

## **Tax Procedure & Practice**

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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, levies and trust fund taxes
- Federal Tax Crimes, Methods of Proof and Investigative Techniques
- Ethics of Practice in the Tax Procedure Context

Grading: Students will be graded based on their performance on the Final Exam.

Participation: Class participation is **strongly** encouraged, and individual grades may be increased or decreased depending on class participation or the lack thereof.

Classroom: 115 BLB

Office Hours: Please contact the Instructor to set an appointment for office hours.

Materials: The course is taught from materials prepared by the instructors and readings from Michael I. Saltzman, *IRS Practice and Procedure*, Warren Gorham & Lamont (Rev. Second Ed., Student Edition) and latest supplement. This is

a revised 2nd edition with latest supplement. ISBN is 978-0-7913-8942-3.

Students will need access to the Internal Revenue Code (26 U.S.C. 1 et seq.) and Treasury Regulations promulgated thereunder (26 CFR 1 et seq.). These are available online (Code: <http://www.access.gpo.gov/uscode/uscmmain.html>; Regs: [http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=223533d4a55442ad0e5ac135507b8906&c=ecfr&tpl=/ecfrbrowse/Title26/26tab\\_02.tpl](http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=223533d4a55442ad0e5ac135507b8906&c=ecfr&tpl=/ecfrbrowse/Title26/26tab_02.tpl)), but students should have copies of the relevant provisions in class and thus it may be best simply to purchase one of the compilations available in the bookstore.

**Schedule of Classes:**

**Assigned Reading**

August 24	Text: Chapter 1, pages: 1-4 to 1-10; 1-16 to 1-25; 1-34 to 1-37; 1-42 to 1-66
August 31	Text: Chapter 1, pages 1-79 to 89; 1-103 to 1-126; Chapter 2, pages 2-2 to 2-12; 2-47 to 2-60; 2-80 to 2-82;
September 7	Text: Chapter 3, pages 3-3 to 3-47; 3-56 to 3-77; 3-97 to 3-99
September 14	Text: Chapter 5, pages 5-3 to 5-31; 5-103 to 5-115
September 21	Text: Chapter 7, pages 7A-4 to 7A-42
September 28	Text: Chapter 7, pages 7A-55 to 7A-78; 7A-121 to 7A-124; 7A-137
October 5	Text: Chapter 7, pages 7B-5 to 7B-6; 7B-28 to 7B-44; 7B-48 to 7B-56
October 12	Text: Chapter 7, pages 7B-64 to 7B-68; 7B-73 to 7B-79; 7B-83 to 7B-89; 7B-91 & 7B-98l Pages 7C2 to 7C14
October 19	Text: Chapter 8, pages: 8-5 to 8-10; 8-30; 8-37 to 8-62; Chapter 1, pages: 1-82 to 1-96; Chapter 8, pages: 8-65 to 8-81.
October 26	Text: Chapter 8, Chapter 1, pages: 1-82 to 1-96; Chapter 8, pages: 8-65 to 8-81.

November 2	Text: Chapter 8, pages: 8-99 to 8-136; Chapter 9, pages: 9-43 to 9-48; 9-53 to 9-57.
November 9	Text: Chapter 9, pages: 9-4 to 9-6; 9-9 to 9-43; Chapter 14, pages: 14-27; 14-30 to 14-34; 14-74 to 14-77; 14-95 to 14-102; 14-137; Suppl. 14-4.  Code: §§ 6320, 6330, 7121, 7122, 7123  A Practitioner's Guide to Handling IRS Appeals, <i>The Texas Tax Lawyer</i> , October 2007
November 16	Text: Chapter 9, pages: 9-58 to 9-77; Chapter 2, pages: 2-3 to 2-9; Chapter 13, pages: 13-4 to 13-9; 13-137 to 13-149; 13-150 to 13-166. Code: §§ 7521, 7525, 7601-7610  Handouts: Vasquez & Lowy, The Scope of the Corporate Tax Shelter Exception to the § 7525 Tax Practitioner Privilege, <i>The Journal of Tax Practice &amp; Procedure</i> , August/September 2004  Lowy & Vasquez, When is the Work of a Tax Professional Done in Anticipation of Litigation and Thus 'Work Product'? <i>Journal of Taxation</i> , March 2003
November 23	Text: Chapter 17, pages: 17-50 to 17-103  Code: §§ 6672; TBA  Handouts: Vasquez & Lowy, 639-3 <sup>rd</sup> T.M., <i>Responsible Persons and Lender Liability for Trust Fund Taxes – Section 6672 and 3505</i> .  Cohen, How to Read Tax Court Opinions, <i>Houston Business and Tax Law Journal</i> , 2001; TBA

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