



## Robert W. Wood

THE TAX LAWYER

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# Not Even Sex With Femme Fatale IRS Agent Could Help This Tax Audit

Maintaining a cordial but professional demeanor is appropriate if you're involved in a tax audit or dispute. If you handle your own audit rather than hiring a professional, you might not be able to resist telegraphing that you're a **little** annoyed at endless document requests. Still, don't be rude, and do your best to comply.

Offering or demanding sex with the IRS auditor to get penalties waived? Most people would say that's going beyond "cordial but professional." But however you define cordial, sex with the IRS auditor is a terrible idea, even if you aren't the one making the demands.

But what if despite your best judgment and powers of resistance, you somehow throw caution to the wind and get yourself embroiled in something like this? The courts might not be too sympathetic. That's one lesson from [Burroughs v. Abrahamson](#).



Britney Spears - Femme Fatale (Photo credit: ThisIsJonny)

The plaintiff was Vincent Burroughs of Oregon. According to him, it all started with an allegedly alluring—and demanding—IRS Agent named Dora Abrahamson. If you believe the plaintiff, passion can sure overtake a tax audit.

Our story opens when the IRS contacted Mr. Burroughs for an audit in August 2011. So far, so good. But Burroughs claimed that the IRS Agent flirted with him over the telephone and via text messages! What's more, his suit claimed that she offered him massages and sent him a selfie of her in her underwear!

This was sounding more like an Anthony Weiner campaign rally than your typical tax audit. Mr. Burroughs claims that he ignored the IRS advances, but ***finally surrendered*** when she came to his home “provocatively attired.” Then, he could no longer resist. Besides, IRS penalties were at stake.

Mr. Burroughs sued the IRS and the femme fatale agent claiming that she threatened him with penalties if he didn't come across. See [Vincent Burroughs Accuses IRS Agent Dora Abrahamson of Coercing Sex by Using Threat of Tax Penalty](#). It was put up or shut up, the suit claimed, hardly the sweet stuff of a [Nicholas Sparks](#) romance. But dollars were at stake, you might say stiff penalties too.

The tit-for-tat lawsuit claimed that the Agent said she wouldn't impose ***any*** penalties if he gave in. But, she would slap him with a ***40%*** penalty if he stayed virtuous. See [Fall Creek Man's Lawsuit Alleges Coercion by IRS Agent](#). But the court didn't buy it, although it did acknowledge that the tryst occurred.

The court threw out the lawsuit, concluding that whatever happened, it occurred after hours at Burroughs' home. The IRS agent wasn't performing any official duties, said the court. The court quoted many passages from the suit, including the claim that the IRS didn't supervise Agent Abrahamson and that it allowed “her carnal desires to overcome her judgment.” Take note, Nicholas Sparks.

Getting out of penalties is rarely so involved. The IRS hears some [doozies](#), though some [tax excuses](#) don't work. If your accountant embezzles your money, does that relieve you of IRS penalties? Not necessarily. What if the embezzling accountant dies? In [Oppliger v. United States](#), this wasn't enough to get a business owner out from under a \$2 million penalty.

*You can reach me at [Wood@WoodLLP.com](mailto:Wood@WoodLLP.com). This discussion is not intended as legal advice, and cannot be relied upon for any purpose without the services of a qualified professional.*