28 T.C. 598 (1957)

The imposition of penalties for failure to comply with estimated tax requirements under the 1939 Internal Revenue Code does not violate the Due Process Clause of the Fifth Amendment.

Summary

In *Beacham v. Commissioner*, the U.S. Tax Court addressed the constitutionality of the Internal Revenue Code of 1939 provisions concerning estimated taxes and penalties for non-compliance. The taxpayers, L. Lamar and Edith R. Beacham, challenged the additions to tax for failing to file declarations of estimated tax and for underestimation. The court held that these provisions, part of the

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