

[Plaintiffs' Cross Motion for Summary Judgment]

States District Court or the United States Court of Federal Claims. It is this right that was knowingly and properly given to Plaintiffs for 2005 because Mr. Gann and Mrs. Palace (directly or indirectly) unequivocally understood that Plaintiffs' telephone call, by and through their attorney, on November 1, 2007, and confirmed in writing on November 2, 2007, effectively withdrew their consent to their 2005 conditional Form 4549 dated October 24, 2007. (Complaint, Ex. 1 - P, page 17; Ex. 66 - P, pages 1 and 2; Appendix A - 25 and A - 26.) On April 16, 2014, Defendant's counsel, S. Starling Marshall, Esq., also confirmed that Plaintiffs withdrew their consent when she clearly stated before this Court: "[W]e are not arguing that the waiver wasn't withdrawn. So, when the case was closed, [EVERYBODY] agrees that [Plaintiffs] withdrew the waiver before the case was closed..." (Emphasis added.) Defendant's counsel continued "[W]e're not contesting that." (Ex. 83 - P, page 19; Appendix A - 116.)

Furthermore, the signed 2005 Form 4549 dated October 24, 2007 was neither processed nor was the proposed tax deficiency of \$38,060 assessed by PSP, since it was knowingly SUPERSEDED. Defendant issued its 2005 statutory notice of deficiency upon which Plaintiffs reasonably exercised said right by filing a timely petition before the United States Tax Court. IRC § 6212. Defendant knew or should have known that the signed 2003, 2004 and 2005 conditional Forms 4549 had material errors because Mr. Terry Gann, Revenue Agent-CPA, knowingly overstated Plaintiffs' tax liabilities without their knowledge and consent. Defendant knew or should have known that Plaintiffs unequivocally disputed the 2003, 2004 and 2005 underlying tax liabilities. But instead, Mrs. Palace and Mr. Gann inconsistently took it upon themselves to deny Plaintiffs their prepayment United States Tax Court review because Mrs. Palace and Mr. Gann