taxanalysts **tax humor**

A Detailed Guide to Tax Opinion Standards

By Anonymous

The following guide to tax opinion standards has been making the e-mail rounds lately. If you are the creator of this guide and would like to get public credit for your work, please send conclusive proof to us at taxnotes@tax.org. We have a hunch this orginated in Canada, which would not surprise us. Canadians are generally pretty funny.

Tax Opinion Standards	
Percentage Chance of Success	**Standard of Opinion**
100%	Will
99%	Will at the Ivory Soap level
98%	Will almost certainly
97%	Will almost all the time
96%	I would be astounded if we lost
95%	I would be very surprised if we lost
94%	We will not lose this one
93%	It had better be right
92%	I would tell my mother-in-law to do this
91%	I would tell my mother to do this
90%	I would tell your mother to do this
89%	Like crossing the street
88%	It's in the bag
87%	They don't get much better
86%	You don't need an opinion
85%	Why are you asking the question?
84%	It's almost in the bag
83%	One could imagine a ''will''
82%	Stronger than strong should
80%	Strong should
79%	Essentially, strong should
78%	Better view is a strong should
77%	Not without hesitation, strong should
76%	Better than good should
75%	Good should
74%	Odds are high
73%	Remarkably likely
72%	Very likely
71%	Better than weak should
70%	Weak should
69%	We expect to win
68%	In all probability
67%	In all likelihood
66%	Looking good
65%	Should probably

Percentage Change of Success	Standard of Opinion
64%	Most likely
63%	Likely
62%	Favorable prospect
61%	Not without hesitation, should
60%	Not a bad prospect
59%	Reasonable prospect
58%	Fair prospect
57%	Well grounded hope
56%	There is reason to expect
55%	Better view
54%	Ought to be right
53%	Not without hesitation, the better view
52%	More likely than more likely than not
51%	More likely than not
50%	Your guess is as good as mine
49%	Less likely than not
48%	Less likely than less likely than not
47%	Almost there
46%	I hesitate to predict
45%	Depends on the day of the week
44%	If we get the right judge
43%	A very good shot
42%	A good shot
41%	It arguably could work
40%	It arguably might work
39%	God willing
38%	Depending on the facts
37%	There are good arguments
36%	Could be in the cards
35%	Stranger things have happened
34%	Throw of the dice
33%	As taxpayer's counsel, I would not be ashamed to argue this in court
32%	Not without considerable doubt
31%	With some good fortune
30%	Might
29%	Might be argued that
28%	Stands a chance
27%	Might stand a chance
26%	It could be that it might work
25%	It might be that it could work
24%	Not very likely
23%	Conceivably
22%	Conceivably, but not hopeful
21%	I've seen worse
20%	Perhaps arguable
19%	Within the bounds of possibility
18%	Maybe
17%	Maybe but not likely
16%	Not likely enough
15%	Possible but not likely
14%	Maybe Enron would do this
13%	As a CCRA lawyer, I would not be ashamed to argue this in court
12%	It should work, but it won't
11%	It could work, but it won't

Percentage Change of Success	Standard of Opinion
10%	It might work, but it won't
9%	Tell them you didn't know
8%	Perhaps if nobody finds it
7%	You have got to be joking
6%	Anything can happen, but this won't
5%	You must not understand the legislation
4%	Canadian jails aren't bad
3%	I wouldn't wish it on my enemies
2%	Not bloody likely
1%	Not in a month of Sundays
0%	Not