

SYLLABUS
Tax Procedure Seminar

Fall 2009
Room 55
Professor Kathryn Sedo

Text: *Tax Controversies: Practice and Procedure (3d Edition)*, Lederman and Mazza (Lexis Nexis).

| <u>Date</u> | <u>Topic</u> | <u>Reading Assignment</u> |
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| Week 1 | 9/9 | Introduction and IRS Rulemaking | Chapter 1, pp 1-10 Chapter 2, pp 31-57 |
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No written assignment for Week 1.

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| Week 2 | 9/16 | Tax Returns, Examination Process, Summonses and Privileges | Chapter 3, pp 79-100 Chapter 4, pp 119-131 and pp 154-166 |
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Written assignment: Turn in Problems 2 and 3 from **Chapter 1** and Problem 1 from **Chapter 2**.

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| Week 3 | 9/23 | IRS Appeals | Chapter 5, pp 171-203 |
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Written assignment: Turn in Problem 1 from **Chapter 3** and Problems 1 and 5 from **Chapter 4**.

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| Week 4 | 9/30 | Restrictions on Assessment Of Tax | Chapter 7, pp 257-289 |
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Written Assignment: Turn in Problems 2 and 3 from **Chapter 5**.

Week 11 11/18 Collection Due Process Chapter 16 pp 627-652

Written assignment: Turn in Problems 1 and 3 from **Chapter 15**

Drafting assignment: Problem 7 from Chapter 10 (Claim for Refund).

No class on 11/25.

Week 12 12/2 Innocent Spouse Chapter 17, pp 665-693

Written assignment: Turn in Problems 1, 2 and 3 from **Chapter 16.**

There is no final exam.