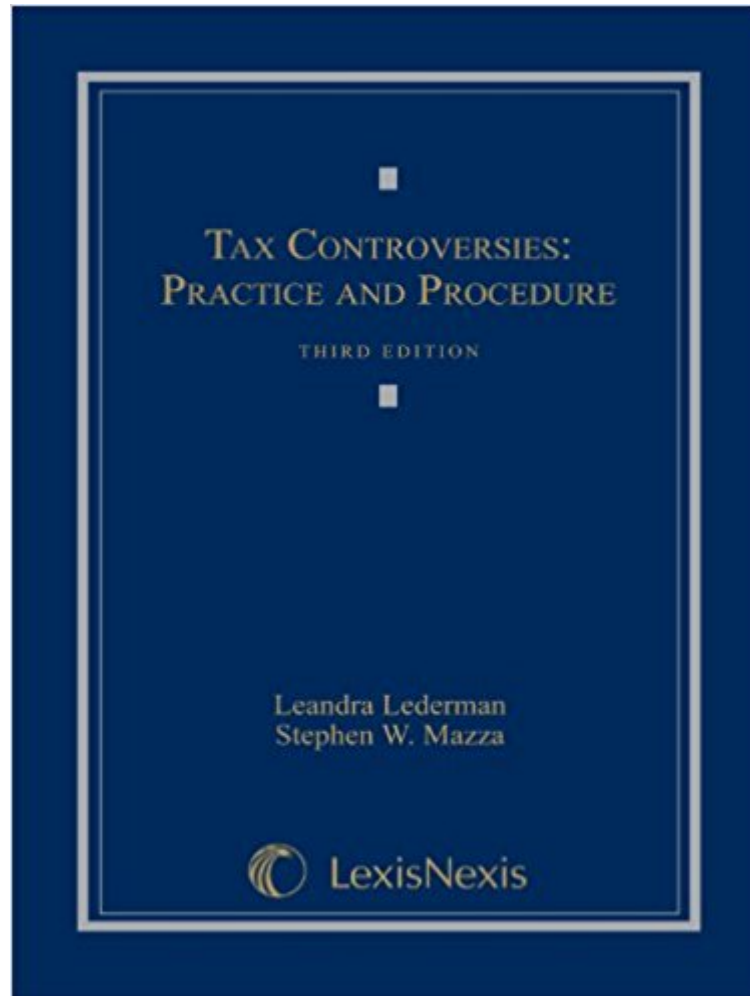




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# Tax Controversies: Practice And Procedure



## Synopsis

This casebook teaches the mechanics of tax procedure, while stimulating students to think about the broader issues that underlie its structural framework. This edition of *Tax Controversies: Practice and Procedure* begins with an overview of civil tax procedure and an in-depth discussion of the federal tax gap and the many approaches to closing it. Several of the next chapters focus on stages in the chronology of a typical tax controversy, from examination through eventual litigation. In addition, two chapters focus on tax research and representing tax clients and a new chapter addresses ethics issues in tax cases. An underlying theme - the extent to which the current procedural rules encourage or discourage voluntary compliance with the federal tax system - runs throughout the book. Suitable for J.D. or LL.M. students, or for use in a tax clinic. This edition contains new chapters on summons enforcement, the U.S. Tax Court, the collection due process procedures, "innocent spouse" relief, and ethics issues. Each casebook chapter includes theory questions and a set of fact-based problems to encourage strategic thinking. Several chapters include optional drafting problems.

## Book Information

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## Customer Reviews

This is the worst text book I have ever had and if I could give it 0 stars I would. While the entire legal profession is moving towards the mantra, "why say in 5 words what you can say in 3," this book seems to be premised on the idea of "why say in 3 words what you can say in 30." The language is confusing, unnecessarily convoluted and extremely dense and it never gives the reader a clear picture of what the issue is, why it is important, or how it relates to the material at hand. After reading my assigned portion I then look up the material in the IRS publications so that I can get a

translation of the textbook. Consider that for a moment, the IRS publications are clearer than this textbook. One gets the feeling that the authors are trying to make it challenging for the student. Instead of laying out the information in a clear and concise manner, they provide this matrix of needlessly long sentences. I cannot recall having a textbook that made me more angry and frustrated. I am angry that I had to pay \$130 for a worthless book that left me confused and I am frustrated by the additional work I have to do to translate the material.

This book lays out all aspects of tax procedures, starting with IRS notices, appeals, going all the way into the courtroom. It has a lot of cases, some of which aren't the best, but the rest of the book does a very good job at explaining all of the intricacies of tax practice. This book is a must have if you want to go in to a tax practice.

A cogent analysis for students. I really felt this book made the subjective great deal clearer than the book I was assigned when I took the class. The PL I deskbook is an excellent resource for practitioners but too dense for students.

Despite lots of legal language, it is a pretty good reference. Many easy concepts have a lot of legal water under the bridge. This book covers it all in detail...sometimes too much detail, but sometimes that kind of detail is needed, especially for graduate students needing research material for papers.

Great book with lots of materials for tax procedure. The only problem is that things are scattered in the book. It is tax procedure so everything is comprehensive and I can't think of another publisher or professor who can sort out where/how to place subjects in this book. You will need a good professor to break some things down, but overall it's an easy reader. It's a practice-based book with no super long BS cases. Cases are briefed or mentioned but never the first year stuff.

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