

# United States Board of Tax Appeals

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## THE UNITED STATES BOARD OF TAX APPEALS

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**B**EFORE the establishment of the United States Board of Tax Appeals, a taxpayer did not have an opportunity to have the amount of his federal income tax determined in court before paying it nor could he secure an impartial hearing before a tribunal which did not have the dual function of being both prosecutor and judge. The taxpayer could have various hearings before representatives of the Commissioner of Internal Revenue. Such hearing was, of course, before administrative officers of the government, who were representatives of the government in securing the collection of its income and profits taxes. Although these hearings would be before conscientious men, many of whom were very capable, it is an extremely difficult, if not impossible task, to represent one party while trying to pass on the rights of both. The original examination and audit of the taxpayer's books then as now, is by a Revenue Agent who makes his findings and reports them to the Commissioner's office while at the same time furnishing the taxpayer a copy. This report would pass upon questions of fact, including accounting records and apply rules of the Department to those facts. In cases characterized by the examining officers as "fraud cases," a confidential report was made and the taxpayer would not receive a copy of this report, although it would be used in the Income Tax Unit or the Solicitor's office as part of the record in the case. Thus when the taxpayer appeared for a hearing he had to meet not only the issue raised by the Revenue Agent's report, of which he had a copy, but also so-called facts contained in the confidential report of which he might have no knowledge. Such is still the procedure.

If the Commissioner's determination was adverse to the taxpayer, he had no recourse other than to pay the tax, file a claim for refund and upon a denial thereof sue in a Federal District Court or the United States Court of Claims to recover the amount paid. Theoretically

<sup>1</sup> Member of the Kenosha Bar.

this gave the taxpayer relief if the court should eventually determine that he was entitled to a refund. But practically such relief was of doubtful value to a taxpayer who was compelled to raise a large amount of money to meet an income tax assessment which might be entirely unjust but which he must pay, even at the expense of crippling or ruining his business.

The fundamental principle upon which the Board of Tax Appeals is based is that the taxpayer shall have a hearing before an independent and impartial tribunal before being compelled to pay a deficiency of tax determined by the Commissioner, and thus completely changes the basis on which federal tax cases were handled before that time.

The Board of Tax Appeals was created by the Revenue Act of 1924, adopted on June 2, of that year. The Board as created by the President's appointment consisted of sixteen members appointed for a two year term, although the appointment of more was authorized. Under the 1926 Act the Board now consists of sixteen members appointed for terms of six, eight, ten and twelve years, and the members will eventually be appointed for twelve year terms. Under the present Act they are paid a salary of \$10,000.00 per year.

The act creating the Board characterized it as an independent agency in the executive branch of the government. It is, in fact, organized entirely separately from the Treasury Department, and hence from the Income Tax Unit or the Commissioner of Internal Revenue. This was not accomplished, however, without protest by the Treasury Department, which originally proposed a Board within the Treasury Department for the review of tax cases and hence a Board which could not be free of influence from the Treasury Department. Congress did not follow this suggestion, and the Treasury Department has no control over the Board of Tax Appeals other than influence in securing the appointment of a number of former Bureau employees to the Board. While opinions vary as to the extent of such influence by the Treasury Department, the Board's reversal of the Commissioner on numerous important principles shows that it is not only legally independent of the Treasury Department but has a mind of its own in deciding tax cases and will use its own independent judgment.

The Board has the right to determine the qualifications for admission to practice before it. Neither the Act of 1924 or of 1926 gives the Board specific authority therefor, but the Board's rules have prescribed who may appear before it, and the Supreme Court has upheld its right to do so.<sup>2</sup> Its rules admit attorneys at law who are admitted to prac-

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<sup>2</sup>Sec. 900 Act of 1924, Rule 2 of Board, *H. Ely Goldsmith v. U. S. Board of Tax Appeals*. (U. S. Supreme Court), 70 L. ed. 329.

tice before the Supreme Court of the United States or the highest court of any state or territory or the District of Columbia, and also certified public accountants duly qualified under the law of any state or territory or the District of Columbia. This was doubtless a compromise provision between limiting the practice to only attorneys at law and admitting all who were enrolled as treasury agents and entitled to practise before the Income Tax Unit and who are not required to be either attorneys or certified public accountants. This provision is responsible for many improperly presented cases before the Board due to lack of knowledge of the rules of evidence and the manner of presenting cases in court, and experienced certified public accountants are declining to practise before the Board. Practitioners generally are recognizing that there is a place for both an accountant and a lawyer in all tax cases and that cases are best presented to the Board where the two cooperate.

The Board of Tax Appeals has nothing to do with a case until it has gone through the usual procedure in the Income Tax Unit and the Commissioner has made a final determination of the taxpayer's liability for additional taxes and notified him to that effect. The Board is not a substitute for the Income Tax Unit but an appeal body to review determinations made by it and presupposes a comprehensive consideration of the case there, so that only substantial questions will reach the Board. As a matter of pride in its work the Income Tax Unit will eventually so handle its cases, but this goal has not yet been reached, partly because of the long delay in making field audits for the heavy tax years together with the difficulty of making thorough investigations and having full hearings before the running of the Statute of Limitations. If the taxpayer is unwilling to waive the running of the Statute, and frequently in other cases, the Commissioner has summarily made a final determination and notified the taxpayer. There has been so many such cases that the General Counsel for the Bureau of Internal Revenue has organized a special department for the adjustment of cases appealed to the Board.

The jurisdiction of the Board of Tax Appeals is to pass upon appeals from the Commissioner's final determination of a deficiency in tax, either of income, excess profits, estate or gift taxes.<sup>3</sup> This does not include any preliminary determination or correspondence with the taxpayer such as the so-called "thirty day letter," which gives the taxpayer the right to file a protest or have a hearing.<sup>4</sup> Jeopardy assess-

<sup>3</sup> Sec. 273, 283, 308, 318 Rev. Act of 1926. See *Appeal of Joseph Garneau Co.*, 1 Board of Tax Appeals 75.

<sup>4</sup> *Appeal of Fidelity Insurance Agency*, 1 Board Tax Appeals 86.

ments give rise to a peculiar problem which is discussed later. Under the 1924 Act the Board lost all jurisdiction of a case once the deficiency determination by the Commissioner had been paid. This was true even though the payment was made while the appeal was pending before the Board and was done to save the running of interest on a jeopardy assessment.<sup>5</sup>

Likewise, the Board had no jurisdiction over the Commissioner's determination on claims for refund.<sup>6</sup> While under the 1926 Act the Board still has no jurisdiction of claims for refund as such or of cases where the tax has been paid prior to appeal, there is now the important provision that payment of the deficiency during appeal to the Board will not deprive it of jurisdiction. The Board can still proceed with the case and refund will be made if it determines that there is no deficiency. This makes it possible in jeopardy assessment cases to save the accumulation of interest on the deficiency.<sup>7</sup> In the ordinary case of a deficiency determination, the making of any assessment or the commencement of any proceeding to collect the tax may be enjoined during the pendency of the case before the Board.<sup>8</sup>

The Commissioner's right to make a jeopardy assessment gave rise to peculiar problems which were not met by the 1924 Revenue Act but have been remedied in the 1926 Act. Under the 1924 Act as well as earlier acts the Commissioner had the right at any time while considering a case to make a determination that the government's rights would be jeopardized by delay and could force payment by the taxpayer of the amount fixed in the jeopardy assessment as due from him. The taxpayer could then file a claim for refund and, if the Commissioner's determination thereon were adverse, sue in court to recover the amount so paid. This forced the taxpayer to pay an assessment, often a heavy one, without having a hearing even in the Income Tax Unit. There could be no appeal to the court from such jeopardy assessment without first paying the amount of it, as under Revised Statutes Section 3224 the collection of the tax could not be enjoined. Under the 1924 act the Commissioner thus had power to deprive the Board of Tax Appeals of its jurisdiction by merely making a jeopardy assessment and enforcing collection of it prior to the trial of the case before the Board. If the taxpayer could not delay the evil day of payment until the Board of Tax Appeals had decided his case, the Board would then have no jurisdiction because there was no unpaid deficiency then claimed by the Commis-

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<sup>5</sup> *Appeal of Northwestern Mutual Life Ins. Co.*, 1 B. T. A. 767.

<sup>6</sup> *Appeal of Everett Knitting Works*, 1 B. T. A. 5.

<sup>7</sup> Sec. 279(i) Act of 1926.

<sup>8</sup> Sec. 274(a) Act of 1926.

sioner.<sup>9</sup> It was obviously an anomalous situation for one who was a litigant before a judicial tribunal to be able to deprive it of all jurisdiction to pass upon the case.

In many cases of jeopardy assessments it was left to the local Collector of Internal Revenue either to collect the tax or have satisfactory security for the payment of it if the Board's decision should be against the taxpayer. He, however, was held responsible for the collection of the tax and of necessity had to insist upon the best of security if he should not proceed by distraint. The Collector of Internal Revenue for the Eastern District of Wisconsin has exercised this discretion very fairly, but the fact remains that the Commissioner of Internal Revenue could deprive the Board of jurisdiction.

Efforts have been made to enjoin the Commissioner from proceeding with the collection of such jeopardy assessment during the pendency of an appeal to the Board on the theory that R.S. 3224 was obviously not intended to apply to that situation. One Federal District Court granted such an injunction and another denied it.<sup>10</sup> Before the final determination of those cases on appeal the Revenue Act of 1926 was adopted and covered the situation.

Under the present act the Commissioner may still make a jeopardy assessment even after the taxpayer has appealed to the Board, but the taxpayer may file a bond with the Board and avoid payment of the tax until the amount of the deficiency is ultimately determined. Moreover, he can even pay the tax if he prefers to do so to avoid the running of interest and still have his case heard before the Board and secure a refund if its decision is favorable to him.

What constitutes a determination of a deficiency of tax from which the taxpayer may appeal to the Board is often a close question. It is defined by the statute to be the amount by which the correct tax exceeds the tax shown on the taxpayer's return.<sup>11</sup> This has been construed by the Board to mean the original return rather than any amended return. In one case a personal service corporation which was not subject to a tax was compelled to make a return under the regulations then in force and computed the tax for the period in question. However, annexed to the return was a protest stating that it was a personal service corporation and that no tax was due from it. The Commissioner denied this contention and held that the amount shown on the return was due as a

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<sup>9</sup> *Appeal of Everett Knitting Co.*, supra; *Appeal of Northwestern Mutual Life Ins. Co.*, supra.

<sup>10</sup> *Lafayette Worsted Co. v. Page* (District Court Rhode Island), 6 Fed. (2nd) 399; *Joseph Garneau Co. v. Bowers* (District Court, S. D. New York), 8 Fed. (2nd) 378.

<sup>11</sup> Sec 273(1) Act of 1926.

tax. The Board held that this was a determination of a deficiency from which the taxpayer could appeal.<sup>12</sup> In another case after the filing of the original return showing a tax liability an amended return was filed showing a smaller amount of tax. The Commissioner determined that the original return showed the correct tax. The Board held that the Commissioner had not determined a deficiency within the statutory meaning of the term and that it had no jurisdiction.<sup>13</sup> It has also held that a tentative return is not the return contemplated by the statute. The controlling question is whether the Commissioner determines that there is an additional amount due over that admitted by the taxpayer on his original return to be the correct tax.

Under jeopardy assessments considerable difficulty has arisen in determining when a final determination was made by the Commissioner, as such determination was not announced to the taxpayer in the same form as the ordinary determination of a deficiency, and hence there was no formal sixty day letter notifying the taxpayer of a deficiency determination. Theoretically, the deficiency was determined when the jeopardy assessment was made, and therefore no additional notification of a deficiency is given. The jeopardy assessment, however, anticipated further consideration of the actual tax liability through action by the Income Tax Unit upon the claim for abatement of the jeopardy assessment. Under the 1924 Act it was the final determination on this claim for abatement from which an appeal could be taken, and it was a question of fact as to what constituted this final determination. Any notification to the taxpayer that his claim for abatement was denied and showing that no further consideration of the matter would be given constituted a final determination. The Board has held that the fact that "such determination is not expressed in an adopted form is immaterial provided it determines the case on the merits and disposes of the contentions of the taxpayer."<sup>14</sup> Claims for abatement are abolished under the 1926 Act and the Commissioner is now required to mail a sixty day letter within sixty days after making the jeopardy assessment. This protects the taxpayer by giving him a definite notice of a final determination together with notice of his right to appeal.<sup>15</sup> He may also file a bond to stay collection of the jeopardy assessment during the pendency of the appeal.<sup>16</sup>

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<sup>12</sup> *Appeal of Continental Accounting & Auditing Co.*, 2 B. T.A. 761.

<sup>13</sup> *Appeal of New York Trust Co., Executors of Estate of John Ballot*, 3 B. T. A. 583.

<sup>14</sup> *Appeal of Ormsby McKnight Mitchell*, 1 B. T. A. 143.

<sup>15</sup> Sec. 279(b) Act of 1926.

<sup>16</sup> Sec. 279(f) Act of 1926.

The 1926 Act further eliminates the Commissioner's powers in making a determination and assessment of deficiency. Previously he could issue a new sixty day letter even after the taxpayer had appealed to the Board from a previous one and only the operation of the Statutes of Limitation would enable the taxpayer to know that his tax liability was finally determined. Now the Commissioner can issue only one such final letter, and the taxpayer knows that the determination of the Board of Tax Appeals will be final unless appealed from.<sup>17</sup>

The deficiency determination from which an appeal may be taken must have been made after June 2, 1924, the date of the enactment of the Revenue Act of 1924 creating the Board.<sup>18</sup> Frequently a taxpayer would appeal to the Commissioner after June 2, 1924 for a rehearing or correspond about details of the determination announced prior thereto. Letters replying to such communications and reiterating the Commissioner's position were not determinations of deficiency from which appeals could be taken. If, however, the Commissioner should reopen the case for further consideration, his letter announcing his decision is a final determination, if he makes any changes in the figures or otherwise modifies the basis of his action.

Upon the Commissioner of Internal Revenue making his final determination that there is due from the taxpayer an additional amount over that shown on his original income tax return, the final letter, commonly referred to as the "Sixty day letter," is mailed to the taxpayer notifying him of the amount determined as a deficiency and also advising him that within sixty days from the date of mailing of such letter he may appeal to the Board of Tax Appeals.<sup>19</sup> While it is not compulsory upon the Commissioner to notify the taxpayer of his right to appeal, it is a commendable practice and makes possible the saving of the rights of many taxpayers who might let the sixty day period go by before learning of the right to appeal to the Board.

The petition to the Board of Tax Appeals must be filed in the office of the Secretary within sixty days from the date of the mailing of the Commissioner's letter notifying the taxpayer of the final determination. The date on the letter is controlling unless there is proof of a different date of actual mailing. The sixty day period is prescribed by the statute and there can be no extension of time.<sup>20</sup>

This petition instituting a proceeding is a combination of both trial court and appellate procedure. It must first set out allegations showing

<sup>17</sup> Sec. 274(f) and 308(f) Act of 1926.

<sup>18</sup> *Appeal of Joseph Garneau Co.*, 1 B. T. A. 75, *Livingston Worsted Co.*, 1 B. T. A. 991.

<sup>19</sup> Sec. 274(a) Act of 1926.

<sup>20</sup> *Appeal of United Telephone Co.*, 1 B. T. A. 450.

jurisdiction in the Board, namely, a determination by the Commissioner of a deficiency in tax and the date of mailing of the letter. A copy of the Commissioner's final letter is required to be attached to the petition so that the nature of this letter and its date will appear from the petition. The petitioner must then set out his assignments of error alleged to have been made by the Commissioner in the determination of a deficiency,—much as an appellant seeking review of a trial court's decision would allege that error was committed by the trial court. The petitioner must then set out the facts upon which he relies to establish his case. The petition must be verified and signed by either the petitioner or his counsel.<sup>21</sup>

Upon the petition being filed the Board serves a copy upon the General Counsel representing the Commissioner of Internal Revenue, who files his answer and the case is then set down for hearing. The Board holds most of these hearings in Washington, but from time to time hearings are also held at various points throughout the country for the accommodation of taxpayers. The Chairman of the Board has stated that approximately eighty-five per cent of the taxpayers elect to have their cases heard in Washington. The cases are heard by a division of the Board usually consisting of three members. Because of the large number of cases now pending there has been considerable discussion of hearings by individual members so that more cases may be disposed of.

The burden of proof in hearings is on the taxpayer to establish the allegations of his petition.<sup>22</sup> The determination of a deficiency made by the Commissioner is presumed to be correct and the taxpayer has the unique problem of first proving a negative, that is that the Commissioner erred, and then proving positively the correct tax liability. Merely showing that the Commissioner erred is, of course, of no advantage to the taxpayer as the Board must have before it competent evidence from which it can determine the true tax liability.

Because of the assignments of error set out in the petition many practitioners have assumed that the hearing before the Board is an appellate review of the Commissioner's determination and that all affidavits, accounting records and other statements presented in the hearing before the Commissioner automatically are part of the record and evidence before the Board. The hearing before the Board, however, is an entirely *de novo* proceeding conducted before the Board as a court.

Practitioners accustomed to the informal procedure in hearings in the Income Tax Unit have had considerable difficulty in accustoming them-

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<sup>21</sup> See Rule 5 of Board.

<sup>22</sup> Rule 30 of Board; *Appeal of J. M. Lyon*, 1 B. T. A. 378.

selves to the procedure before the Board, and particularly in appreciating that the strict rules of legal evidence must be applied by the Board. The previous history of the case, the hearings before the Commissioner, affidavits, statements and other papers placed in evidence there do not come before the Board unless proved and established by legal evidence and the Board is not interested in the earlier proceeding except insofar as it may be needed to show how the Commissioner computed the deficiency.<sup>23</sup> It is difficult for one not accustomed to applying the strict rules of legal evidence to appreciate that balance sheets are not evidence of the facts therein contained unless the basic facts reflected in them are established by competent evidence, as it is also difficult for him to appreciate why a sworn statement or petition constitutes evidence in the Commissioner's office and the sworn petition to the Board of Tax Appeals is no evidence to the Board whatever of the truth of the allegations in it. Many cases have been dismissed because the taxpayer or his representative has appeared at the hearing with no evidence whatever other than the petition or some financial statement, or because such statement or other evidence could not be used for the reason that a proper foundation for it was not laid. It is extremely important that the taxpayer be prepared to prove every essential fact by competent legal evidence so that his claims may be properly proved.

Under the 1924 Act the Board was left free to determine its own rules of evidence and applied the general common law rules. The 1926 Act definitely requires the procedure to be in accordance with the rules of evidence applicable in Courts of Equity in the District of Columbia.<sup>24</sup> This not only eliminates some possibility of uncertainty as to rules of evidence because of different decisions in different states but also thereby fixes the status of the Board as a tax court.

The taxpayer has the advantage of being able in most cases to produce evidence in support of his contention, whereas the Commissioner has great difficulty in doing so. Where the question is largely one of fact as, for example, whether a salary deduction made by a corporation is a proper one, the taxpayer can make out a prima facie case by the testimony of some officer of the corporation that the salary was paid for actual services rendered and was a reasonable amount for such services. The Commissioner usually has no direct evidence whatever on such a question and must rely upon cross-examination of the petitioner's witnesses to bring out facts or contradictory statements by the witness destroying the effect of his main testimony. The Commissioner generally has various statements or reports made by the taxpayer from

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<sup>23</sup> *Appeal of J. M. Lyon*, supra.

<sup>24</sup> Sec. 907(a) Act of 1926.

time to time during the preliminary investigation of the case and may be able to use these in cross-examination when he would be unable to get them in evidence if required to prove them independently.

The difficulty on the part of the Commissioner in producing direct evidence is the main reason for placing the burden of proof upon the taxpayer. The argument is that it is presumed that the Bureau of Internal Revenue and the Commissioner's office have given the case a thorough and comprehensive investigation and hearing before making a final determination. The answer is that one of the factors resulting in the establishment of the Board of Tax Appeals was the very difficulty of securing such a hearing in the Bureau of Internal Revenue where one man represented both the government and the taxpayer in passing on the case.

In fact, there is a sound basis for placing the burden of proof on the commissioner. The taxpayer is required to make a sworn statement of his income, and there are penalties for failing to make a return or for a false return. If the Commissioner takes the position that additional taxes are due, he should be required to prove it. As it is, he can point the finger of suspicion at a taxpayer and require him to disprove charges, the exact nature of which he may not even know, as in fraud cases where penalties are claimed. American notions of fair play require one making such charges to state them clearly and then to prove them.

After both the petitioner and the Commissioner have presented their evidence, made their arguments and filed their brief, the case is taken under advisement by the three members of the division who heard the case. They then make their decision and write the opinion. The law provides that the decision of the division hearing the case shall be final unless within thirty days the chairman directs its review by the Board. While such review has been customary in all cases to insure uniformity of decisions, it cannot continue if the Board is to clear up the great accumulation of cases.

The effect of the Board's decision is entirely different under the 1926 Act than it was under the 1924 Act. The 1924 Act did not make the Board's determination binding upon either party other than to make its findings *prima facie* evidence in court proceedings of the facts so found. The Commissioner could sue in court to recover additional taxes if he was not satisfied with the Board's decision and the taxpayer could file a claim for refund after being compelled to pay the tax and still sue in court to recover the amount paid.<sup>25</sup> While under the 1926 Act both parties still have the option of suing in court after the determination by

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<sup>25</sup> Sec. 900(g) Act of 1924.

the Board on cases pending at the time of the adoption of the 1926 Act, in all new cases the determination of the Board is final and binding upon both the taxpayer and the Commissioner, save for the right to appeal to an appellate court.<sup>26</sup> Either the Commissioner or the taxpayer may appeal.<sup>27</sup> The taxpayer may still elect to pay the tax in the first instance, file a claim for refund and then sue in court to recover it. But, if he appeals to the Board, that is his only remedy and the decision of the Board or appellate court on review of the Board's decision is final for both the taxpayer and the Commissioner.

Such an appeal for review of the Board's decision must be taken by petition for that purpose within six months after the date of the Board's decision. This appeal may be taken either to the Circuit Court of Appeals for the District in which the taxpayer is an inhabitant or the Court of Appeals of the District of Columbia. A corporation may take its appeal to the Circuit Court of Appeals for the district in which is located the office of the Collector to whom the return was made. While the statute does not expressly so state, such right of review necessarily includes the right to pass upon the admission or exclusion of evidence before the Board, and includes the right to remand the case for a hearing and determination upon proper evidence. The determination of the appellate court is subject to review by certiorari by the Supreme Court.<sup>28</sup>

The 1926 Revenue Act has for all practical purposes made the Board of Tax Appeals a tax court and the taxpayer now has the opportunity to secure a court determination of his liability before being compelled to pay the tax. The practical question is whether the Board will be able to handle the great burden placed upon it. More than 19,000 petitions have been filed in a little over two years since the Board's existence. Some 3,000 cases have been disposed of by dismissal, decisions have been rendered in about 1,600 cases and there is said to be about 850 cases in which hearing have been had but no decisions rendered. This leaves around 13,000 cases which have accumulated in the two years of the Board's existence. Taxpayers now wait many months for hearings after petitions are filed with the Board. Unless the handling of cases can be expedited, the Board cannot function satisfactorily.

No criticism has been made of the personnel of the Board, as all reports are that they have worked diligently for long hours. Obviously an easy remedy is to reduce the number of appeals or speed up the disposition of cases, but it is another thing entirely to tell how this can be done.

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<sup>26</sup> Sec. 274(b) Act of 1926.

<sup>27</sup> Sec. 1001(a) Act of 1926.

<sup>28</sup> Sec. 1001ff Act of 1926.

The Board will probably have hearings before divisions of a single member which will greatly increase the number of cases heard. With review by the Board of decisions in cases involving fundamental principles rather than questions of fact uniformity of decisions can still be had.

Many appeals have been taken where the amount involved is so small that obviously the taxpayer has no intention of trying the case. Many involve little more than the Ten Dollar filing fee now required, and which was hoped to be a deterrent to such cases. Such small cases will usually be disposed of without hearing because the taxpayer does not appear.

Likewise many cases are appealed to the Board merely to postpone the evil day of payment. The Board now has the power when it appears that proceedings before it have been instituted by the taxpayer merely for delay to award damages to the Government in an amount not in excess of \$500.00. A few such awards may reduce frivolous appeals.

The Commissioner's office itself can do the most to reduce the number of appeals. The granting of power to the Board to award damages to taxpayers who are forced to appeal to the Board because of arbitrary or unreasonable action by representatives of the Commissioner would have a salutary effect in preventing final determinations which cannot reasonably be expected to stand up on review by the Board. Likewise if the burden of proof before the Board were placed upon the Commissioner, so-called final determinations of deficiencies would not be made for which there is no sound basis or no supporting proof.

The Board of Tax Appeals establishes in federal tax practice the sound principle of the taxpayer's right to a day in court before being compelled to pay a claim for additional taxes. The great volume of work thrown upon the Board shows the eagerness of taxpayers to avail themselves of this opportunity. This has created great difficulties in the work of the Board, but these problems will be met, as taxpayers will insist upon the continuance of the Board or some similar body for the determination of tax disputes.