

Tax Controversies

Tax Controversies

Practice and Procedure

FOURTH EDITION

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Dedication

To our students: past, present, and future.

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Preface

Unlike other areas of taxation you may have studied, tax procedure does not involve determining the tax consequences of particular transactions and events. Instead, a tax procedure course typically focuses on the process and procedure of both (1) our “voluntary compliance” system and its enforcement, and (2) federal tax disputes, including the chronology of a tax controversy from the filing of a return by the taxpayer through tax litigation. The course may also cover related issues, such as the taxpayer’s and government’s ability to access information about the other; relief from joint and several liability for taxes; ethical issues arising in tax cases; and tax research skills.

A thorough understanding of tax procedure is not only essential for a tax controversy expert, but is also extremely helpful for any tax practitioner. After all, tax planning includes an assessment of the risks of a transaction, including contemplation of possible disputes with the Internal Revenue Service regarding the transaction, and judgment about the likely outcome of those disputes.

The technical details of tax controversy procedure are illuminated by an understanding of the law’s underlying conceptual framework. Throughout this book, we have tried both to explain the law and to put it in context, highlighting important theoretical considerations about tax controversies and current procedural rules. Strategic aspects of resolving a tax dispute are also very important. The book uses the “problem method” to promote application of the law to factual scenarios a tax practitioner might encounter, and to emphasize strategy considerations. We hope you enjoy the course.

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