

**Federal Tax Procedure  
Spring 2018  
Professor Monica E. Koch**

**ASSIGNMENT SCHEDULE**

<b>Class</b>	<b>Date</b>	<b>Topic</b>	<b>Assignment</b>
<b>1</b>	1/16	Introduction to Federal Tax Controversies & IRS Rulemaking	Text*-Chapters 1&2**
<b>2</b>	1/23	Tax Returns & Examinations; Summonses & Privileges	Text-Chapters 3&4
<b>3</b>	1/30	IRS Appeals	Text-Chapter 5
<b>4</b>	2/6	Restrictions on Assessment of Tax	Text-Chapter 7
<b>5</b>	2/13	The Notice of Deficiency & the US Tax Court	Text-Chapters 8&9
<b>6</b>	2/20	The Notice of Deficiency & the US Tax Court (cont'd)	Text-Chapters 8&9
<b>7</b>	2/27	Overpayments, Refund Claims & Refund Litigation	Text-Chapter 10
<b>8</b>	3/6	Overpayments, Refund Claims & Refund Litigation (cont'd)	Text-Chapter 10
<b>9</b>	3/13	Tax Litigation & Settlement	Text-Chapter 11
<b>10</b>	3/20	Civil Tax Penalties	Text-Chapter 12
<b>11</b>	4/3	Interest	Text-Chapter 13
<b>12</b>	4/10	Liens, Levies, and other Collection Procedures	Text-Chapter 14
<b>13</b>	4/17	Collection Due Process Procedures	Text-Chapter 16
<b>14</b>	4/24	Offers in Compromise, Installment Agreements	Text-Chapter 15
	4/27	Make up class/ Tax Court mock trial	

\* Lederman & Mazza, *Tax Controversies: Practice & Procedure* (4th ed. 2017). Will not ship until 1/11/18. I will provide PDF of Chapters 1,2 and 3 until book is available.

\*\* Please be familiar with the problems at the end of each chapter which will be incorporated into the class discussion.