United States Tax Court

T.C. Memo. 2026-72

PERCY SQUIRE CO LLC,
Petitioner

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent

Docket No. 16141-23L. Filed August 19, 2026.

Percy Squire, for petitioner.

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) to uphold a proposed levy and the filing of a Notice of Federal Tax Lien (NFTL). The proposed levy seeks to collect the following unpaid liabilities that were assessed against petitioner: (1) unpaid liabilities reported on Forms 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, for the 2009 and the 2013–19 taxable years (levy years at issue), (2) unpaid liabilities reported on Forms 941, Employer's QUARTERLY Federal Tax Return, for various taxable periods from 2014 to 2021 (levy periods at issue),[2] and (3) an

---

[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] The levy periods at issue are the taxable periods ending March 31, June 30, September 30, and December 31, 2014; March 31, June 30, and September 30, 2015;

Served 08/19/26

[*2] unpaid section 6721 civil penalty liability for the 2019 taxable year. The NFTL is with respect to the following unpaid liabilities that were assessed against petitioner: (1) an unpaid Form 940 liability for the 2019 taxable year, (2) unpaid Form 941 liabilities for various taxable periods from 2019 to 2021 (lien periods at issue),[3] and (3) an unpaid section 6721 civil penalty liability for the 2019 taxable year. 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 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's principal place of business was in Ohio when the Petition was filed with the Court.

Petitioner is a limited liability company wholly owned by Percy Squire, who is an attorney admitted to practice before this Court. Mr. Squire operates his law practice through petitioner and has a history of repeated filings with this Court.[4] Petitioner's Form 940 and Form 941

June 30, September 30, and December 31, 2016; March 31, June 30, September 30, and December 31, 2017; September 30 and December 31, 2018; March 31, June 30, September 30, and December 31, 2019; March 31, June 30, September 30, and December 31, 2020; and March 31, 2021.

[3] The lien periods at issue are the taxable periods ending March 31, June 30, September 30, and December 31, 2019; March 31, June 30, September 30, and December 31, 2020; and March 31, 2021.

[4] Mr. Squire has filed six other petitions with this Court (including two others besides the instant Petition on behalf of petitioner). On July 14, 2011, Mr. Squire filed a petition challenging a Notice of Determination sustaining a proposed levy for unpaid Form 941 liabilities for certain taxable periods in 2007 and 2008 and unpaid Form 940 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. Mr. Squire 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, Mr. Squire filed a petition challenging a Notice of Determination sustaining a proposed levy for unpaid Form 941 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, petitioner filed a petition challenging a Notice of Determination sustaining a proposed levy for an unpaid Form 941 liability for a taxable period in 2010 and an unpaid Form 940 liability

[*3] liabilities both for the levy periods at issue and the lien periods at issue stem from returns filed without remitting sufficient federal tax deposits. The section 6721 civil penalty for the 2019 taxable year stems from failing to file Form W–2, Wage and Tax Statement, and Form W–3, Transmittal of Wage and Tax Statements, with the Social Security Administration.

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 collect its outstanding tax liabilities for both the levy periods at issue and the levy years at issue, which, through February 11, 2023, totaled $221,246.10, and that it 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 petitioner that an NFTL had been filed on February 7, 2023, with respect to its outstanding tax liabilities for the lien periods at issue and the 2019 taxable year and that it had a right to request a hearing to appeal the collection action and discuss payment options.

---

for the 2010 taxable year, and sustaining the filing of an NFTL for unpaid Form 941 liabilities for certain taxable periods in 2010 and 2013–15 and unpaid Form 940 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 petitioner 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, Mr. Squire filed a petition challenging a Notice of Determination sustaining a proposed levy for an unpaid 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 Mr. Squire $5,000 pursuant to section 6673(a)(1). On January 21, 2021, petitioner filed a petition challenging a Notice of Determination sustaining a proposed levy for unpaid Form 941 liabilities for certain taxable periods in 2006 and 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 June 13, 2024, Mr. Squire filed a petition challenging a Notice of Determination sustaining a proposed levy for unpaid federal income tax liabilities for the 2011 and the 2018–20 taxable years and an NFTL for unpaid federal income tax liabilities for the 2019 and 2020 taxable years (Docket No. 9737-24L); that case is pending before this Court. See *Squire v. Commissioner*, T.C. Memo. 2026-71, filed this date.

[*4] In response to both the levy notice and the lien notice, the IRS received from Mr. Squire on behalf of 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). The CDP hearing requests did not challenge the underlying liabilities but did request the collection alternative of an offer-in-compromise. Additionally, the CDP hearing request disputing the proposed levy indicated that petitioner was unable to pay the liabilities because of financial hardship, and the CDP hearing request disputing the lien notice indicated that petitioner requested discharge of the lien.

The CDP hearing requests were ultimately assigned to Appeals Officer Bart A. Hill (AO Hill). AO Hill sent petitioner two letters dated July 6, 2023. One letter (of two pages) acknowledged receipt of the CDP hearing request pertaining to petitioner's Form 940 liabilities for the 2009 and the 2013–18 taxable years and petitioner's Form 941 liabilities for the taxable periods ending March 31, June 30, September 30, and December 31, 2014; March 31, June 30, and September 30, 2015; June 30, September 30, and December 31, 2016; March 31, June 30, September 30, and December 31, 2017; and September 30 and December 31, 2018. The other letter (of three pages) acknowledged receipt of the CDP hearing request for petitioner's Form 940 liability for the 2019 taxable year; Form 941 liabilities for the taxable periods ending March 31, June 30, September 30, and December 31, 2019; March 31, June 30, September 30, and December 31, 2020; and March 31, 2021; and a section 6721 civil penalty for the 2019 taxable year. In both letters, AO Hill scheduled a telephone CDP hearing for August 8, 2023. In the second referenced letter, he outlined the issues he had to consider during the hearing and informed petitioner that in order for him to consider a collection alternative such as an offer-in-compromise (or an installment agreement), it must provide him the following within 14 days: (1) a completed Form 433–A, Collection Information Statement for Wage Earners and Self-Employed Individuals, (2) a completed Form 433–B, Collection Information Statement for Businesses, (3) a completed Form 656, Offer in Compromise, and any documentation required for its completion, and (4) proof that all federal employment taxes have been timely deposited for the current quarter, along with profit and loss statements and bank statements for January to June 2023.[5]

[5] The record is silent as to why the first referenced letter did not also include this same request. It appears that that letter may be missing a page.

[*5] On August 7, 2023, the Appeals office in Houston, Texas, where AO Hill worked, received from Mr. Squire Form 656, Form 433–A, and Form 433–B, together with supporting documentation. On the Form 656 Mr. Squire proposed to pay $121,000 to satisfy not only petitioner's outstanding liabilities but also his individual liabilities and the outstanding liabilities of an entity named Stop 26-Riverbend, Inc. (August 2023 OIC). As the reason for the August 2023 OIC Mr. Squire checked the boxes on the form indicating "Doubt as to Collectability—I do not have enough in assets and income to pay the full amount" and "Effective Tax Administration—I owe this amount and have enough in assets and income to pay this liability in full, but due to my special circumstances, requiring full payments would cause an economic hardship or be inequitable." Mr. Squire indicated on the form that paying more than the amount offered would create an economic hardship, stating: "The debt here is attributable to my suspension from the practice of law from 2011–2015 and government policy reflected in the Telecommunications Act of 1996 which deregulated broadcast license ownership."

The telephone CDP hearing took place as scheduled. During the hearing Mr. Squire stated that his desire was to settle the amounts owed. To that end, he advised AO Hill that he had previously filed an offer-in-compromise but he believed it was not given full consideration; he stated that the offer-in-compromise had been returned in May 2023 as not in the best interest of the government. In response AO Hill stated that the IRS's records did not show that an offer-in-compromise had been submitted for petitioner. In reply Mr. Squire stated that he had submitted two offers-in-compromise, each proposing to pay $24,000 over 24 months (i.e., payments of $1,000 per month for 24 months). During the hearing, AO Hill checked the IRS's records and found that application fees had been paid for the two offers-in-compromise on February 21, 2023, and that one payment of $1,000 had been made on February 21, 2023 (which had been applied to the taxable period ending December 31, 2007). Mr. Squire further stated that he had mailed an offer-in-compromise for petitioner on April 24, 2023, to the IRS's Brookhaven Service Center "at the direction of the IRS, who advised they did not have a business offer." Mr. Squire also stated that he would provide AO Hill with a copy of any offer-in-compromise submitted for petitioner only. AO Hill gave Mr. Squire until August 22, 2023, to do this.

The day after the telephone CDP hearing AO Hill received the package of documents (i.e., the August 2023 OIC, Form 433–A, and

[*6] Form 433–B, together with supporting documents) that he had requested petitioner to provide in one of his July 6, 2023, letters. AO Hill's case activity record indicates that the August 2023 OIC did not provide any payment terms and was not accompanied by the application fee or the downpayment mandated by section 7122(c)(1).[6] Nevertheless, AO Hill forwarded the August 2023 OIC to the IRS's Brookhaven Centralized Offer in Compromise Unit (IRS COIC Unit) for consideration.

By letter dated August 21, 2023, the IRS COIC Unit notified Mr. Squire that the August 2023 OIC was being returned as not processable because "[the IRS's] records indicate you have an open offer. A new offer cannot be considered at this time . . . . You may submit a new offer after the open offer is closed."[7]

On August 24, 2023, having received nothing additional and heard nothing further from Mr. Squire, AO Hill noted in his case activity record that the proposed levy and the NFTL filing were sustained. Accordingly, Appeals issued a Notice of Determination to petitioner dated September 15, 2023, sustaining the collection actions.[8]

Petitioner timely filed a Petition with this Court for review of the Notice of Determination. In its Petition, petitioner alleged the following:

> I submitted a timely offer in compromise and paid the required filing fee. The appellate dertermination [sic] to the contrary is incorrect. Also due to uncollectbility [sic] and previous breach by the IRS of a settlement agreement my OIC should have been accepted. Lastly this delinquency arose to inequitable Government policy[.]

---

[6] There is a statutory exception to the payment requirements for low-income taxpayers. Pursuant to section 7122(c)(3), "a taxpayer who is an individual with adjusted gross income, as determined for the most recent taxable year for which such information is available, which does not exceed 250 percent of the applicable poverty level (as determined by the Secretary)" is excepted from paying the mandatory downpayment and "any user fee otherwise required in connection with the submission of an offer-in-compromise." Because petitioner is a limited liability company, this exception is inapplicable.

[7] This referenced open offer-in-compromise is the subject of Mr. Squire's case currently pending before this Court at Docket No. 9737-24L. *See supra* note 4.

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

[*7] I submitted the required $205 filing fee. I entered into an agreement with the IRS that the IRS breached. The delinquency here occurred because of inequitable Government policy which permitted consolidation of the radio broadcast industry[.]

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 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 proposed collection action, and collection alternatives.[9] §§ 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

[9] 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).

[*8] 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.

II. *Analysis*

Through its CDP hearing requests, petitioner has desired and focused on an offer-in-compromise as a collection alternative.[10] The August 2023 OIC that Mr. Squire submitted to AO Hill, which he then forwarded to the IRS COIC Unit for consideration, proposed to resolve the outstanding liabilities not just of petitioner, but of Mr. Squire individually and another entity of his, and ultimately the IRS COIC Unit returned the August 2023 OIC to Mr. Squire as not processable on the grounds that there was already an open offer-in-compromise for him

[10] In the CDP hearing request disputing the lien notice petitioner also requested discharge of the lien. During the telephone CDP hearing, however, petitioner did not pursue this with AO Hill, and indeed in its Petition it did not assign error to the part of the Notice of Determination pertaining to withdrawal of the NFTL. (We note that the Notice of Determination reflects that AO Hill considered, and rejected, lien withdrawal under section 6323(j) as opposed to lien discharge under section 6325. As expressed in statutes and regulations, all lien relief measures are permissive; consequently, the IRS is generally not required to withdraw or discharge (or subordinate) a lien even if the conditions of a measure are fully met. *Green v. Commissioner*, T.C. Memo. 2014-180, at *7.) Accordingly, we deem petitioner to have abandoned or conceded any issue regarding AO Hill's lien relief determination. *See* Rule 331(b)(4).

[*9] individually. During the telephone CDP hearing, Mr. Squire stated that at the IRS's request he had in fact mailed an offer-in-compromise for petitioner to the IRS's Brookhaven Service Center on April 24, 2023, and that he would provide AO Hill with a copy of any offer-in-compromise submitted for petitioner. AO Hill gave Mr. Squire nearly seven weeks (i.e., from his July 6, 2023, letter to August 22, 2023) to do this but Mr. Squire never did, and AO Hill did not hear from him after the telephone CDP hearing. Consequently, Mr. Squire never ultimately submitted an offer-in-compromise for petitioner, i.e., a completed Form 656. It is not an abuse of discretion for an Appeals officer to sustain any collection action and not consider collection alternatives when the taxpayer has proposed none. *Kendricks v. Commissioner*, 124 T.C. 69, 79 (2005); *O'Neil v. Commissioner*, T.C. Memo. 2009-183, slip op. at 17–19 (finding that taxpayer discussed an offer-in-compromise with settlement officer on multiple occasions but failed to submit one in writing); *see also* Treas. Reg. § 301.7122-1(d)(1) (providing that the offer must be made in writing and contain all the information requested by the IRS).

We also note that it was not AO Hill's obligation to wait any specific amount of time before having the Notice of Determination issued to petitioner.[11] *See Scanlon v. Commissioner*, T.C. Memo. 2018-51, at *21 n.7 (first citing *Kuretski v. Commissioner*, T.C. Memo. 2012-262, at *11, *aff'd*, 755 F.3d 929 (D.C. Cir. 2014); and then citing *Rosenthal v. Commissioner*, T.C. Memo. 2014-252, at *15); *see also Gazi v. Commissioner*, T.C. Memo. 2007-342, slip op. at 19 ("There is no requirement that the Commissioner wait a certain amount of time before making a determination as to a proposed levy."); *Clawson v. Commissioner*, T.C. Memo. 2004-106, slip op. at 17 ("[T]here is neither requirement nor reason that the Appeals officer wait a certain amount of time before rendering his determination . . . ."); Treas. Reg. § 301.6330-1(e)(3), Q&A-E9. Thus, it is apparent that AO Hill committed no abuse of discretion regarding the issue of a collection alternative here.

The stipulated record in this case clearly shows that AO Hill considered all the requisite factors under section 6330(c)(3) when

[11] As a corollary to this, it is the policy of Appeals to consider information submitted past the deadline and up to the time of the issuance of a Notice of Determination. *See Dinino v. Commissioner*, T.C. Memo. 2009-284, slip op. at 24. Thus, Mr. Squire could have submitted a completed Form 656 for petitioner for consideration after the August 22, 2023, deadline that AO Hill imposed and up to September 15, 2023, when the Notice of Determination was issued.

[*10] making his determination. The record shows that he (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 Hill abused his 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 Mr. Squire has instituted these proceedings on behalf of petitioner primarily for delay under section 6673(a)(1)(A) and/or petitioner's 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 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 "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

[*11] Ct. Memo LEXIS 329, at *13–14 (quoting *Webster's Third New International Dictionary Unabridged*).

We agree with respondent that Mr. Squire has instituted these proceedings on behalf of petitioner primarily for delay and has taken positions that are frivolous or groundless. As previously noted, *see supra* note 4, Mr. Squire is no stranger to this Court; the 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. In one such prior case, he was sanctioned $5,000 pursuant to section 6673. Furthermore, in the instant proceedings Mr. Squire has continued to press arguments that are irrelevant and to rely on documents that are not part of the stipulated record.[12]

The Court's prior warnings and sanction appear to have left Mr. Squire (in his own right and on behalf of 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. Mr. Squire 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 petitioner'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.

To reflect the foregoing,

An appropriate order and decision will be entered.

---

[12] We note that the arguments are not only irrelevant to this case but have also been previously rejected by this Court. For example, one argument is that petitioner's "current predicament" arises out of a prior withdrawal of an offer-in-compromise in 2014. Mr. Squire 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.