779178, *34779178+ (Trial Motion, Memorandum and Affidavit) (S.D.N.Y. May 22, 2001) **Reply Memorandum of Law in Support of ...** (NO. 9911395, RWS) ★ ★
- [706](#) Frederick B. CAMPBELL, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2001 WL 34922127, *34922127+ (Trial Motion, Memorandum and Affidavit) (S.D.N.Y. Apr 16, 2001) **Plaintiff's Surreply Memorandum in Further ...** (NO. 004746, LMM) ★ ★
- [707](#) Frederick B. CAMPBELL, Plaintiff, v. THE UNITED STATES OF AMERICA, Defendant., 2001 WL 34922126, *34922126+ (Trial Motion, Memorandum and Affidavit) (S.D.N.Y. Apr 09, 2001) **Government's Memorandum of Law in Further Support ...** (NO. 004746, LMM) ★ ★
- [708](#) SECURITIES AND EXCHANGE COMMISSION, Plaintiff, v. CREDIT BANCORP, LTD., Credit Bancorp, Inc., Richard Jonathan Blech, Thomas Michael Rittweger, and Douglas Brandon, Defendants., 2001 WL 34779172, *34779172+ (Trial Motion, Memorandum and Affidavit) (S.D.N.Y. Mar 24, 2001) **Reply Memorandum of Law in Support of Receiver's ...** (NO. 9911395, RWS) ★ ★ ★
- [709](#) Frederick B. CAMPBELL, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2001 WL 34922124, *34922124+ (Trial Motion, Memorandum and Affidavit) (S.D.N.Y. Mar 13, 2001) **Plaintiff's Memorandum of Law in Opposition to ...** (NO. 004746, LMM) ★ ★ ★
- [710](#) Frederick B. CAMPBELL, Plaintiff, v. UNITED STATES OF AMERICA, Defendant., 2001 WL 34766672, *34766672+ (Trial Motion, Memorandum and Affidavit) (S.D.N.Y. Mar 12, 2001) **Plaintiff's Memorandum of Law in Opposition to ...** (NO. 01-6270, 1:00CV04746) ★ ★

- [711](#) Paul EVERMAN, Plaintiff, v. COMMISSIONER OF INTERNAL REVENUE, Defendant., 2003 WL 24000909, *24000909 (Trial Motion, Memorandum and Affidavit) (N.D. Ohio 2003) **Memorandum in Support of United States' Motion to ...** (NO. 303CV7292) ★★
- [712](#) Lindsey K. SPRINGER, Plaintiff, v. UNITED STATES, THE INTERNAL REVENUE SERVICE, and the Commissioner of Internal Revenue, Defendants., 2006 WL 1476850, *1476850 (Trial Motion, Memorandum and Affidavit) (N.D. Okla. Apr 14, 2006) **Defendants' Brief in Support of Motion to Dismiss ...** (NO. 06CV110CVE-PJC) ★★
- [713](#) Lindsey K. SPRINGER, Plaintiff, v. UNITED STATES, THE INTERNAL REVENUE SERVICE, and the Commissioner of Internal Revenue, Defendants., 2006 WL 1476852, *1476852 (Trial Motion, Memorandum and Affidavit) (N.D. Okla. Apr 14, 2006) **Defendants' Brief in Opposition to Plaintiff's ...** (NO. 06CV110CVE-PJC) ★★
- [714](#) Lindsey K. SPRINGER, Plaintiff, v. UNITED STATES OF AMERICA, et al., Defendants., 2005 WL 2897847, *2897847 (Trial Motion, Memorandum and Affidavit) (W.D. Okla. Sep 09, 2005) **United States' Brief in Opposition to Plaintiff's ...** (NO. CIV-05-00466-F) ★★
- [715](#) David McILWAIN, Plaintiff, v. COMMISSIONER OF INTERNAL REVENUE, Mark W. Everson ""Unknown"" I.R.S. Employees Oregon Department of Revenue, Director Elizabeth Harchenko Angie Long and CEO of Reliable Service People, Inc. Marc K. Sellers of Schwabe, Williamson and Wyatt, P.C., Defendants., 2006 WL 1852391, *1852391 (Trial Motion, Memorandum and Affidavit) (D.Or. May 17, 2006) **Response to Timothy J. Resch's Declaration and ...** (NO. 305-CV-1151-ST) ★
- [716](#) David McILWAIN, Plaintiff, v. COMMISSIONER OF INTERNAL REVENUE, Mark W. Everson ""Unknown"" I.R.S. Employees Oregon Department of Revenue, Director Elizabeth Harchenko Angie Long and CEO of Reliable Service People, Inc. Marc K. Sellers of Schwabe, Williamson and Wyatt, P.C., Defendants., 2006 WL 1852389, *1852389 (Trial Motion, Memorandum and Affidavit) (D.Or. May 16, 2006) **Response to Sellers Argument** (NO. 305-CV-1151-ST) ★
- [717](#) David Mcilwain, Plaintiff, v. COMMISSIONER OF INTERNAL REVENUE, Mark W. Everson ""Unknown"" I.R.S. Employees Oregon Department of Revenue, Director Elizabeth Harchenko Angie Long and CEO of Reliable Service People, Inc. Marc K. Sellers of Schwabe, Williamson and Wyatt, P.C., Defendants., 2006 WL 1833260, *1833260+ (Trial Motion, Memorandum and Affidavit) (D.Or. May 04, 2006) **Objections and Corrections to Magistrate ...** (NO. 305-CV-1151-ST) ★
- [718](#) David MCILWAIN, Plaintiff, v. COMMISSIONER OF INTERNAL REVENUE, Mark W. Everson. ""Unknown"" I.R.S. Employees Oregon Department of Revenue, Director Elizabeth Harchenko Angie Long and CEO of Reliable Service People, Inc. Marc K. Sellers of Schwabe, Williamson and Wyatt, P.C., Defendants., 2006 WL 393688, *393688 (Trial Motion, Memorandum and Affidavit) (D.Or. Jan 17, 2006) **Plaintiff's Findings, Objections and ...** (NO. 305-CV-1151-ST) ★
- [719](#) David MCILWAIN, Plaintiff, v. COMMISSIONER OF INTERNAL REVENUE, Mark W. Everson ""Uaknown"" I.R.S. Employses Oregon Department of Revenue, Director Elizabeth Harchenko Angie Long and CEO of Reliable Service People, Inc. Marc K. Sellers of Schwabe, Williamson and Wyatt, P.C., Defendants., 2006 WL 393686, *393686 (Trial Motion, Memorandum and Affidavit) (D.Or. Jan 07, 2006) **Motion to Compel Discovery on All Defendants** (NO. 305-CV-1151-ST) ★
- [720](#) David MCILWAIN, Plaintiff, v. COMMISSIONER OF INTERNAL REVENUE, Mark W. Everson ""Unknown"" I.R.S. Employees Oregon Department of Revenue, Director Elizabeth Harchenko

- Angie Long and CEO of Reliable Service People, Inc. Marc K. Sellers of Schwabe, Williamson and Wyatt, P.C., Defendants., 2006 WL 393684, *393684 (Trial Motion, Memorandum and Affidavit) (D.Or. Jan 05, 2006) **Objection to Magistrate's Findings and ...** (NO. 305-CV-1151-ST) ★ ★
- [721](#) Eddie B. CHOICE, Plaintiff, v. David ROLLINS, Internal Revenue Service, Defendants., 2005 WL 2150783, *2150783 (Trial Motion, Memorandum and Affidavit) (E.D.Pa. Jul 25, 2005) **Memorandum in Support of Defendants' Motion to ...** (NO. 205-CV-2502) ★
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