

Taxpayer Name: Donalo R. Signer

Examiner: [REDACTED]

TIN: [REDACTED]

Date: 06/03/08

Tax Form: 1040

Tax Year: 200512

### Form 4797 – Bad Debts Lead Sheet

means of repaying the loans since 1994.

**Law:** *(Tax Law, Regulations, court cases, and other authorities. If Unagreed, include Argument.)*

IRC Section: § 166 & 385

Specific citations: per IRC 385, Shea V Comm, US V Henderson, Fin Hay Realty Co V US and Joseph Lupowitz Sons, Inc. V Comm.

**Taxpayer Position:** *(If applicable)*

Tp concedes that these were capital contributions and not loans and as such they are disallowed as bad debts.

