

Tax Procedure & Practice

(rev. March 25, 2026)

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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
- Employment Taxes and Trust Fund Liability Issues
- Hot Topics in Tax Procedure

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: Room TBD

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 Saltzman & Leslie

Book, IRS Practice and Procedure ISBN: 978-1-5083-1130-0

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/uscmmain.html>; Regs: 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 25	Text: Chapter 1, pages: 1-4 to 1-10; 1-16 to 1-25; 1-34 to 1-37; 1-42 to 1-66
September 1	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 8	Text: Chapter 3, pages 3-3 to 3-47; 3-56 to 3-77; 3-97 to 3-99
September 15	Text: Chapter 5, pages 5-3 to 5-31; 5-103 to 5-115
September 22	Text: Chapter 7, pages 7A-4 to 7A-42
September 29	Text: Chapter 7, pages 7A-55 to 7A-78; 7A-121 to 7A-124; 7A-137
October 6	Text: Chapter 7, pages 7B-5 to 7B-6; 7B-28 to 7B-44; 7B-48 to 7B-56
October 13	Text: Chapter 7, pages 7B-64 to 7B-68; 7B-73 to 7B-79; 7B-83 to 7B-89; 7B-91 & 7B-98l Pages 7C2 to 7C14
October 20	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 27 Text: Chapter 8, Chapter 1, pages: 1-82 to 1-96; Chapter 8, pages: 8-65 to 8-81.
- November 3 Text: Chapter 8, pages: 8-99 to 8-136; Chapter 9, pages: 9-43 to 9-48; 9-53 to 9-57.
- November 10 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 17 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 24 Text: Chapter 17, pages: 17-50 to 17-103

Code: §§ 6672; TBA

Vasquez & Lowy, 639-3rd 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

- **Use of Artificial Intelligence**

- **Honor Code**

The UHLC Honor Code governs all aspects of this course. You are responsible for knowing and adhering to all parts of the Honor Code. If you have any questions about

how the Honor Code applies to specific activities or situations related to this course, please ask. Your ongoing enrollment in this course signifies your pledge to comply with the Honor Code in all matters related to this course and the instructions outlined in this syllabus. The Honor Code's plagiarism policy forbids receiving unauthorized help and using unapproved materials. Using AI-generated text will be considered a violation of the Honor Code and classified as plagiarism.

- **This Syllabus**

This document is a syllabus (not a contract) and is subject to change. I will notify you of any updates as soon as possible through class announcements, Canvas postings, or emails to the entire class.

- **Title IX/Sexual Misconduct**

Pursuant to the UHS Sexual Misconduct Policy, your instructor is a "responsible employee" for reporting purposes under Title IX regulations and state law and must report incidents of sexual misconduct (sexual harassment, non-consensual sexual contact, sexual assault, sexual exploitation, sexual intimidation, intimate partner violence, or stalking) about which they become aware to the Title IX office. Please know there are places on campus where you can make a report in confidence. You can find more information about resources on the Title IX website at <https://uh.edu/equal-opportunity/title-ix-sexual-misconduct/resources/>.

- **Reasonable Academic Adjustments/Auxiliary Aids**

The University of Houston is committed to providing an academic environment and educational programs that are accessible to its students. Any student with a disability who is experiencing barriers to learning, assessment, or participation is encouraged to contact the Justin Dart, Jr. Student Accessibility Center (Dart Center) to learn more about academic accommodations and support that may be available to them. Students seeking academic accommodations will need to register with the Dart Center as soon as possible to ensure the timely implementation of approved accommodations. Please contact the Dart Center by visiting the website at <https://uh.edu/accessibility/>, by calling (713) 743-5400, or by emailing jdcenter@central.uh.edu.

- **Women and Gender Resource Center (WGRC)**

The mission of the WGRC is to support the University of Houston and promote the success of all students, faculty, and staff by educating, empowering, and assisting the UH community. The WGRC suite is open to you. Stop by the office to find a study space, take a break, grab a snack, or explore one of the WGRC programs or resources. Visit Student Center South, room B12 (basement floor near Starbucks and down the hall from Creation Station) from 9 am to 5 pm, Monday through Friday.

- **Recording of Classes**

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