

Tax Procedure
Fall 2013

This class covers the procedural aspects of dealing with the Internal Revenue Service, the agency that administers the federal tax system. The focus is from the private practitioner's perspective in assisting clients navigate the daunting administrative requirements. The class offers the following principal subjects:

- Administrative Organization of the IRS.
- The Regulatory Process -- IRS Pronouncements such as Regulations, Revenue Rulings, Technical Advice Memoranda and Private Letter Rulings
- IRS Audits, including use of IRS Administrative Summonses and Statutes of Limitations Penalties (Civil and Fraud) and Interest
- IRS Administrative Appeals
- Civil Tax Litigation with the IRS -- Tax Court, District Court, Court of Federal Claims, Courts of Appeals and United States Supreme Court.
- Collections, including IRS liens and levies
- Federal Tax Crimes, Methods of Proof and Investigative Techniques
- Ethics of Practice in the Tax Procedure Context

The text is my own text, Townsend, Tax Procedure (2012). This text is available in pdf format, without cost, from my website page for this class which can be accessed on my firm's web site:

www.tjtaxlaw.com

The website will also have the class assignments and updated information. Students should check the website frequently.