

Professor Koch
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FEDERAL TAX PROCEDURE SYLLABUS

Purpose of the Course: The goal of this course is to provide students with a working knowledge of federal tax procedure. The course focuses on the process and procedures of the federal tax system beginning with the filing of a return and includes the structure and authority of the IRS, voluntary compliance, enforcement, federal tax disputes and related issues. By the end of the course, you should be able to identify and analyze the procedural issues involved in a tax controversy in order to represent a client in a civil federal tax dispute from its inception through the administrative process culminating in tax litigation.

Course Materials: During the semester, we will be using the following course materials: (1) Lederman & Mazza, *Tax Controversies: Practice and Procedure*, (3rd Ed. 2009). The authors have issued a free 2015 online supplement to the text that can be uploaded. The direct link to the text at the Lexisnexis store is: <http://www.lexisnexis.com/store/catalog/booktemplate/productdetail.jsp?pageName=relatedProducts&skuid=SKU12840&catId=137&prodId=12840> At the top of the description it links directly to the 2015 supplement: <http://www.lexisnexis.com/store/images/Supplements/1160-2015S.pdf> The text is available in hardcover and a less expensive loose leaf edition, both of which are in the bookstore; (2) Internal Revenue Code; and, (3) Federal Tax Regulations.

Classes: This class is scheduled to meet for 2 hours per week, on Mondays from 4:10 PM to 6:00 PM.

Attendance and Preparation: Students are expected to attend classes regularly. At each class, I will either take attendance personally or provide a sign-in sheet. There is a substantial amount of material to cover in a limited time parameter. It is imperative to prepare conscientiously for each class. If you miss class frequently or are unprepared several times, your grade may be lowered. Sometimes you can't avoid missing a class. If you know in advance that you will be missing a class for a compelling reason, or if you have missed a class due to illness or emergency, please send me an e-mail or telephone me, briefly explaining the situation.

Lateness: Students are expected to be on time to class. However, it is better to come to class late than not at all. You may walk in late if you have a good reason, as long as you don't abuse this privilege.

Final Grade for the Course: The final grade for the course will be determined by your grade on the Final Exam. Class preparation and participation will be taken into consideration and can account for up to 15% of your final grade.

Final Exam: The Final Exam will be unlimited **OPEN BOOK** and will consist of three or more essay questions. More information about the final including copies of old Final Exams will be provided during the semester.

Computer Policy: Computers are to be used during class for taking notes and no other purpose. They are not to be used to “surf the net” or send email or instant messages. Violations of this rule may lead to you being prohibited from using a laptop during class.

Communications: The best way to communicate with me is by email. I will get back to you within 24 hours. While I do not maintain regular office hours, if you need to speak with me in person, we can set up an appointment before or after class, or at a mutually agreeable time and location.