

# Civil Tax Procedure

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# Civil Tax Procedure

THIRD EDITION

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# Preface

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Like all other areas of law, tax law has both substantive and procedural components. This book addresses the procedures by which taxpayers' liabilities are determined and collected. These procedures include the filing of returns, the administrative and judicial mechanisms for resolving disputes about how much tax is owed, the administrative and judicial mechanisms by which unpaid taxes are collected after the extent of the liability has been determined, and penalties for noncompliance with tax rules. The focus of this book is on civil tax procedure. Although criminal tax rules are occasionally mentioned, this book does not examine them in detail.

A great many of the rules of civil tax procedure were created or significantly revised by the Internal Revenue Service Restructuring and Reform Act of 1998, Pub. L. No. 105-206, 112 Stat. 685. Throughout the book, this legislation is referred to as the 1998 Reform Act. Unless otherwise indicated, references to sections in this book are to the Internal Revenue Code of 1986 as amended through June 30, 2016.

In this course, students should focus on the assigned reading materials, principally sections of the Internal Revenue Code and the Regulations promulgated under it. For additional information and as aids in practice, there are numerous books and articles exploring in greater depth the topics addressed in this book. Some of the best are the current editions of: Jerome Borison (ed.), *Effectively Representing Clients Before the "New" IRS* (3 volumes); Michael Saltzman and Leslie Book, *IRS Practice and Procedure*; and William D. Elliott, *Federal Tax Collections, Liens, and Levies*.



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We also are grateful to those who have adopted this book and use it in their courses. Many of our adopters have shared thoughts that have improved this edition. We are grateful to the numerous attorneys and scholars with whom we have worked, and from whom we have learned, over the decades. And we are grateful to our students—past, present, and future—for the stimulation of working with them and for the pride we feel watching their careers blossom in service to their clients and the legal system.

Jerome Borison wishes to thank his super family—Meg, Spencer and Georgia—for giving him only a modestly tough time about the hours and hours spent in the basement office working at the computer on this book. Fortunately, he did not have to miss any soccer, baseball, softball, tennis, skiing, basketball, piano or choir activities or performances to do it.

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