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Issue Number: N-2006-31, RR-2006-17, RR-2006-18, RR-2006-19, RR-2006-20 & RR-2006-21

Inside This Issue

Notice 2006-31 sets out some of the most common frivolous arguments and schemes that taxpayers use to avoid their tax obligations. The Notice also identifies civil and criminal penalties for participation in, or promotion of, abusive tax-avoidance schemes.

Revenue Ruling 2006-17 emphasizes to taxpayers, promoters and return preparers that inserting the phrase “nunc pro tunc” on a return or other document submitted to the Service has no legal effect and does not validate an invalid return, make a delinquent return timely, invalidate a signature, create a claim for refund of taxes previously paid, or reduce one’s federal tax liability.

Revenue Ruling 2006-18 emphasizes to taxpayers, promoters and return preparers that any argument that Forms W-2 only record and report payments made to federal employees, or that only federal employees or residents of the District of Columbia or federal territories and enclaves earn wages subject to tax, has no merit and is frivolous.

Revenue Ruling 2006-19 emphasizes that an individual cannot escape taxation by attributing income to a purported trust. The Service will take vigorous enforcement action against frivolous arguments relating to trusts.

Revenue Ruling 2006-20 emphasizes to taxpayers, promoters and return preparers that any argument that Forms W-2 only record and report

payments made to federal employees, or that only federal employees or residents of the District of Columbia or federal territories and enclaves earn wages subject to tax, has no merit and is frivolous.

Revenue Ruling 2006-21 emphasizes that an individual cannot escape taxation by attributing income to a purported trust. The Service will take vigorous enforcement action against frivolous arguments relating to trusts.

N-2006-31 and the five Revenue Rulings will be in IRB 2006-15, dated April 10, 2006.

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