

Tax Controversy & Litigation

(rev. October 12, 2017)

Instructors:

The Honorable Juan F. Vasquez
United States Tax Court
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Washington D.C. 20217

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Grading:

Students will be graded on the following items at the percentage set forth per item. Preparation of a Tax Court Petition (10 page limit)- 25%, Preparation of a Pre-Trial Memo (15 page limit)- 50%, and Participation in a Tax Court mock trial- 25% (the grade for the mock trial will be given on a per team basis). The Petition is due on or before **February 16, 2018**. The Pre-Trial Memo is due on or before **March 2, 2018**. Each Tax Court mock trial team will consist of 2-5 members selected randomly by the Professors. The Tax Court mock trial will occur on **March 2 or March 3, 2018**, and will be conducted before a panel made up of the Professors. Each team will be judged by the same panel. **There will be NO 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:

Office Hours: Please contact the Instructors 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 978-0-7913-9269-0.

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&pl=/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. In addition, students will need access to the U.S. Tax Court Rules of Practice and Procedure. These are available online at <http://www.ustaxcourt.gov>

Schedule of Classes:

Assigned Reading

January 19 and 20

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.

Text: Chapter 8, pages: 8-99 to 8-136; Chapter 9, pages: 9-43 to 9-48; 9-53 to 9-57.

January 26 and 27

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

Handouts: Vasquez & Lowy, Tax Controversy Strategies for Handling Your Next IRS Exam, IRS Appeal, and/or Litigation, Houston CPA Society, Texas Society of CPAs, 2008 Tax Expo, January 7, 2008

A Practitioner's Guide to Handling IRS Appeals, *The Texas Tax Lawyer*, October 2007

February 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, 7575, 7601-7610

Handouts: Vasquez & Lowy, The Scope of the Corporate Tax Shelter Exception to the § 7525 Tax Practitioner Privilege, *The Journal of Tax Practice & Procedure*, August/September 2004

Lowy & Vasquez, When is the Work of a Tax Professional Done in Anticipation of Litigation and Thus 'Work Product'? *Journal of Taxation*, March 2003

February 17

Text: Chapter 9, pages: 9-48 to 9-53; TBA

Code: §§ 6213, 7463; TBA

Tax Court Rule: TBA

Handouts: TBA

March 2 and 3

Text: TBA

Code: TBA

Tax Court Rule: TBA

Handouts: Cohen, How to Read Tax Court Opinions, *Houston Business and Tax Law Journal*, 2001; TBA

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