

The Orthodox Church of Taxology



Temple of Taxism – U.S. Tax Court

U.S. Code › Title 28 › Part VI › Chapter 176 › Subchapter A › § 3002

28 U.S.C. § 3002: Definitions

As used in this chapter: (2) "Court" means any court created by the Congress of the United States, **excluding the United States Tax Court.**

A modern day method of a slow and painful execution of a taxing matter in which a taxpayer is tied or nailed down by a large host of words and practices of a religious faith in law respecting an establishment of religion.



“The physical power to get the money does not seem to me a test of the right to tax. Might does not make right, even in taxation.”



Justice Jackson in

International Harvester Co. v. Department of Taxation, 322 U.S. 435, 450 (1944)

A Temple of Temptations for taxing situations in collecting a tax through census and enumeration, which also bypasses an important Constitutional protection under the Seventh Amendment to have a jury trial.

¹or·tho·dox

adjective \ 'ôr-thə-, dāks \

: accepted as true or correct by most people: supporting or believing what most people think is true

: accepting and closely following the traditional beliefs and customs of a religion

Orthodox : of or relating to the Orthodox Church

Full Definition of *ORTHODOX*

1

a : conforming to established doctrine especially in religion

b : [CONVENTIONAL](#)

2

capitalized : of, relating to, or constituting any of various conservative religious or political groups: as

a : [EASTERN ORTHODOX](#)

b : of or relating to Orthodox Judaism

— **or·tho·dox·ly** *adverb*

Examples of *ORTHODOX*

1. He took an *orthodox* approach to the problem.
2. She believes in the benefits of both *orthodox* medicine and alternative medicine.
3. He is a very *orthodox* Muslim.
4. I attend an Eastern *Orthodox* church.
5. My grandmother is Russian *Orthodox*.



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You are here » [Home](#) » **Docket Inquiry**

Wednesday, April 15, 2015

Go to » [Docket Inquiry Home](#), [Docket Number](#), [Individual Party Name](#), [Corporate Name](#)
[Keyword](#)

Docket Inquiry - Individual Party Name Search

Docket No.	Date Filed	Petitioner Name	Spouse Name	State
008628-00	08/07/2000	Terry Hinds	Sheila	MO

<https://ustaxcourt.gov/UstcDockInq/Default.aspx?PartyName>

Plaintiff or his wife Sheila never petitioned U.S. Tax Court but were sent their by the IRS

Pursuant to 28 U.S. Code § 7806 – Construction of title:

Where the word “see” is used in the cross reference of **26 U.S. Code § 6215** are “*made only for convenience*”, and in so doing **26 U.S. Code subchapter C of Chapter 76** “*shall be given no legal effect*” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code Chapter 76, Subchapter C - The Tax Court (“*shall be given no legal effect*”)

[PART I—ORGANIZATION AND JURISDICTION \(§§ 7441–7448\)](#)

[PART II—PROCEDURE \(§§ 7451–7465\)](#)

[PART III—MISCELLANEOUS PROVISIONS \(§§ 7471–7475\)](#)

[PART IV—DECLARATORY JUDGMENTS \(§§ 7476–7479\)](#)

26 U.S. Code § 6215 - Assessment of deficiency found by Tax Court

(a) General rule

If the taxpayer files a petition with the Tax Court, the entire amount redetermined as the deficiency by the decision of the Tax Court which has become final shall be assessed and shall be paid upon notice and demand from the Secretary. No part of the amount determined as a deficiency by the Secretary but disallowed as such by the decision of the Tax Court which has become final shall be assessed or be collected by levy or by proceeding in court with or without assessment.

(b) Cross references

(1) For assessment or collection of the amount of the deficiency determined by the Tax Court pending appellate court review, see section 7485.

(2) For dismissal of petition by Tax Court as affirmation of deficiency as determined by the Secretary, see section 7459 (d).

(3) For decision of Tax Court that tax is barred by limitation as its decision that there is no deficiency, see section 7459 (e).

(4) For assessment of damages awarded by Tax Court for instituting proceedings merely for delay, see section 6673.

(5) For treatment of certain deficiencies as having been paid, in connection with sale of surplus war-built vessels, see section 9(b)(8) of the Merchant Ship Sales Act of 1946 (50 App. U.S.C. 1742).

(6) For rules applicable to Tax Court proceedings, **see generally subchapter C of chapter 76.**

(7) For extension of time for paying amount determined as deficiency, see section 6161 (b).

Source

(Aug. 16, 1954, ch. 736, 68A Stat. 773; Pub. L. 94-455, title XIX, § 1906(a)(16), (b)(13)(A), Oct. 4, 1976, 90 Stat. 1825, 1834; Pub. L. 99-514, title XIV, § 1404(c)(2), Oct. 22, 1986, 100 Stat. 2714.)

Amendments

1986—Subsec. (b)(7), (8). Pub. L. 99-514 redesignated par. (8) as (7) and struck out former par. (7) which read as follows: “For proration of deficiency to installments, see section 6152 (c).”

1976—Pub. L. 94-455, § 1906(b)(13)(A), struck out “or his delegate” after “Secretary” wherever appearing.

Subsec. (b)(5). Pub. L. 94-455, § 1906(a)(16), struck out “60 Stat. 48;” before “50 App. U.S.C. 1742”.

Effective Date of 1986 Amendment

Amendment by Pub. L. 99-514 applicable to taxable years beginning after Dec. 31, 1986, see section 1404(d) of Pub. L. 99-514, set out as a note under section 643 of this title.

Written determinations for this section

These documents, sometimes referred to as "Private Letter Rulings", are taken from the IRS Written Determinations page; the IRS also publishes a fuller explanation of what they are and what they mean. The collection is updated (at our end) daily. It appears that the IRS updates their listing every Friday.

Note that the IRS often titles documents in a very plain-vanilla, duplicative way. Do not assume that identically-titled documents are the same, or that a later document supersedes another with the same title. That is unlikely to be the case.

Release dates appear exactly as we get them from the IRS. Some are clearly wrong, but we have made no attempt to correct them, as we have no way guess correctly in all cases, and do not wish to add to the confusion.

We truncate results at 20000 items. After that, you're on your own.

- Assessment of Deficiency Found by Tax Court : 2000-01-14

<https://www.law.cornell.edu/uscode/text/26/6215>

28 USC 3002: Definitions

Text contains those laws in effect on August 20, 2016

From Title 28-JUDICIARY AND JUDICIAL PROCEDURE
PART VI-PARTICULAR PROCEEDINGS
CHAPTER 176-FEDERAL DEBT COLLECTION PROCEDURE
SUBCHAPTER A-DEFINITIONS AND GENERAL PROVISIONS

§3002. Definitions

As used in this chapter:

(1) "Counsel for the United States" means-

(A) a United States attorney, an assistant United States attorney designated to act on behalf of the United States attorney, or an attorney with the United States Department of Justice or with a Federal agency who has litigation authority; and

(B) any private attorney authorized by contract made in accordance with [section 3718 of title 31](#) to conduct litigation for collection of debts on behalf of the United States.

(2) "Court" means any court created by the Congress of the United States, excluding the United States Tax Court.

(3) "Debt" means-

(A) an amount that is owing to the United States on account of a direct loan, or loan insured or guaranteed, by the United States; or

(B) an amount that is owing to the United States on account of a fee, duty, lease, rent, service, sale of real or personal property, overpayment, fine, assessment, penalty, restitution, damages, interest, tax, bail bond forfeiture, reimbursement, recovery of a cost incurred by the United States, or other source of indebtedness to the United States, but that is not owing under the terms of a contract originally entered into by only persons other than the United States;

and includes any amount owing to the United States for the benefit of an Indian tribe or individual Indian, but excludes any amount to which the United States is entitled under [section 3011\(a\)](#).

(4) "Debtor" means a person who is liable for a debt or against whom there is a claim for a debt.

(5) "Disposable earnings" means that part of earnings remaining after all deductions required by law have been withheld.

(6) "Earnings" means compensation paid or payable for personal services, whether denominated as wages, salary, commission, bonus, or otherwise, and includes periodic payments pursuant to a pension or retirement program.

(7) "Garnishee" means a person (other than the debtor) who has, or is reasonably thought to have, possession, custody, or control of any property in which the debtor

has a substantial nonexempt interest, including any obligation due the debtor or to become due the debtor, and against whom a garnishment under section 3104 or 3205 is issued by a court.

(8) "Judgment" means a judgment, order, or decree entered in favor of the United States in a court and arising from a civil or criminal proceeding regarding a debt.

(9) "Nonexempt disposable earnings" means 25 percent of disposable earnings, subject to section 303 of the Consumer Credit Protection Act.

(10) "Person" includes a natural person (including an individual Indian), a corporation, a partnership, an unincorporated association, a trust, or an estate, or any other public or private entity, including a State or local government or an Indian tribe.

(11) "Prejudgment remedy" means the remedy of attachment, receivership, garnishment, or sequestration authorized by this chapter to be granted before judgment on the merits of a claim for a debt.

(12) "Property" includes any present or future interest, whether legal or equitable, in real, personal (including choses in action), or mixed property, tangible or intangible, vested or contingent, wherever located and however held (including community property and property held in trust (including spendthrift and pension trusts)), but excludes-

(A) property held in trust by the United States for the benefit of an Indian tribe or individual Indian; and

(B) Indian lands subject to restrictions against alienation imposed by the United States.

(13) "Security agreement" means an agreement that creates or provides for a lien.

(14) "State" means any of the several States, the District of Columbia, the Commonwealth of Puerto Rico, the Commonwealth of the Northern Marianas, or any territory or possession of the United States.

(15) "United States" means-

(A) a Federal corporation;

(B) an agency, department, commission, board, or other entity of the United States; or

(C) an instrumentality of the United States.

(16) "United States marshal" means a United States marshal, a deputy marshal, or an official of the United States Marshals Service designated under section 564.

(Added Pub. L. 101-647, title XXXVI, §3611, Nov. 29, 1990, 104 Stat. 4933.)

REFERENCES IN TEXT

Section 303 of the Consumer Credit Protection Act, referred to in par. (9), is classified to section 1673 of Title 15, Commerce and Trade.

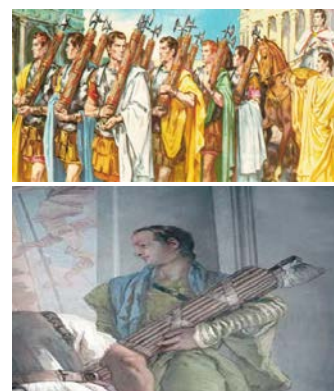
[http://uscode.house.gov/view.xhtml?req=\(title:28 section:3002 edition:prelim\) OR \(granuleid:USC-prelim-title28-section3002\)&f=treesort&edition=prelim&num=0&jumpTo=true](http://uscode.house.gov/view.xhtml?req=(title:28 section:3002 edition:prelim) OR (granuleid:USC-prelim-title28-section3002)&f=treesort&edition=prelim&num=0&jumpTo=true)



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Fasces (/ˈfæsiːz/, (Italian: *Fasces*, Latin pronunciation: [ˈfa.skɛːs], a *plurale tantum*, from the Latin word *fasces*, meaning "bundle") is a bound bundle of wooden rods, sometimes including an axe with its blade emerging. The fasces had its origin in the Etruscan civilization, and was passed on to ancient Rome, where it symbolized a magistrate's power and jurisdiction. The image has survived in the modern world as a representation of magisterial or collective power.

<https://en.wikipedia.org/wiki/Fasces>



[Table of Contents](#)

[Title I.](#) **Rulemaking Authority, Scope of Rules, Publication, Construction, Effective Date, Definitions**

- Rule 1. Rulemaking Authority, Scope of Rules, Publication of Rules and Amendments, Construction
- Rule 2. Effective Date
- Rule 3. Definitions

[Title II.](#) **The Court**

- Rule 10. Name, Office, and Sessions
- Rule 11. Payments to the Court
- Rule 12. Court Records
- Rule 13. Jurisdiction

[Title III.](#) **Commencement of Case, Service and Filing of Papers, Form and Style of Papers, Appearance and Representation, Computation of Time**

- Rule 20. Commencement of Case
- Rule 21. Service of Papers
- Rule 22. Filing
- Rule 23. Form and Style of Papers
- Rule 24. Appearance and Representation
- Rule 25. Computation of Time
- Rule 26. Electronic Filing
- Rule 27. Privacy Protection for Filings Made With the Court

[Title IV.](#) **Pleadings**

- Rule 30. Pleadings Allowed
- Rule 31. General Rules of Pleading
- Rule 32. Form of Pleadings
- Rule 33. Signing of Pleadings

- Rule 34. Petition
Rule 35. Entry on Docket
Rule 36. Answer
Rule 37. Reply
Rule 38. Joinder of Issue
Rule 39. Pleading Special Matters
Rule 40. Defenses and Objections Made by Pleading or Motion
Rule 41. Amended and Supplemental Pleadings

Title V. Motions

- Rule 50. General Requirements
Rule 51. Motion for More Definite Statement
Rule 52. Motion To Strike
Rule 53. Motion To Dismiss
Rule 54. Timely Filing and Joinder of Motions
Rule 55. Motion To Restrain Assessment or Collection or To Order Refund of Amount Collected
Rule 56. Motion for Review of Jeopardy Assessment or Jeopardy Levy
Rule 57. Motion for Review of Proposed Sale of Seized Property
Rule 58. Miscellaneous

Title VI. Parties

- Rule 60. Proper Parties; Capacity
Rule 61. Permissive Joinder of Parties
Rule 62. Misjoinder of Parties
Rule 63. Substitution of Parties; Change or Correction in Name

Title VII. Discovery

- Rule 70. General Provisions
Rule 71. Interrogatories
Rule 72. Production of Documents, Electronically Stored Information, and Things
Rule 73. Examination by Transferees
Rule 74. Depositions for Discovery Purposes

Title VIII. Depositions To Perpetuate Evidence

- Rule 80. General Provisions
Rule 81. Depositions in Pending Case
Rule 82. Depositions Before Commencement of Case
Rule 83. Depositions After Commencement of Trial
Rule 84. Depositions Upon Written Questions
Rule 85. Objections, Errors, and Irregularities

Title IX. Admissions and Stipulations

- Rule 90. Requests for Admission
Rule 91. Stipulations for Trial
Rule 92. Cases Consolidated for Trial

Title X. General Provisions Governing Discovery, Depositions and Requests for Admission

- Rule 100. Applicability
Rule 101. Sequence, Timing, and Frequency
Rule 102. Supplementation of Responses
Rule 103. Protective Orders
Rule 104. Enforcement Action and Sanctions

Title XI. Pretrial Conferences

Rule 110. Pretrial Conferences

Title XII. Decision Without Trial

Rule 120. Judgment on the Pleadings

Rule 121. Summary Judgment

Rule 122. Submission Without Trial

Rule 123. Default and Dismissal

Rule 124. Alternative Dispute Resolution

Title XIII. Calendars and Continuances

Rule 130. Motions and Other Matters

Rule 131. Trial Calendars

Rule 132. Special or Other Calendars

Rule 133. Continuances

Title XIV. Trials

Rule 140. Place of Trial

Rule 141. Consolidation; Separate Trials

Rule 142. Burden of Proof

Rule 143. Evidence

Rule 144. Exceptions Unnecessary

Rule 145. Exclusion of Proposed Witnesses

Rule 146. Determination of Foreign Law

Rule 147. Subpoenas

Rule 148. Fees and Mileage

Rule 149. Failure To Appear or To Adduce Evidence

Rule 150. Record of Proceedings

Rule 151. Briefs

Rule 152. Oral Findings of Fact or Opinion

Title XV. Decision

Rule 155. Computation by Parties for Entry of Decision

Rule 156. Estate Tax Deduction Developing At or After Trial

Rule 157. Motion To Retain File in Estate Tax Case Involving Section 6166 Election

Title XVI. Posttrial Proceedings

Rule 160. Harmless Error

Rule 161. Motion for Reconsideration of Findings or Opinion

Rule 162. Motion To Vacate or Revise Decision

Rule 163. No Joinder of Motions Under Rules 161 and 162

Title XVII. Small Tax Cases

Rule 170. General

Rule 171. Election of Small Tax Case Procedure

Rule 172. Representation

Rule 173. Pleadings

Rule 174. Trial

Title XVIII. Special Trial Judges

Rule 180. Assignment

Rule 181. Powers and Duties

Rule 182. Cases in Which the Special Trial Judge Is Authorized To Make the Decision

Rule 183. Other Cases

Title XIX. Appeals

Rule 190. How Appeal Taken

Rule 191. Preparation of the Record on Appeal

Rule 192. Bond To Stay Assessment and Collection

Rule 193. Appeals From Interlocutory Orders

Title XX. Practice Before the Court

Rule 200. Admission to Practice and Periodic Registration Fee

Rule 201. Conduct of Practice Before the Court

Rule 202. Disciplinary Matters

Title XXI. Declaratory Judgments

Rule 210. General

Rule 211. Commencement of Action for Declaratory Judgment

Rule 212. Request for Place for Submission to the Court

Rule 213. Other Pleadings

Rule 214. Joinder of Issue in Action for Declaratory Judgment

Rule 215. Joinder of Parties

Rule 216. Intervention in Retirement Plan Actions

Rule 217. Disposition of Actions for Declaratory Judgment

Rule 218. Procedure in Actions Heard by a Special Trial Judge of the Court

Title XXII. Disclosure Actions

Rule 220. General

Rule 221. Commencement of Disclosure Action

Rule 222. Request for Place of Hearing

Rule 223. Other Pleadings

Rule 224. Joinder of Issue

Rule 225. Intervention

Rule 226. Joinder of Parties

Rule 227. Anonymous Parties

Rule 228. Confidentiality

Rule 229. Burden of Proof

Rule 229A. Procedure in Actions Heard by a Special Trial Judge of the Court

Title XXIII. Claims for Litigation and Administrative Costs

Rule 230. General

Rule 231. Claims for Litigation and Administrative Costs

Rule 232. Disposition of Claims for Litigation and Administrative Costs

Rule 233. Miscellaneous

Title XXIV. Partnership Actions

Rule 240. General

Rule 241. Commencement of Partnership Action

Rule 242. Request for Place of Trial

Rule 243. Other Pleadings

Rule 244. Joinder of Issue in Partnership Action

Rule 245. Intervention and Participation

Rule 246. Service of Papers

Rule 247. Parties

- Rule 248. Settlement Agreements
Rule 249. Action for Adjustment of Partnership Items Treated as Action for Readjustment of Partnership Items
Rule 250. Appointment and Removal of the Tax Matters Partner
Rule 251. Decisions

Title XXV. Supplemental Proceedings

- Rule 260. Proceeding To Enforce Overpayment Determination
Rule 261. Proceeding To Redetermine Interest
Rule 262. Proceeding To Modify Decision in Estate Tax Case Involving Section 6166 Election

Title XXVI. Actions for Administrative Costs

- Rule 270. General
Rule 271. Commencement of Action for Administrative Costs
Rule 272. Other Pleadings
Rule 273. Joinder of Issue in Action for Administrative Costs
Rule 274. Applicable Small Tax Case Rules

Title XXVII. Actions for Review of Failure To Abate Interest

- Rule 280. General
Rule 281. Commencement of Action for Review of Failure To Abate Interest
Rule 282. Request for Place of Trial
Rule 283. Other Pleadings
Rule 284. Joinder of Issue in Action for Review of Failure To Abate Interest

Title XXVIII. Actions for Redetermination of Employment Status

- Rule 290. General
Rule 291. Commencement of Action for Redetermination of Employment Status
Rule 292. Request for Place of Trial
Rule 293. Other Pleadings
Rule 294. Joinder of Issue in Actions for Redetermination of Employment Status

Title XXIX. Large Partnership Actions

- Rule 300. General
Rule 301. Commencement of Large Partnership Action
Rule 302. Request for Place of Trial
Rule 303. Other Pleadings
Rule 304. Joinder of Issue in Large Partnership Actions
Rule 305. Action for Adjustment of Partnership Items of Large Partnership Treated as Action for Readjustment of Partnership Items of Large Partnership

Title XXX. Actions for Declaratory Judgment Relating to Treatment of Items Other Than Partnership Items With Respect to an Oversheltered Return

- Rule 310. General
Rule 311. Commencement of Action for Declaratory Judgment (Oversheltered Return)
Rule 312. Request for Place of Trial
Rule 313. Other Pleadings
Rule 314. Joinder of Issue in Action for Declaratory Judgment (Oversheltered Return)
Rule 315. Disposition of Action for Declaratory Judgment (Oversheltered Return)
Rule 316. Action for Declaratory Judgment (Oversheltered Return) Treated as Deficiency Action

Title XXXI. Actions for Determination of Relief From Joint and Several Liability on a Joint Return

- Rule 320. General
Rule 321. Commencement of Action for Determination of Relief From Joint and Several Liability on a Joint Return

- Rule 322. Request for Place of Trial
Rule 323. Other Pleadings
Rule 324. Joinder of Issue in Action for Determination of Relief From Joint and Several Liability on a Joint Return
Rule 325. Notice and Intervention

Title XXXII. Lien and Levy Actions

- Rule 330. General
Rule 331. Commencement of Lien and Levy Action
Rule 332. Request for Place of Trial
Rule 333. Other Pleadings
Rule 334. Joinder of Issue in Lien and Levy Actions

Title XXXIII. Whistleblower Actions

- Rule 340. General
Rule 341. Commencement of Whistleblower Action
Rule 342. Request for Place of Trial
Rule 343. Other Pleadings
Rule 344. Joinder of Issue in Whistleblower Action
Rule 345. Privacy Protections for Filings in Whistleblower Actions

Appendices and Index

Appendix I. Forms

- Form 1. Petition (Sample Format)
Form 2. Petition (Simplified Form)
Form 3. Petition for Administrative Costs (Sec. 7430(f)(2))
Form 4. Statement of Taxpayer Identification Number
Form 5. Request for Place of Trial
Form 6. Ownership Disclosure Statement
Form 7. Entry of Appearance
Form 8. Substitution of Counsel
Form 9. Certificate of Service
Form 10. Notice of Change of Address
Form 11. Notice of Election to Intervene
Form 12. Notice of Election to Participate
Form 13. Notice of Intervention
Form 14. Subpoena
Form 15. Application for Order To Take Deposition To Perpetuate Evidence
Form 16. Certificate on Return
Form 17. Notice of Appeal to Court of Appeals
Form 18. Unsworn Declaration Under Penalty of Perjury

Appendix II. Fees and Charges

Index

RULE 1. RULEMAKING AUTHORITY

- (a) Rulemaking Authority:** The United States Tax Court, after giving appropriate public notice and an opportunity for comment, may make and amend rules governing its practice and procedure.

<http://ustaxcourt.gov/notice.htm>

