



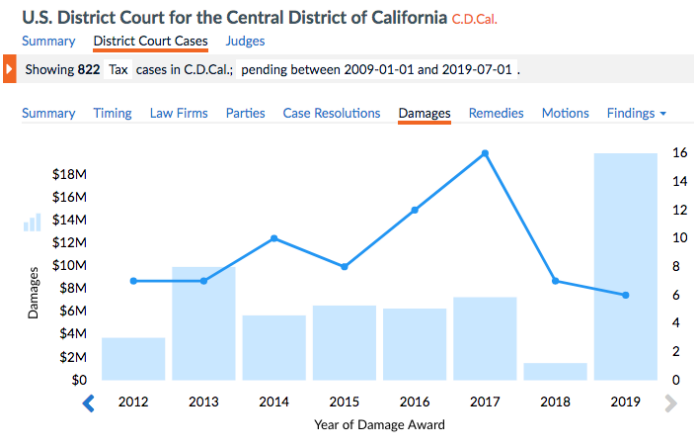
Legal Analytics® for Tax Litigation

Lex Machina's award-winning *Legal Analytics* platform allows outside counsel and in-house attorneys to predict the behavior of courts, judges, lawyers, law firms, and parties. Over three quarters of Am Law 100 firms and some of the largest global corporations use *Legal Analytics* to supplement traditional legal research and reasoning with previously unavailable strategic insights that gives them a winning edge.

Now, *Legal Analytics* is available for over 12,000 tax cases in federal district court. These tax disputes include claims filed by the United States for delinquent taxes, claims filed by taxpayers for refunds, actions to enjoin fraudulent or negligent tax preparation services, and more.

The Winning Edge

Legal Analytics provides data-driven insights and trends in tax case timing, resolutions, damages, and findings. Tax cases are federal district court cases involving a dispute over tax liability, tax preparation, or a tax lien or levy on property. Note that this Case Type includes only cases in federal District Court, not Tax Court or the Court of Federal Claims.



Lex Machina helps you answer questions such as:

- How much experience does a specific judge have hearing tax-related matters in District Court?
- Which law firms have the most experience representing taxpayers in refund cases in the District of New Jersey?
- How often do judges in a given district award tax or penalty damages in cases brought by the IRS?
- What are a taxpayer's chances of prevailing on a motion for summary judgment in a refund case?
- How long can a litigant expect to wait for a tax case to go to trial before this judge?

U.S. District Court for the Central District of California C.D.Cal.

Showing 822 Tax cases in C.D.Cal.; pending between 2009-01-01 and 2019-07-01 .

Tax Findings by Judgment Event

Findings	Default Judgment	Consent Judgment	Summary Judgment	Judgment as a Matter of Law	Any Judgment Event		
Reduction of Tax Claim to Judgment	29	43	0	25	3	0	94
No Reduction of Tax Claim to Judgment	0	0	0	0	0	0	0
Foreclosure of Federal Tax Lien	13	22	1	10	1	0	46
No Foreclosure of Federal Tax Lien	0	0	0	1	0	0	1
Enforcement of IRS Summons	1	32	101	2	0	0	136
No Enforcement of IRS Summons	0	0	4	0	0	0	4
Erroneous / Improper Refund	0	7	0	2	0	0	9
No Erroneous / Improper Refund	0	0	0	1	0	0	1
Responsible Party	0	0	0	0	1	0	1
No Responsible Party	0	0	0	0	0	0	0
Tax Refund / Abatement of Penalty	0	2	0	3	1	0	6
No Tax Refund / Abatement of Penalty	0	2	9	19	3	0	33
Wrongful / Erroneous Tax Assessment	0	0	0	1	0	0	1
No Wrongful / Erroneous Tax Assessment	0	0	1	1	0	0	2

Unique Litigation Data

Case Tags – IRS Summons, Tax Preparer Penalty, Partnership Items.

Damages – Tax / Penalty Assessed, Refund.

Findings – Reduction of Tax Claim to Judgment, Foreclosure of Federal Tax Lien, Enforcement of IRS Summons, Valid Lien, Erroneous / Improper Refund, Tax Refund / Abatement of Penalty, Wrongful Levy, Wrongful / Erroneous Tax Assessment, Unlawful Disclosure, Fraud, Negligence, Readjustment of Partnership Items, Responsible Party, Quiet Title, Tax Exempt, IRS Statute of Limitations Defense, Estoppel, Failure to Follow Proper Procedural Requirements, Failure to Exhaust Administrative Remedies, Standing.

