

STEELWORKERS O

Not to mention the Tax Court's veiled threats if Appellant continued to make a record or

holding is superseded by the Supreme Court's analysis in

e Cour/F13 12.0000 Tf____ U.S. ___, 110 S.Cm

Act of 1980 a

title...or by regulation promulgated thereunder...”? Is it section 6012 with the “statutory formula”? Is it section 6001, 6011, 6012(a) and their regulations as claimed by the Commissioner? Does it originate as a criminal or civil statute? And what about those indexes and adjustments?

Congress wrote a definition for the term “penalty” in section 3502(14) in the Paperwork Reduction Act

5. Just looking at Form 1040 will not satisfy the invalidity cl
