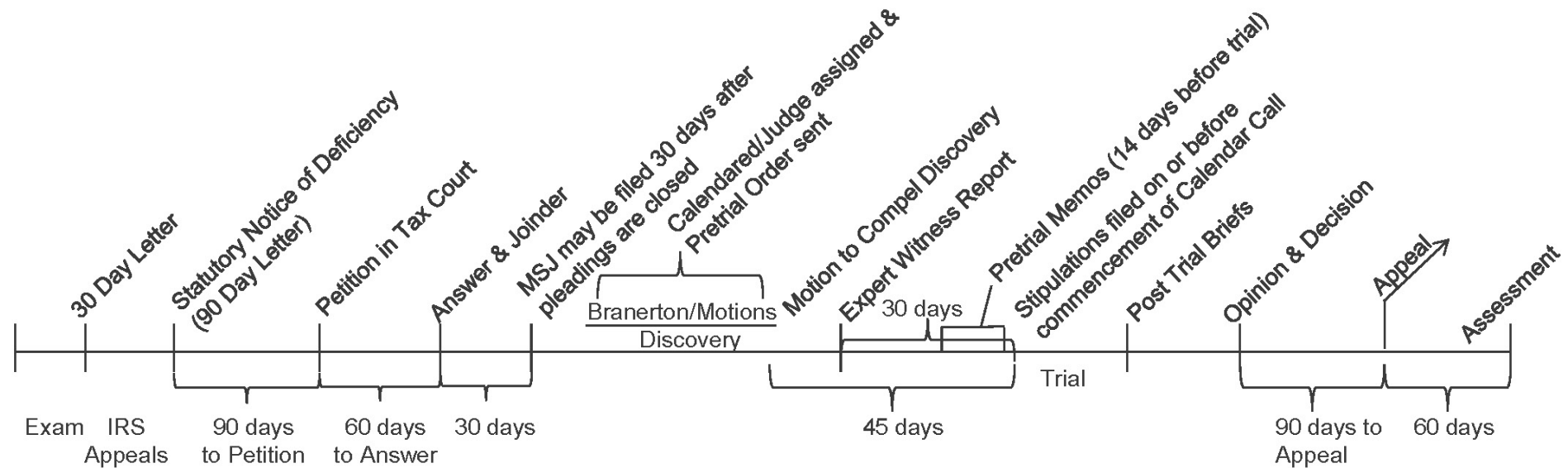


# TYPICAL TIMING OF A FEDERAL TAX CONTROVERSY AND LITIGATION



\*The timing of a case in Tax Court is dependent upon the Trial Order issued by each judge. This depicts a typical timing of a Tax Court case.

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