MARC L. CAINE
Thursdays 6:10-8:00

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, students should be able to identity 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) primary textbook - Lederman & Mazza, *Tax Controversies*: *Practice and Procedure*, *Fourth Edition;* (2) the Internal Revenue Code; (3) Federal Tax Regulations; (4) relevant caselaw. Optional reading – The United States Tax Court, An Historical Analysis, which can be found at Tax Court website under the *History* tab; https://www.ustaxcourt.gov/resources/book/Dubroff_Hellwig.pdf

Classes: This class is scheduled to meet for approximately 2 hours per week, on Thursdays from 6:10-8:00.

Attendance Policy. The rules of the New York State Court of Appeals, the American Bar Association, and the Law School all require law students to be in good and regular attendance in the courses for which they are registered. To comply with these rules, you must attend at least 85% of your regularly scheduled classes. A student enrolled in a two-credit course may thus miss no more than two 100-minute class sessions (in other words, two regularly scheduled classes).

I will provide sign-in sheets for each regularly scheduled class, which shall be the dispositive evidence regarding your absence from a given class. Each student is responsible for signing in. Falsification of sign-in sheets is a violation of the Code of Academic Conduct.

If you exceed the permitted absences by failing to sign in, you will be administratively withdrawn from the course. No prior notice may be given, and you will receive notification from the Office of Academic Records indicating the withdrawal. Any such withdrawal may have serious ramifications for your financial aid, academic standing, and date of graduation. If you are excessively absent from several classes, you may face additional sanctions, including but not limited to denial of certification of good and regular attendance to the New York State Board of Law Examiners, or other state bar examiners.

If you believe you must be absent from class for more than the permitted number of classes, you should contact the Office of Student Affairs as soon as possible. Accommodations will be made for students who must be absent for religious reasons and in cases of truly compelling hardship. Any request for an exception made to the Office of Student Affairs must be accompanied with appropriate documentation.

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. Be professional.

President's Spring 2022 COVID Regulations
For the present, everyone must be masked while inside any building on the Hofstra campus, unless they are alone in a private office or in their residence hall room or suite. This mask policy is being reviewed on an ongoing basis to determine whether and when it should be revised.

Only students who are fully vaccinated and have received a booster shot are permitted on campus.

Hofstra's policies will continue to be guided by science and public health considerations.

"TWEN" (The West Education Network): I have set up a course page for this class on TWEN. TWEN gives me a quick way to reach all of you with any announcements, Syllabus changes, handout materials, interesting links, etc. It also gives me a way to extend class discussion beyond the classroom hours.

Learning Outcomes:.
Basic legal analysis, fact development and law-finding – Extracting rules and policy from cases, statutes, and administrative regulations and analyzing, interpreting and arguing differing interpretations of rules and statutes; conducting investigation of facts and constructing a coherent narrative based on that investigation; identifying legal issues in facts and applying rules and policy to facts; weighing evidence to reach factual inferences; constructing arguments and identifying flaws in an argument; performing comprehensive legal research; analyzing and structuring transactions; presenting analysis orally and arguing orally; using policy to analyze and persuade.

Expected Student Workload: The American Bar Association requires that you spend at least four hours per week outside of clas**s** studying for this 2-credit course. This is an average amount of time required for out of class work per week over the course of the semester. The time you will spend throughout the semester reviewing the readings below and researching, drafting and revising the final paper for this course will satisfy (and likely exceed) that time commitment. This is in addition to the two hours of class time.

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 10% of your final grade. For the 10% portion of the grade, i.e., "class preparation and participation" students may pick a topic from Tax Prof Blog or Procedurally Taxing or Townsend's Tax Procedure and present to the class. The date and topic must be approved.

Final Exam: The final exam will be unlimited OPEN BOOK and will consist of essay questions and may also include short answers and/or multiple choice questions or some combination thereof. I will provide more information about the final later in 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 Hofstra 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 either before or after class. Due to the current circumstances, all meetings will be virtual.

ASSIGNMENT SCHEDULE

Federal Tax Procedure
Spring 2022
Professor Marc L. Caine
Textbook – Lederman & Mazza, *Tax Controversies*: *Practice and Procedure*, *Fourth Edition*

Class	Date	Topic	Assignment
1	Jan. 13	Intro. To Fed. Tax Controversies & IRS Rulemaking	Textbook Chapters 1, 2, <u>Halby</u>, T.C. Memo. 2009-204
2	Jan. 20	Tax Returns & Examinations & Summonses & Privileges	Textbook Chapters 3 & 4
3	Jan. 27	Independent Office of Appeals	Textbook Chapter 5
4	Feb. 3	Restrictions of Assessment of Tax	Textbook Chapter 7
5	Feb. 10	United States Tax Court and the Notice of Deficiency	Textbook Chapters 8 and 9
6	Feb. 17	United States Tax Court and the Notice of Deficiency	Textbook Chapters 8 and 9
7	Feb. 24	Overpayments, Refunds, and Refund Litigation	Textbook Chapter 10
8	March 3	Overpayments, Refunds, and Refund Litigation, cont.	Textbook Chapter 10
9	March 10	Tax Litigation & Settlement	Textbook Chapter 11
10	March 24	Civil Penalties	Textbook Chapter 12
11	March 31	Interest	Textbook Chapter 13
12	April 7	Liens, Levies, and Collection Procedures	Textbook Chapter 14
13	April 14	Collection Due Process	Textbook Chapter 16
14	April 21	Offers in Compromise, Installment Agreement, Innocent Spouse	Textbook Chapters 15 and 17
	April 28	Make up class/class assignment	Will be provided

- Please be familiar with the problems at the end of each chapter. We will discuss these problems in class.