

UNITED STATES TAX COURT

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UNITED STATES TAX COURT  
INTAKE #4

FILED  
U.S. TAX COURT  
STEPHANIE A. SERYOSS, CLERK

(FIRST) (MIDDLE) (LAST)  
FLOYD J. MAYWEATHER

2017 JUL -5 } 11:43

2017 JUL -5 AM 11:47

(PLEASE TYPE OR PRINT)

Petitioner(s)

BY: *[Signature]*

DEPUTY CLERK

Docket No.

BY: *[Signature]*

DEPUTY CLERK

COMMISSIONER OF INTERNAL REVENUE,

Respondent

14662-17 "L"

PETITION

1. Please check the appropriate box(es) to show which IRS NOTICE(s) you dispute:

- Notice of Deficiency
- Notice of Determination Concerning Your Request for Relief From Joint and Several Liability. (If you requested relief from joint and several liability but the IRS has not made a determination, please see the Information for Persons Representing Themselves Before the U.S. Tax Court booklet or the Tax Court's Web site.)
- Notice of Determination Concerning Collection Action
- Notice of Determination Concerning Worker Classification

2. Provide the date(s) the IRS issued the NOTICE(s) checked above and the city and State of the IRS office(s) issuing the NOTICE(S): JUNE 15, 2017 : LAS VEGAS, NEVADA

3. Provide the year(s) of period(s) for which the NOTICE(S) was/were issued: 2015

4. SELECT ONE OF THE FOLLOWING:

- If you want your case conducted under small tax case procedures, check here:  (CHECK ONE BOX)
- If you want your case conducted under regular tax case procedures, check here:  ONE BOX

NOTE: A decision in a "small tax case" cannot be appealed to a Court of Appeals by the taxpayer or the IRS. If you do not check either box, the Court will file your case as a regular tax case.

5. Explain why you disagree with the IRS determination in this case (please list each point separately):

\_\_\_\_\_

PLEASE SEE ATTACHED

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

6. State the facts upon which you rely (please list each point separately):

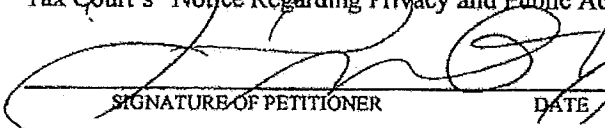
Please See ATTACHED

You may use additional pages to explain why you disagree with the IRS determination or to state additional facts. Please do not submit tax forms, receipts, or other types of evidence with this petition.

ENCLOSURES: Please check the appropriate boxes to show that you have enclosed the following items with this petition:

- A copy of the Determination or Notice the IRS issued to you
- Statement of Taxpayer Identification Number (Form 4) (See PRIVACY NOTICE below)
- The Request for Place of Trial (Form 5)       The filing fee

PRIVACY NOTICE: Form 4 (Statement of Taxpayer Identification Number) will not be part of the Court's public files. All other documents filed with the Court, including this Petition and any IRS Notice that you enclose with this Petition, will become part of the Court's public files. To protect your privacy, you are strongly encouraged to omit or remove from this Petition, from any enclosed IRS Notice, and from any other document (other than Form 4) your taxpayer identification number (e.g., your Social Security number) and certain other confidential information as specified in the Tax Court's "Notice Regarding Privacy and Public Access to Case Files", available at [www.ustaxcourt.gov](http://www.ustaxcourt.gov).


6/29/2017
(AREA CODE) TELEPHONE NO.

3753 Howard Hughes Parkway, Ste. 200-416  
MAILING ADDRESS

Las Vegas, Nevada 89169  
CITY, STATE, ZIP CODE

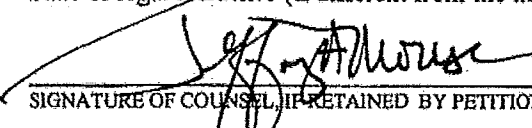
State of legal residence (if different from the mailing address): \_\_\_\_\_

SIGNATURE OF ADDITIONAL PETITIONER (e.g., SPOUSE)      DATE      (AREA CODE) TELEPHONE NO.

MAILING ADDRESS

CITY, STATE, ZIP CODE

State of legal residence (if different from the mailing address): \_\_\_\_\_


ADMITTED
JEFFREY A. MORSE
MJ2167

SIGNATURE OF COUNSEL, IF RETAINED BY PETITIONER(S)      NAME OF COUNSEL      TAX COURT BAR NO.

3753 Howard Hughes Parkway, Ste. 200-416, Las Vegas, NV 89169  
MAILING ADDRESS, CITY, STATE, ZIP CODE

6/30/2017      702      784-5985  
DATE      (AREA CODE) TELEPHONE NO.

**FLOYD J. MAYWEATHER V. COMMISSIONER OF IRS**

**ATTACHMENT TO PETITION U.S. TAX COURT**

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5. The Taxpayer is requesting a short-term installment agreement of less than 90 days. Although the Taxpayer has substantial assets, those assets are restricted and primarily illiquid. The Taxpayer has a significant liquidity event scheduled in about 60 days from which he intends to pay the balance of the 2015 tax liability due and outstanding. Denying the Taxpayer a short-term installment agreement under these circumstances is inconsistent with the principle of voluntary compliance and would be unnecessarily punitive. The government will not be prejudiced by agreeing to the requested short-term installment agreement as the current assets will not be diminished during the installment agreement period.

The Taxpayer requests abatement of the failure to pay penalty; reasonable cause to be determined at trial.

6. The Taxpayer has sufficient illiquid assets to pay the taxes that are due and outstanding for the 2015 tax year, and Taxpayer is only seeking a short-term installment agreement, so that, he does not need to disturb his current investments as such disturbance is cost prohibitive and would be a waste of resources. The government will not be prejudiced by this short-term installment agreement.

The Taxpayer seeks an abatement of the failure to pay penalty; reasonable cause to be determined at trial.