

## **Tax Procedure Course Information**

**Fall 2009**

**Professor Kathryn J. Sedo**

**Room 55**

Tax Procedure will meet for 12 classes this fall. **There is no class on Wednesday, November 25.**

The text for the class is Tax Controversies: Practice & Procedure, Third Edition, by Lederman & Mazza (LEXIS). There is a Statutory Supplement (3d edition) that is recommended but not required.

Class reading assignments are required as indicated on the syllabus. The format of the course is to read the casebook material before class, discuss these materials in class and then submit written answers to problems based on the material that was read and discussed in class at the beginning of the next class. We will then discuss the problems to review the material from the previous class to assure it has been completely understood.

There is no final exam so the course will be graded as follows:

1. To encourage you to read the materials before class and participate in class discussions, participation points will be awarded for class attendance and participation. Up to 5 points per class can be earned for attendance and participation.
2. There are 11 problem sets that are to be prepared in writing and handed in at the beginning of each class which cover the material discussed in the previous class. The only exception is the first class where there are no problems due. These problems sets will be worth 15-30 points per week (depending on the complexity of the material), for a total of 250 points. **THERE IS A FIVE (5) PAGE MAXIMUM (DOUBLE SPACED) FOR EACH OF THE PROBLEM SETS.**

3. Three drafting assignments will also be required. They include an appeals protest letter, a tax court petition and a tax claim for refund. These drafting assignments are due as indicated on the course syllabus and are based on problems in the course book. Each drafting assignment is worth 30 points, for a total of 90 points.

4. Final course grades will be based on participation in class, the problems assigned, and the three drafting assignments as indicated above. There is no final exam. The total points possible are 400 points. The value of the various aspects of participation is as follows:

Class Attendance and Participation	60 points
Problems (11 assignments)	250 points
Drafting Assignment #1 (protest letter)	30 points
Drafting Assignment #2 (tax court petition)	30 points
Drafting Assignment #3 (refund claim)	30 points
Total Points	400 points

5. **All problems and drafting assignments must be done individually.**

6. If you are unable to attend class, the assignment should be submitted prior to class.

Problems and assignments will **not** be accepted after due date except by permission from Professor Sedo obtained prior to the due date of the problem or drafting assignment. Due dates are indicated on the course syllabus.

Professor Sedo can be reached at [sedox001@umn.edu](mailto:sedox001@umn.edu) or by phone at 612.624.5813. Her office location is Room 190j (Law Clinics).