

Tax Controversy & Litigation

(rev. January 14, 2026)

Instructors:

The Honorable Juan F. Vasquez
United States Tax Court
400 2nd St. N.W.
Washington D.C. 20217

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Grading:

Students will be graded on the following items at the percentage set forth per item. Preparation of a Tax Court Petition (10-page limit) - 25%, Preparation of a Pre-Trial Memo (15 page limit) - 50%, and Participation in a Tax Court mock trial- 25% (the grade for the mock trial will be given on a per team basis). The Petition is due on or before **February 20, 2025**. The Pre-Trial Memo is due on or before **February 21, 2025**. Each Tax Court mock trial team will consist of 2-5 members selected randomly by the Professors. The Tax Court mock trial will occur on **February 27 or February 28, 2025**, and will be conducted before a panel made up of the Professors. Each team will be judged by the same panel. There will be NO 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:

In Person, Room 311

Office Hours:	Please contact the Instructors to set an appointment for office hours.
Materials:	<p>The course is taught from materials prepared by the instructors and readings from Michael Saltzman & Leslie Book, <i>IRS Practice and Procedure</i> (2021) ISBN: 978-1-5083-1130-0</p> <p>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. In addition, students will need access to the U.S. Tax Court Rules of Practice and Procedure. These are available online at http://www.ustaxcourt.gov</p> <p>Optional reading material: Vasquez & Head, <i>From the Texas Cotton Fields to the United States Tax Court: The Life Journey of Juan F. Vasquez</i>, American Bar Association Tax Section (2020)</p>

Schedule of Classes:

Assigned Reading

January 23 and 24	<p>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.</p> <p>Text: Chapter 8, pages: 8-99 to 8-136; Chapter 9, pages: 9-43 to 9-48; 9-53 to 9-57.</p>
January 30 and 31	<p>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.</p> <p>Code: §§ 6320, 6330, 7121, 7122, 7123</p>
February 20	<p>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.</p> <p>Code: §§ 7521, 7575, 7601-7610</p>

February 21

Text: Chapter 9, pages: 9-48 to 9-53; TBA

Code: §§ 6213, 7463; TBA

Tax Court Rule: TBA

Handouts: TBA

February 27 and 28

Text: TBA

Code: TBA

Tax Court Rule: TBA

Handouts: Cohen, How to Read Tax Court Opinions,
Houston Business and Tax Law Journal, 2001; TBA

Counseling and Psychological Services (CAPS): CAPS can help students who are having difficulties managing stress, adjusting to the demands of a professional program, or feeling sad and hopeless. You can reach CAPS (www.uh.edu/caps) by calling 713-743-5454 during and after business hours for routine appointments or if you or someone you know is in crisis. No appointment is necessary for the “Let's Talk” program, a drop-in consultation service at convenient locations and hours around campus. See: http://www.uh.edu/caps/outreach/lets_talk.html.

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