



# THE “EXAMINERS” of THE IRS

Internal Revenue Manual  
Part 4. Examining Process  
Chapter 10. Examination of Returns  
Section 7. Issue Resolution

## 4.10.7.2.9.8 (01-01-2006)

### Importance of Court Decisions

1. Decisions made at various levels of the court system are considered to be interpretations of tax laws and may be used by either **examiners** or taxpayers to support a position.
2. Certain court cases lend more weight to a position than others. A case decided by the U.S. Supreme Court becomes the law of the land and takes precedence over decisions of lower courts. The Internal Revenue Service must follow Supreme Court decisions. **For examiners, Supreme Court decisions have the same weight as the Code.**
3. Decisions made by lower courts, such as Tax Court, District Courts, or Claims Court, **are binding on the Service only for the particular taxpayer and the years litigated. Adverse decisions of lower courts do not require the Service to alter its position for other taxpayers.**

[https://www.irs.gov/irm/part4/irm\\_04-010-007-cont01.html](https://www.irs.gov/irm/part4/irm_04-010-007-cont01.html)

*emphasis added*

*A National Church establishment for the endorsement of religious belief over the lack of such belief*

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