

## **Tax Procedure & Practice**

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This class covers the procedural aspects of dealing with the Internal Revenue Service, the agency that administers the federal tax system. The focus is from the private practitioner's perspective in assisting clients navigate the daunting administrative requirements. The class offers the following principal subjects:

- Administrative Organization of the IRS.
- The Regulatory Process -- IRS Pronouncements such as Regulations, Revenue Rulings, Technical Advice Memoranda and Private Letter Rulings
- IRS Audits, including use of IRS Administrative Summonses and Statutes of Limitations Penalties (Civil and Fraud) and Interest
- IRS Administrative Appeals
- Civil Tax Litigation with the IRS -- Tax Court, District Court, Court of Federal Claims, Courts of Appeals and United States Supreme Court.
- Collections, including IRS liens, levies and trust fund taxes
- Federal Tax Crimes, Methods of Proof and Investigative Techniques
- Ethics of Practice in the Tax Procedure Context
- CARES Act: Paycheck Protection Program (PPP) Overview and Corresponding Tax Issues

Grading: Students will be graded based on their performance on the Final Exam.

Participation: Class participation is **strongly** encouraged, and individual grades may be increased or decreased depending on class participation or the lack thereof.

Classroom: Virtual (Zoom)

Office Hours: Please contact the Instructor to set an appointment for office hours.

Materials: The course is taught from materials prepared by the instructors and readings from Michael I. Saltzman & Les

Book, *IRS Practice and Procedure*, Thomas Reuters (Rev. Second Ed., Student Edition) and latest supplement. This is a revised 2nd edition with latest supplement. Book & Supplement Combo ISBN 978-1-5083-1130-0 or Study Problems ISBN 978-0-7913-5535-0.

Students will need access to the Internal Revenue Code (26 U.S.C. 1 et seq.) and Treasury Regulations promulgated thereunder (26 CFR 1 et seq.). These are available online (Code: <http://www.access.gpo.gov/uscode/uscmaint.html>; Regs: [http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=223533d4a55442ad0e5ac135507b8906&c=ecfr&pl=/ecfrbrowse/Title26/26tab\\_02.tpl](http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=223533d4a55442ad0e5ac135507b8906&c=ecfr&pl=/ecfrbrowse/Title26/26tab_02.tpl)), but students should have copies of the relevant provisions in class and thus it may be best simply to purchase one of the compilations available in the bookstore.

Optional reading material: Vasquez & Head, *From the Texas Cotton Fields to the United States Tax Court: The Life Journey of Juan F. Vasquez*, American Bar Association Tax Section (2020)

**Schedule of Classes:**

**Assigned Reading**

|              |  |
|--------------|--|
| August 23    | Text: Chapter 1, pages: 1-4 to 1-10; 1-16 to 1-25; 1-34 to 1-37; 1-42 to 1-66                                |
| August 30    | Text: Chapter 1, pages 1-79 to 89; 1-103 to 1-126; Chapter 2, pages 2-2 to 2-12; 2-47 to 2-60; 2-80 to 2-82; |
| September 6  | Text: Chapter 3, pages 3-3 to 3-47; 3-56 to 3-77; 3-97 to 3-99   |
| September 13 | Text: Chapter 5, pages 5-3 to 5-31; 5-103 to 5-115   |
| September 20 | Text: Chapter 7, pages 7A-4 to 7A-42   |
| September 27 | Text: Chapter 7, pages 7A-55 to 7A-78; 7A-121 to 7A-124; 7A-137  |
| October 4    | Text: Chapter 7, pages 7B-5 to 7B-6; 7B-28 to 7B-44; 7B-48 to 7B-56  |
| October 11   | Text: Chapter 7, pages 7B-64 to 7B-68; 7B-73 to 7B-79; 7B-83 to 7B-89; 7B-91 & 7B-98 Pages 7C2 to 7C14       |

- October 18 Text: Chapter 8, pages: 8-5 to 8-10; 8-30; 8-37 to 8-62; Chapter 1, pages: 1-82 to 1-96; Chapter 8, pages: 8-65 to 8-81.
- October 25 Text: Chapter 8, Chapter 1, pages: 1-82 to 1-96; Chapter 8, pages: 8-65 to 8-81.
- November 1 Text: Chapter 8, pages: 8-99 to 8-136; Chapter 9, pages: 9-43 to 9-48; 9-53 to 9-57.
- November 8 Text: Chapter 9, pages: 9-4 to 9-6; 9-9 to 9-43; Chapter 14, pages: 14-27; 14-30 to 14-34; 14-74 to 14-77; 14-95 to 14-102; 14-137; Suppl. 14-4.  
  
Code: §§ 6320, 6330, 7121, 7122, 7123  
  
A Practitioner's Guide to Handling IRS Appeals, *The Texas Tax Lawyer*, October 2007
- November 15 Text: Chapter 9, pages: 9-58 to 9-77; Chapter 2, pages: 2-3 to 2-9; Chapter 13, pages: 13-4 to 13-9; 13-137 to 13-149; 13-150 to 13-166.  
Code: §§ 7521, 7525, 7601-7610  
  
Vasquez & Lowy, The Scope of the Corporate Tax Shelter Exception to the § 7525 Tax Practitioner Privilege, *The Journal of Tax Practice & Procedure*, August/September 2004  
  
Lowy & Vasquez, When is the Work of a Tax Professional Done in Anticipation of Litigation and Thus 'Work Product'? *Journal of Taxation*, March 2003
- November 22 Text: Chapter 17, pages: 17-50 to 17-103  
  
Code: §§ 6672; TBA  
  
Vasquez & Lowy, 639-3<sup>rd</sup> T.M., *Responsible Persons and Lender Liability for Trust Fund Taxes – Section 6672 and 3505*.  
  
Cohen, How to Read Tax Court Opinions, *Houston Business and Tax Law Journal*, 2001; TBA

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