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To Minimize IRS Audit, Get Injured & Have Sex (Honest)

Tax advisers are often asked for IRS audit advice. How can you make an audit go swimmingly? Usually I say bring good documents, be polite, etc. But I'm now thinking that tripping and getting hurt might be smarter. Tax Prof Paul Caron noted a clever [Man Who Sued IRS After Tripping at Audit and Received a Tax-Free \\$862k](#).

Going to an audit and having the IRS *pay you* that kind of cash sounds pretty good. Having a nearly million dollar haul *tax-free* is even better. But the latter makes perfect sense, since damages for personal physical injuries are tax-free. Ditto for damages for personal physical sickness.



The (lucky or unlucky?) taxpayer in this case was Mr. William Berroyer, age 66. He showed up for an audit at the IRS office in Hauppauge, NY. Mostly he had to iron out a repayment deal with the IRS over a \$60,000 tax bill. But while he was there, he tripped on a loose cord that got wrapped around his leg.

Down he went and hurt himself. Just how badly he was hurt became a bone of contention. But for the plaintiff it was no laughing matter. In fact, Mr. Berroyer claimed that he could no longer enjoy his activities—golf and sex—because of his injuries.

Before the IRS fall, the spry Mr. Berroyer claimed that he had sex several times a week. After the accident, he could handle it only once a month, he alleged. It brings to mind the story of another man. This one said he had sex with the IRS auditor.

In [*Burroughs v. Abrahamson*](#), Mr. Vincent Burroughs claimed that IRS Agent Dora Abrahamson contacted him for an audit. She flirted with him by phone and text, he claimed. Then, she sent him a selfie of her in her underwear!

Mr. Burroughs admitted that he finally surrendered when she came to his home “provocatively attired.” But enough was enough. Mr. Burroughs sued the IRS and the *femme fatale* IRS 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.

This was hardly the sweet stuff of a [Nicholas Sparks](#) romance. But dollars were at stake, and stiff penalties too. The tit-for-tat lawsuit claimed the IRS Agent would slap him with a 40% penalty if he stayed virtuous. The court threw out the lawsuit, concluding that whatever happened, it occurred after hours at Mr. Burroughs’ home. The IRS agent wasn’t performing any official duties, said the court.

Of course, most tax audits are rather mundane. Audit advice is generally mundane too. As for me, I wonder whether either of these individuals will remain free of audits and re-audits for the rest of their lives....

You can reach me at 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.