

## APPENDIX A

NOT FOR PUBLICATION

In the  
United States Court of Appeals  
For the Eleventh Circuit

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No. 25-10721  
Non-Argument Calendar

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LYNNE A. PRICE,

*Petitioner-Appellant,*

*versus*

COMMISSIONER OF INTERNAL REVENUE,

*Respondent-Appellee.*

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Petition for Review of a Decision of the  
U.S. Tax Court  
Agency No. 25989-22

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Before ROSENBAUM, ABUDU, and ANDERSON, Circuit Judges.

PER CURIAM:

Lynne Price appeals the tax court's denial of her motion for \$6,087 in attorney's fees as a prevailing party in a tax deficiency proceeding. *See* 26 U.S.C. § 7430. Price seeks to recover fees she paid

for legal services rendered by her husband, John S. Winkler, in relation to a joint deficiency proceeding in which he also appeared pro se. The tax court denied the request, finding that Price's payment was not an actual expenditure recoverable under § 7430. After careful review, we affirm the tax court.

### I.

The relevant facts are as follows. In September 2022, Price and Winkler received a notice of deficiency for \$696 in income tax arising from their jointly filed return for tax year 2019. Soon after, Winkler, an attorney, sent himself and Price a client engagement letter for his legal services through the law firm, John S. Winkler, P.A. Price and Winkler then filed a joint petition to challenge the deficiency determination, signed by Winkler as attorney for both parties, and eventually received a concession from the IRS that they owed no deficiency.

On February 7, 2024, Winkler, on behalf of Price, submitted to the tax court a motion for attorney's fees and costs as a prevailing party under 26 U.S.C. § 7430, requesting \$6,087 in attorney's fees and \$60 for the filing fee. The motion included an invoice for legal services sent to Price on February 7, 2024, covering work on the case since November 13, 2022. Then, on February 20, 2024, Price wrote John S. Winkler P.A. a personal check for the invoiced amount.

The tax court denied Price's request for attorney's fees. The court reasoned that, under tax-court rules and precedent, pro se attorneys cannot recover for self-representation, nor can a spouse

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recover for time spent jointly representing the couple in a tax proceeding. The court explained that there must be a “genuine liability” incurred to recover attorney’s fees. And here, in the court’s view, Price did not actually pay any fees because “it was payment back to the same household,” which “negates any cost she would be expected to bear individually.” Nonetheless, the court awarded the \$60 filing fee. The court later entered a stipulated decision, which reserved Price’s right to contest the denial of attorney’s fees under § 7430. Price now appeals the tax court’s decision. *See* 26 U.S.C. § 7482(a)(1).

## II.

We review the tax court’s legal conclusions de novo and its factual findings for clear error. *Greenberg v. Comm’r of Internal Revenue*, 10 F.4th 1136, 1155 (11th Cir. 2021). Questions of statutory interpretation are legal issues we review de novo. *Id.* A factual finding is clearly erroneous only if “our review of the entire evidence leaves us with the definite and firm conviction that a mistake has been committed.” *Id.* (quotation marks omitted).

## III.

Section 7430 provides that a prevailing party in a deficiency proceeding in tax court may be awarded a judgment for “reasonable litigation costs incurred.” 26 U.S.C. § 7430(a)(2). Reasonable litigation costs include “reasonable fees paid or incurred for the services of attorneys in connection with the court proceeding.” *Id.* § 7430(c)(1)(B)(iii).

The “paid or incurred” limitation reflects that § 7430 was designed “to compensate only actual out-of-pocket expenses or debts which would have to be paid.” *United States v. McPherson*, 840 F.2d 244, 245 (4th Cir. 1988); see *Corrigan v. United States*, 27 F.3d 436, 438–39 (9th Cir. 1994) (“[T]his provision is designed to reimburse a party for *actual* costs incurred.”); *Frisch v. Comm’r of Internal Revenue*, 87 T.C. 838, 845–46 (1986) (stating that § 7430 is “limited to actual expenditures.”).

As a result, “a pro se attorney may not recover fees for the value of his own services, as lost opportunity costs are not fees paid or incurred . . . within the meaning of section 7430.” *Minahan v. Comm’r of Internal Revenue*, 88 T.C. 516, 519 (1987); see also *U.S. Dep’t of Justice, Tax Div. v. Hudson*, 626 F.3d 36, 38–39 (2d Cir. 2010); *McCormack v. United States*, 891 F.2d 24, 25 (1st Cir. 1989). Nor is a lawyer who represents herself considered an “attorney” in her own case. *Frisch*, 87 T.C. at 846.

Even if the taxpayer “actually renders payment, that does not necessarily establish that a fee has been paid or incurred within the meaning of section 7430.” *Minahan*, 88 T.C. at 519. Rather, we must scrutinize “who the payment was rendered to.” *Id.* In *Minahan*, for example, the tax court disallowed the recovery of fees paid to a law firm in which the taxpayer attorney had an equity interest, reasoning that “payment to the law firm was in fact payment to himself and not a fee actually incurred.” *Id.* That approach is consistent with the principle in tax cases that “we look[] to the objective economic realities of a transaction rather than to the

particular form the parties employed.” *Frank Lyon Co. v. United States*, 435 U.S. 561, 572–73 (1978).

Here, looking to the “objective economic realities of a transaction rather than to the particular form the parties employed,” *id.*, the tax court did not clearly err in finding that Price did not actually pay or incur any genuine liability for attorney’s fees under § 7430. The mere fact that Price wrote a personal check to her husband’s law firm after receiving an invoice does not necessarily mean she paid or incurred any actual costs under § 7430. See *Minahan*, 88 T.C. at 519. Rather, the circumstances suggest an attempt to circumvent the rule against fee awards for pro se litigants, and to recover the time or opportunity costs expended by her attorney husband in a joint tax proceeding. See *id.*; see also *Hudson*, 626 F.3d at 38–39; *McCormack*, 891 F.2d at 25.

For starters, nothing in the record suggests that Winkler performed any legal work specific to Price, or that an attorney other than Winkler worked on the case. Rather, it appears that Winkler did all the work and that he did the exact same work for Price as he did for himself. And it’s undisputed that Winkler cannot recover for that work on his own behalf. What’s more, as the tax court noted, Price received a single invoice for legal services on the same day that the motion for fees was filed, which suggests the invoice “was prepared solely for the purpose of submitting the [m]otion,” rather than “representing a genuine liability.”

We are also not left with a firm conviction that the tax court made a mistake in viewing Price’s payment for her husband’s legal

services as “payment back to the same household.” *See Minahan*, 88 T.C. at 519. While Price claims she wrote the check from “pre-existing separate funds,” there is no evidence of her employment or source of assets, and the record otherwise shows that her husband is employed as an attorney and that they filed a joint tax return. So it was reasonable for the tax court, as in *Minahan*, to view the fees as equivalent to self-payment and “not a fee actually incurred.” *Id.*

For these reasons, we affirm the tax court’s denial of attorney’s fees under § 7430.

**AFFIRMED.**

## APPENDIX B



JOHN S. WINKLER  
& LYNNE A. PRICE,

Petitioners

v.

COMMISSIONER OF INTERNAL  
REVENUE,

Respondent

Docket No. 25989-22.

### ORDER

Pending before the Court is petitioners' Motion for Reasonable Litigation or Administrative Costs pursuant to section 7430 and Rule 231.<sup>1</sup> Therein, petitioners request reimbursement for \$6,087 in attorney's fees and \$60 for the Court's filing fee.<sup>2</sup> For the reasons set forth below, we will deny petitioners' motion in part, with respect to attorney's fees, and grant petitioners' motion in part, with respect to the Court's filing fee.

#### *Background*

Husband and wife petitioners John S. Winkler (Husband) and Lynne A. Price (Wife) jointly filed a return for tax year 2019. On September 7, 2022, respondent issued Husband and Wife a notice of deficiency for \$696 related to this return. Following receipt of this notice, on September 11, 2022, Husband, in his capacity as attorney, sent himself and Wife a client engagement letter for his legal services. After respondent later conceded that petitioners actually owed no deficiency, on February 7, 2024, Husband sent Wife an invoice for \$6,147 for legal services rendered and a court filing fee paid during the dispute. On the same day, both Husband, in his attorney capacity, and Wife, in her petitioner capacity, submitted a Motion for Reasonable Litigation or Administrative Costs (Motion), requesting \$6,087 in attorney's fees and \$60 for the Court's filing fee. Days later, Wife wrote Husband a

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<sup>1</sup> Unless otherwise indicated, statutory references are to the Internal Revenue Code, Title 26 U.S.C., in effect at all relevant times and Rule references are to the Tax Court Rules of Practice and Procedure.

<sup>2</sup> All dollar amounts are rounded to the nearest dollar.

check for the amount indicated in the invoice.<sup>3</sup> In respondent's response to petitioners' motion, respondent asserts that petitioners did not incur these expenses and that petitioners unreasonably protracted the proceedings.<sup>4</sup> Husband and Wife resided in Florida throughout these proceedings.

### *Discussion*

Section 7430 authorizes the award of reasonable costs to parties who (1) are the prevailing party, (2) exhausted administrative remedies, and (3) did not unreasonably protract proceedings. § 7430(b)–(c); *Dennis v. Commissioner*, T.C. Memo. 2020-98, at \*3; *Diaz v. Commissioner*, T.C. Memo. 2007-317, 2007 WL 3085029, at \*2. Parties can request reimbursement for litigation costs incurred or paid as well as administrative costs incurred. § 7430(a). Litigation costs refer to court costs and costs of services including attorney's fees incurred or paid in a judicial proceeding. *Id.*; *Dennis*, T.C. Memo. 2020-98, at \*3. Administrative costs refer to administrative costs incurred in an administrative proceeding with the IRS. § 7430(a); *Dennis*, T.C. Memo. 2020-98, at \*3. The moving party has the burden of showing each element is satisfied. *See* Rule 232(e); *Minahan v. Commissioner*, 88 T.C. 492, 497 (1987). Failure to satisfy any of these requirements precludes the award of costs. *See* § 7430; *Cooley v. Commissioner*, T.C. Memo. 2012-164, 2012 WL 2094302, at \*4.

The first issue is whether Wife may be awarded the cost of attorney's fees requested. The parties dispute whether Wife incurred or paid these expenses.<sup>5</sup> In determining whether a fee was incurred, pro se petitioners cannot recover the costs of their own time. *See Frish v. Commissioner*, 87 T.C. 838, 842 (1986); *see also Dennis*, T.C. Memo. 2020-98, at \*4 (stating that petitioners cannot recover for lost opportunity costs—one can only recover the cost of actual expenditures). There are several reasons to justify this restriction. First, an individual appears before the Court as a petitioner or as an attorney—not both. *See Frish*, 87 T.C. at 846. In other words, there is no difference between pro se petitioner attorneys and pro se petitioner non-attorneys; in either instance a person may fill the role of attorney or petitioner. *See id.* (stating that a pro se petitioner is “merely a pro se litigant who happens to be earning a living as a lawyer”). Second, to incur an expense, one must have liability to pay it. *See id.* at 846. Critically, one does not have liability to pay one's own self

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<sup>3</sup> This check is attached to petitioners' Motion to Supplement the Record, filed March 26, 2024. The Court will recharacterize this motion as petitioners' First Supplement to Motion for Reasonable Litigation or Administrative Costs.

<sup>4</sup> Respondent concedes that petitioners were the prevailing parties and have exhausted administrative remedies.

<sup>5</sup> Because the requirements of section 7430 are conjunctive, we need not discuss other issues such as whether petitioners unreasonably protracted the proceedings with respect to awarding attorney's fees. *See Cooley*, 2012 WL 2094302, at \*5, \*9 (finding that when a petitioner has not established that attorney's fees were incurred, the Court need not determine whether other elements of section 7430 are satisfied).

back. *See id.*

The restriction against collecting for one's own labor is true when a petitioner-attorney represents his spouse as well. *See Dennis*, T.C. Memo. 2020-98, at \*5. That is, a petitioner acting in his capacity as an attorney cannot recover for time spent representing self or spouse. *Id.* Moreover, retaining counsel—especially one's spouse—does not establish that a petitioner incurred the cost of attorney's fees. *See Thompson v. Commissioner*, T.C. Memo. 1996-468, 1996 WL 594106, at \*5; *see Cooley*, 2012 WL 2094302, at \*4–5 (finding that an agreement between a petitioner and attorney-spouse to render payment for legal services does not show that costs were incurred). In determining whether an agreement between petitioner and attorney-spouse represents a genuine liability, a single billing statement prepared shortly before filing a motion for litigation costs suggests that the payment was “prepared . . . solely for the purpose of the motion and . . . does not reflect any obligation . . . to pay.” *Cooley*, 2012 WL 2094302, at \*5.

Just as retaining counsel does not establish that fees were incurred, simply rendering payment does not establish that a fee was paid. *See Thompson*, 1996 WL 594106, at \*5; *Minahan*, 88 T.C. at 519. Rather, it is critical to analyze “who the payment was rendered to.” *Minahan*, 88 T.C. at 517, 518, 519 (finding that a petitioner was effectively paying himself when he worked on his own case and later rendered payment to a law firm in which he had an equity interest); *see also Thompson*, 1996 WL 594106, at \*6 (finding that when husband and wife petitioners are represented by the same attorney, it is “questionable” that the wife would be expected to bear the cost of attorney's fees—even if she personally renders payment to the attorney).

As applied here, Husband may not recover attorney's fees related to representing himself. Similarly, Husband and Wife may not recover for Husband's time jointly representing the couple. It is thus immaterial that Husband and Wife agreed that Husband would represent the couple and may have agreed that Wife would pay Husband for attorney's fees. This conclusion is underscored by the fact that Husband sent Wife an invoice for services on the same day that they filed the Motion. Rather than representing a genuine liability, this timing emphasizes that the invoice from Husband to Wife was prepared solely for the purpose of submitting the Motion.

We appreciated that Wife may have paid attorney's fees, however, it was payment back to the same household. This distinction negates any cost she would be expected to bear individually. Accordingly, Wife did not “pay” these fees in the sense required to satisfy section 7430.

Notwithstanding our denial of petitioners' request for attorney's fees, the second issue is whether petitioners may be awarded the cost of the Court's filing fee. Petitioners who fail to establish all the requirements of section 7430 may still be awarded the cost of court filing fees. *See Frish*, 87 T.C. at 842, 847 (denying a pro se petitioner attorney's fees while awarding that petitioner the cost of court filing fees);

see also *Mearkle v. Commissioner*, 90 T.C. 1256, 1261, 1263 (1988), *supplementing* 87 T.C. 527 (1986), *rev'd*, 838 F.2d 880 (6th Cir. 1988); see also *Dunaway v. Commissioner*, 124 T.C. 80, 80, 84, 86, 94 (2005) (awarding a pro se petitioner reimbursement for actual costs). The justification for awarding actual costs, such as court filing fees, in certain circumstances is that if a petitioner were represented, many actual costs would be included in an award of attorney's fees, and pro se petitioners should also be able to recover those costs. See *Dunaway*, 124 T.C. at 90–91. In other words, when awarding actual costs, it should not matter whether a petitioner is represented or appeared pro se. See *id.*

In determining whether to award court filing fees, the dispositive consideration is which element of section 7430 the petitioner failed to establish. Compare *Mearkle*, 90 T.C. at 1261, 1263 (awarding court filing fees despite having found that petitioners unreasonably protracted the proceedings), with *Kazazian v. Commissioner*, T.C. Memo. 2017, 135, at \*18 (denying the award of court filing fees where petitioner was not the prevailing party), and *Haas & Assocs. Acct. Corp. v. Commissioner*, 117 T.C. 48, 53, 62, 63 (2001) (denying the award of court filing fees where petitioner did not exhaust administrative remedies). Here, respondent only contends that petitioners unreasonably protracted the proceedings. However, even if that were so, we find that they may nonetheless be awarded the \$60 court filing fee.

Upon due consideration, it is

ORDERED that petitioners' Motion to Supplement the Record, filed March 26, 2024, is recharacterized as petitioners' First Supplement to Motion for Reasonable Litigation or Administrative Costs. It is further

ORDERED that petitioners' Motion for Reasonable Litigation or Administrative Costs, filed February 7, 2024, as supplemented is denied in part, with respect to attorney's fees. It is further

ORDERED that petitioners' Motion for Reasonable Litigation or Administrative Costs, filed February 7, 2024, as supplemented is granted in part, with respect to the Court's filing fee.

**(Signed) Travis A. Greaves**  
**Judge**

## APPENDIX C

EFFECTIVE DATE

Section applicable with respect to action taken under section 6851, 6861, or 6862 of this title where notice and demand takes place after Feb. 28, 1977, see section 1204(d) of Pub. L. 94-455, as amended, set out as a note under section 6851 of this title.

**§ 7430. Awarding of costs and certain fees**

**(a) In general**

In any administrative or court proceeding which is brought by or against the United States in connection with the determination, collection, or refund of any tax, interest, or penalty under this title, the prevailing party may be awarded a judgment or a settlement for—

- (1) reasonable administrative costs incurred in connection with such administrative proceeding within the Internal Revenue Service, and
- (2) reasonable litigation costs incurred in connection with such court proceeding.

**(b) Limitations**

**(1) Requirement that administrative remedies be exhausted**

A judgment for reasonable litigation costs shall not be awarded under subsection (a) in any court proceeding unless the court determines that the prevailing party has exhausted the administrative remedies available to such party within the Internal Revenue Service. Any failure to agree to an extension of the time for the assessment of any tax shall not be taken into account for purposes of determining whether the prevailing party meets the requirements of the preceding sentence.

**(2) Only costs allocable to the United States**

An award under subsection (a) shall be made only for reasonable litigation and administrative costs which are allocable to the United States and not to any other party.

**(3) Costs denied where party prevailing protracts proceedings**

No award for reasonable litigation and administrative costs may be made under subsection (a) with respect to any portion of the administrative or court proceeding during which the prevailing party has unreasonably protracted such proceeding.

**(4) Period for applying to IRS for administrative costs**

An award may be made under subsection (a) by the Internal Revenue Service for reasonable administrative costs only if the prevailing party files an application with the Internal Revenue Service for such costs before the 91st day after the date on which the final decision of the Internal Revenue Service as to the determination of the tax, interest, or penalty is mailed to such party.

**(c) Definitions**

For purposes of this section—

**(1) Reasonable litigation costs**

The term "reasonable litigation costs" includes—

- (A) reasonable court costs, and
- (B) based upon prevailing market rates for the kind or quality of services furnished—

(i) the reasonable expenses of expert witnesses in connection with a court proceeding, except that no expert witness shall be compensated at a rate in excess of the highest rate of compensation for expert witnesses paid by the United States.

(ii) the reasonable cost of any study, analysis, engineering report, test, or project which is found by the court to be necessary for the preparation of the party's case, and

(iii) reasonable fees paid or incurred for the services of attorneys in connection with the court proceeding, except that such fees shall not be in excess of \$125 per hour unless the court determines that a special factor, such as the limited availability of qualified attorneys for such proceeding, the difficulty of the issues presented in the case, or the local availability of tax expertise, justifies a higher rate.

In the case of any calendar year beginning after 1996, the dollar amount referred to in clause (iii) shall be increased by an amount equal to such dollar amount multiplied by the cost-of-living adjustment determined under section 1(f)(3) for such calendar year, by substituting "calendar year 1995" for "calendar year 2016" in subparagraph (A)(ii) thereof. If any dollar amount after being increased under the preceding sentence is not a multiple of \$10, such dollar amount shall be rounded to the nearest multiple of \$10.

**(2) Reasonable administrative costs**

The term "reasonable administrative costs" means—

(A) any administrative fees or similar charges imposed by the Internal Revenue Service, and

(B) expenses, costs, and fees described in paragraph (1)(B), except that any determination made by the court under clause (ii) or (iii) thereof shall be made by the Internal Revenue Service in cases where the determination under paragraph (4)(C) of the awarding of reasonable administrative costs is made by the Internal Revenue Service.

Such term shall only include costs incurred on or after whichever of the following is the earliest: (i) the date of the receipt by the taxpayer of the notice of the decision of the Internal Revenue Service Independent Office of Appeals; (ii) the date of the notice of deficiency; or (iii) the date on which the first letter of proposed deficiency which allows the taxpayer an opportunity for administrative review in the Internal Revenue Service Independent Office of Appeals is sent.

**(3) Attorneys' fees**

**(A) In general**

For purposes of paragraphs (1) and (2), fees for the services of an individual (whether or not an attorney) who is authorized to practice before the Tax Court or before the Internal Revenue Service shall be treated as fees for the services of an attorney.

**(B) Pro bono services**

The court may award reasonable attorneys' fees under subsection (a) in excess of

the attorneys' fees paid or incurred if such fees are less than the reasonable attorneys' fees because an individual is representing the prevailing party for no fee or for a fee which (taking into account all the facts and circumstances) is no more than a nominal fee. This subparagraph shall apply only if such award is paid to such individual or such individual's employer.

**(4) Prevailing party**

**(A) In general**

The term "prevailing party" means any party in any proceeding to which subsection (a) applies (other than the United States or any creditor of the taxpayer involved)—

**(i) which—**

(I) has substantially prevailed with respect to the amount in controversy, or

(II) has substantially prevailed with respect to the most significant issue or set of issues presented, and

(ii) which meets the requirements of the 1st sentence of section 2412(d)(1)(B) of title 28, United States Code (as in effect on October 22, 1986) except to the extent differing procedures are established by rule of court and meets the requirements of section 2412(d)(2)(B) of such title 28 (as so in effect).

**(B) Exception if United States establishes that its position was substantially justified**

**(i) General rule**

A party shall not be treated as the prevailing party in a proceeding to which subsection (a) applies if the United States establishes that the position of the United States in the proceeding was substantially justified.

**(ii) Presumption of no justification if Internal Revenue Service did not follow certain published guidance**

For purposes of clause (i), the position of the United States shall be presumed not to be substantially justified if the Internal Revenue Service did not follow its applicable published guidance in the administrative proceeding. Such presumption may be rebutted.

**(iii) Effect of losing on substantially similar issues**

In determining for purposes of clause (i) whether the position of the United States was substantially justified, the court shall take into account whether the United States has lost in courts of appeal for other circuits on substantially similar issues.

**(iv) Applicable published guidance**

For purposes of clause (ii), the term "applicable published guidance" means—

(I) regulations, revenue rulings, revenue procedures, information releases, notices, and announcements, and

(II) any of the following which are issued to the taxpayer: private letter rulings, technical advice memoranda, and determination letters.

**(C) Determination as to prevailing party**

Any determination under this paragraph as to whether a party is a prevailing party shall be made by agreement of the parties or—

(i) in the case where the final determination with respect to the tax, interest, or penalty is made at the administrative level, by the Internal Revenue Service, or

(ii) in the case where such final determination is made by a court, the court.

**(D) Special rules for applying net worth requirement**

In applying the requirements of section 2412(d)(2)(B) of title 28, United States Code, for purposes of subparagraph (A)(ii) of this paragraph—

(i) the net worth limitation in clause (i) of such section shall apply to—

(I) an estate but shall be determined as of the date of the decedent's death, and

(II) a trust but shall be determined as of the last day of the taxable year involved in the proceeding, and

(ii) individuals filing a joint return shall be treated as separate individuals for purposes of clause (i) of such section.

**(E) Special rules where judgment less than taxpayer's offer**

**(i) In general**

A party to a court proceeding meeting the requirements of subparagraph (A)(ii) shall be treated as the prevailing party if the liability of the taxpayer pursuant to the judgment in the proceeding (determined without regard to interest) is equal to or less than the liability of the taxpayer which would have been so determined if the United States had accepted a qualified offer of the party under subsection (g).

**(ii) Exceptions**

This subparagraph shall not apply to—

(I) any judgment issued pursuant to a settlement; or

(II) any proceeding in which the amount of tax liability is not in issue, including any declaratory judgment proceeding, any proceeding to enforce or quash any summons issued pursuant to this title, and any action to restrain disclosure under section 6110(f).

**(iii) Special rules**

If this subparagraph applies to any court proceeding—

(I) the determination under clause (i) shall be made by reference to the last qualified offer made with respect to the tax liability at issue in the proceeding; and

(II) reasonable administrative and litigation costs shall only include costs incurred on and after the date of such offer.

**(iv) Coordination**

This subparagraph shall not apply to a party which is a prevailing party under any other provision of this paragraph.

**(5) Administrative proceedings**

The term “administrative proceeding” means any procedure or other action before the Internal Revenue Service.

**(6) Court proceedings**

The term “court proceeding” means any civil action brought in a court of the United States (including the Tax Court and the United States Court of Federal Claims).

**(7) Position of United States**

The term “position of the United States” means—

(A) the position taken by the United States in a judicial proceeding to which subsection (a) applies, and

(B) the position taken in an administrative proceeding to which subsection (a) applies as of the earlier of—

(i) the date of the receipt by the taxpayer of the notice of the decision of the Internal Revenue Service Independent Office of Appeals, or

(ii) the date of the notice of deficiency.

**(d) Special rules for payment of costs****(1) Reasonable administrative costs**

An award for reasonable administrative costs shall be payable out of funds appropriated under section 1304 of title 31, United States Code.

**(2) Reasonable litigation costs**

An award for reasonable litigation costs shall be payable in the case of the Tax Court in the same manner as such an award by a district court.

**(e) Multiple actions**

For purposes of this section, in the case of—

(1) multiple actions which could have been joined or consolidated, or

(2) a case or cases involving a return or returns of the same taxpayer (including joint returns of married individuals) which could have been joined in a single court proceeding in the same court,

such actions or cases shall be treated as 1 court proceeding regardless of whether such joinder or consolidation actually occurs, unless the court in which such action is brought determines, in its discretion, that it would be inappropriate to treat such actions or cases as joined or consolidated.

**(f) Right of appeal****(1) Court proceedings**

An order granting or denying (in whole or in part) an award for reasonable litigation or administrative costs under subsection (a) in a court proceeding, may be incorporated as a part of the decision or judgment in the court proceeding and shall be subject to appeal in the same manner as the decision or judgment.

**(2) Administrative proceedings**

A decision granting or denying (in whole or in part) an award for reasonable administrative costs under subsection (a) by the Internal Revenue Service shall be subject to the filing of a petition for review with the Tax Court

under rules similar to the rules under section 7463 (without regard to the amount in dispute). If the Secretary sends by certified or registered mail a notice of such decision to the petitioner, no proceeding in the Tax Court may be initiated under this paragraph unless such petition is filed before the 91st day after the date of such mailing.

**(3) Appeal of Tax Court decision**

An order of the Tax Court disposing of a petition under paragraph (2) shall be reviewable in the same manner as a decision of the Tax Court, but only with respect to the matters determined in such order.

**(g) Qualified offer**

For purposes of subsection (c)(4)—

**(1) In general**

The term “qualified offer” means a written offer which—

(A) is made by the taxpayer to the United States during the qualified offer period;

(B) specifies the offered amount of the taxpayer's liability (determined without regard to interest);

(C) is designated at the time it is made as a qualified offer for purposes of this section; and

(D) remains open during the period beginning on the date it is made and ending on the earliest of the date the offer is rejected, the date the trial begins, or the 90th day after the date the offer is made.

**(2) Qualified offer period**

For purposes of this subsection, the term “qualified offer period” means the period—

(A) beginning on the date on which the first letter of proposed deficiency which allows the taxpayer an opportunity for administrative review in the Internal Revenue Service Independent Office of Appeals is sent, and

(B) ending on the date which is 30 days before the date the case is first set for trial.

(Added Pub. L. 97-248, title II, § 292(a), Sept. 3, 1982, 96 Stat. 572; amended Pub. L. 98-369, div. A, title VII, § 714(c), July 18, 1984, 98 Stat. 961; Pub. L. 99-514, title XV, § 1551(a)-(g), Oct. 22, 1986, 100 Stat. 2752, 2753; Pub. L. 100-647, title I, § 1015(i), title VI, § 6239(a), Nov. 10, 1988, 102 Stat. 3571, 3743; Pub. L. 104-168, title VII, §§ 701(a)-(c)(2), 702(a), 703(a), 704(a), July 30, 1996, 110 Stat. 1463, 1464; Pub. L. 105-34, title XII, § 1285(a)-(c), title XIV, § 1453(a), Aug. 5, 1997, 111 Stat. 1038, 1055; Pub. L. 105-206, title III, § 3101(a)-(e), title VI, §§ 6012(h), 6014(e), July 22, 1998, 112 Stat. 727, 728, 819, 820; Pub. L. 106-554, § 1(a)(7) [title III, § 319(25)], Dec. 21, 2000, 114 Stat. 2763, 2763A-647; Pub. L. 115-97, title I, § 11002(d)(1)(SS), Dec. 22, 2017, 131 Stat. 2061; Pub. L. 115-141, div. U, title IV, § 401(a)(325)(A), Mar. 23, 2018, 132 Stat. 1199; Pub. L. 116-25, title I, § 1001(b)(1)(H), (2), July 1, 2019, 133 Stat. 985.)

**INFLATION ADJUSTED ITEMS FOR CERTAIN YEARS**

*For inflation adjustment of certain items in this section, see Revenue Procedures listed in a table under section 1 of this title.*

## Editorial Notes

## PRIOR PROVISIONS

A prior section 7430 was renumbered section 7437 of this title.

## AMENDMENTS

2019—Pub. L. 116-25 substituted “Internal Revenue Service Independent Office of Appeals” for “Internal Revenue Service Office of Appeals” wherever appearing.

2018—Subsec. (c)(6). Pub. L. 115-141 substituted “United States Court of Federal Claims” for “United States Claims Court”.

2017—Subsec. (c)(1). Pub. L. 115-97 substituted “for ‘calendar year 2016’ in subparagraph (A)(ii)” for “for ‘calendar year 1992’ in subparagraph (B)” in concluding provisions.

2000—Subsec. (c)(3). Pub. L. 106-554, §1(a)(7) [title III, §319(25)(A)], substituted “Attorneys” for “Attorneys” in heading.

Subsec. (c)(3)(B). Pub. L. 106-554, §1(a)(7) [title III, §319(25)(B)], substituted “attorneys’ fees” for “attorneys fees” wherever appearing.

1998—Subsec. (b)(4), (5). Pub. L. 105-206, §6012(h), redesignated par. (5) as (4).

Subsec. (c)(1)(B)(iii). Pub. L. 105-206, §3101(a), substituted “\$125” for “\$110” and inserted “the difficulty of the issues presented in the case, or the local availability of tax expertise,” before “justifies a higher rate”.

Subsec. (c)(2). Pub. L. 105-206, §3101(b), added concluding provisions and struck out former concluding provisions which read as follows: “Such term shall only include costs incurred on or after the earlier of (i) the date of the receipt by the taxpayer of the notice of the decision of the Internal Revenue Service Office of Appeals, or (ii) the date of the notice of deficiency.”

Subsec. (c)(3). Pub. L. 105-206, §3101(c), substituted “attorneys” for “attorneys’” in heading and amended text of par. (3) generally. Prior to amendment, text read as follows: “For purposes of paragraphs (1) and (2), fees for the services of an individual (whether or not an attorney) who is authorized to practice before the Tax Court or before the Internal Revenue Service shall be treated as fees for the services of an attorney.”

Subsec. (c)(4)(B)(iii), (iv). Pub. L. 105-206, §3101(d), added cl. (iii) and redesignated former cl. (iii) as (iv).

Subsec. (c)(4)(D). Pub. L. 105-206, §6014(e), substituted “subparagraph (A)(ii)” for “subparagraph (A)(iii)” in introductory provisions.

Subsec. (c)(4)(E). Pub. L. 105-206, §3101(e)(1), added subpar. (E).

Subsec. (g). Pub. L. 105-206, §3101(e)(2), added subsec. (g).

1997—Subsec. (b)(5). Pub. L. 105-34, §1285(b), added par. (5).

Subsec. (c)(4)(D). Pub. L. 105-34, §1453(a), added subpar. (D).

Subsec. (f)(2). Pub. L. 105-34, §1285(c), substituted “the filing of a petition for review with” for “appeal to” and inserted at end “If the Secretary sends by certified or registered mail a notice of such decision to the petitioner, no proceeding in the Tax Court may be initiated under this paragraph unless such petition is filed before the 91st day after the date of such mailing.”

Subsec. (f)(3). Pub. L. 105-34, §1285(a), added par. (3).

1996—Subsec. (b)(1). Pub. L. 104-168, §703(a), inserted at end “Any failure to agree to an extension of the time for the assessment of any tax shall not be taken into account for purposes of determining whether the prevailing party meets the requirements of the preceding sentence.”

Subsec. (b)(3), (4). Pub. L. 104-168, §704(a), redesignated par. (4) as (3) and struck out former par. (3) which read as follows:

“(3) EXCLUSION OF DECLARATORY JUDGMENT PROCEEDINGS.—

“(A) IN GENERAL.—No award for reasonable litigation costs may be made under subsection (a) with respect to any declaratory judgment proceeding.

“(B) EXCEPTION FOR SECTION 501(C)(3) DETERMINATION REVOCATION PROCEEDINGS.—Subparagraph (A) shall not apply to any proceeding which involves the revocation of a determination that the organization is described in section 501(c)(3).”

Subsec. (c)(1). Pub. L. 104-168, §702(a)(3), inserted closing provisions “In the case of any calendar year beginning after 1996, the dollar amount referred to in clause (iii) shall be increased by an amount equal to such dollar amount multiplied by the cost-of-living adjustment determined under section 1(f)(3) for such calendar year, by substituting ‘calendar year 1995’ for ‘calendar year 1992’ in subparagraph (B) thereof. If any dollar amount after being increased under the preceding sentence is not a multiple of \$10, such dollar amount shall be rounded to the nearest multiple of \$10.”

Subsec. (c)(1)(B)(iii). Pub. L. 104-168, §702(a)(1), (2), substituted “\$110” for “\$75” and struck out “an increase in the cost of living or” before “a special factor”.

Subsec. (c)(2)(B). Pub. L. 104-168, §701(c)(1), substituted “paragraph (4)(C)” for “paragraph (4)(B)”.

Subsec. (c)(4)(A). Pub. L. 104-168, §701(a), redesignated cls. (ii) and (iii) as (i) and (ii), respectively, and struck out former cl. (i) which read as follows: “which establishes that the position of the United States in the proceeding was not substantially justified.”

Subsec. (c)(4)(B). Pub. L. 104-168, §701(b), added subpar. (B). Former subpar. (B) redesignated (C).

Subsec. (c)(4)(C). Pub. L. 104-168, §701(c)(2), substituted “Any determination under this paragraph” for “Any determination under subparagraph (A)”.

Pub. L. 104-168, §701(b), redesignated subpar. (B) as (C).

1988—Pub. L. 100-647, §6239(a), substituted “costs” for “court costs” in section catchline and amended text generally, revising and restating provisions so as to include costs and fees in administrative proceedings.

Subsec. (c)(2)(A)(iii). Pub. L. 100-647, §1015(i), amended cl. (iii) generally. Prior to amendment, cl. (iii) read as follows: “meets the requirements of section 504(b)(1)(B) of title 5, United States Code (as in effect on the date of the enactment of the Tax Reform Act of 1986 and applied by taking into account the commencement of the proceeding described in subsection (a) in lieu of the initiation of the adjudication referred to in such section).”

1986—Subsec. (a). Pub. L. 99-514, §1551(f), inserted “(payable in the case of the Tax Court in the same manner as such an award by a district court)” in concluding provisions.

Subsec. (b). Pub. L. 99-514, §1551(a), (b), redesignated pars. (2) to (4) as (1) to (3), respectively, added par. (4), and struck out former par. (1), maximum dollar amount, which read as follows: “The amount of reasonable litigation costs which may be awarded under subsection (a) with respect to any prevailing party in any civil proceeding shall not exceed \$25,000.”

Subsec. (c)(1)(A). Pub. L. 99-514, §1551(c), amended subpar. (A) generally. Prior to amendment, subpar. (A) read as follows: “The term ‘reasonable litigation costs’ includes—

“(i) reasonable court costs.

“(ii) the reasonable expenses of expert witnesses in connection with the civil proceeding,

“(iii) the reasonable cost of any study, analysis, engineering report, test, or project which is found by the court to be necessary for the preparation of the party’s case, and

“(iv) reasonable fees paid or incurred for the services of attorneys in connection with the civil proceeding.”

Subsec. (c)(2)(A). Pub. L. 99-514, §1551(d), substituted “was not substantially justified” for “was unreasonable” in cl. (i), and added cl. (iii).

Subsec. (c)(4). Pub. L. 99-514, §1551(e), added par. (4).

Subsec. (f). Pub. L. 99-514, §1551(g), struck out subsec. (f), termination, which read as follows: “This section shall not apply to any proceeding commenced after December 31, 1985.”

1984—Subsec. (a)(2). Pub. L. 98-369 inserted reference to United States Claims Court.

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE OF 2017 AMENDMENT

Amendment by Pub. L. 115-97 applicable to taxable years beginning after Dec. 31, 2017. see section 11002(e) of Pub. L. 115-97, set out as a note under section 1 of this title.

##### EFFECTIVE DATE OF 1998 AMENDMENT

Pub. L. 105-206, title III, §3101(g), July 22, 1998, 112 Stat. 729, provided that: "The amendments made by this section [amending this section and section 7431 of this title] shall apply to costs incurred (and, in the case of the amendment made by subsection (c) [amending this section], services performed) more than 180 days after the date of the enactment of this Act [July 22, 1998]."

Amendment by sections 6012(h) and 6014(e) of Pub. L. 105-206 effective, except as otherwise provided, as if included in the provisions of the Taxpayer Relief Act of 1997. Pub. L. 105-34, to which such amendment relates, see section 6024 of Pub. L. 105-206, set out as a note under section 1 of this title.

##### EFFECTIVE DATE OF 1997 AMENDMENT

Pub. L. 105-34, title XII, §1285(d), Aug. 5, 1997, 111 Stat. 1039, provided that: "The amendments made by this section [amending this section] shall apply to civil actions or proceedings commenced after the date of the enactment of this Act [Aug. 5, 1997]."

Pub. L. 105-34, title XIV, §1453(b), Aug. 5, 1997, 111 Stat. 1055, provided that: "The amendment made by this section [amending this section] shall apply to proceedings commenced after the date of the enactment of this Act [Aug. 5, 1997]."

##### EFFECTIVE DATE OF 1996 AMENDMENT

Amendment by section 701(a)-(c)(2) of Pub. L. 104-168 applicable in case of proceedings commenced after July 30, 1996, see section 701(d) of Pub. L. 104-168, set out as a note under section 6404 of this title.

Pub. L. 104-168, title VII, §702(b), July 30, 1996, 110 Stat. 1464, provided that: "The amendment made by this section [amending this section] shall apply in the case of proceedings commenced after the date of the enactment of this Act [July 30, 1996]."

Pub. L. 104-168, title VII, §703(b), July 30, 1996, 110 Stat. 1464, provided that: "The amendment made by this section [amending this section] shall apply in the case of proceedings commenced after the date of the enactment of this Act [July 30, 1996]."

Pub. L. 104-168, title VII, §704(b), July 30, 1996, 110 Stat. 1464, provided that: "The amendment made by this section [amending this section] shall apply in the case of proceedings commenced after the date of the enactment of this Act [July 30, 1996]."

##### EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by section 1015(i) of Pub. L. 100-647 effective, except as otherwise provided, as if included in the provision of the Tax Reform Act of 1986. Pub. L. 99-514, to which such amendment relates, see section 1019(a) of Pub. L. 100-647, set out as a note under section 1 of this title.

Pub. L. 100-647, title VI, §6239(d), Nov. 10, 1988, 102 Stat. 3746, provided that: "The amendments made by this section [amending this section and section 504 of Title 5, Government Organization and Employees] shall apply to proceedings commencing after the date of the enactment of this Act [Nov. 10, 1988]."

##### EFFECTIVE DATE OF 1986 AMENDMENT

Pub. L. 99-514, title XV, §1551(h), Oct. 22, 1986, 100 Stat. 2753, provided that:

"(1) GENERAL RULE.—Except as provided in paragraph (2), the amendments made by this section [amending

this section] shall apply to amounts paid after September 30, 1986, in civil actions or proceedings, commenced after December 31, 1985.

"(2) SUBSECTION (f).—The amendment made by subsection (f) [amending this section] shall take effect as if included in the amendments made by section 292 of the Tax Equity and Fiscal Responsibility Act of 1982 [see Effective Date note below].

"(3) APPLICABILITY OF AMENDMENTS TO CERTAIN PRIOR CASES.—The amendments made by this section shall apply to any case commenced after December 31, 1985, and finally disposed of before the date of the enactment of this Act [Oct. 22, 1986], except that in any such case, the 30-day period referred to in section 2412(d)(1)(B) of title 28, United States Code, or Rule 231 of the Tax Court, as the case may be, shall be deemed to commence on the date of the enactment of this Act [Oct. 22, 1986]."

##### EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 effective as if included in the provision of the Tax Equity and Fiscal Responsibility Act of 1982, Pub. L. 97-248, to which such amendment relates, see section 715 of Pub. L. 98-369, set out as a note under section 31 of this title.

##### EFFECTIVE DATE

Pub. L. 97-248, title II, §292(e), Sept. 3, 1982, 96 Stat. 574, as amended by Pub. L. 98-369, div. A, title I, §160, July 18, 1984, 98 Stat. 696, provided that:

"(1) IN GENERAL.—The amendments made by this section [enacting this section and amending section 6673 of this title and section 2412 of Title 28, Judiciary and Judicial Procedure] shall apply to civil actions or proceedings commenced after February 28, 1983.

"(2) PENALTY.—The amendments made by subsections (b) and (d)(2) [amending section 6673 of this title] shall apply to any action or proceeding in the United States Tax Court which—

"(A) is commenced after December 31, 1982, or

"(B) is pending in the United States Tax Court on the day which is 120 days after the date of the enactment of the Tax Reform Act of 1984 [July 18, 1984]."

#### § 7431. Civil damages for unauthorized inspection or disclosure of returns and return information

##### (a) In general

##### (1) Inspection or disclosure by employee of United States

If any officer or employee of the United States knowingly, or by reason of negligence, inspects or discloses any return or return information with respect to a taxpayer in violation of any provision of section 6103, such taxpayer may bring a civil action for damages against the United States in a district court of the United States.

##### (2) Inspection or disclosure by a person who is not an employee of United States

If any person who is not an officer or employee of the United States knowingly, or by reason of negligence, inspects or discloses any return or return information with respect to a taxpayer in violation of any provision of section 6103 or in violation of section 6104(c), such taxpayer may bring a civil action for damages against such person in a district court of the United States.

##### (b) Exceptions

No liability shall arise under this section with respect to any inspection or disclosure—

(1) which results from a good faith, but erroneous, interpretation of section 6103, or

## APPENDIX D

**UNITED STATES TAX COURT**

**JOHN S. WINKLER and LYNNE A. PRICE,**

**Petitioners,**

**vs.**

**COMMISSIONER OF INTERNAL REVENUE,**

**Respondent.**

**Docket No. 25989-22**

---

**AFFIDAVIT OF LYNNE A. PRICE REGARDING  
REASONABLE LITIGATION COSTS IN SUPPORT  
OF HER MOTION FOR AWARD THEREOF**

STATE OF FLORIDA  
COUNTY OF DUVAL

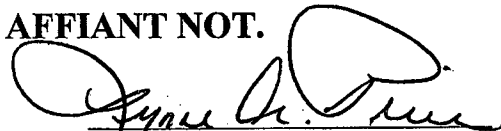
BEFORE ME, the undersigned authority, this 7<sup>th</sup> day of February, 2024,  
appeared LYNNE A. PRICE, who being first duly sworn, and in support of her  
Motion for an Award of Reasonable Litigation Costs, deposes and states as  
follows:

1. I am sui juris and competent to testify to the matters herein, of which I have personal knowledge.
2. I am a prevailing party in this action, inasmuch as Respondent has conceded that the Statutory Notice of Deficiency issued to Petitioners on September 7, 2022 was erroneous in all respects.

3. As a litigant in this action I was contractually obligated to pay the reasonable attorney fees and costs incurred in this action by John S. Winkler and John S. Winkler, P.A. See attached Exhibit A.

4. An invoice for legal services, limited to the rate per hour then allowed pursuant to 26 U.S.C. §7430 absent extraordinary circumstances, is attached hereto. The portion of the invoice for reasonable attorney fees is \$6,086.68. The portion of the invoice for taxable costs is \$60.00 for the Court's filing fee. See attached Exhibit B, which enumerates and sets forth distinctly the nature and amount of each item of costs for which, to date, an award is requested.

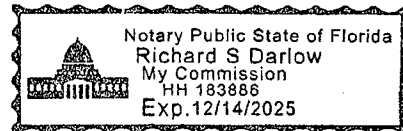
**FURTHER SAYS THE AFFIANT NOT.**

  
LYNNE A. PRICE, Affiant

Personally appeared before me this 7 day of February, 2024, LYNNE A. PRICE, who is ( ) personally known by me or (X) who produced as means of identification the following: Florida Driver's License and who did swear or affirm that the foregoing is true to the best of her belief and made of her own knowledge.

  
NOTARY PUBLIC FLORIDA AT LARGE

Print name: Richard S. Darlow  
Commission No. HH 18788B  
Expires: 14 December 2025



(173 of 239)  
**JOHN S. WINKLER, P.A.**  
ATTORNEYS AND COUNSELORS AT LAW  
2515 OAK STREET  
JACKSONVILLE, FLORIDA 32204-4503  
(904)384-9918

JOHN S. WINKLER, LL.M. (TAXATION)  
(FLORIDA AND NORTH CAROLINA)

FACSIMILE:  
(904) 389-6431

## CLIENT ENGAGEMENT LETTER

September 11, 2022

John S. Winkler and Lynne A. Price, a married couple and joint filers  
2931 Sydney Street and 1225 Willow Court  
Jacksonville, FL 32205

Re: IRS Notice of Deficiency dated September 7, 2022 re: 2019 Form 1040

Dear Mr. Winkler and Ms. Price:

The purpose of this letter is to confirm, based on our conversation of September 10, 2022, that John S. Winkler, PA will represent you in a United States Tax Court case based upon the above-referenced Notice of Deficiency you received on September 10, 2022. We will provide the following services:

1. Filing a Petition with the Tax Court on or before November 24, 2022.
2. Litigation support.
3. Discovery.
4. Qualified settlement offer(s).
5. Administrative Appeals representation (if required).
6. Collection of attorney fees and cost pursuant to IRC §7430.

Attached for your use is information on our billing and reporting procedures. Our fee is not less than \$220 per hour for 2022 [or such higher amount as the Court may allow under IRC §7430 for services in 2022] and an inflation adjusted rate under IRC §7430 for any subsequent year for services performed by lawyers of this firm and \$150 per hour for services performed by our non-lawyer staff. You will also be billed for expenses incurred on your behalf.

Our expectations of you are:

1. To pay our cost and attorney fee bills as they come due.
2. To promptly respond to any requests either we or IRS may make for information.
3. To appear when and where required as subpoenaed or for deposition, trial preparation and trial purposes.

Your primary contact for this matter will be John S. Winkler. If you have any questions about your case, you should contact him/her directly.

This firm has not been engaged to provide the following services:  
Representation on any other matters whatsoever.

In an effort to provide you with an estimate of the total costs involved in pursuing this matter, an estimate of fees and expenses is provided below. Please keep in mind that this is only an estimate and that, depending upon the time required and the complexity of the action, actual costs may exceed this estimate.

1. Filing fee of \$60.00.
2. Postage and copies of \$40.00.

While it is impossible to predict how long it will take to conclude this matter, a general time frame is provided below. Again, this is only an estimate, and the actual time required to conclude this matter may be greater than expected.

If Jacksonville is chosen as place of trial, the most likely trial session would be in the fall/winter of 2023. If a petition is filed promptly, and answered by IRS promptly, a trial could be scheduled for the January 9, 2023 hybrid trial session (though not deemed likely).

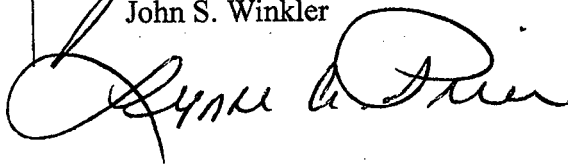
Motions for Attorney Fees and Costs in Tax Court must be made within 90 days of a decision in the case. Since IRS field counsel has fee settlement authority up to \$25,000, however, the Firm is optimistic that settlement including an award of costs and fees can be obtained prior to trial.

On behalf of the firm, we are happy to represent you in this matter.

Very truly yours,



John S. Winkler



# Invoice for Legal Services

INVOICE NUMBER: 23032807

INVOICE DATE: 2/7/2024

PAYMENT TERMS: Payment is due on receipt

FROM: John S Winkler PA  
2515 Oak Street  
Jacksonville, FL 32204-4503

TO: Lynne Price  
2931 Sydney St.  
Jacksonville, FL 32205

For legal services rendered

DATE	DESCRIPTION	QUANTITY	RATE	AMOUNT
11/13/2022	Research and prepare Tax Court Petition, Request for Trial and associated documents	3.00	\$220.00	\$660.00
11/15/2022	Finalized tax court petition and mailed certified mail w/filing fee.	0.10	\$220.00	\$22.00
11/15/2022	(Certified mail) Certified mail without return receipt			\$5.68
11/15/2022	(Filing fee) Filing fee for Tax Court Petition	1.00	\$60.00	\$60.00
12/14/2022	Notice of Receipt of Tax Court Petition and service of Respondent	0.10	\$220.00	\$22.00
1/10/2023	More work on Price/Winkler tax case.	0.50	\$230.00	\$115.00
2/6/2023	Review Answer filed by Respondent	0.30	\$230.00	\$69.00
5/8/2023	Letter to opposing counsel re: objectives of requests for admission; submitted via email with attachments requesting response by 5/18/23.	1.50	\$230.00	\$345.00
5/10/2023	Review letter from Appeals dated 04/18/23 and received 05/10/23.	0.10	\$230.00	\$23.00
5/19/2023	Call from Ms. A. Miller requesting additional time to respond to the draft RFA due to training/med. issues to 05/26/23.	0.20	\$230.00	\$46.00
6/16/2023	Drafted and filed final RFAs to Respondent.	1.50	\$230.00	\$345.00
6/27/2023	Prepare for Appeals conference call w/J. Taranto and call from Appeals.	1.50	\$230.00	\$345.00
7/17/2023	Review Response by Respondent to First Request for Admissions.	0.50	\$230.00	\$115.00
8/21/2023	Receipt and review of Notice of Trial	0.10	\$230.00	\$23.00
11/18/2023	Prepare and file Motion for Summary Judgment and Affidavit w/supporting documents.	4.00	\$230.00	\$920.00
11/22/2023	Receipt/review of Court Order requiring response by 12/27/2023	0.10	\$230.00	\$23.00
11/24/2023	Prepare and Motion to Compel Admissions by Respondent (recharacterized as Motion to Review Sufficiency of Answers.	1.80	\$230.00	\$414.00

DATE	DESCRIPTION	QTY	RATE	AMOUNT
12/15/2023	Prepare letter and draft stipulation of facts	1.00	\$230.00	\$230.00
12/18/2023	Prepare Petitioners Pre-Trial Memo and review Respondent's Pre-Trial Memo.	1.00	\$230.00	\$230.00
12/29/2023	Revise MOU and sign w/fax coversheet describing change of email address.	0.20	\$230.00	\$46.00
1/3/2024	Fax to A. Miller of revised joint status report w/fax coversheet describing correction of paragraph 5.	0.10	\$240.00	\$24.00
1/4/2024	Letter to opposing counsel via email re: MOU and joint status report with attachments.	1.00	\$240.00	\$240.00
1/5/2024	Receipt/review of Order on motion for summary judgment.	0.10	\$240.00	\$24.00
1/5/2024	Checked docket re: Joint Status Report again refiled without agreed revision.	0.10	\$240.00	\$24.00
1/5/2024	Draft and file Motion to Strike or Remove Joint Status Reports filed Jan. 4 and Jan. 5, 2024.	2.00	\$240.00	\$480.00
1/5/2024	Brief review of Order filed January 4, 2024.	0.10	\$240.00	\$24.00
1/11/2024	Prepare Motion to Amend Order	0.60	\$240.00	\$144.00
1/12/2024	Email to Ms. Huston regarding Motion	0.20	\$240.00	\$48.00
1/12/2024	Filed Motion to Amend Order (Doc#22)	0.20	\$240.00	\$48.00
1/16/2024	Print and review Order Striking Status Reports	0.20	\$240.00	\$48.00
1/22/2024	Preparing Stipulation as to Settled Issues and email to AHM	0.40	\$240.00	\$96.00
1/30/2024	Emails and call to Angela Miller	0.40	\$240.00	\$96.00
1/30/2024	Prepare proposed Stipulation of Settled Issues and email to Respondent counsel with follow-up call.	0.80	\$240.00	\$192.00
2/2/2024	Review Stipulation and revise.	0.30	\$240.00	\$72.00
2/6/2024	Forward revised Stipulation to Respondent; receive signed copy and file.	0.60	\$240.00	\$144.00
2/6/2024	Print and review Order on Motion to Amend Order; docket response date.	0.40	\$240.00	\$96.00
2/7/2024	Prepare Petitioners' Status Report; review Respondent's Status Report; prepare Bill of Costs; serve Bill of Costs and file Petitioners' Status Report	1.20	\$240.00	\$288.00
	Total amount of this invoice			\$6,146.68

## MESSAGE

Thank you for your prompt payment

## APPENDIX E

**LYNNE A PRICE**  
1225 WILLOW COURT 804-418-2076  
JACKSONVILLE, FL 32205-8010

2920  
63-7973/2620

Date: 2/20/2024

Pay to the Order of: John S. Winkler T.A. \$ 6,146.68

Six Thousand One Hundred Forty Six Dollars and 68/100

**JAX FEDERAL CREDIT UNION**  
P.O. Box 2357 / Jacksonville, FL 32222-0011  
(904) 475-6000 / Merchant Verification: (904) 475-7999

For: Legal fees

Lynne A Price

⑆ 263079234⑆ 123702920

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8531229 0007 00107

>053101121< 02/22/2024 002680492

*J. Winkler*

EXHIBIT A