Conti v. Commissioner, 99 T. C. 370 (1992)

Polygraph test results are inadmissible as evidence in tax cases, especially when administered unilaterally without prior notification to the opposing party.

Summary

In Conti v. Commissioner, the U. S. Tax Court addressed the admissibility of polygraph test results offered by petitioners to corroborate their claim of a large cash hoard. The court ruled that the results were inadmissible, primarily because the tests were conducted unilaterally without notifying the respondent. The decision was based on the lack of general acceptance of polygraph evidence in the relevant scientific community under the Frye standard and the unfairness of admitting results from tests not agreed upon by both parties. This case underscores the importance of fairness and reliability in evidence presentation in tax disputes, setting a precedent for the exclusion of polygraph evidence in similar circumstances.

Facts

Guilio J. and Edith Conti, the petitioners, claimed an $800,000 cash hoard, which was contested by the Commissioner of Internal Revenue. To support their claim, the petitioners underwent polygraph examinations without notifying the respondent. The tests were conducted by a well-qualified examiner, Lawrence Wasser, who concluded that the petitioners were not being deceptive. The petitioners subsequently offered these results into evidence in their tax case.

Procedural History

The case originated in the U. S. Tax Court, where the petitioners sought to introduce the polygraph test results to corroborate their cash hoard claim. The respondent objected to the admission of these results. The Tax Court took the issue under advisement, allowing both parties to present expert testimony and briefs on the admissibility of polygraph evidence. The court ultimately ruled that the polygraph results were inadmissible.

Issue(s)

1. Whether the results of polygraph tests administered to petitioners without prior notification to the respondent are admissible under the Frye standard.
2. Whether unilateral polygraph testing is admissible in tax cases.

Holding

1. No, because the polygraph test results do not meet the Frye standard of general acceptance in the relevant scientific community, and the accuracy of polygraphy remains a subject of debate.
2. No, because polygraph test results from unilateral examinations are inadmissible

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unless stipulated by both parties, as such tests lack fairness and reliability.

Court’s Reasoning

The court applied the Frye standard, which requires that a scientific technique be generally accepted in the relevant scientific community to be admissible. Expert testimony revealed a lack of consensus on the reliability of polygraphy, with accuracy rates ranging widely. The court noted that widespread use in government and business does not equate to scientific acceptance. Additionally, the court emphasized that credibility determinations are the province of the trial court, not machines. The unilateral nature of the testing further undermined its admissibility, as it did not allow the respondent to participate in the process, such as in the selection of the examiner or the formulation of questions. The court cited precedents from the D. C. and Sixth Circuits, which adhere to the Frye standard and reject unilateral polygraph testing. The court concluded that the polygraph results were inadmissible due to both the lack of scientific acceptance and the procedural unfairness of unilateral testing.

Practical Implications

This decision has significant implications for tax litigation and the use of polygraph evidence in legal proceedings. It reinforces the Frye standard’s application in the Tax Court and other jurisdictions that follow it, requiring a high threshold for the admissibility of novel scientific evidence. The ruling clarifies that parties cannot unilaterally use polygraph tests to bolster their claims without the consent of the opposing party, emphasizing the importance of procedural fairness. For tax practitioners, this case serves as a reminder to rely on traditional evidence and witness credibility rather than polygraph results. The decision may also impact other areas of law where polygraph evidence is considered, potentially limiting its use in civil cases. Subsequent cases have continued to cite Conti v. Commissioner as authority for excluding polygraph evidence in tax disputes and other legal contexts.

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