SURVEY OF TAX PROCEDURE
Spring 2018
Professor Jeremy Bearer-Friend
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COURSE DESCRIPTION

This short course will survey the procedural rules that govern U.S. taxpayers’ interactions with the tax system, from the time a tax return is filed until the time the IRS can no longer collect a liability. Understanding these rules is useful to tax practitioners and policymakers alike. Topics we will cover include voluntary compliance, deficiency assessments, administrative appeals, statutes of limitations, litigation in U.S. Tax Court and U.S. District Court, and tax interest and penalties.

Schedule and Attendance
This is a seven-week course that runs January 19 – March 2 at 12pm in VH220. The following is a list of each class date:

Class 1 – Fri. Jan. 19
Class 2 – Fri. Jan. 26
Class 3 – Fri. Feb. 2
Class 4 – Fri. Feb. 9
Class 5 – Fri. Feb. 16
Class 6 – Fri. Feb. 23
Class 7 – Fri. Mar. 2
Exam – Fri. March 9, 2:30pm to 4:00pm

Attendance in this class is required. If you are unable to attend class on a particular day, please e-mail me in advance. Absences are excused for medical, emergency, religious, or similar reasons. Unexcused absences will adversely affect your grade. Whether an absence is excused or unexcused, you are responsible for all material covered during any class that you miss.

Syllabus & Assignments
A list of the topics that we will cover in this class is included on Page 3 of this course description. Assignments and materials for each topic will be posted on NYU Classes under “Resources.” I will announce the assignment for the following week at the end of each class. Assignments will include practice problems and discussion questions, which we will address in class.

The assignment for our first class is to prepare the materials for Unit I, Introduction and Audit Practice.
Course Materials
The required reading materials for this course are:

- Internal Revenue Code and Treasury Regulations (any current copy, or online version);
- and
- Readings contained in Unit Packets, which will be available on NYU Classes.

Please bring your Internal Revenue Code, Treasury Regulations, and Unit Packets to each class. You will find it difficult to follow the class discussion without these materials.

Exam & Assessment
Assessment will be based on an in-class examination. The exam will be open book, and will last for ninety minutes. It will consist of essay questions.

Discussion
You are expected to attend class prepared to discuss the readings and practice problems. Your preparation and active engagement in class will help make the class more enjoyable for everyone.

No Video or Audio Recording
Please do not video or audio record any class or part of a class using any type of device. If you have a need for a class to be recorded as a result of a medical or family emergency, please contact me to discuss your situation.

Contact Information
I will hold office hours on Wednesday afternoons from 2:30-4:30pm. My office is located in Vanderbilt Hall, Room 430M (walk through the Tax Law Review library to find it).

Additional Sources
Listed below is a selection of optional secondary materials on tax procedure if you are interested in pursuing the topics in this course in greater detail.

- Michael Saltzman & Leslie Book, IRS Practice and Procedure
- Ann Murphy, et al., Federal Tax Practice and Procedure
- Camilia Watson, Tax Procedure and Tax Fraud in a Nutshell (4th ed.)
SYLLABUS

I. Introduction and Audit Practice
   a. Voluntary Taxpayer Compliance
   b. Audit Practice Basics

II. Getting to Assessment
   a. Filing and Paying Requirements
   b. Restrictions on Assessment

III. Choice of Forum

IV. Tax Court Litigation

V. Overpayments and Refund Litigation

VI. Tax Penalties

VII. Tax Shelter Penalties and Disclosure Rules

VIII. Interest (if time permits)