

## **Guess What "Positions" AREN'T On The Official IRS "Frivolous" List?**

(FYI only—not written by RBC)

Because it has a sort of statutory pretext for doing so (based on the provisions found at 26 USC 6702), the IRS has always spent a lot of ink making references to return-filers' "positions" that it characterizes as "frivolous" in various notices and publications the agency occasionally sends to those behaving in ways it finds troubling (many of whom really are pursuing will-'o-the-wisps and on their way to real trouble). [CtC](#)-educated Americans, all of whom behave in ways VERY "troubling" to the tax agency (due to knowing more than suits the agency's purposes), are sometimes among those receiving these ominous-looking notices.

However, as with pretty nearly everything the tax agency does, what the IRS has to say about "positions" merely serves to highlight and emphasize the complete accuracy of what is uniquely taught about the law in CtC. In this case, the agency's careful silence tells the tale.

Without spending too many pixels on the subject, it suffices to observe that the only "positions" that can rationally be perceived in a typical [CtC](#)-educated return are that, *"Not every receipt is "income" as that term is meant in the context of the "income tax"; "It is possible for 'information returns' to be wrong"; and/or that "The specifications of the law provide that only earnings qualifying as "wages" under 3401(a) and 3121(a), or payments made in connection with a "trade or business", are to be listed on relevant "information returns"."*

One can be sure that if it felt it could, the IRS would contest one or all of these plain and easily-demonstrated legal realities. But, of course, it cannot, and does not. Not one of these "positions", or anything like them, are included on [the official list of "frivolous" positions](#) that the IRS has lately begun publishing, pursuant to a [new statutory scheme](#) ramping up penalties for what really DO qualify as "frivolous" filings.