

Refund Status Results



Return Received

Refund Approved

Refund Sent



Your tax refund is scheduled to be sent to your bank by **February 22, 2017**.

If your refund is not credited to your account by **February 27, 2017**, check with your bank to see if it has been received.

Please Note:

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J Spring



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United States Individual Income Tax Return Treasury Department, Internal Revenue Service, 2011-09-22 The Individual Income Tax Returns bulletin article and related statistical tables are published in the SOI Bulletin and contain summary statistics based on a sample of individual income tax returns Forms 1040 1040A and 1040EZ including electronically filed returns filed during the calendar year Tax Year 2009 Version **Federal Tax Refund Fraud** United States. Congress. House. Committee on Ways and Means. Subcommittee on Oversight, 1995 **A Selection of ... Internal Revenue Service Tax Information Publications** United States. Internal Revenue Service, 1995 **Monthly Catalog of United States Government Publications** , 1995 **U.S. Master State Tax Practice and Procedure Guide** CCH State Tax Law Editors, 2007 **Foreign Tax Credit for Individuals** United States. Internal Revenue Service, 1990 *Foreign Tax Credit for Individuals* , 1999 **Taxpayer Information Publications** , 2003 Package X United States. Internal Revenue Service, 2003 *A Selection of ... Internal Revenue Service Tax Information Publications* , 2003 **Green Book 2000** , 2000 A resource for financial institutions processing federal payments and collections specifically those processed through the Automated Clearing House ACH **Journal of the Senate of the United States of America** United States. Congress. Senate, **2003 Tax Return Filing Season and the IRS Budget for Fiscal Year 2004** United States. Congress. House. Committee on Ways and Means. Subcommittee on Oversight, 2003 *Canadian Bankruptcy/Insolvency and Companies' Creditors Arrangement Law: Provisions, Precedents and Materials* Lyndon Maither, *Foreign Tax Credit for U.S. Citizens and Resident Aliens* United States. Internal Revenue Service, 1979 Monthly Catalogue, United States Public Documents , 1994 *IRS Budget Proposal for Fiscal Year 1996, and 1995 Tax Return Filing Season* United States. Congress. House. Committee on Ways and Means. Subcommittee on Oversight, 1995 **Reproducible Copies of Federal Tax Forms and Instructions** United States. Internal Revenue Service, 2009 **The Code of Federal Regulations of the United States of America** , 1989 The Code of Federal Regulations is the codification of the general and permanent rules published in the Federal Register by the executive departments and agencies of the Federal Government **Reports of United States Tax Court, V. 141, July 1, 2013, to December 31, 2013** Government Publications Office, 2015-02-15 Volume of the United States Tax Court Reports containing case abstracts and opinions of the court regarding cases between July 1 2013 December 31 2013 Cases in each volume are listed in the prefatory table The United States Tax Court is a federal trial court of record established by Congress under Article I of the U S Constitution section 8 providing in part that Congress has the power to constitute Tribunals inferior to the Supreme Court The Tax Court specializes in adjudicating disputes over federal income tax generally prior to the time at which formal tax assessments are made by the Internal Revenue Service Though taxpayers may choose to litigate tax matters in a variety of legal settings outside of bankruptcy the Tax Court is the only forum in which taxpayers may do so without having first paid the disputed tax in full Parties who contest the imposition of a tax may also

bring an action in any United States District Court or in the United States Court of Federal Claims however these venues require that the tax be paid first and that the party then file a lawsuit to recover the contested amount paid the full payment rule Contents 8 Findings of Fact 8 Background 8 John Hancock s History9 Investment Process and Review10 Leasing10 LILO and SILO Transactions 10 Basic Structure 15 History 17 Due Diligence 18 The Hoosier Transaction 19 The LILO Test Transactions 20 OBB LILO20 Lease and Sublease23 End of Sublease Term25 SNCB 2 and SNCB 5 Lot 1 LILO Transactions25 Lease and Sublease28 End of Sublease Term 28 The SILO Test Transactions 29 TIWAG29 Lease and Sublease33 End of Sublease Term35 Two Dortmund Transactions35 Lease and Sublease38 End of Sublease39 SNCB SILO39 Grant and Subgrant42 End of Subgrant Term 43 Tax Returns Notices of Deficiency and Trial 43 Procedural History48 Trial 53 Opinion 53 Burden of Proof53 Principal Place of Business54 Leveraged Lease Transactions54 Frank Lyon58 LILO and SILO Litigation 77 The Test Transactions 78 Economic Substance79 Objective Inquiry88 Subjective Inquiry89 Substance Over Form91 OBB and SNCB LILO Transactions110 SILO Test Transactions 145 Interest Deductions 147 Original Issue Discount 149 Transaction Expenses 149 Conclusion NOTE NO FURTHER DISCOUNTS FOR ALREADY REDUCED SALE ITEMS Keywords tax court reports reports of the united states tax court u s tax court reports united states tax court reports united states tax court u s tax court tax court

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