



Personal Liability for Corporate Tax Assessments

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Administrative Proceedings

- Entity v. Individual
 - Assessment Contest Barred
- Tax Estimation Process
 - May Vastly Overstate Tax
 - Creates Fraud Penalty Facts
 - May Establish Personal Liab.
- Limited Impact in Court

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Lawsuit



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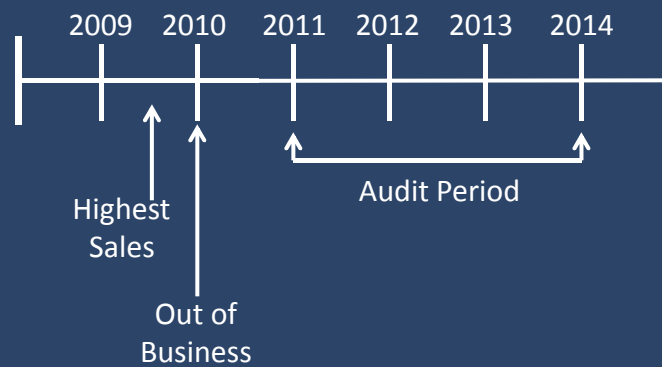
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Timeline



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