

UNIVERSITY OF BALTIMORE
FALL 2014

Course: Tax Practice and Procedure
LAW 955.512/LAWT 955.491/TAXA 654.185

Instructor: John B. Snyder, III
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Days/Time: Tuesdays, 6:15-9 p.m.

Location: TBA

Course Description:

Aspects of practice before the Internal Revenue Service, including ruling requests, handling of audits, assessment of deficiencies and penalties, closing agreements, tax liens, statutes of limitations, claims for refunds, appeals, conferences and practice before the U.S. Tax Court, U.S. district courts, U.S. Court of Federal Claims, and appellate courts. Also includes analysis of the problems encountered in parallel civil and criminal proceedings, problems involving government investigatory powers and taxpayer rights and privileges.

Course Materials:

The following materials are **required**:

- a. David M. Richardson, Jerome Borison and Steve Johnson, *Civil Tax Procedure*
- b. Complete Internal Revenue Code. The RIA/Thompson edition of the complete code has been ordered by the bookstore, though you may use another edition of the code, including electronic versions, if you so choose. Be certain that you are using the **complete** code. The supplements that accompany most introductory income tax classes do **not** contain the complete code.
- c. Handouts throughout the semester.
- d. Revised syllabi, including assignments for future classes, will be distributed as necessary as the semester progresses.

Additionally, Camilla E. Watson, *Tax Procedure and Tax Fraud* (from the West Nutshell series) is recommended but not required.

Course Objectives and Outcomes:

Most tax courses deal with the substantive law of taxation. This course deals with tax controversy, the procedural law of tax disputes. We will discuss the various forms of tax disputes at both the administrative and judicial level, with an emphasis on tax litigation. After completing this course, you should be able to recognize the different types of tax disputes and be able to determine the best choices for effectively resolving them for both governmental and private tax disputants.

Grades:

Tax Practice and Procedure is subject to the Law School's mandatory grading range. The class grade point average must be in the range of 3.00 and 3.5. Your grade will be based on the following:

- a. **Final Exam** – There will be a three-hour final exam. The exam will cover all of the material covered during the semester. The final exam will be worth **90%** of your grade.
- b. **Class Participation** – Class participation is worth **10%** of your grade. Each student will be called on at least twice during the semester. Your grade will be calculated based on how well you are prepared, how well you think through and are able to discuss issues you might not have thought about before class, and how clearly you express yourself. Finally, if there is a class that you have not prepared for, you should let the professor know before class rather than “passing” if called on during class. Additionally, if you “pass” more than **once** in the semester, you will lose class participation points.

Assignments/Participation:

You are expected to complete all reading assignments and to consistently participate in class discussion in order to demonstrate that you have read and reflected on the issues raised in the assignment. You should also **read any Internal Revenue Code or Treasury Regulation provisions listed at the beginning of each chapter of reading**. Reading and applying the Code is a critical part of effective tax practice. Be sure to bring copies of relevant code provisions to class. Additionally, you should be prepared to discuss the problems at the end of each chapter of reading.

Attendance:

Class attendance is a primary obligation of each J.D. student whose right to continued enrollment in the course and to take the examination is conditioned upon a record of attendance satisfactory to the professor. A J.D. student who exceeds the maximum allowable absences may be compelled to withdraw from the course, or may be barred from sitting for the final exam. J.D. students who are forced to withdraw for exceeding the allowed absences should receive a grade of WA (withdrawal due to excessive absences), unless the faculty member believes that a grade of WF is warranted. In this course, J.D. students are allowed a maximum of two absences. Attendance will be taken at the beginning of each class.

While LL.M. and M.S. students should endeavor to attend each class, there is no attendance policy applying to these students.

Computers

Students may use laptop computers for class related purposes.

Class Cancellation

If the instructor must cancel a class, notices will be sent to students via email and posted on the classroom door. If there is inclement weather, students should visit the University of Baltimore web page or call the University's Snow Closing Line at (410) 837-4201. If the University is not closed, students should presume that classes are running on the normal schedule.

Academic Integrity:

Students are obligated to refrain from acts that they know or, under the circumstances, have reason to know will impair the academic integrity of the University and/or the School of Law. Violations of academic integrity include, but are not limited to: cheating; plagiarism; misuse of library materials; use of another's book or study materials without consent; unapproved multiple submissions; material misrepresentation of one's academic history or standing; misrepresentation of any academic matter; intentionally giving another student false or inaccurate information about class requirements; inappropriate discussion of exams; and misrepresenting or falsifying class attendance reports.

Disability Policy

If you are a student with a documented disability who requires an academic accommodation, please contact Leslie Metzger, Director for Student Support in the Office of Academic Affairs at 410-516-5623 or via email at lmetzger@ubalt.edu.

ASSIGNMENTS

1. August 19 – Introduction to Tax Controversies

Read: *Civil Tax Procedure*, Chapters 1 (skip Problem A) and 2

2. August 26 – Innocent Spouse Relief

Read: *Civil Tax Procedure*, Chapter 3; cases to be distributed

3. September 2 – Examination of Tax Returns

Read: *Civil Tax Procedure*, Chapter 4

4. **September 9** – Assessment of Tax
Read: *Civil Tax Procedure*, Chapter 5
5. **September 16** – Termination and Jeopardy Assessment
Read: *Civil Tax Procedure*, Chapter 7
6. **September 23** – The Notice of Deficiency and Tax Court Litigation
Read: *Civil Tax Procedure*, Chapter 8 (skip Section VII)
7. **September 30** – Overpayments and Claims for Refund
Read: *Civil Tax Procedure*, Chapter 9
8. **October 7** – Judicial and Statutory Rules that Override the Statute of Limitations
Read: *Civil Tax Procedure*, Chapter 10
9. **October 14** – Tax Collection
Read: *Civil Tax Procedure*, Chapter 13
10. **October 21** –Collection Litigation and Third Party Liability
Read: *Civil Tax Procedure*, Chapter 8, Section VII and Chapter 15 (skim); cases to be distributed
11. **October 28** – The Trust Fund Recovery Penalty
Read: *Civil Tax Procedure*, Chapter 14
12. **November 4** – Tax Disclosure and F.O.I.A.
Read: cases and handout to be distributed
13. **November 11** – Administrative Law and Tax Practice
Read: *Civil Tax Procedure*, Chapter 1, Problem A; cases and article to be distributed
14. **November 18** – Ethical Controls on Tax Practice; Review Questions and Answers
Read: To be announced