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Michael Austin French & Dawn Michelle French,

Petitioners

v.

Commissioner of Internal Revenue

Respondent

Electronically Filed
Docket No. 20225-23
Document No. 6

Reply to Answer

SERVED 03/04/24

UNITED STATES TAX COURT

Washington, DC 20217

Michael Austin French	}	
Dawn Michelle French	}	
Petitioners	}	Docket Number:
v.	}	20225-23
COMMISSIONER OF	}	Filed Electronically
INTERNAL REVENUE,	}	
Respondent	}	

REPLY

PETITIONERS, in reply to the allegations in Respondent's Answer filed in the above-entitled case, respond as follows:

1. Respondent's answer to Petition item number (**4**), under the subheading "FACTS", reads in part, "Alleges petitioners overstated the amount of their income tax withholding on their 2020 joint return."
   a. Respondent's NOD already makes this unfounded allegation.

b. Petitioners have already stated their denial of this unfounded allegation in their Petition, item number (6)(f), under the subheading "FACTS".

c. Additionally, Petitioners have previously denied this unfounded allegation outside of these pleadings, prior to Respondent issuing the NOD, in our response to Notice CP21B[1], attached as "Exhibit A".

d. Petitioners, again, deny this allegation.

2. Respondent's answer to Petition item number (**6**), under the subheading "FACTS", reads in part, "Alleges the notice of deficiency is correct in all regards."

a. Respondent's NOD already makes this unfounded allegation.

b. Petitioners have already stated their denial of this unfounded allegation, specifically in their Petition item numbers (6)(a) through (6)(j), (9) and (10), under the subheading "FACTS", and generally in filing the Petition itself.

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[1] Our response to Notice CP21B also highlights where Respondent makes a false statement of material fact stating, "Our action is the result of your inquiry of January 25, 2022," when Petitioners made no such inquiry.

c. Additionally, Petitioners have previously denied this unfounded allegation outside of these pleadings, prior to Respondent issuing the NOD, in our response to Letter 525, attached as "Exhibit B", and in our response to Letter 3219, attached as "Exhibit C".

d. Petitioners, again, deny this allegation.

3. Respondent's answer to Petition item number (**3**), under the subheading "AFFIRMATIVE DEFENSES", reads in part, "Alleges respondent has the burden of production with respect to the petitioners' liability for penalties under I.R.C. § 6662(a). I.R.C. § 7491(c)."

Petitioners admit this allegation.

WHEREFORE, it is prayed that the relief sought in the Petition be granted.

By: _____ Date: 3/4/24

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