

## Citations for the Week of March 28, 2022

### Current Federal Tax Developments

- IRS Releases SIFL Rates for First Half of 2022 - Revenue Ruling 2022-6  
<https://www.taxnotes.com/research/federal/irs-guidance/revenue-rulings/irs-publishes-rates-and-terminal-charges-for-noncommercial-flights/7d97q?h=2022-6>
- IRS Reminds Taxpayers that Crowdfunding May Be Taxable Income -  
“Understanding Crowdfunding,” IRS FS-2022-22, 3/21/22  
<https://www.irs.gov/newsroom/money-received-through-crowdfunding-may-be-taxable-taxpayers-should-understand-their-obligations-and-the-benefits-of-good-recordkeeping>
- Ninth Circuit Affirms Lawsuit Settlement Was Taxable Income to Recipient -  
*Debra Jean Blum v. Commissioner*, No. 21-71113, CA9, 3/22/22  
<https://www.taxnotes.com/research/federal/court-documents/court-opinions-and-orders/ninth-circuit-affirms-settlement-was-not-excludable-from-income/7d9lw>
- No Relief for Penalties on Information Return Filings as *De Minimis* Provision Added Two Years Later - *RSBCO v. USA*; No. 3:21-cv-01192, USDC WD La, 3/23/22  
<https://www.taxnotes.com/research/federal/court-documents/court-opinions-and-orders/some-claims-in-penalty-refund-suit-dismissed/7d9rz>