TAX PRACTICE AND PROCEDURE (LITIGATION)
LAWG-858-10

GEORGETOWN UNIVERSITY LAW CENTER
FALL 2016

JUDGE KERRIGAN

K. CHRISTY VOURI-MISSO

TUESDAY 5:45 PM – 7:45 PM
WILLIAMS LIBRARY ROOM 520AB

EXAMINATION DATE: TBD

The written and verbal statements of the instructors do not represent any express or implied opinions of the United States Tax Court, or McDermott, Will & Emery. Any statements and comments are the personal opinions of the instructors.

Required Materials:

Internal Revenue Code (“Code”)

U.S. Tax Court Rules of Practice and Procedure (“Rules”), available at:
http://www.ustaxcourt.gov/notice.htm

Class 1 (August 30, 2016): Administrative Practice & Procedure Overview

Required Reading: Code §§ 7601, 7602, 6001, 982
Reisman v. Caplin, 375 U.S. 440 (1964)
U.S. v. Powell, 379 U.S. 48 (1964)

Class 2 (September 6, 2016): Tax Court Jurisdiction and Tax Refund Jurisdiction

Required Reading: Scar v. Commissioner, 814 F.2d 1363 (9th Cir. 1987); Rules 34, 36; Code §§ 6501, 6503, 6213, 6212, 6511, 6513, 6532(a); Naftel v. Commissioner, 85 T.C. 527 (1985); K&C, Chapters I and 12, ¶¶ 13.01-13.09, 14.04, 15.05

Recommended Reading: Acme Steel Co. v. Commissioner, T.C. Memo. 2003-118

Class 3 (September 13, 2016): Choice of Forum Considerations; Burden of Proof in Tax Court and Refund Litigation

Required Reading: K&C ¶ 16.01; Rule 142; Code §§ 6662, 6664, 7422, 7442, 7491; Higbee v. Commissioner, 116 T.C. 438 (2001); Golsen v. Commissioner, 54 T.C. 742 (1970); Cohan v. Commissioner, 39 F. 2d 540 (2nd Cir. 1930)

Class 4 (September 20, 2016): Motions Practice [Guest Lecture]

Required Reading: Rules 24, 25, 26, 40, 41, 55, 63, K&C ¶¶ 5.20 and 5.28

Class 5 (September 27, 2016): Initial Pleading; Common Areas of Tax

Required Reading: Code §§274, 183, 469

Class 6 (October 4, 2016): Discovery; Stipulations; and Privilege

Required Reading: Rules 70, 91 & 122; Code § 7453

Recommended Reading: K&C ¶¶ 6.01-6.08, 6.12, 6.21, 18.04

October 11, 2016: NO CLASS: Monday classes meet instead of Tuesday classes
Class 7 (October 18, 2016): Expert Witnesses; Pretrial Practice; Conflicts

Required Reading: K&C ¶¶ 7.12, 8.04; Standing Pretrial Order (handout); Rule 24(g), 143(g), 201; Boltar, LLC v. Commissioner, 136 T.C. 326 (2011)


Class 8 (October 25, 2016): Trial Practice; Post Trial Practice

Required Reading: Code §§ 7481, 7482; Rule 103, 151, 155, 161; Golser v. Commissioner, 54 T.C. 742 (1970)

Recommended Reading: K&C ¶ 8.05 and Chapter 11

Class 9 (November 1, 2016): TEFRA Partnership Procedures [Guest Lecture]

Required Reading: Code §§ 6221, 6222, 6226, 6229, 6230, 6231(a); JCS-1-16, Bluebook, pg. 51-83; (available at: https://www.jct.gov/publications.html?func=startdown&id=4874)

Recommended Reading: K&C Chapter 9

Class 10 (November 8, 2016): Collection Due Process; Small Case Procedures; In Camera Reviews & Privilege Logs; Protective Orders

Required Reading: Code §§ 6320, 6330, 7459; Rule 103; Sego v. Commissioner, 114 T.C. 604 (2000); Goza v. Commissioner, 114 T.C. 176 (2000); Willie Nelson Music Co. v. Commissioner, 85 T.C. 914 (1985); K&C ¶¶ 10.01-10.04

Class 11 (November 15, 2016): Offshore Accounts; FBAR; FATCA; Coming Into Compliance

Required Reading: Code §§ 862, 7609(f), 7623; FBAR Form and Instructions; Thomas, et al. v. UBS AG, 706 F. 3d 846 (7th Cir. 2013)

Class 12 (November 22, 2016): Innocent Spouse Relief; Fraud; Criminal Tax


Class 13 (November 29, 2016): Recovery of Administrative and Litigation Costs; Ethics; Course Review

Required Reading: Code § 7430; K&C Chapter 23