

RECEIVED
UNITED STATES TAX COURT
INTAKE #1

UNITED STATES TAX COURT
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FILED
U.S. TAX COURT
ROBERT R. DITROLIO, CLERK

(FIRST) (MIDDLE) (LAST)
2010 OCT 25 AM 9:29

2010 OCT 25 AM 9:34

LAMAR ODOM
(PLEASE TYPE OR PRINT) Petitioner(s)

BY: [Signature]
DEPUTY CLERK
Docket No. 23514-10

v.
COMMISSIONER OF INTERNAL REVENUE,
Respondent

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 Pro Se Taxpayers 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): AUGUST 3, 2010 - CINCINNATI, OHIO

3. Provide the year(s) or period(s) for which the NOTICE(S) was/were issued: 2007

4. SELECT ONE OF THE FOLLOWING:

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

1. THE TAXPAYER CLAIMED \$12,000 OF EMPLOYEE BUSINESS EXPENSES FOR FINES THAT WERE ASSESSED BY THE NATIONAL BASKETBALL ASSOCIATION (NBA). THESE FINES ARE COMMONLY ASSESSED ON PROFESSIONAL ATHLETES AND ARE WORK RELATED. THEREFORE THE FINES INCURRED ARE ORDINARY AND NECESSARY EMPLOYEE BUSINESS EXPENSES.

2. THE TAXPAYER CLAIMED \$178,337 OF EMPLOYEE BUSINESS EXPENSES FOR PROFESSIONAL TRAINING AND CONDITIONING. THE TAXPAYER'S EMPLOYMENT CONTRACT REQUIRES THAT THE TAXPAYER BE IN SUFFICIENT PHYSICAL CONDITION THAT ALLOWS HIM TO PERFORM AS A PROFESSIONAL BASKETBALL PLAYER THROUGHOUT THE BASKETBALL SEASON. THEREFORE, THE

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

1. SECTION 162(A) OF THE INTERNAL REVENUE CODE ALLOWS AS A DEDUCTION ALL ORDINARY AND NECESSARY BUSINESS EXPENSES OF CARRYING ON A TRADE OR BUSINESS. THE FINES IMPOSED BY THE TEAM AND THE NBA ARE NOT IMPOSED FOR THE VIOLATION OF ANY GOVERNMENT LAW AND ARE THEREFORE NOT SPECIFICALLY EXCLUDED UNDER SUBSECTION (F). THESE FINES ARE IMPOSED FOR THE VIOLATION OF TEAM AND NBA RULES. THESE FINES ARE ORDINARY AND NECESSARY EXPENSES INCURRED AS AN EMPLOYEE FOR A PROFESSIONAL BASKETBALL TEAM.


2. SECTION 162(A) OF THE INTERNAL REVENUE CODE ALLOWS AS A DEDUCTION ALL ORDINARY AND NECESSARY BUSINESS EXPENSES OF CARRYING ON A TRADE OR BUSINESS. THE PROFESSIONAL

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.


SIGNATURE OF PETITIONER OCTOBER 20, 2010 818 592-2000
DATE (AREA CODE) TELEPHONE NO.

Address Used By Court

21731 VENTURA BLVD. #300 WOODLAND HILLS, CA 91364
MAILING ADDRESS 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): _____

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

EXM00

SBU

EXM00

SBU



Cincinnati, OH 45999-0040

Letter Number: 3219(SC/CG)
Letter Date: August 3, 2010

Taxpayer Identification Number:
059-66-7863

7183 6086 6455 2126 9081

Tax Form: 1040

Tax Year Ended and Deficiency

DECEMBER 31, 2007 \$78,364.00

Contact Person:

TAX EXAMINER

Contact Telephone Number:
1 866-897-0161

(TOLL FREE NUMBER)

Hours to Call:

7:00AM-7:00PM M-F LOCAL TIME

Last Date to Petition Tax Court:

November 1, 2010

Penalties/Additions to Tax

LAMAR ODOM



Dear Taxpayer:

We have determined that there is a deficiency (increase) in your income tax as shown above. This letter is your NOTICE OF DEFICIENCY, as required by law. The enclosed statement shows how we figured the deficiency.

If you want to contest this determination in court before making any payment, you have until the Last Date to Petition Tax Court (90 days from the date of this letter or 150 days if the letter is addressed to you outside the United States) to file a petition with the United States Tax Court for a redetermination of the amount of your tax. You can get a petition form and the rules for filing a petition from the Tax Court. You should file the petition with the United States Tax Court, 400 Second Street NW, Washington D.C. 20217. Attach a copy of this letter to the petition.

The time in which you must file a petition with the court (90 days or 150 days as the case may be) is fixed by law and the Court cannot consider your case if the petition is filed late. As required by law, separate notices are sent to spouses. If this letter is addressed to both a husband and wife, and both want to petition the Tax Court, both must sign the petition or each must file a separate, signed petition.

The Tax Court has a simplified procedure for small tax cases when the amount in dispute is \$50,000 or less for any one tax year. You can also get information about this procedure, as well as a petition form you can use, by writing to the Clerk of the United States Tax Court at 400 Second Street, NW, Washington, D.C. 20217. You should write promptly if you intend to file a petition with the Tax Court.

If you decide not to file a petition with the Tax Court, please sign and return the enclosed waiver form to us. This will permit us to assess the deficiency quickly and will limit the accumulation of interest. We've enclosed an envelope you can use. If you decide not to sign and return the waiver and you do not petition the Tax Court, the law requires us to assess and bill you for the deficiency after 90 days from the date of this letter (150 days if this letter is addressed to you outside the United States).

If you have questions about this letter, you may call the Contact Person whose name and telephone number are shown in the heading of this letter. If this number is outside your local calling area, there will be a long distance charge to you. If you prefer, you can call the Internal Revenue Service (IRS) telephone number in your local directory. An IRS employee there may be able to help you, but the office at the address shown on this letter is most familiar with your case.

When you send information we requested or if you write to us about this letter, please provide a telephone number and the best time to call you if we need more information. Please attach this letter to your correspondence to help us identify your case. Keep the copy for your records.

The person whose name and telephone number are shown in the heading of this letter can access your tax information and help get you answers. You also have the right to contact the Taxpayer Advocate. You can call 1-877-777-4778 and ask for Taxpayer Advocate Assistance. Or you can contact the Taxpayer Advocate for the IRS Office that issued this Notice of Deficiency by calling 1-859-669-5316 or writing to:

CINCINNATI SERVICE CENTER
TAXPAYER ADVOCATE
P.O. BOX 1235, STOP 11
CINCINNATI, OH 45201

Taxpayer Advocate assistance is not a substitute for established IRS procedures such as the formal appeals process. The Taxpayer Advocate is not able to reverse legally correct tax determinations, nor extend the time fixed by law that you have to file a petition in the United States Tax Court. The Taxpayer Advocate can, however, see that a tax matter that may not have been resolved through normal channels gets prompt and proper handling.

Thank you for your cooperation.

Sincerely yours,

Commissioner
By

R. A. Mitchell

R. A. Mitchell
Field Director, Compliance Svcs.
Cincinnati Service Center

Enclosures:
Copy of this letter
Waiver
Envelope

EXM00

SBU

EXM00

SBU

FORM 5564 (Rev. June 1992)	Department of the Treasury --- Internal Revenue Service NOTICE OF DEFICIENCY - WAIVER	Symbols Cincinnati STOP 8201
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Name and Address of Taxpayer(s) LAMAR ODOM [REDACTED]	August 3, 2010 059-66-7863
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Kind of Tax INDIVIDUAL INCOME	<input checked="" type="checkbox"/> Copy to Authorized Representative JEFFREY GLIEBERMAN BRIAN K IRVINE
Tax Year Ended DECEMBER 31, 2007	DEFICIENCY Increase in Tax \$78,364.00 Penalties

I consent to the immediate assessment and collection of the deficiencies (increase in tax and penalties) shown above, plus any interest. Also, I waive the requirement under section 6532(a)(1) of the Internal Revenue Code that a notice of claim disallowance be sent to me by certified mail for any overpayment shown on the attached report. I understand that the filing of this waiver is irrevocable and it will begin the 2-year period for filing suit for refund of the claims disallowed as if the notice of disallowance had been sent by certified or registered mail.

Signature		Date
		Date
	By	Title

Note: If you consent to the assessment of the deficiencies shown in this waiver, please sign and return this form to limit the interest charge and expedite our bill to you. Please do not sign and return any prior notices you may have received. Your consent signature is required on this waiver, even if fully paid.

Your consent will not prevent you from filing a claim for refund (after you have paid the tax) if you later believe you are so entitled; nor prevent us from later determining, if necessary, that you owe additional tax; nor extend the time provided by law for such action.

If you later file a claim and the Service disallows it, you may file suit for refund in a District Court or in the United States Claims Court, but you may not file a petition with the United States Tax Court.

Who Must Sign: If you filed jointly, both you and your spouse must sign. Your attorney or agent may sign this waiver provided that action is specifically authorized by a power of attorney which, if not previously filed, must accompany this form.

If this waiver is signed by a person acting in a fiduciary capacity (for example, an executor, administrator, or a trustee), Form 56, Notice Concerning Fiduciary Relationship, should, unless previously filed, accompany this form.

If you agree, please sign and return this form; keep one copy for your records.

UNITED STATES TAX COURT
www.ustaxcourt.gov

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U.S. TAX COURT
ROBERT R. DITROLIO, CLERK

LAMAR ODOM

2010 OCT 25 AM 9:29

Petitioner(s)

v.

Docket No.

COMMISSIONER OF INTERNAL REVENUE,

Respondent

BY: *[Signature]*
DEPUTY CLERK
23514-10

REQUEST FOR PLACE OF TRIAL

PLACE AN "X" IN ONLY ONE BOX TO REQUEST THE PLACE OF TRIAL. IF PETITIONER(S) ELECTED TO HAVE THE CASE CONDUCTED AS A SMALL TAX CASE, REQUEST ANY CITY LISTED BELOW; OTHERWISE, REQUEST ANY CITY NOT MARKED WITH AN ASTERISK (*).

ALABAMA

- Birmingham
- Mobile

ALASKA

- Anchorage

ARIZONA

- Phoenix

ARKANSAS

- Little Rock

CALIFORNIA

- Fresno*
- Los Angeles
- San Diego
- San Francisco

COLORADO

- Denver

CONNECTICUT

- Hartford

DISTRICT OF COLUMBIA

- Washington

FLORIDA

- Jacksonville
- Miami
- Tallahassee*
- Tampa

GEORGIA

- Atlanta

HAWAII

- Honolulu

IDAHO

- Boise
- Pocatello*

ILLINOIS

- Chicago
- Peoria*

INDIANA

- Indianapolis

IOWA

- Des Moines

KANSAS

- Wichita*

KENTUCKY

- Louisville

LOUISIANA

- New Orleans
- Shreveport*

MAINE

- Portland*

MARYLAND

- Baltimore

MASSACHUSETTS

- Boston

MICHIGAN

- Detroit

MINNESOTA

- St. Paul

MISSISSIPPI

- Jackson

MISSOURI

- Kansas City
- St. Louis

MONTANA

- Billings*
- Helena

NEBRASKA

- Omaha

NEVADA

- Las Vegas
- Reno

NEW MEXICO

- Albuquerque

NEW YORK

- Albany*
- Buffalo
- New York City
- Syracuse*

NORTH CAROLINA

- Winston-Salem

NORTH DAKOTA

- Bismarck*

OHIO

- Cincinnati
- Cleveland
- Columbus

OKLAHOMA

- Oklahoma City

OREGON

- Portland

PENNSYLVANIA

- Philadelphia
- Pittsburgh

SOUTH CAROLINA

- Columbia

SOUTH DAKOTA

- Aberdeen*

TENNESSEE

- Knoxville
- Memphis
- Nashville

TEXAS

- Dallas
- El Paso
- Houston
- Lubbock
- San Antonio

UTAH

- Salt Lake City

VERMONT

- Burlington*

VIRGINIA

- Richmond
- Roanoke*

WASHINGTON

- Seattle
- Spokane

WEST VIRGINIA

- Charleston

WISCONSIN

- Milwaukee

WYOMING

- Cheyenne*

[Handwritten Signature]

Signature of Petitioner(s) or Counsel

October 20, 2010

Date