United States Tax Court

T.C. Memo. 2026-71

PERCY SQUIRE,
Petitioner

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent

Docket No. 9737-24L. Filed August 19, 2026.

Percy Squire, pro se.

Gary R. Shuler and *Lindsey L. Cacciatore*, for respondent.

MEMORANDUM OPINION

ASHFORD, *Judge*: In this collection due process (CDP) case petitioner seeks review pursuant to sections 6320(c) and 6330(d)[1] of a determination by the Internal Revenue Service (IRS) Independent Office of Appeals (Appeals) upholding (1) a proposed levy with respect to petitioner's unpaid federal income tax liabilities for the 2011 and the 2018–20 taxable years (years at issue) and (2) the filing of a Notice of Federal Tax Lien (NFTL) with respect to petitioner's unpaid federal income tax liabilities for the 2019 and 2020 taxable years. In this Opinion we decide whether Appeals abused its discretion in sustaining the collection actions. We also decide whether to grant respondent's Motion to Impose a Penalty, wherein respondent moves this Court to impose a penalty pursuant to section 6673 against petitioner for

[1] Unless otherwise indicated, statutory references are to the Internal Revenue Code, Title 26 U.S.C., in effect at all relevant times, regulation references are to the *Code of Federal Regulations*, Title 26 (Treas. Reg.), in effect at all relevant times, and Rule references are to the Tax Court Rules of Practice and Procedure.

[*2] instituting these proceedings primarily for delay and/or because petitioner's position is frivolous or groundless.

Background

The parties submitted this case to the Court for decision without trial under Rule 122. The Court incorporates by reference the parties' Stipulation of Facts and the attached Exhibits. Petitioner resided in Ohio when he filed his Petition with the Court.

Petitioner is an attorney admitted to practice before this Court. He has a history of repeated filings with this Court.[2] Petitioner's federal

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[2] Petitioner has filed six other petitions with this Court (including three on behalf of his wholly owned limited liability company, Percy Squire Co., LLC (Percy Squire Co.)). On July 14, 2011, petitioner filed a petition challenging a Notice of Determination sustaining a proposed levy for federal payroll tax liabilities for certain taxable periods in 2007 and 2008 and federal unemployment tax liabilities for the 2007 and 2008 taxable years (Docket No. 16587-11L); in that case, the Court granted the Commissioner's motion for summary judgment. Petitioner appealed that adverse decision to the U.S. Court of Appeals for the Sixth Circuit; however, in 2013 the Sixth Circuit dismissed his appeal for failure to prosecute. On March 5, 2012, petitioner filed a petition challenging a Notice of Determination sustaining a proposed levy for federal payroll tax liabilities for certain taxable periods in 2006 and 2009 (Docket No. 6044-12L); in that case, the Court dismissed the petition for lack of jurisdiction because it was untimely. On February 29, 2016, Percy Squire Co. filed a petition challenging a Notice of Determination sustaining a proposed levy for a federal payroll tax liability for a taxable period in 2010 and a federal unemployment tax liability for the 2010 taxable year, and sustaining the filing of an NFTL for federal payroll tax liabilities for certain taxable periods in 2010 and 2013–15 and federal unemployment tax liabilities for the 2009, 2010, 2013, and 2014 taxable years (Docket No. 4812-16L); in that case, the Court granted the Commissioner's motion for summary judgment and warned Percy Squire Co. that "the Court may well impose a [section 6673] penalty should it or Mr. Squire return to this Court without due cause to again unreasonably delay respondent from collecting petitioner's tax liabilities in the future." On July 17, 2019, petitioner filed a petition challenging a Notice of Determination sustaining a proposed levy for a federal income tax liability for the 2016 taxable year (Docket No. 13308-19L); in that case, the Court granted the Commissioner's motion for summary judgment and sanctioned petitioner $5,000 pursuant to section 6673(a)(1). On January 21, 2021, Percy Squire Co. filed a petition challenging a Notice of Determination sustaining a proposed levy for federal employment tax liabilities for certain taxable periods in 2007 (Docket No. 1816-21L); in that case, it filed a motion to dismiss its petition, which this Court granted and in doing so "again warn[ed] petitioner against bringing new matters before this Court solely for delay." Finally, on October 13, 2023, Percy Squire Co. filed a petition challenging a Notice of Determination sustaining a proposed levy and the filing of an NFTL for federal payroll tax liabilities for certain taxable periods in 2014–21 and federal unemployment tax liabilities for the 2009 and the 2013–19 taxable years (Docket No. 16141-23L); that case is pending before this Court. See *Percy Squire Co LLC v. Commissioner*, T.C. Memo. 2026-72, filed this date.

[*3] income tax liabilities for the years at issue stem from reporting tax due on his federal income tax returns for the years at issue but not remitting payment for these liabilities when he filed those returns.

After assessment of the liabilities and notice and demand for payment of the balance due with respect to the liabilities, the IRS sent petitioner Letter 1058, Final Notice – Notice of Intent to Levy and Notice of Your Rights to a Hearing, dated February 1, 2023 (levy notice). The levy notice advised petitioner that the IRS intended to levy to collect his outstanding tax liabilities for the years at issue, which, through February 11, 2023, totaled $158,810.20, and that he had a right to appeal the proposed collection action. The levy notice also advised petitioner that the IRS might file an NFTL at any time to protect its interest, and indeed the IRS also sent petitioner Letter 3172, Notice of Federal Tax Lien Filing and Your Right to a Hearing Under IRC 6320, dated February 7, 2023 (lien notice), advising him that an NFTL had been filed on February 7, 2023, with respect to his outstanding federal income tax liabilities for the 2019 and 2020 taxable years and that he had the right to request a hearing to appeal the collection action and discuss payment options.

In response to both the levy notice and the lien notice, the IRS received several submissions from petitioner. On February 21, 2023, the IRS received from petitioner a completed Form 656, Offer in Compromise; a completed Form 433–A, Collection Information Statement for Wage Earners and Self-Employed Individuals; a completed Form 433–B, Collection Information Statement for Businesses; and supporting documentation for these forms. On the Form 656 petitioner proposed to pay $24,000 to satisfy his liabilities for the years at issue, payable in monthly installments of $1,000 for 24 months (2023 OIC).[3] As the reason for the 2023 OIC petitioner checked the box on the form indicating "Doubt as to Collectability—I do not have enough in assets and income to pay the full amount." Petitioner also indicated on the form that paying more than the amount offered would create a financial hardship, stating:

[3] Petitioner indicated on the Form 656 that the 2023 OIC encompassed his personal federal income tax liabilities for the 2005 and the 2007–20 taxable years. Petitioner also checked boxes on the form regarding liabilities related to trust fund recovery penalties, federal payroll taxes, and federal unemployment taxes; those penalties and taxes are not at issue in this case.

> [*4] I was unjustly suspended from the practice of law from 2011 through 2015. I submitted a previous OIC to the IRSc [sic] that I was induced bt [sic] the IRS to withdraw and the IRS reneged on its representation that collection activity would be terminated. My business experienced a very significant hardship and ;oss [sic] of revenue during the period 2020 and 2021 due to the COVID epidemic. During the period 2017 through 202 [sic] I had to care for elderly parents.

On March 1, 2023, the IRS received from petitioner timely Forms 12153, Request for a Collection Due Process or Equivalent Hearing, one in response to the levy notice and the other in response to the lien notice (collectively, CDP hearing requests). On his CDP hearing requests petitioner did not challenge his underlying liabilities but did request the collection alternative of an offer-in-compromise. Additionally, on his CDP hearing request disputing the proposed levy petitioner indicated that he was unable to pay the liabilities because of financial hardship, and on his CDP hearing request disputing the lien notice petitioner indicated that he requested discharge of the lien.

An IRS representative acknowledged receipt of the 2023 OIC by letter dated March 10, 2023. The letter also advised petitioner to continue to make estimated tax payments for each quarter as they become due and make the payments as shown on his proposed payment schedule while the IRS was evaluating the 2023 OIC. Several days later, another IRS representative sent petitioner a letter dated March 15, 2023, informing him that the 2023 OIC had been transferred to an IRS office in Montgomery, Alabama, for investigation and that an offer specialist would contact him within 45 days.

By letter dated June 12, 2023, IRS Offer Specialist James Norton advised petitioner that the 2023 OIC could not continue to be processed on the basis of the information provided. Mr. Norton also advised petitioner to contact him within ten days to discuss the additional financial information required; and if he did not do so, then the 2023 OIC might be returned without further consideration and an NFTL might be filed to protect the IRS's interest. After petitioner failed to contact Mr. Norton, the IRS sent petitioner a letter dated June 30, 2023, preliminarily rejecting the 2023 OIC. The letter stated that acceptance of the 2023 OIC would not be in the IRS's best interest because (1) properties had been placed in an irrevocable trust that petitioner had created (i.e., the Percy Squire Irrevocable Trust) in a possible attempt

[*5] to place them outside the reach of the IRS and (2) petitioner had ownership in multiple businesses that had tax compliance issues. The letter further informed petitioner that due to the fact he had submitted CDP hearing requests, the 2023 OIC would be forwarded to Appeals for a final determination.

Petitioner's CDP hearing requests were ultimately assigned to Appeals Officer Trudy Strickland (AO Strickland). AO Strickland sent petitioner two letters dated August 21, 2023, one acknowledging receipt of his CDP hearing request pertaining to the 2011 and 2018 taxable years and the other acknowledging receipt of his CDP hearing request pertaining to the 2019 and 2020 taxable years. She also scheduled a telephone CDP hearing for September 20, 2023, and indicated that the scheduled hearing was his opportunity to discuss with her the reasons he disagreed with the proposed levy and the NFTL as the case may be or to discuss collection alternatives. Additionally, she outlined the issues she had to consider during the hearing and informed petitioner that in order for her to consider a collection alternative such as an offer-in-compromise he must provide her the following within 14 days: (1) proof that estimated tax payments have been paid in full for the year to date, (2) any additional information for consideration with respect to the 2023 OIC, and (3) a completed Form 14135, Application for Certificate of Discharge of Property from Federal Tax Lien.

On September 20, 2023, AO Strickland called petitioner for the scheduled CDP hearing, but petitioner did not answer. She left him a voicemail asking for a call back in order to conduct the hearing (and she advised that if he did not call her back she would issue a letter giving him an additional 14 days to contact her to hold the hearing and to provide the requested information). Later that day, AO Strickland received a voicemail from petitioner stating that he did not realize there was a hearing scheduled and wished to reschedule the hearing. AO Strickland tried to call petitioner back but he did not answer; she left him a voicemail informing him that she had rescheduled the hearing to September 26, 2023.

On September 25, 2023, petitioner sent a completed Form 14135 via facsimile to AO Strickland. As the basis for his lien discharge request, petitioner checked the box on the form for "Section 6325(b)(2)(B) Interest of the United States in the property to be

[*6] discharged has no value" and stated, "[g]iven age of taxpayer and liens request is to remove lien in order for children to inherit."[4]

The telephone CDP hearing took place as rescheduled. During the hearing, AO Strickland discussed and reviewed the preliminary rejection of the 2023 OIC. As part of this discussion and review petitioner explained the circumstances regarding the irrevocable trust he had created. Ultimately, AO Strickland advised petitioner that the rejection of the 2023 OIC would be sustained but he could submit another offer-in-compromise with respect to his outstanding liabilities for the years at issue after his businesses' tax compliance issues were resolved.

AO Strickland also discussed petitioner's lien discharge request. She advised petitioner that she had not received any supporting documents with his faxed Form 14135, including an appraisal and county valuation. In response petitioner stated that he had provided a mortgage statement and the lien notice but requested additional time to provide the additional information. AO Strickland gave him until October 10, 2023, and advised that if she did not receive the additional information, the NFTL would be sustained.

Finally, AO Strickland addressed with petitioner the collection alternative of an installment agreement. Petitioner stated that his lack of collectability limited him to an offer-in-compromise. AO Strickland reviewed the assets that petitioner had reported on the 2023 OIC (including four properties, three of which he had placed in the irrevocable trust). AO Strickland advised petitioner that once he provided the supporting documents pertaining to his lien discharge request, the documents could be used to determine whether he had any equity in his assets and in turn the feasibility of a partial payment installment agreement.

On October 9, 2023, AO Strickland received faxed information from petitioner pertaining to his lien discharge request. By letter dated October 10, 2023, AO Strickland acknowledged receipt of the new information and advised him that it was being forwarded to "Advisory [in the IRS Small Business/Self Employed Division] for its review and comment." By letter dated January 11, 2024, an Advisory group manager informed petitioner that his request for lien discharge had

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[4] Although petitioner also indicated on the form that he was attaching additional information that might have a bearing on his request, no additional information was attached.

[*7] been denied because (1) he had not met the requirements for a discharge under section 6325(b)(2)(B) and (2) the necessary documents to consider a discharge had not been received. AO Strickland then sent petitioner a letter dated January 24, 2024, scheduling a telephone conference for February 7, 2024, to discuss the denial and the resolution of his CDP case.

On February 7, 2024, AO Strickland called petitioner for the followup conference but was unable to reach him. Consequently, she noted in her case activity record that she was closing the case. Her case activity record also reflected that she was sustaining the rejection of the 2023 OIC, sustaining the denial of petitioner's lien discharge request, and sustaining the collection actions. The closing documents included an Appeals Offer in Compromise Rejection Memorandum dated March 6, 2024; the narrative section of this memorandum noted, in pertinent part, that petitioner's total reasonable collection potential (RCP) had been determined by IRS Collection to be $591,652.42.

Appeals issued a Notice of Determination to petitioner dated May 15, 2024, sustaining the collection actions.[5] Petitioner timely filed a Petition with this Court for review of the Notice of Determination.

Discussion

I. *General Legal Principles Applicable to a CDP Case*

Under section 6321, if any person liable to pay any tax neglects or refuses to do so after notice and demand, the amount (including, additions to tax, interest, additional amounts, or assessable penalties), shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person. The lien arises when the assessment is made. *See* § 6322. Section 6323 authorizes the Commissioner to file an NFTL to preserve priority and put other creditors on notice. Furthermore, if any person liable to pay any tax neglects or refuses to do so after notice and demand, section 6331(a) authorizes the Commissioner to collect the unpaid amount by way of levy upon all property and rights to property belonging to such person or on which there is a lien. Pursuant to section 6320(a), the Commissioner must provide the person with written notice of and opportunity for an administrative hearing to review the propriety of the filing of the NFTL. Likewise, pursuant to section 6330(a), the

[5] A summary detailing the matters AO Strickland considered was attached to the Notice of Determination.

[*8] Commissioner must provide the person with written notice of an opportunity for an administrative hearing to review the proposed levy.

If an administrative hearing is requested in a lien and/or levy case, the hearing is to be conducted by Appeals. §§ 6320(b)(1), (4), 6330(b)(1). At the hearing the Appeals officer conducting it must obtain verification that the requirements of applicable law and administrative procedure have been met. §§ 6320(c), 6330(c)(1). The taxpayer may raise at the hearing any relevant issue relating to the unpaid tax, the notice of lien filing, or the proposed levy, including spousal defenses, challenges to the appropriateness of the collection action, and collection alternatives.[6] §§ 6320(c), 6330(c)(2)(A).

Following the hearing the Appeals officer must determine among other things whether the completed or proposed collection actions are appropriate. In reaching the determination the Appeals officer must take into consideration (1) whether the requirements of applicable law and administrative procedure have been met; (2) all relevant issues raised by the taxpayer; and (3) whether any proposed collection action balances the need for the efficient collection of taxes with the legitimate concern of the taxpayer that collection be no more intrusive than necessary. §§ 6320(c), 6330(c)(3); *see also Lunsford v. Commissioner*, 117 T.C. 183, 184 (2001).

Section 6330(d)(1) grants this Court jurisdiction to review the determination made by Appeals in a lien and/ or levy case. Where the taxpayer's underlying liabilities are properly at issue before this Court, the Court reviews the liability determination de novo. *Goza v. Commissioner*, 114 T.C. 176, 181–82 (2000). Where, as is the case here, the underlying liabilities are not properly at issue before this Court, the Court reviews Appeals' determination for abuse of discretion; that is, whether the determination was arbitrary, capricious, or without sound basis in fact or law. *Hoyle v. Commissioner*, 131 T.C. 197, 200 (2008), *supplemented by* 136 T.C. 463 (2011); *Murphy v. Commissioner*, 125 T.C. 301, 320 (2005), *aff'd*, 469 F.3d 27 (1st Cir. 2006); *Sego v. Commissioner*, 114 T.C. 604, 610 (2000); *Goza*, 114 T.C. at 181–82.

[6] Additionally, under certain circumstances not relevant here, the taxpayer may raise at the hearing challenges to the underlying tax liability. §§ 6320(c), 6330(c)(2)(B).

[*9] II. *Analysis*

Through his CDP hearing requests petitioner has focused on an offer-in-compromise as a collection alternative and the discharge of the NFTL.

With respect to offers-in-compromise, section 7122(a) provides the authority for the Commissioner to compromise a tax liability, i.e., settle a tax liability for less than the full amount owed. *See also* Internal Revenue Manual (IRM) 8.23.1.1.1(1) (Aug. 23, 2021), 5.8.1.2.1(1) (Sep. 23, 2008).[7] Pursuant to section 7122(d), the Commissioner has prescribed guidelines for evaluating whether an offer-in-compromise is adequate and should be accepted. *See* Treas. Reg. § 301.7122-1(b). As relevant here, under these guidelines, doubt as to collectability exists in any case where the taxpayer's assets and income are less than the full amount of the liability. *Id.* subpara. (2). Generally, under the IRS's administrative pronouncements, an offer-in-compromise on the grounds of doubt as to collectability will be accepted only where (1) it is unlikely that the liability can be collected in full and (2) the offer reflects the taxpayer's total RCP (i.e., the amount that the IRS could collect through other means, including administrative and judicial collection remedies). Rev. Proc. 2003-71, § 4.02(2), 2003-2 C.B. 517, 517; IRM 8.23.3.2(3) (Aug. 23, 2023). The IRS will reject an offer-in-compromise if the RCP meets or exceeds the amount offered in the offer-in-compromise. *Reed v. Commissioner*, 141 T.C. 248, 256 (2013) (citing IRM 5.8.4.3 (May 10, 2013)), *supplemented by* T.C. Memo. 2014-41. In some cases the IRS may accept an offer of less than the total RCP if there are special circumstances. Rev. Proc. 2003-71, § 4.02(2), 2003-36 I.R.B. at 517. An offer-in-compromise may also be rejected, however, when it is not in the best interest of the government. *See* IRM 5.8.7.7.1(1) (June 23, 2022). The rejection of an offer-in-compromise not in the best interest of the government is not an abuse of discretion when Appeals has considered all of the facts and circumstances of the case and its reasoning is thoroughly explained in the determination. *See Hauptman v. Commissioner*, 831 F.3d 950, 952, 954 (8th Cir. 2016), *aff'g* T.C. Memo. 2014-214.

[7] The provisions of the IRM can be instructive in understanding the IRS's interpretation of a statute, *see Ginsburg v. Commissioner*, 127 T.C. 75, 87 (2006), and in ascertaining the procedures the IRS expects its employees to follow, *see Wadleigh v. Commissioner*, 134 T.C. 280, 294 (2010). The IRM does not, however, have the force of law. *See Marks v. Commissioner*, 947 F.2d 983, 986 n.1 (D.C. Cir. 1991), *aff'g per curiam* T.C. Memo. 1989-575; *Vallone v. Commissioner*, 88 T.C. 794, 807 (1987).

[*10] "The decision to entertain, accept or reject an offer in compromise is squarely within the discretion of the appeals officer and the IRS in general." *Kindred v. Commissioner*, 454 F.3d 688, 696 (7th Cir. 2006). We do not substitute our judgment for that of Appeals and decide whether in our opinion the 2023 OIC should have been accepted (or what would be an acceptable alternative). *See Murphy*, 125 T.C. at 320. If Appeals follows all statutory and administrative guidelines and provides a reasoned, balanced decision, we will not reweigh the equities. *Thompson v. Commissioner*, 140 T.C. 173, 179 (2013).

During the September 26, 2023, telephone CDP hearing, petitioner and AO Strickland discussed the 2023 OIC. He was thus fully aware that the 2023 OIC was being rejected because it was not in the best interest of the IRS; he had placed assets in an irrevocable trust that he had created and his wholly owned businesses were not in tax compliance. AO Strickland advised petitioner that he could submit another offer-in-compromise with respect to his outstanding liabilities for the years at issue after his businesses' tax compliance issues were resolved. There is nothing in the stipulated record, however, indicating that petitioner did this. Furthermore, the IRS calculated that petitioner's total RCP was $591,652.42, due in part to the equity in assets that he had placed in the irrevocable trust. Petitioner had the opportunity during the CDP administrative proceedings to explain why the equity in assets shown on his completed Form 433–A or 433–B should not or could not be used to satisfy his outstanding liabilities for the years at issue or to state what specific income or assets he disagreed with, but he failed to do so. Given these failures, it cannot be said that an abuse of discretion was committed regarding the issue of a collection alternative here.

Likewise, there was no abuse of discretion regarding the denial of petitioner's lien discharge request, especially in the light of petitioner's failure to provide the necessary documents to consider a lien discharge. The IRS may issue a certificate of discharge of any part of a property subject to a federal tax lien and without full payment being required. § 6325(b); *Green v. Commissioner*, T.C. Memo. 2014-180, at *7. This lien relief measure is permissive; consequently, the IRS is generally not required to discharge a lien even if the conditions of this measure are fully met. *Green*, T.C. Memo. 2014-180, at *7; *see also* Treas. Reg. § 301.6325-1(b)(2) (providing that an appropriate official may, in his or her discretion, issue a certificate of discharge of any part of a subject property under certain circumstances).

[*11] The stipulated record in this case clearly shows that AO Strickland considered all the requisite factors under section 6330(c)(3) when making her determination. The record shows that she (1) verified that all legal and procedural requirements were met, (2) considered all issues petitioner raised, and (3) determined that the collection actions appropriately balance the need for efficient collection of taxes with the legitimate concern of petitioner that the collection actions be no more intrusive than necessary. It therefore cannot be said that AO Strickland abused her discretion in sustaining both the levy notice and the lien notice, and we do not find that the Notice of Determination was arbitrary, capricious, or without a sound basis in fact or law.

III. *Respondent's Motion for a Section 6673 Penalty*

We now address whether to grant respondent's Motion to Impose a Penalty. Respondent asserts that a penalty is appropriate because petitioner has instituted these proceedings primarily for delay under section 6673(a)(1)(A) and/or his position is frivolous or groundless under section 6673(a)(1)(B).

Section 6673(a)(1) authorizes this Court to impose a penalty up to $25,000 if, in pertinent part, a taxpayer has instituted or maintained proceedings before it primarily for delay or the taxpayer's position in the proceeding is frivolous or groundless. *See also Pierson v. Commissioner*, 115 T.C. 576, 581 (2000) (warning that a section 6673 penalty will be imposed on those who institute or maintain a lien and/or levy action primarily for delay or whose position in such a proceeding is frivolous or groundless). The Court considers any relevant facts and circumstances in determining the appropriate amount of the penalty. *See Leyshon v. Commissioner*, T.C. Memo. 2015-104, at *24–29 (outlining 12 nonexclusive factors that the Court has considered in determining whether to impose a section 6673 penalty), *aff'd*, 649 F. App'x 299 (4th Cir. 2016).

"A taxpayer evidences a primary purpose of delay if he uses frivolous or groundless arguments to delay paying his taxes." *Blair v. Commissioner*, T.C. Memo. 2016-215, at *10; *see also Kanofsky v. Commissioner*, T.C. Memo. 2015-34, at *9–10; *Lang v. Commissioner*, T.C. Memo. 2014-183, at *18. "A taxpayer's position is frivolous if it is contrary to established law and unsupported by a reasoned, colorable argument for change in the law." *Rader v. Commissioner*, 143 T.C. 376, 392 (2014) (quoting *Goff v. Commissioner*, 135 T.C. 231, 237 (2010)), *aff'd in part*, 616 F. App'x 391 (10th Cir. 2015). A taxpayer's position is

[*12] "groundless" if it "ha[s] no ground or foundation: lacking cause or reason for support." *Keating v. Commissioner*, T.C. Memo. 1985-312, 1985 Tax Ct. Memo LEXIS 329, at *13–14 (quoting *Webster's Third New International Dictionary Unabridged*).

We agree with respondent that petitioner has instituted these proceedings primarily for delay and has taken positions that are frivolous or groundless. As previously noted, *see supra* note 2, petitioner is no stranger to this Court; his Petition here is the seventh petition he has filed with the Court in the last approximately 15 years. In several of these prior actions (all of which are lien and/or levy actions) he has been warned not to file an offer-in-compromise solely to delay collection and that for an offer-in-compromise to be granted he must be current in his estimated tax payments. In one such prior case, he was sanctioned $5,000 pursuant to section 6673. Furthermore, in the instant proceedings petitioner has continued to press arguments that are irrelevant and to rely on documents that are not part of the stipulated record.[8]

The Court's prior warnings and sanction appear to have left petitioner undeterred, despite his being an attorney admitted to practice before this Court. Accordingly, we will grant respondent's Motion to Impose a Penalty and impose a penalty of $10,000 against petitioner pursuant to section 6673. Petitioner should realize that if in the future he continues to persist in litigation for the primary purpose of delaying the collection of his federal tax liabilities (on either his own behalf or Percy Squire Co.'s), then he will be communicating to the Court that a $10,000 penalty is insufficient to affect his behavior and that the Court should instead consider imposing a much larger penalty, up to the maximum of $25,000. *See Leyshon*, T.C. Memo. 2015-104, at *33.

We have considered all of the arguments made by the parties and, to the extent they are not addressed herein, we find them to be moot, irrelevant, or without merit.

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[8] We note that petitioner's arguments are not only irrelevant to this case but have also been previously rejected by this Court. For example, petitioner argues that his federal income tax liabilities for the years at issue arise out of a prior withdrawal of an offer-in-compromise in 2014. Petitioner made this same argument using the exact same offer-in-compromise from 2014 in Docket No. 13308-19L; that was the case in which he was sanctioned $5,000 pursuant to section 6673.

[*13] To reflect the foregoing,

An appropriate order and decision will be entered.