

United States District Court for the District of Columbia

Harold Weisberg Plaintiff.
vs.
FBI Defendant.

CIVIL Nos. 78-0372 + 78-420
Combined

NOTICE OF APPEAL

Notice is hereby given this 25th day of April, 1986, that

plaintiff

hereby appeals to the United States Court of Appeals for the District of Columbia from the judgment of this Court entered on the 4th day of March, 1986

in favor of defendant
against said plaintiff

Harold Weisberg, pro se
Attorney for

CLERK: Please mail copies of the above Notice of Appeal to the following at the addresses indicated:

Ms Renee Wohlenhaus, Department of Justice, Civil Division

United States District Court for the District of Columbia

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FBI Defendant.

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LILLIAN WEISBERG		1534
PH. 473-8188		
7627 OLD RECEIVER RD.		
FREDERICK, MD 21701		<u>April 25</u> 19 <u>86</u>
		65-26 550 03
PAY TO THE ORDER OF	<u>Clerk, Federal District Court</u>	\$ <u>70.00</u>
<u>Seventy and no/100</u>		DOLLARS
F&M FARMERS AND MECHANICS NATIONAL BANK FREDERICK, MD 21701		
FOR	<u>CA 78-0322 / 78-420 Combined</u>	<u>Lillian Weisberg</u>
⑆055000262⑆	476 373 41 1534	

berg, pro se

Appeal to the

Ma Ronce Wohlan haus, Department of Justice, Civil Division

Strict New Substantiation Requirements Coming April 1, 1986

We have heard from informed sources inside the Service that the IRS' softening of its substantiation requirements for luxury autos in response to the howls of protest from taxpayers is only a temporary retreat. As soon as public pressure abates, the IRS will return to its policy of full and strict substantiation for all T&E expenditures—as evidenced by provisional Reg. 1.274-5T, now on the drawing board and expected to be issued on April 1, 1986, not so coincidentally on April Fool's day. Our expert at the IRS informs us, with tongue in cheek, that these new regulations will require the following substantiation:

- For meals, a menu must be submitted, showing items ordered and prices. If the menu is in a foreign language, an English language copy signed by an interpreter and certified by a notary public must be attached.
- For taxi expenses, the name of the cab company, license plate number, cab number, name of cab driver and his license number must be noted. In addition, the points of departure and arrival, and the mileage between the two points, must be stated.
- For home entertainment, the total number of drinks, if any, and the total number of ounces of liquor, if any used, must be shown, separated by brands. Cost of liquor must be computed on a "per ounce" basis and only the amount actually used should be carried on the expense account. Where food is involved, a fair estimate of the leftovers must be deducted from the cost. *Note:* When laundry and cleaning are charged under entertainment, the amount must be prorated to include only the portion of dirt accumulated during the entertainment.
- For nightclub entertainment, where a photographer is available, a photo of the people in the taxpayer's party must be submitted, preferably before the second round of drinks (so that individuals can be recognized).
- For gifts, a signed receipt must be obtained from each recipient. In the case of flowers sent to a patient in the hospital who dies before the recipient can be obtained, a simple, notarized statement from the nurse in charge showing her/his name and title and giving the date, time, type and number of flowers will suffice. *Note:* In the case of mixed bouquets, the color, type and number of each flower must be shown; however, greenery need not be listed as this is usually furnished free.
- *Note:* An original and two copies of all expense accounts for reimbursement must be submitted. The original must contain all information. The first copy could show all amounts but no names. The second copy should show all names but no amounts. The taxpayer's office copy, if kept, should show neither amounts nor names.

The above tongue-in-cheek "inside information" has been provided by the fertile imagination of Dom Fanelli and Sharon Kreider and is adapted from an item appearing in the San Jose CPA Bulletin.

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of this in
of Envelope

I went to
Wohlenhaus
orig + 3 to
Clk Cl.

These are
addl copies