***Miners National Bank of Wilkes-Barre v. Commissioner of Internal Revenue*, 33 T.C. 42 (1959)**

The Commissioner of Internal Revenue has broad discretion in determining the reasonableness of additions to a bank's bad debt reserve, and the taxpayer bears the burden of proving an abuse of that discretion.

Summary

Miners National Bank challenged the Commissioner's determination that limited its addition to its bad debt reserve for 1954. The Commissioner excluded Federal Housing Administration (FHA) Title II insured loans from the calculation, considering them

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