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### Unit 1  Introductory Comments - - -

Some of these materials will be distributed in class and some of them are on Professor Jegen’s taxsite at www.iupui.edu/~taxsite and some of them must be located by you through online research. If an item is not distributed to you in class, then you must find it yourself.

If you need some extra tax help during this semester, you can use the materials in Tax Analysts, free of charge at any time that you wish, for the entire Fall semester.

The path is: [http://www.taxanalysts.com](http://www.taxanalysts.com) Login as: profjegen and use the following as your password: lawstudents09

Bring a copy of the Internal Revenue Code to each class session. If you have a laptop that you intend to bring to class, then you can use the IRC which is kept up to date by Cornell University and which is located at: [http://www.law.cornell.edu/uscode/#sections](http://www.law.cornell.edu/uscode/#sections)

Check your email folder every day, including weekends, for assignments and other information. For this reason, you might want to have your emails sent to your university email address and to your home email address and to your work email address. If you are not receiving emails directly from Professor Jegen, be certain to tell Professor Jegen that during the first class session.

### Unit 2  Introductory Material - - -

**Internal Revenue Code Sections.** Read:

- 7801 - Authority Of The Department Of The Treasury.
- 7802 - Internal Revenue Service Oversight Board.
- 7803 - Commissioner of Internal Revenue and Other Officials.
- 7804 - Other Personnel.
- 7805 - Rules And Regulations.
- 7806 - Construction Of Title.
- 7807 - Rules In Effect Upon Enactment Of This Title.
- 7808 - Depositaries For Collections.
- 7809 - Deposits Of Collections.
- 7810 - Revolving Fund For Redemption Of Real Property.
- 7811 - Taxpayer Assistance Orders.

**Other Statutes.** Read:

No printed material.

**Case Opinions And Decisions.** Read:

No printed material.

**US Treasury Regulations (See [http://www.gpoaccess.gov/cfr/index.html](http://www.gpoaccess.gov/cfr/index.html)).** Read:

No printed material.


No printed material.


No printed material.

**Other IRS Text Publications (See [http://www.irs.gov/formspubs/index.html](http://www.irs.gov/formspubs/index.html)).** Read:

- IRS Publication 1 - Your Rights As A Taxpayer.
- IRS Publication 947 - Practice Before the IRS And Power of Attorney.
- IRS 1986 EO CPE Text - Representation Of Taxpayers Before The Internal Revenue Service.
- IRS Description Of Appeals Division.
- IRS Publication 3498 - The Examination Process.
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<td>Examination of Returns, Appeal Rights, And Claims For Refund.</td>
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<td>IRS Publication 5</td>
<td>Appeal Rights And Preparation Of Protests For Unagreed Cases.</td>
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<td>IRS Publication 3598</td>
<td>What You Should Know About The Audit Reconsideration Process.</td>
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<td>IRS Publication 1546</td>
<td>The Taxpayer Advocate Service of the IRS - How to Get Help With Unresolved Tax Problems.</td>
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<td>IRS Publication 552</td>
<td>Recordkeeping For Individuals.</td>
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<td>IRS Publication 1035</td>
<td>Extending The Tax Assessment Period.</td>
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<td>IRS Publication 504</td>
<td>Divorced Or Separated Individuals</td>
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<td>IRS Publication 971</td>
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<td>IRS Publication 2186</td>
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<td>IRS Publication 733</td>
<td>Rewards For Information Provided By Individuals To The Internal Revenue Service.</td>
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<td>IRS Publication 1544</td>
<td>Report Cash Payments Of Over $10,000 (Received In A Trade Or Business).</td>
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<td>IRS Publication 593</td>
<td>Tax Highlights For U.S. Citizens And Residents Going Abroad.</td>
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<td>IRS Publication 4457</td>
<td>Safeguarding Taxpayer Data.</td>
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<td>IRS Publication 3605</td>
<td>Fast Track Mediation.</td>
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<tr>
<td>Document 5661-A</td>
<td>IRS In-Custody Statement Of Rights</td>
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<td>IRS Forms And TIGTA Forms</td>
<td>(See <a href="http://www.irs.gov/formspubs/index.html">http://www.irs.gov/formspubs/index.html</a>). Read:</td>
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<td>Tax Information Authorization and the instructions thereto.</td>
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<td>Waiver Of Restriction On Assessment And Collection Of Deficiency In Tax And Acceptance Of Overassessment.</td>
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<td>Offer To Waive Restrictions On Assessment And Collection Of Tax Deficiency And To Accept Overassessment.</td>
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<td>Waiver Of Restrictions On Assessment And Collection Of Deficiency And Acceptance Of Overassessment - Estate, Gift, And Generation-Skipping Transfer Tax.</td>
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<td>IRS Form 8300</td>
<td>Report Of Cash Payments Over $10,000 Received In A Trade Or Business.</td>
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<td>Currency Transaction Report.</td>
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<td>IRS Form 843</td>
<td>Claim For Refund And Request For Abatement.</td>
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<td>IRS Form 1310</td>
<td>Statement Of Person Claiming Refund Due A Deceased Taxpayer.</td>
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<td>Taxpayer Statement Regarding Refund.</td>
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<td>IRS Form Letter 3605-A</td>
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<td>IRS Form 886-A</td>
<td>Explanation Of Issues (Revenue Agent’s Report).</td>
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<td>Income Tax Discrepancy Adjustments</td>
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<td>IRS Form 9465</td>
<td>Installment Agreement Request.</td>
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<td>IRS Form 656 and 656-L</td>
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<td>Other Statutes. Read:</td>
<td>No printed material.</td>
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7602 - Examination of Books and Witnesses
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7602 - Examination of Books and Witnesses
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Irani v. United States, 448 F.3d 507 (2nd Cir. 05/11/06).
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King v. United States, 2006 U.S. Dist. LEXIS 53289 (N.D. Cal. 07/18/06).
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7604 - Enforcement of Summons
7602 - Examination of Books and Witnesses
United States v. Lindberg, 2006 U.S. Dist. LEXIS 31847 (D. Minn. 05/17/06).
7602 - Examination of Books and Witnesses
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61 - Gross Income Defined
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6673 - Sanctions and Costs Awarded by Courts
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Martini v. United States, 2006 U.S. Dist. LEXIS 31875 (D. Nev. 05/04/06).
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United States v. Norwood, 420 F.3d 888 (8th Cir. 10/26/05).
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7603 - Service of Summons
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7604 - Enforcement of Summons
United States v. Pruiett, 2006 U.S. Dist. LEXIS 49538 (C.D. Ill. 07/19/06).
7602 - Examination of Books and Witnesses
Redeker-Barry v. United States, 2007 U.S. App. LEXIS 1950 (11th Cir. 01/30/07).
7609 - Special Procedures for Third Party Summons
United States v. Redhead, 2006 U.S. App. LEXIS 21237 (5th Cir. 08/18/06).
6020 - Returns Prepared for or Executed by Secretary
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7604 - Enforcement of Summons
United States v. Rose, 2006 U.S. App. LEXIS 29040 (9th Cir. 11/21/06).
7602 - Examination of Books and Witnesses
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6321 - Lien for Taxes
Sarnowski v. United States, 2005 U.S. Dist. LEXIS 43120 (D. N.J. 09/19/05).
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7421 - Prohibition of Suits to Restrain Assessment or Collection
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7609 - Special Procedures for Third Party Summons
7421 - Prohibition of Suits to Restrain Assessment or Collection
Soloman Family Trust v. Chynoweth, 2006 U.S. Dist. LEXIS 62669 (E.D. Cal. 09/01/06).
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7609 - Special Procedures for Third Party Summonses
6103 - Confidentiality and Disclosure of Returns and Return Information
6203 - Method of Assessment
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Unocal Corp. v. I.R.S., 2006-1 USTC (CCH) P50,144 (D. Cal. 2006).
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Xcel Energy v. United States, 2006 U.S. Dist. LEXIS 55202 (D. Minn. 07/19/06).
6103 - Confidentiality and Disclosure of Returns and Return Information
7402 - Jurisdiction of District Courts
Adams v. United States, 2006 U.S. Dist. LEXIS 88394 (W.D. N.C. 12/05/06).
7609 - Special Procedures for Third-party Summonses
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7602 - Examination of Books and Witnesses
United States v. Monumental Life Ins. Co., 440 F.3d 729 (6th Cir. 03/03/06).
7602 - Examination of Books and Witnesses
7609 - Special Procedures for Third Party Summonses
United States v. Roxworthy, 2006 U.S. App. LEXIS 20481 (6th Cir. 08/10/06).
7604 - Enforcement of Summons
United States v. Srivistava, 444 F. Supp. 2d 385 (D. Md. 08/04/06).
7201 - Attempt to Evade or Defeat Tax
7206 - Fraud and False Statements
7604 - Enforcement of Summons

US Treasury Regulations (See http://www.gpoaccess.gov/cfr/index.html). Read:
The Code Of Federal Regulations, Title 26--Internal Revenue Chapter I--Internal Revenue
Service, Department Of The Treasury Subchapter H--Internal Revenue Practice, Part 601--Statement Of Procedural Rules: §601.105--Examination Of Returns And Claims

For Refund, Credit Or Abatement; Determination Of Correct Tax Liability.

IRS Revenue Rulings, Revenue Procedures, Notices, Etc. (See http://www.irs.gov And See http://www.legalbitstream.com/). Read:


Internal Revenue Manual (See http://www.irs.gov/irm/index.html). Read:

IRM 4.2.1 - General Examination Information
IRM 4.2.2 - Miscellaneous Examination Procedures
IRM 4.2.3 - Technical Advice to Taxpayers and Examination Personnel
IRM 4.2.4 - Employee Conduct and Responsibilities
IRM 4.2.5 - Disclosure of Official Information
IRM 4.2.6 - Examination of Employee Returns
IRM 4.10.1 - Overview and Basic Examiner Responsibilities
IRM 4.10.2 - Pre-contact Responsibilities
IRM 4.10.3 - Examination Techniques
IRM 4.10.4 - Examination of Income
IRM 4.10.5 - Required Filing Checks
IRM 4.10.6 - Penalty Considerations
IRM 4.10.7 - Issue Resolution
IRM 4.10.8 - Report Writing
IRM 4.10.9 - Workpapers
IRM 4.10.10 - Standard Paragraphs and Explanation of Adjustments
IRM 4.10.12 - Frivolous Return Program
IRM 4.10.13 - Certain Technical Issues
IRM 4.10.16 - Examination Operational Automation Database (EOAD)
IRM 4.10.20 - Requesting Audit, Tax Accrual, or Tax Reconciliation Workpapers
IRM 4.20.1 - General Collectibility Procedures
IRM 4.20.2 - Scope Consideration
IRM 4.20.3 - Soliciting Payment
IRM 4.20.4 - Installment Agreements
IRM 4.10.40 - Examination Of Income.
IRM 4.16.10 - SEP (Special Enforcement Program) Responsibilities And Case Development.
IRM 4.26.10 - Form 8300 History And Law.
IRM 4.26.12 - Examination Techniques For Form 8300 Industries.
IRM 4.22.6 - Area Office - Examination of Individual Returns
IRM 4.22.7 - Area Office - Examination of S Corporation Returns
IRM 4.23.2 - Employment Tax Examination Objectives
IRM 4.24.6 - Excise Tax Examination Techniques
IRM 4.24.9 - Miscellaneous Examination Procedures
IRM 4.24.10 - Excise Tax Examination Reports, Appeal Rights, and Inadequate Taxpayer Records
IRM 4.25.1 - Estate and Gift Tax Examinations
IRM 4.26.6 - Bank Secrecy Act Examiner Responsibilities
IRM 4.26.7 - Penalties
IRM 4.26.8 - Special Procedures
IRM 4.26.9 - Examination Techniques For Bank Secrecy Act Industries
IRM 4.26.12 - Examination Techniques for Form 8300 Industries
IRM 4.27.2 - Examiner Responsibilities
IRM 4.28.1 - Examination Specialization (ES) Program and Procedures
IRM 4.32.1 - Process Guide for Combating Abusive Tax Avoidance Transactions
| IRM 4.32.2 | The Abusive Tax Avoidance Transactions (ATAT) Process |
| IRM 4.40.1 | Technical Advisor Program |
| IRM 4.47.1 | Computer Audit Specialist Program (CAS) |
| IRM 4.47.2 | CAS Technical and Procedural Information |
| IRM 4.47.3 | Statistical Sampling Auditing Techniques |
| IRM 4.60.8 | International Examination and Processing Procedures |
| IRM 4.71.1 | Overview of Form 5500 Examination Procedures |
| IRM 4.72.7 | Examination Guidelines for IRC 415(c) |
| IRM 4.75.10 | EO Pre-Examination Guidelines and Procedures |
| IRM 4.75.11 | On Site Examination Guidelines |
| IRM 4.75.17 | EO Examinations Review Responsibilities and Procedures |

Other IRS Text Publications (See [http://www.irs.gov/formspubs/index.html](http://www.irs.gov/formspubs/index.html)). Read:
- IRS Publication 1 - Your Rights As A Taxpayer.
- IRS Publication 947 - Practice Before the IRS And Power of Attorney.
- IRS 1986 EO CPE Text - Representation Of Taxpayers Before The Internal Revenue Service.
- IRS Description Of Appeals Division.
- IRS Publication 3498 - The Examination Process.
- IRS Publication 3498-A - The Examination Process (Examinations By Mail).
- IRS Publication 556 - Examination of Returns, Appeal Rights, And Claims For Refund.
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- IRS Publication 1546 - The Taxpayer Advocate Service of the IRS - How to Get Help With Unresolved Tax Problems.
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- IRS Publication 1660 - Collection Appeal Rights.
- IRS Publication 504 - Divorced Or Separated Individuals
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- IRS Publication 593 - Tax Highlights For U.S. Citizens And Residents Going Abroad.
- IRS Publication 4457 - Safeguarding Taxpayer Data.
- IRS Publication 3605 - Fast Track Mediation.
- Document 5661-A - IRS In-Custody Statement Of Rights

IRS Forms And TIGTA Forms (See [http://www.irs.gov/formspubs/index.html](http://www.irs.gov/formspubs/index.html)). Read:
- IRS Form 8821 - Tax Information Authorization and the instructions thereto.
- IRS Form 2848 - Power Of Attorney And Declaration Of Representative.
- IRS Form 56 - Notice Concerning Fiduciary Relationship.
- IRS Form 56-F - Notice Concerning Fiduciary Relationship Of Financial Institution.
- IRS Form 870 - Waiver Of Restriction On Assessment And Collection Of Deficiency In Tax And Acceptance Of Overassessment.
- IRS Form 870-AD - Offer To Waive Restrictions On Assessment And Collection Of Tax Deficiency And To Accept Overassessment.
- IRS Form 890 - Waiver Of Restrictions On Assessment And Collection Of Deficiency And Acceptance Of Overassessment - Estate, Gift, And Generation-Skipping Transfer Tax.
IRS Form 872 - Consent To Extend The Time To Assess Tax.
IRS Form 872-A - Special Consent To Extend The Time To Assess Tax.
IRS Form 921 - Consent To Extend The Time To Assess Income Tax.
IRS Form 8838 - Consent To Extend The Time To Assess Tax Under Section 367-Gain Recognition Agreement.
IRS Form 8300 - Report Of Cash Payments Over $10,000 Received In A Trade Or Business.
IRS Form 104 - Currency Transaction Report.
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IRS Form 843 - Claim For Refund And Request For Abatement.
IRS Form 1310 - Statement Of Person Claiming Refund Due A Deceased Taxpayer.
IRS Form 3911 - Taxpayer Statement Regarding Refund.
IRS Form 886-A - Explanation Of Issues (Revenue Agent’s Report).
IRS Form 4549-E - Income Tax Discrepancy Adjustments
IRS Form Letter 902 (DO) - Notice Of Deficiency.
IRS Form Letter 894 (RO)-C - Notice Of Deficiency.
IRS Form 4089 - Notice Of Deficiency - Waiver.
IRS Form 9465 - Installment Agreement Request.
IRS Form 656 and 656-L - Offer In Compromise.
US Tax Court - Notice Setting Case For Trial.
TIGTA Form 5228 - Waiver Of Right To Remain Silent and Of Right To Advice Of Counsel.
TIGTA Form 5230 - Advisement Of Rights (Non-Custodial).
TIGTA Form 8112 - Statement Of Rights And Obligations.

Articles, Etc. Read:
- No printed material.

Professor Jegen’s Course Study Materials. Read:
- F-2029 - Tax Procedure (for a brief statement of some tax procedure concepts).
- F-2029 - Summaries Of Important Internal Revenue Code Sections Dealing With Internal Revenue Service Procedure.

Unit 4 The IRS Appeals Process For Taxpayers - - -

Internal Revenue Code Sections. Read:
- Section 6103 - Confidentiality And Disclosure Of Returns And Return Information.
- Section 7123 - Appeals Dispute Resolution Procedures.
Other Statutes. Read:
- No printed material.
Case Opinions And Decisions. Read:
- No printed material.

US Treasury Regulations (See http://www.gpoaccess.gov/cfr/index.html). Read:
IRS Forms Revenue Rulings, Revenue Procedures, Notices, Etc. (See http://www.irs.gov And See http://www.legalbitstream.com/). Read:
- IRS Ann. 2006-61. IRS To Offer Fast Track Settlement Program To SB/SE Taxpayers.
Internal Revenue Manual (See http://www.irs.gov/irm/index.html). Read:
IRM 8.0.0 - Appeals.
IRM 8.1.1 - Appeals Operating Directives and Guidelines
IRM 8.1.3 - Appeals Program - Working Cases in Appeals
IRM 8.1.4 - Appeals Managers' Procedures
IRM 8.1.6 - Disclosure, Security and Outside Contacts
IRM 8.1.7 - AQMS Purpose and Guidelines
IRM 8.1.8 - Employee Tax Compliance
IRM 8.2.0 - Pre-90-Day and 90-Day Cases
IRM 8.2.1 - Agreed Pre-90-Day Income Tax Cases
IRM 8.2.2 - Processing 90-Day Cases and Defaulted Notices
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IRM 8.6.4 - Reaching Settlement and Securing an Appeals Agreement Form
IRM 8.7.0 - Technical and Procedural Guidelines
IRM 8.7.1 - Guidelines for Cases with Special Issues
IRM 8.7.3 - Technical Guidance Programs
IRM 8.7.4 - Appeals Estate and Gift Tax Cases
IRM 8.7.5 - Transferee and Transferor Liabilities
IRM 8.7.6 - Appeals Bankruptcy Cases
IRM 8.7.7 - Claim and Overassessmnt Cases
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IRM 8.13.1 - Processing Closing Agreements in Appeals
IRM 8.14.0 - Appeals Rulings
Advice, and Other Assistance
IRM 8.17.0 - Settlement Computations and Statutory Notices of Deficiency
IRM 8.17.2 - General Settlement and Rule 155 Computations
IRM 8.17.3 - Transcript of Account and Statement of Account
IRM 8.17.4 - Notices of Deficiency
IRM 8.17.5 - Special Computation Formats, Forms and Worksheets
IRM 8.17.6 - Interest Issues in Settlement Computations
IRM 8.17.7 - Penalties/Additions to Tax in Computations
IRM 8.18.0 - Valuation Assistance Procedures
IRS Publication 947 - Practice Before the IRS And Power of Attorney.
IRS 1986 EO CPE Text - Representation Of Taxpayers Before The Internal Revenue Service.
IRS Description Of Appeals Division.
IRS Publication 3498 - The Examination Process.
IRS Publication 3498-A - The Examination Process (Examinations By Mail).
IRS Publication 556 - Examination of Returns, Appeal Rights, And Claims For Refund.
IRS Publication 5 - Appeal Rights And Preparation Of Protests For Unagreed Cases.
IRS Publication 3598 - What You Should Know About The Audit Reconsideration Process
IRS Publication 1546 - The Taxpayer Advocate Service of the IRS - How to Get Help With Unresolved Tax Problems.
IRS Publication 552 - Recordkeeping For Individuals.
IRS Publication 1035 - Extending The Tax Assessment Period.
IRS Publication 594 - Understanding The Collection Process.
IRS Publication 4165 - An Introduction To Collection Due Process Hearings.
IRS Publication 1660 - Collection Appeal Rights.
IRS Publication 4167 - Appeals - Introduction To Alternative Dispute Resolution.
IRS Publication 4227 - Overview Of Appeals Process Brochure.
IRS Publication 504 - Divorced Or Separated Individuals.
IRS Publication 971 - Innocent Spouse Relief.
IRS Publication 1544 - Report Cash Payments Of Over $10,000 (Received In A Trade Or Business).
IRS Publication 2186 - Tax Item. Penalties.
IRS Publication 733 - Rewards For Information Provided By Individuals To The Internal Revenue Service.
IRS Publication 593 - Tax Highlights For U.S. Citizens And Residents Going Abroad.
IRS Publication 4457 - Safeguarding Taxpayer Data.
IRS Publication 3605 - Fast Track Mediation.
Document 5661-A - IRS In-Custody Statement Of Rights
IRS Examination Letters (See: http://www.irs.gov/individuals/article/0,,id=160744,00.html for a brief description of each of the following letters). Read:
   IRS Letter 525 - General 30 Day Letter.
   IRS Letter 531 - Notice Of Deficiency.
   IRS Letter 692 - Request For Consideration Of Additional Findings.
   IRS Letter 1153 - Trust Funds Recovery Penalty Letter.
   IRS Letter 1389 - 30 Day Letter, Tax Shelter Activity.
   IRS Letter 3016 - IRC Section 6015 Preliminary Determination Letter (30 Day).
   IRS Letter 3391 - 30-Day Nonfiler Letter.
   IRS Letter 3727 - 30-Day Letter Notifying Taxpayer No Change To Original Report Disallowing EIC Based On Failure To Meet Residency Test For Children Claimed.
   IRS Letter 3728 - 30-Day Letter Notifying Taxpayer No Change To Original Report Partially Disallowing EIC Based On Failure To Meet Residency Test For 1 Child.
IRS Collection Letters (See: http://www.irs.gov/individuals/article/0,,id=160744,00.html for a brief description of each of the following letters). Read:
   IRS Letter 11 - Final Notice Of Intent To Levy And Notice Of Your Right To A Hearing.
   IRS Letter 1058 - Final Notice Reply Within 30 Days.
   IRS Letter 1085 - 30-Day Letter Proposed 6020(b) Assessment.
   IRS Letter 3172 - Notice Of Federal Tax Lien Filing And Your Rights To A Hearing Under IRC 6320.
IRS Notices (See: http://www.irs.gov/individuals/article/0,,id=160744,00.html for a brief description of each of the following notices). Read:
   IRS Notice CP 90 - Final Notice Of Intent To Levy.
Unit 5

The Attorney-Client Privilege - - -
<table>
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<th>Internal Revenue Code Sections. Read:</th>
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<td>Other Statutes. Read:</td>
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<td>United States v. Cohan, 2007 WL 1848030 (N.D. Cal., 2007).</td>
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<td>United States v. Kahn, 2006 U.S. App. LEXIS 1254 (11th Cir. 01/17/06).</td>
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IRS Form 4089 - Notice Of Deficiency - Waiver.
IRS Form 9465 - Installment Agreement Request.
IRS Form 656 and 656-L - Offer In Compromise.
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TIGTA Form 5230 - Advisement Of Rights (Non-Custodial).
TIGTA Form 8112 - Statement Of Rights And Obligations.

Articles, Etc. Read:
No printed material.
Professor Jegen’s Course Study Materials. Read:
No printed material.

Unit 6 Doing The Right Thing As A Professional Individual - - -

Internal Revenue Code Sections. Read:
General provisions.
   6671 - Rules for applications of assessable penalties.
   6672 - Failure to collect and pay over tax, or attempt to evade or defeat tax Frivolous suits and delay.
6673 - Sanctions and costs awarded by courts.

Frivolous Income Tax Returns and Rules Applicable to Sections 6700 - 6702:

6702 - Frivolous Income Tax Return
6703 - Rules Applicable to Penalties under Sections 6700, 6701, and 6702

Filing fraudulent documents or failing to produce/file a document.

6674 - Fraudulent statement or failure to furnish statement to employee.
6675 - Excessive claims with respect to the use of certain fuels.
6677 - Failure to file information with respect to the use of foreign trusts.
6679 - Failure to file returns, etc., with respect to foreign corporations or foreign partnerships.

Retirement plans.

6690 - Fraudulent statement or failure to furnish statement to plan participant.
6692 - Failure to file actuarial report.
6693 - Failure to provide reports on certain tax-favored accounts or annuities; penalties relating to designated nondeductible contributions.

Income tax preparers.

6694 - Understanding of taxpayer's liability by income tax preparer.
6695 - Other assessable penalties with respect to the preparation of income tax returns for other persons.
6696 - Rules applicable with respect to sections 6694 and 6695.

Other Statutes. Read:

Public Law 89-332 (Act of November 8, 1965, 79 Stat. 1282 section 1(a)).

Case Opinions And Decisions. Read:

No printed material.

US Treasury Regulations (See http://www.gpoaccess.gov/cfr/index.html). Read:


IRS Revenue Rulings, Revenue Procedures, Notices, Etc. (See http://www.irs.gov And See http://www.legalbitstream.com/). Read:

IRS Announcement 2006-94; IRB 1017. IRS Publishes List Of Practitioners Subject To Disciplinary Action.

Internal Revenue Manual (See http://www.irs.gov/irm/index.html). Read:

IRM 8 - Appeals.
IRM 8.2.1.2 - Pre-Conference Procedures - Preliminary Review Of Cases.
IRM 8.6.1.4 - New Issues And Reopening Closed Issues.
IRM 4.10.4 - Examination Of Income.
IRM 4.16.1 - SEP (Special Enforcement Program) Responsibilities And Case Development.
IRM 4.26.10 - Form 8300 History And Law.
IRM 4.26.12 - Examination Techniques For Form 8300 Industries.
IRM 9.4.5-7 - IRS In-Custody Statement Of Rights.

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IRS Publication 3498-A - The Examination Process (Examinations By Mail).
IRS Publication 556 - Examination of Returns, Appeal Rights, And Claims For Refund.
IRS Publication 5 - Appeal Rights And Preparation Of Protests For Unagreed Cases.
IRS Publication 3598 - What You Should Know About The Audit Reconsideration Process.
### Unit 7

#### Obtaining Information From The Federal Government By Taxpayers

The Constitution Of The United States Of America. Read:

The provisions which grant rights to individuals to obtain information from the federal
government, including:

- The Bill Of Rights To The Constitution Of The United States Of America
- H.R. 2337 - The Taxpayer Bill Of Rights

Internal Revenue Code Sections. Read:

- 6103 - Confidentiality and Disclosure of Returns and Return Information.
- 6203 - Method of Assessment.
- 7602 - Examination of Books and Witnesses.

Other Statutes. Read:

- No printed material.

Case Opinions And Decisions. Read:

- Berger v. United States, 487 F.Supp.2d 482 (05/22/07).
- Callan v. IRS, 2007 WL 552219 (D. AZ 02/20/07).
- George v. IRS, 2007 WL 1450309 (N.D. Cal., 05/14/07).
- Safeway, Inc. v. IRS, 2006 U.S. Dist. LEXIS 81078 (N.D. Cal. 10/24/06).
- Stuler v. IRS, 2007 U.S. App. LEXIS 3448 (3rd Cir. 02/15/07).

US Treasury Regulations (See http://www.gpoaccess.gov/cfr/index.html). Read:

- The Code Of Federal Regulations, Title 26--Internal Revenue Chapter I--Internal Revenue
IRS Revenue Rulings, Revenue Procedures, Notices, Etc. (See http://www.irs.gov And See http://www.legalbitstream.com/). Read:

An example of each of the following items:
A temporary regulation (Temp. Reg.).
A proposed regulation (Prop. Reg.).
A final regulation.
A revenue ruling (Rev. Rul.).
A revenue procedure (IRS Rev. Proc.).
A private letter ruling (P-LTR-RUL).
A chief counsel advice memorandum (CCAM).
A technical advice memorandum (TAM).
A field service advice (FSA).
A letter ruling (LTR-RUL).
A determination letter (DL).

Internal Revenue Manual (See http://www.irs.gov/irm/index.html). Read:
IRM 8 - Appeals.
IRM 8.2.1.2 - Pre-Conference Procedures - Preliminary Review Of Cases.
IRM 8.6.1.4 - New Issues And Reopening Closed Issues.
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IRS Publication 1660 - Collection Appeal Rights.
IRS Publication 504 - Divorced Or Separated Individuals.
IRS Publication 971 - Innocent Spouse Relief.
IRS Publication 1544 - Report Cash Payments Of Over $10,000 (Received In A Trade Or
Unit 8

Obtaining Information From Taxpayers By The Federal Government

The Constitution Of The United States Of America. Read:
All of the provisions which may prohibit the Federal government from obtaining information from an individual or from a corporation.

Internal Revenue Code Sections. Read:
7601 - Canvass of District for Taxable Persons and Objects.
7602 - Examination of Books and Witnesses.
7402 - Jurisdiction Of District Courts.
7602 – Examination Of Books And Witnesses.
7603 - Service Of Summons.
7604 - Enforcement Of Summons.
7609 - Special Procedures For Third-party Summonses.
7210 - Failure To Obey Summons.
7612 - Special Procedures For Summonses For Computer Software.
7605 - Time and Place of Examination.
7606 - Entry of Premises for Examination of Taxable Objects.
7608 - Authority of Internal Revenue Enforcement Officers.
7609 - Special Procedures for Third-party Summonses.
7610 - Fees and Costs for Witnesses.
7611 - Restrictions on Church Tax Inquiries and Examinations.
7801 - Authority of the Department of the Treasury.
7802 - Internal Revenue Service Oversight Board.
7803 - Commissioner of Internal Revenue; Other Officials.
7804 - Other Personnel.
7805 - Rules and Regulations.
7806 - Construction of Title.
7807 - Rules in Effect upon Enactment of this Title.
7808 - Depositaries for Collection.
7809 - Deposit of Collections.
7810 - Revolving Fund for Redemption of Real Property.
7811 - Taxpayer Assistance Orders.
6851 - Termination Assessment.
6852 - Termination Assessment in Case of Flagrant Political Expenditures of Section 501(c)(3) Organizations.
6861 - Jeopardy Assessments of Income, Estate, Gift, and Certain Excise Taxes.
6863 - Jeopardy Assessment of Taxes Other than Income, Estate, Gift, and Certain Excise Taxes.
6867 - Presumption Where Owner of Large Amount of Cash Is Not Identified.

Case Opinions And Decisions. Read:
Berman v. United States, 264 F.3d 16 (CA1 09/05/01).
Holland v. United States, 348 U.S. 121 (01/31/55).
Laughinghouse v. Commissioner, 227 F.2d 477 (CA5 11/18/55).
United States v. Bianco, 534 F.2d 501 (CA2 04/08/76).
United States v. Boulet, 577 F.2d 1165 (CA5 08/08/78).
United States v. Caswell, 825 F2d 1228 (CA8 07/31/87).
No IRC Section Cited.

7206 - Fraud and False Statements
7207 - Fraudulent Returns, Statements, or Other Documents
United States v. Conaway, 11 F.3d 40 (CA5 12/17/93).
7201 - Attempt to Evade or Defeat Tax
Clayton v. Commissioner, 102 TC 632 (04/18/94).
6020 - Returns Prepared for or Executed by Secretary
6651 - Failure to File Tax Return or to Pay Tax
6653 - Failure to Pay Stamp Tax
6654 - Failure by Individual to Pay Estimated Income Tax
6663 - Imposition of Fraud Penalty
6851 - Termination Assessments of Income Tax
Beckwith v. United States, 425 U.S. 341 (04/21/76).
No IRC Section Cited.
United States v. Bencs, 28 F.3d 555 (CA6 06/30/94).
7201 - Attempt to Evade or Defeat Tax
7206 - Fraud and False Statements
United States v. Erekson, 70 F.3d 1153 (CA10 11/21/95).
No IRC Section Cited.
6201 (IRC 1954) - Assessment Authority
6211 (IRC 1954) - Definition of a Deficiency
6212 (IRC 1954) - Notice of Deficiency
6213 (IRC 1954) - Restrictions Applicable to Deficiencies; Petition to Tax Court
6214 (IRC 1954) - Determinations by Tax Court
6215 (IRC 1954) - Assessment of Deficiency Found by Tax Court
6331 (IRC 1954) - Levy and Distrain
6851 (IRC 1954) - Termination Assessments of Income Tax
6861 (IRC 1954) - Jeopardy Assessments of Income, Estate, Gift, and Certain Excise Taxes
6863 (IRC 1954) - Stay of Collection of Jeopardy Assessments
7421 (IRC 1954) - Prohibition of Suits to Restrain Assessment or Collection
Commissioner v. Hendrickson, 873 F.2d 1018 (CA7 04/27/89).
6851 - Termination Assessments of Income Tax
6861 - Jeopardy Assessments of Income, Estate, Gift, and Certain Excise Taxes
6863 - Stay of Collection of Jeopardy Assessments
6867 - Presumptions Where Owner of Large Amount of Cash Is Not Identified
7426 - Civil Actions by Persons Other than Taxpayers
7429 - Review of Jeopardy Levy or Assessment Procedures
7430 - Awarding of Costs and Certain Fees
Schildrout v. McKeever, 580 F.2d 994 (CA9 08/22/78).
Humphreys v. United States, 62 F.3d 667 (CA5 08/15/95).
6212 - Notice of Deficiency
6213 - Restrictions Applicable to Deficiencies; Petition to Tax Court
6861 - Jeopardy Assessments of Income, Estate, Gift, and Certain Excise Taxes
7422 - Civil Actions for Refund
7429 - Review of Jeopardy Levy or Assessment Procedures
US Treasury Regulations (See http://www.gpoaccess.gov/cfr/index.html). Read:
IRS Revenue Rulings, Revenue Procedures, Notices, Etc. (See http://www. irs.gov And See http://www.legalbitstream.com/). Read:
No printed material.

Internal Revenue Manual (See http://www.irs.gov/irm/index.html). Read:
IRM 8 - Appeals.
IRM 8.2.1.2 - Pre-Conference Procedures - Preliminary Review Of Cases.
IRM 8.6.1.4 - New Issues And Reopening Closed Issues.
IRM 4.10.4 - Examination Of Income.
IRM 4.16.1 - SEP (Special Enforcement Program) Responsibilities And Case Development.
IRM 4.26.10 - Form 8300 History And Law.
IRM 4.26.12 - Examination Techniques For Form 8300 Industries.
IRM 9.4.5-7 - IRS In-Custody Statement Of Rights.

Other IRS Text Publications (See http://www.irs.gov/formspubs/index.html). Read:
IRS Publication 1 - Your Rights As A Taxpayer.
IRS Publication 947 - Practice Before the IRS And Power of Attorney.
IRS 1986 EO CPE Text - Representation Of Taxpayers Before The Internal Revenue Service.
IRS Description Of Appeals Division.
IRS Publication 3498 - The Examination Process.
IRS Publication 3498-A - The Examination Process (Examinations By Mail).
IRS Publication 556 - Examination Of Returns, Appeal Rights, And Claims For Refund.
IRS Publication 5 - Appeal Rights And Preparation Of Protests For Unagreed Cases.
IRS Publication 3598 - What You Should Know About The Audit Reconsideration Process.
IRS Publication 1546 - The Taxpayer Advocate Service of the IRS - How to Get Help With Unresolved Tax Problems.
IRS Publication 552 - Recordkeeping For Individuals.
IRS Publication 1035 - Extending The Tax Assessment Period.
IRS Publication 594 - Understanding The Collection Process.
IRS Publication 1660 - Collection Appeal Rights.
IRS Publication 504 - Divorced Or Separated Individuals.
IRS Publication 971 - Innocent Spouse Relief.
IRS Publication 1544 - Report Cash Payments Of Over $10,000 (Received In A Trade Or Business).
IRS Publication 2186 - Tax Item. Penalties.
IRS Publication 733 - Rewards For Information Provided By Individuals To The Internal Revenue Service.
IRS Publication 593 - Tax Highlights For U.S. Citizens And Residents Going Abroad.
IRS Publication 4457 - Safeguarding Taxpayer Data.
IRS Publication 3605 - Fast Track Mediation.
Document 5661-A - IRS In-Custody Statement Of Rights

IRS Forms And TIGTA Forms (See http://www.irs.gov/formspubs/index.html). Read:
IRS Form 8821 - Tax Information Authorization and the instructions thereto.
IRS Form 2848 - Power Of Attorney And Declaration Of Representative.
IRS Form 56 - Notice Concerning Fiduciary Relationship.
IRS Form 56-F - Notice Concerning Fiduciary Relationship Of Financial Institution.
IRS Form 870 - Waiver Of Restriction On Assessment And Collection Of Deficiency In Tax And Acceptance Of Overassessment.
IRS Form 870-AD - Offer To Waive Restrictions On Assessment And Collection Of Tax Deficiency And To Accept Overassessment.
IRS Form 872 - Consent To Extend The Time To Assess Tax.
IRS Form 872-A - Special Consent To Extend The Time To Assess Tax.
IRS Form 921 - Consent To Extend The Time To Assess Income Tax.
IRS Form 8838 - Consent To Extend The Time To Assess Tax Under Section 367-Gain Recognition Agreement.
IRS Form 8300 - Report Of Cash Payments Over $10,000 Received In A Trade Or Business.
IRS Publication 1544 - Report Cash Payments Of Over $10,000 (Received In A Trade Or Business).
IRS Form 104 - Currency Transaction Report.
IRS Form 843 - Claim For Refund And Request For Abatement.
IRS Form 1310 - Statement Of Person Claiming Refund Due A Deceased Taxpayer.
IRS Form 3911 - Taxpayer Statement Regarding Refund.
IRS Form Letter 902 (DO) - Notice Of Deficiency.
IRS Form Letter 894 (RO) - Notice Of Deficiency.
IRS Form 4089 - Notice Of Deficiency - Waiver.
IRS Form 9465 - Installment Agreement Request.
IRS Form 656 and 656-L - Offer In Compromise.
US Tax Court - Notice Setting Case For Trial.
TIGTA Form 5228 - Waiver Of Right To Remain Silent and Of Right To Advice Of Counsel.
TIGTA Form 5230 - Advisement Of Rights (Non-Custodial).
TIGTA Form 8112 - Statement Of Rights And Obligations.
Articles, Etc. Read:
Any article which discusses the net worth method of obtaining financial information about a taxpayer.
Professor Jegen’s Course Study Materials. Read:
No printed materials.

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Unit 9

Is There A Constitutional Right To Omit Required Information From A Tax Return?

Internal Revenue Code Sections. Read:
No printed material.
Other Statutes. Read:
Case Opinions And Decisions. Read:
4401 (IRC 1974) - Imposition of Tax
4411 (IRC 1974) - Imposition of Tax
4424 (IRC 1974) - Disclosure of Wagering Tax Information
6107 - Income Tax Return Preparer Must Furnish Copy of Return to Taxpayer and Must Retain a Copy or List
6806 - Occupational Tax Stamps
United States v. Mackey, 401 U.S. 667 (04/05/71).
4401 (IRC 1954) - Imposition of Tax
4411 (IRC 1954) - Imposition of Tax
4412 (IRC 1954) - Registration
7201 (IRC 1954) - Attempt to Evade or Defeat Tax
165 (IRC 1954) - Losses
6020 (IRC 1954) - Returns Prepared for or Executed by Secretary
7203 (IRC 1954) - Willful Failure to File Return, Supply Information, or Pay Tax
7602 (IRC 1954) - Examination of Books and Witnesses
United States v. Leidendeker, 779 F.2d 1417 (CA9 01/07/86).
7203 - Willful Failure to File Return, Supply Information, or Pay Tax
United States v. Saussy, 802 F.2d 849 (CA6 10/01/86).
6531 - Periods of Limitation on Criminal Prosecutions
7203 - Willful Failure to File Return, Supply Information, or Pay Tax

US Treasury Regulations (See http://www.gpoaccess.gov/cfr/index.html). Read:
No printed material.

IRS Revenue Ruling, Revenue Procedures, Notices, Etc. (See http://www.irs.gov And See http://www.legalbitstream.com/). Read:
No printed material.

Other IRS Text Publications (See http://www.irs.gov/formspubs/index.html). Read:
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| US Tax Court - Notice Setting Case For Trial. |
| TIGTA Form 5228 - Waiver Of Right To Remain Silent and Of Right To Advice Of Counsel. |
| TIGTA Form 5230 - Advisement Of Rights (Non-Custodial). |
| TIGTA Form 8112 - Statement Of Rights And Obligations. |

**Unit 10 Statute Of Limitations And The Mitigation Thereof - - -**

**Internal Revenue Code Sections. Read:**

- Some Internal Revenue Code Sections Which Cause Or Are Applicable To Problems:
  - 72 - Annuities; Certain Proceeds of Endowment and Life Insurance Contracts.
  - 408 - Individual Retirement Accounts.
  - 6011 - General Requirement of Return, Statement, or List.
  - 7502 - Timely Mailing Treated as Timely Filing and Paying.
  - 7503 - Time for Performance of Acts Where Last Day Falls on Saturday, Sunday, or Legal Holiday

**Limitations On Making Assessments:**

- 6501 - Limitations on Assessment and Collection.
- 6502 - Collection After Assessment.
- 6229 - Period of Limitations for Making Assessments.
- 6512 - Limitations in Case of Petition to Tax Court.

**General Civil Periods Of Limitation:**

- 6511 - Limitations on Credit or Refund.
- 6221 - Tax Treatment Determined at Partnership Level.
- 6513 - Time Return Deemed Filed and Tax Considered Paid.
- 6514 - Credit or Refunds After Period of Limitation.
- 6601 - Interest on Underpayment, Nonpayment, or Extension of Time for Payment, of Tax.
- 6630 - Notice and Opportunity for Hearing Before Levy.
- 6651 - Failure to File Tax return or to Pay Tax.
- 6662 - Imposition of Accuracy-Related Penalty.
- 6871 - Claims for Income, Estate, Gift, and Certain Excise Taxes in Receivership Proceedings, etc.
- 7422 - Civil Actions for Refund.
- 7602 - Examination of Books and Witnesses.

**Periods Of Limitations On Suits:**

- 6532 - Periods of Limitations on Suits.

**Mitigation Of Statutes Of Limitation:**
6503 - Suspension of Running of Period of Limitation.
1311 - Correction of Error.
1312 - Circumstances of Adjustment.
1313 - Definitions.
1314 - Amount and Method of Adjustment.
6521 - Mitigation of Effect of Limitation in Case of Related Taxes Under Different Chapters.

Criminal Periods Of Limitation:
6531 - Periods of Limitations on Criminal Prosecutions.

Other Statutes. Read:
No printed material.

Case Opinions And Decisions. Read:
Allen v. Comm'r, 2007 TNT 44-11 (Tax Ct. 03/05/07).
6501 - Limitations on Assessment and Collection
6532 - Periods of Limitations on Suits
Estate of Branson v. Commissioner, 264 F.3d 904 (C.A.9, 09/05/01).
1014 - Basis of property acquired from a decedent
6212 - Notice of Deficiency
6213 - Restrictions applicable to deficiencies; petition to Tax Court
6214 - Determinations by Tax Court
6511 - Limitations on Credit or Refund
6512 - Limitations in Case of Petition to Tax Court
7422 - Civil Actions for Refund
Cayman Nat'l Bank, Ltd. v. United States, 2007 U.S. Dist. LEXIS 13005 (M.D. Fla. 02/26/07).
7602 - Examination of Books and Witnesses
Deaton v. Comm'r, 440 F.3d 223 (5th Cir. 02/09/06).
6511 - Limitations on Credit or Refund
Grandelli v. Dep't of Treasury, 2006 U.S. Dist. LEXIS 83625 (E.D. Pa. 11/15/06).
6532 - Periods of Limitations on Suits
Grapevine Imps., Ltd. v. United States, 71 Fed. Cl. 324 (Fed. Cl. 06/14/06).
6501 - Limitations on Assessment and Collection
6229 - Period of Limitations for Making Assessments
Hirx v. United States, 2007-1 USTC (CCH) P50208 (Cl. Ct. 2007).
7402 - Jurisdiction of District Courts
Janis v. Comm'r, 461 F.3d 1080 (9th Cir. 08/21/06).
6662 - Imposition of Accuracy-Related Penalty
7402 - Jurisdiction of District Courts
Kaldi v. Comm'r, 2006 U.S. Dist. LEXIS 75083 (N.D. Cal. 10/04/06).
72 - Annuities; Certain Proceeds of Endowment and Life Insurance Contracts
408 - Individual Retirement Accounts
6630 - Notice and Opportunity for Hearing Before Levy
6651 - Failure to File Tax return or to Pay Tax
6511 - Limitations on Credit or Refund
7402 - Jurisdiction of District Courts
Leveroni v. United States, 2006 U.S. Dist. LEXIS 75083 (N.D. Cal. 10/04/06).
6511 - Limitations on Credit or Refund
Martin v. Comm'r, 436 F.3d 1216 (10th Cir. 02/06/06).
6503 - Suspension of Running of Period of Limitation
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<thead>
<tr>
<th>Section</th>
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<td>Lien for Taxes</td>
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<td>Limitations on Assessment and Collection</td>
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<tr>
<td>Morgan v. Commissioner, 345 F.3d 563 (C.A.8, 10/03/03).</td>
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<td>No IRC Sections Cited.</td>
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<td>7426</td>
<td>Civil Actions by Persons Other Than Taxpayers</td>
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<td>Orion Contr. Trust v. Comm'r, T.C. Memo 2006-211 (Tax Ct. 09/27/06).</td>
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<td>6511</td>
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<td>Schumacher Trading Ptnrs. II v. United States, 72 Fed. Cl. 95 (Fed. Cl. 07/31/06).</td>
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<td>6229</td>
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<td>Shearin v. United States, 2006 U.S. App. LEXIS 18504 (3rd Cir. 07/24/06).</td>
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<td>6871</td>
<td>Claims for Income, Estate, Gift, and Certain Excise Taxes in Receivership Proceedings, etc.</td>
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<td>7433</td>
<td>Civil Damages for Certain Unauthorized Collection Actions</td>
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<td>Civil Actions for Refund</td>
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<td>Sorrentino v. United States, 199 F.Supp. 2d 1068 (D. Colo., 01/08/02).</td>
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<td>Interest on Overpayments</td>
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<td>6621</td>
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<td>7502</td>
<td>Timely Mailing Treated as Timely Filing and Paying</td>
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<td>Sumner v. United States, 71 Fed. Cl. 627 (Fed. Cl. 06/23/06).</td>
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<td>Limitations on Credit or Refund</td>
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<td>Wachovia Bank, N.A. v. United States, 455 F.3d 1261 (11th Cir. 07/13/06).</td>
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<td>Colsen v. United States, 446 F.3d 836 (05/04/06).</td>
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<td>6011</td>
<td>General Requirement of Return, Statement, or List</td>
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<td>Ginsburg v. Comm'r, 127 T.C. 75 (Tax Ct. 08/30/06).</td>
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<td>6501</td>
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<td>IES Industries Inc. v. US, 253 F3d 350, 352-353 (8th Cir. 06/14/01).</td>
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<td>Parker Hannifin v. United States, 71 Fed. Cl. 231 (Fed. Cl. 05/23/06).</td>
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<td>Stevens v. United States, 2006 U.S. Dist. LEXIS 45611 (N.D. Cal. 06/26/06).</td>
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7422 - Civil Actions for Refund
Tenpenny v. United States, 2007 WL 1431896 (N.D. Ohio 05/14/07).

6330 - Notice and Opportunity for Hearing Before Levy

7433 - Civil Damages for Certain Unauthorized Collection Actions

US Treasury Regulations (See http://www.gpoaccess.gov/cfr/index.html). Read:
TD 8845. Limitations On Assessment And Collection.
TD 8932. Timely Mailing Treated As Timely Filing and Paying.

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Deficiency And To Accept Overassesssment.
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IRS Form 921 - Consent To Extend The Time To Assess Income Tax.
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Recognition Agreement.
IRS Form 8300 - Report Of Cash Payments Over $10,000 Received In A Trade Or
Business.
IRS Publication 1544 - Report Cash Payments Of Over $10,000 (Received In A Trade Or
Business).
IRS Form 104 - Currency Transaction Report.
IRS Form 843 - Claim For Refund And Request For Abatement.
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IRS Form 3911 - Taxpayer Statement Regarding Refund.
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IRS Form 656 and 656-L - Offer In Compromise.
US Tax Court - Notice Setting Case For Trial.
TIGTA Form 5228 - Waiver Of Right To Remain Silent and Of Right To Advice Of
Counsel.
TIGTA Form 5230 - Advisement Of Rights (Non-Custodial).
TIGTA Form 8112 - Statement Of Rights And Obligations.

Articles, Etc. Read:
No printed material.
Professor Jegen’s Course Study Materials. Read:
F-029C - Legal Memorandum Concerning The Mitigation Of Statutes Of Limitation.

Unit 11

Estoppel - - -

Internal Revenue Code Sections. Read:
No printed material.
Other Statutes. Read:
No printed material.
Case Opinions And Decisions. Read:
Fredericks v. Commissioner, 126 F.3rd 433 (CA3 09/11/97).
6213 - Restrictions Applicable to Deficiencies; Petition to Tax Court
6214 - Deficiency Procedures in the Case of Income, Estate, Gift, and Certain
Excise Taxes
6501 - Limitations on Assessment and Collection
6601 - Interest on Underpayment, Nonpayment, or Extensions of Time for
Payment, of Tax
6621 - Determination of Interest Rate; Compounding of Interest
7482 - Courts of Review
Morgan v. Commissioner, 345 F.3d 563 (CA8 10/03/03).
No IRC Section Cited.
US Treasury Regulations (See http://www.gpoaccess.gov/cfr/index.html). Read:

IRS Revenue Rulings, Revenue Procedures, Notices, Etc. (See http://www.irs.gov And See http://www.legalbitstream.com/). Read:
- No printed material.

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  - IRM 8.2.1.2 - Pre-Conference Procedures - Preliminary Review Of Cases.
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  - IRM 4.26.10 - Form 8300 History And Law.
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- IRS Publication 4457 - Safeguarding Taxpayer Data.
- IRS Publication 3605 - Fast Track Mediation.
- Document 5661-A - IRS In-Custody Statement Of Rights

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- IRS Form 2848 - Power Of Attorney And Declaration Of Representative.
- IRS Form 56 - Notice Concerning Fiduciary Relationship.
- IRS Form 56-F - Notice Concerning Fiduciary Relationship Of Financial Institution.
IRS Form 870 - Waiver Of Restriction On Assessment And Collection Of Deficiency In Tax And Acceptance Of Overassessment.
IRS Form 870-AD - Offer To Waive Restrictions On Assessment And Collection Of Tax Deficiency And To Accept Overassessment.
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**Unit 12**

**General And Jeopardy Assessments Against Taxpayer And Termination Of Taxpayer’s Taxable Years By IRS**

Internal Revenue Code Sections. Read:
- 6501 - Limitations on Assessment and Collection.
- 6201 - Assessment Authority.
- 6203 - Method of Assessment.
- 6204 - Supplemental Assessments.
- 6205 - Special Rules Applicable to Certain Employment Taxes.
- 6206 - Special Rules Applicable to Excessive Claims under Sections 6420, 6421, and 6427.
- 6663 - Imposition of Fraud Penalty.
- 6851 - Termination Assessments of Income Tax.
- 6852 - Termination Assessments in Case of Flagrant Political Expenditures of Section 501 (C)(3).
- 6861 - Jeopardy Assessments of Income, Estate, Gift, and Certain Excise Taxes.
- 6862 - Jeopardy Assessments of Taxes Other than Income, Estate, Gift and Certain Excise Taxes.
- 6863 - Stay Collection of Jeopardy Assessments.
- 6864 - Termination of Extended Period for Payment in Case of Carryback.
- 6871 - Claims for Income, Estate, Gift, and Certain Excise Taxes in Receivership Proceedings, Etc.
- 6872 - Suspension of Period on Assessment.
- 6873 - Unpaid Claims.
| 6901 | Transferred Assets. |
| 6902 | Provisions of Special Application to Transferees. |
| 6903 | Notice of Fiduciary Relationship. |
| 6904 | Prohibition of Injunctions. |
| 6905 | Discharge of Executor from Personal Liability for Decedent’s Income and Gift Taxes. |
| 7422 | Civil Actions for Refund. |

Other Statutes. Read:
No printed material.

Case Opinions And Decisions. Read:
273 (IRC 1939) - Holders of Life or Terminable Interest
6861 (IRC 1954) - Jeopardy Assessments of Income, Estate, Gift, and Certain Excise Taxes
7421 (IRC 1954) - Prohibition of Suits to Restrain Assessment or Collection
Golden ADA, Inc. v. United States, 934 F.Supp. 341 (CA ND 03/21/96).
6851 - Termination Assessments of Income Tax
6861 - Jeopardy Assessments of Income, Estate, Gift, and Certain Excise Taxes
6862 - Jeopardy Assessment of Taxes Other than Income, Estate, Gift, and Certain Excise Taxes
7429 - Review of Jeopardy Levy or Assessment Procedures
Harriman v. United States, 2006 U.S. Dist. LEXIS 57381 (E.D. N.Y. 03/30/06).
7422 - Civil Actions for Refund
Hoover v. Comm'r, T.C. Memo 2006-82 (Tax Ct. 04/24/06).
6501 - Limitations on Assessment and Collection
6663 - Imposition of Fraud Penalty
6861 - Jeopardy Assessments of Income, Estate, Gift, and Certain Excise Taxes
Manufacturing and Equipment Co. of Delaware, 382 F2d 793 (CA8 09/16/67).
273 (IRC 1939) - Holders of Life or Terminable Interest
6404 (IRC 1954) - Abatements
6601 (IRC 1954) - Interest on Underpayment, Nonpayment, or Extension of Time for Payment, of Tax
6861 (IRC 1954) - Jeopardy Assessments of Income, Estate, Gift, and Certain Excise Taxes
7421 (IRC 1954) - Prohibition of Suits to Restrain Assessment or Collection
United States v. Michael, et. al., 2007 WL 1701697 (M.D. Fla., 06/07/07).
6020 - Returns Prepared for or Executed by Secretary
6203 - Method of Assessment
Thornton v. United States, 493 F2d 164 (CA3 02/20/74).
6861 (IRC 1954) - Jeopardy Assessments of Income, Estate, Gift, and Certain Excise Taxes
7421 (IRC 1954) - Prohibition of Suits to Restrain Assessment or Collection
7701 (IRC 1954) - Definitions

US Treasury Regulations (See http://www.gpoaccess.gov/cfr/index.html). Read:
No printed material.

IRS Revenue Rulings, Revenue Procedures, Notices, Etc. (See http://www.irs.gov And See http://www.legalbitstream.com/). Read:
Internal Revenue Manual (See http://www.irs.gov/irm/index.html). Read:
IRM 4.10.4 - Examination Of Income.
IRM 4.15.1 - Jeopardy and Terminations
<table>
<thead>
<tr>
<th>IRM 4.15.2 - Examination Procedures</th>
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<td>IRM 4.15.3 - Assessment Procedures (Case Processing Support)</td>
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### Unit 13 Returns - - -

Internal Revenue Code Sections. Read:
- 6015 - Relief From Joint and Several Liability on Joint Return.
- 6651 - Failure to File Tax Return or to Pay Tax.
- 6654 - Failure by Individual to Pay Estimate Income Tax.
- 6698 - Failure To File Partnership Return.
- 6673 - Sanctions And Costs Awarded By Courts.

### Unit 14 Payments - - -

Internal Revenue Code Sections. Read:
- 6511 - Limitations On Credit or Refund.

Other Statutes. Read:
- No printed material.

Case Opinions And Decisions. Read:
- 6511 - Limitations On Credit or Refund.

US Treasury Regulations (See http://www.gpoaccess.gov/cfr/index.html). Read:
- No printed material.

IRS Revenue Rulings, Revenue Procedures, Notices, Etc. (See http://www.irs.gov And See http://www.legalbitstream.com/). Read:
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### Articles, Etc.
Read:
- No printed material.

### Professor Jegens Course Study Materials.
Read:
- No printed material.

### Unit 15
**Refunds**

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<th>Internal Revenue Code Sections. Read:</th>
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<td>83 - Property Transferred in Connection with Performance of Services.</td>
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<td>170 - Charitable, Etc., Contributions and Gifts.</td>
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<td>211 - Allowance of Deductions.</td>
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<td>212 - Expenses for Production of Income.</td>
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<td>274 - Disallowance of Certain Entertainment, Etc., - Expenses.</td>
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<td>469 - Passive Activity Losses and Credits Limited.</td>
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<td>6230 - Additional Administrative Provisions.</td>
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<td>6402 - Authority to Make Credits for Refunds.</td>
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<td>6511 - Limitations on Credit or Refund.</td>
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<td>6532 - Periods of Limitation on Suits.</td>
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<td>7402 - Jurisdiction of District Courts.</td>
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<td>7405 - Action for Recovery of Erroneous Refunds.</td>
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<td>7421 - Prohibition of Suits to Restrain Assessment or Collection.</td>
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<td>7422 - Civil Actions for Refunds.</td>
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<td>7502 - Timely Mailing Treated as Timely Filing and Paying.</td>
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### Other Statutes. Read:
- No printed material.

### Case Opinions And Decisions. Read:
- 7422 - Civil Actions for Refunds
- Anderson v. United States, 2007 U.S. App. LEXIS (9th Cir. 10/27/06).
- 6511 - Limitations on Credit or Refund
- 7405 - Action for Recovery of Erroneous Refunds
- Bastable v. IRS, U.S. App. LEXIS 27947 (2nd Cir. 12/05/05).
- 6511 - Limitations on Credit or Refund
- 7402 - Jurisdiction of District Courts
7422 - Civil Actions for Refunds
7502 - Timely Mailing Treated as Timely Filing and Paying

Boehler v. Snow, 2006 U.S. Dist. LEXIS 36890 (C.D. Ill. 06/06/06).
7402 - Jurisdiction of District Courts
7421 - Prohibition of Suits to Restrain Assessment or Collection
7422 - Civil Actions for Refunds

83 - Property Transferred in Connection with Performance of Services
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170 - Charitable, Etc., Contributions and Gifts
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274 - Disallowance of Certain Entertainment, Etc., - Expenses
469 - Passive Activity Losses and Credits Limited
7402 - Jurisdiction of District Courts
7422 - Civil Actions for Refunds

Deaton v. Comm'r, 440 F.3d 223 (5th Cir. 02/09/06).
6511 - Limitations on Credit or Refund
Fazio v Internal Revenue Service, 82 AFTR 2d 98-7181 (ND NY 11/04/98).
6511 - Limitations on Credit or Refund
7422 - Civil Actions for Refunds
7502 - Timely Mailing Treated as Timely Filing and Paying

Fry v. United States, 72 Fed. Cl. 500 (Fed. Cl. 08/11/06).
7422 - Civil Actions for Refunds

6532 - Periods of Limitation on Suits
7422 - Civil Actions for Refunds

Hirx v. United States, 2006 TNT 200-13 (Fed. Cl. 10/17/06).
6402 - Authority to Make Credits for Refunds
Kikalos v. United States, 2007 WL 756935 (C.A.7 (Ind.), 03/14/07).
7402 - Jurisdiction of District Courts
7422 - Civil Actions for Refunds

Minehan v. United States, 75 Fed.Cl. 249 (Fed. Cl. 01/26/07).
6511 - Limitations on Credit or Refund
7402 - Jurisdiction of District Courts

Nick's Cigarette City, Inc. v. United States, 2006 U.S. Dist. LEXIS 65898 (N.D. Ind. 09/14/06).
6402 - Authority to Make Credits for Refunds
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6532 - Periods of Limitation on Suits

McGann v. United States, 76 Fed.Cl. 745 (Fed.Cl., 05/17/07).
6230 - Additional Administrative Provisions
6511 - Limitations on Credit or Refund
7422 - Civil Actions for Refunds

Principal Life Ins. Co. v. United States, 2006-1 USTC (CCH) P50,240 (Fed. Cl. 02/14/07).

7422 - Civil Actions for Refunds
Sala v. United States, 2007 WL 1970317 (D. Colo. 07/03/07).
6404 - Abatements

7402 - Jurisdiction of District Courts
Wright v. Comm'r, T.C. Memo 2006-273 (Tax Ct. 12/26/06).
6404 - Abatements

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IRM 4.26.10 - Form 8300 History And Law.
IRM 4.26.12 - Examination Techniques For Form 8300 Industries.
IRM 9.4.5-7 - IRS In-Custody Statement Of Rights.

Other IRS Text Publications (See http://www.irs.gov/formspubs/index.html). Read:
IRS Publication 1 - Your Rights As A Taxpayer.
IRS Publication 947 - Practice Before the IRS And Power of Attorney.
IRS 1986 EO CPE Text - Representation Of Taxpayers Before The Internal Revenue Service.

IRS Description Of Appeals Division.
IRS Publication 3498 - The Examination Process.
IRS Publication 3498-A - The Examination Process (Examinations By Mail).
IRS Publication 556 - Examination of Returns, Appeal Rights, And Claims For Refund.
IRS Publication 5 - Appeal Rights And Preparation Of Protests For Unagreed Cases.
IRS Publication 3598 - What You Should Know About The Audit Reconsideration Process.
IRS Publication 1546 - The Taxpayer Advocate Service of the IRS - How to Get Help With Unresolved Tax Problems.
IRS Publication 552 - Recordkeeping For Individuals.
IRS Publication 1035 - Extending The Tax Assessment Period.
IRS Publication 594 - Understanding The Collection Process.
IRS Publication 1660 - Collection Appeal Rights.
IRS Publication 504 - Divorced Or Separated Individuals.
IRS Publication 971 - Innocent Spouse Relief.
IRS Publication 1544 - Report Cash Payments Of Over $10,000 (Received In A Trade Or Business).
IRS Publication 2186 - Tax Item. Penalties.
IRS Publication 733 - Rewards For Information Provided By Individuals To The Internal Revenue Service.
IRS Publication 593 - Tax Highlights For U.S. Citizens And Residents Going Abroad.
IRS Publication 4457 - Safeguarding Taxpayer Data.
IRS Publication 3605 - Fast Track Mediation.
Document 5661-A - IRS In-Custody Statement Of Rights
IRS Forms And TIGTA Forms (See http://www.irs.gov/formspubs/index.html). Read:
  IRS Form 8821 - Tax Information Authorization and the instructions thereto.
  IRS Form 2848 - Power Of Attorney And Declaration Of Representative.
  IRS Form 56 - Notice Concerning Fiduciary Relationship.
  IRS Form 56-F - Notice Concerning Fiduciary Relationship Of Financial Institution.
  IRS Form 870 - Waiver Of Restriction On Assessment And Collection Of Deficiency In Tax And Acceptance Of Overassessments.
  IRS Form 870-AD - Offer To Waive Restrictions On Assessment And Collection Of Tax Deficiency And To Accept Overassessments.
  IRS Form 872 - Consent To Extend The Time To Assess Tax.
  IRS Form 872-A - Special Consent To Extend The Time To Assess Tax.
  IRS Form 921 - Consent To Extend The Time To Assess Income Tax.
  IRS Form 8838 - Consent To Extend The Time To Assess Tax Under Section 367-Gain Recognition Agreement.
  IRS Form 8300 - Report Of Cash Payments Over $10,000 Received In A Trade Or Business.
  IRS Publication 1544 - Report Cash Payments Of Over $10,000 (Received In A Trade Or Business).
  IRS Form 104 - Currency Transaction Report.
  IRS Form 843 - Claim For Refund And Request For Abatement.
  IRS Form 1310 - Statement Of Person Claiming Refund Due A Deceased Taxpayer.
  IRS Form 3911 - Taxpayer Statement Regarding Refund.
  IRS Form Letter 902 (DO) - Notice Of Deficiency.
  IRS Form Letter 894 (RO) - Notice Of Deficiency.
  IRS Form 4089 - Notice Of Deficiency - Waiver.
  IRS Form 9465 - Installment Agreement Request.
  IRS Form 656 and 656-L - Offer In Compromise.
US Tax Court - Notice Setting Case For Trial.
TIGTA Form 5228 - Waiver Of Right To Remain Silent and Of Right To Advice Of Counsel.
  TIGTA Form 5230 - Advisement Of Rights (Non-Custodial).
  TIGTA Form 8112 - Statement Of Rights And Obligations.
Articles, Etc. Read:
  No printed material.
Professor Jegen’s Course Study Materials. Read:
  Section F-070 - Form (Complete) For Claim For Refund.

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| Howell v. Comm'r, T.C. Memo 2007-204 (Tax Ct. 07/25/07). 6404 - Abatements |
| Ochsner v. United States, 2006 U.S. Dist. LEXIS 56475 (D. N.J. 08/02/06). 6404 - Abatements |
| O'Bryan v. Ashland, 717 N.W.2d 632 (S.D. 06/21/06). 6404 - Abatements |
| Pacific Gas and Electric Company v. United States, 417 F.3d 1375 (Fed. Cir. 08/10/05). 6404 - Abatements |

US Treasury Regulations (See http://www.gpoaccess.gov/cfr/index.html). Read:
No printed material.

IRS Revenue Rulings, Revenue Procedures, Notices, Etc. (See http://www.irs.gov And See http://www.legalbitstream.com/). Read:
IRS Notice 1016 - How to Stop Interest on Your Account.

Internal Revenue Manual (See http://www.irs.gov/irm/index.html). Read:
IRM 8 - Appeals.
IRM 8.2.1.2 - Pre-Conference Procedures - Preliminary Review Of Cases.
IRM 8.6.1.4 - New Issues And Reopening Closed Issues.
IRM 4.10.4 - Examination Of Income.
IRM 4.16.1 - SEP (Special Enforcement Program) Responsibilities And Case Development.
IRM 4.26.10 - Form 8300 History And Law.
IRM 4.26.12 - Examination Techniques For Form 8300 Industries.
IRM 9.4.5-7 - IRS In-Custody Statement Of Rights.

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IRS Form 921 - Consent To Extend The Time To Assess Income Tax.
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Articles, Etc. Read:
No printed material.
Professor Jegen’s Course Study Materials. Read:
No printed material.

Unit 17
Civil Penalties Imposed On Taxpayers - - -

Internal Revenue Code Sections. Read:
Some Internal Revenue Code Sections Which Cause or Are Applicable to Problems:
61 - Gross Income Defined
72 - Annuities; Certain Proceeds of Endowment and Life Insurance Contracts
152 - Dependent Defined
162 - Trade or Business Expenses
183 - Activities Not Engaged in for Profit
274 - Disallowance of Certain Entertainment, Etc., - Expenses
408 - Individual Retirement Accounts
3509 - Determination of Employer's Liability for Certain Employment Taxes

Additions to the Tax, Additional Amounts, and Assessable Penalties:
6651 - Failure to File Tax Return or to Pay Tax
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   66 - Treatment of Community Income
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   6611 - Interest on Overpayments
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Kathryn Cheshire v. Commissioner, 282 F.3d 326 (CA5 02/08/02).
   6013 - Joint Returns of Income Tax by Husband and Wife
   6015 - Relief from Joint and Several Liability on Joint
   6231 - Definitions and Special Rules
   6662 - Imposition of Accuracy-related Penalty
   7482 - Courts of Review
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   6015 - Relief from Joint and Several Liability on Joint
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   6651 - Failure To File Tax Return Or To Pay Tax
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   3509 - Determination of Employer’s Liability for Certain Employment Taxes
   6651 - Failure To File Tax Return or to Pay Tax
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   6662 - Imposition of Accuracy-Related Penalty
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6662 - Imposition Of Accuracy-Related Penalty
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HJ Builders, Inc. v. Comm'r, T.C. Memo 2006-278 (Tax Ct. 12/28/06).
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United States v. Kahn, 2006 U.S. Dist. LEXIS 49680 (M.D. Fla. 07/18/06).
7402 - Jurisdiction Of District Courts
7408 - Action To Enjoin Promoters Of Abusive Tax Shelters, Etc.

72 - Annuities; Certain Proceeds of Endowment and Life Insurance Contracts
408 - Individual Retirement Accounts
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Estate of Kanter v. United States, T.C. Memo 2007-21 (Tax Ct. 02/01/07).
6663 - Imposition of Fraud Penalty

6201 - Assessment Authority

Kerkman v. United States, 2006 U.S. App. LEXIS 26126 (6th Cir. 10/18/06).
No IRC Section Cited.

Kilgore v. Comm'r, 2006 U.S. App. LEXIS 14497 (1st Cir. 06/13/06).
6630 - Notice And Opportunity For Hearing Before Levy
6673 - Sanctions And Costs Awarded By The Courts

Klootwyk v. Comm'r, T.C. Memo 2006-130 (Tax Ct. 06/22/06).
6651 - Failure to File Tax return or to Pay Tax
6654 - Failure by Individual to Pay Estimated Income Tax

Lam v. Comm'r, T.C. Memo 2006-265 (Tax Ct. 12/14/06).
6662 - Imposition of Accuracy-Related Penalty

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Lee v. Comm'r, T.C. Memo 2006-193 (Tax Ct. 09/11/06).
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Lehrer v. Comm'r, 2006 Tax Ct. Memo LEXIS 160 (Tax Ct. 07/31/06).
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Lewis v. Comm'r, 2006 Tax Ct. Summary LEXIS 45 (Tax Ct. 09/13/06).
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7408 - Action to Enjoin Promoters of Abusive Tax Shelters, etc.
Mostafa v. Comm'r, 2006 Tax Ct. Memo LEXIS 91 (Tax Ct. 05/02/06).
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Prowse v. Comm'r, T.C. Summary Opinion 2007-31 (Tax Ct. 03/01/07).
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Prusick v. Comm'r, 2006 U.S. App. LEXIS 4578 (9th Cir. 02/22/06).
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Randall v. Comm'r, T.C. Memo 2007-1 (Tax Ct. 01/03/07).
6662 - Imposition of Accuracy-Related Penalty
Reeves v. United States, (full citation not yet available)(S.D. Ala., 08/08/07).
6213 - Restrictions Applicable to Deficiencies; Petition to Tax Court
7262 - Violation of Occupational Tax Laws Relating to Wagering—Failure to Pay Special Tax
United States v. Rosamond, 2005 U.S. App. LEXIS 12398 (M.D. La. 06/21/05).
6694 - Understatement Of Taxpayer’s Liability By Income Tax Preparer
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Simon v. Doe, 463 F. Supp. 2d 466 (S.D. N.Y., 12/04/06).
7402 - Jurisdiction Of District Courts
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Smith v. United States, 2007 U.S. App. LEXIS 1251 (9th Cir. 01/17/07).
7421 - Prohibition of Suits to Restrain Assessment or Collection
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Zlotowski v. Comm'r, T.C. Memo 2007-203 (Tax Ct. 07/24/07).
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Maher v. Comm'r, 2006 Tax Ct. Memo LEXIS 16 (Tax. Ct. 01/31/06).
6663 - Imposition Of Fraud Penalty
McGowan v. Comm'r, 2006 U.S. App. LEXIS 16534 (11th Cir. 06/28/06).
7206 - Fraud And False Statements
Nguyen v. Comm'r, T.C. Summary 2007-80 (Tax Ct. 05/23/07).
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US Treasury Regulations (See [http://www.gpoaccess.gov/cfr/index.html](http://www.gpoaccess.gov/cfr/index.html)). Read:
- TD 9003 (07/17/02).
- Applicable Federal Rates For IRC Valuation Tables (AFR-7520).

- IRS LTR-RUL UIL No. 6501.07-10 - IRC 6501(e) & How To Determine Gross Income
- Rev. Rul. 2007-44.
- IRS Announcement 2002-2 (12/21/01).

- IRM 8 - Appeals.
- IRM 8.2.1.2 - Pre-Conference Procedures - Preliminary Review Of Cases.
- IRM 8.6.1.4 - New Issues And Reopening Closed Issues.
- IRM 4.10.4 - Examination Of Income.
- IRM 4.16.1 - SEP (Special Enforcement Program) Responsibilities And Case Development.
- IRM 4.26.10 - Form 8300 History And Law.
- IRM 4.26.12 - Examination Techniques For Form 8300 Industries.
- IRM 9.4.5-7 - IRS In-Custody Statement Of Rights.

Other IRS Text Publications (See [http://www.irs.gov/formspubs/index.html](http://www.irs.gov/formspubs/index.html)). Read:
- IRS Publication 1 - Your Rights As A Taxpayer.
- IRS Publication 947 - Practice Before the IRS And Power of Attorney.
- IRS 1986 EO CPE Text - Representation Of Taxpayers Before The Internal Revenue Service.
- IRS Description Of Appeals Division.
- IRS Publication 3498 - The Examination Process.
- IRS Publication 3498-A - The Examination Process (Examinations By Mail).
- IRS Publication 556 - Examination of Returns, Appeal Rights, And Claims For Refund.
- IRS Publication 5 - Appeal Rights And Preparation Of Protests For Unagreed Cases.
- IRS Publication 1546 - The Taxpayer Advocate Service of the IRS - How to Get Help With Unresolved Tax Problems.
- IRS Publication 552 - Recordkeeping For Individuals.
- IRS Publication 1035 - Extending The Tax Assessment Period.
- IRS Publication 594 - Understanding The Collection Process.
- IRS Publication 1660 - Collection Appeal Rights.
IRS Publication 504 - Divorced Or Separated Individuals.
IRS Publication 971 - Innocent Spouse Relief.
IRS Publication 1544 - Report Cash Payments Of Over $10,000 (Received In A Trade Or Business).
IRS Publication 2186 - Tax Item. Penalties.
IRS Publication 733 - Rewards For Information Provided By Individuals To The Internal Revenue Service.
IRS Publication 593 - Tax Highlights For U.S. Citizens And Residents Going Abroad.
IRS Publication 4457 - Safeguarding Taxpayer Data.
IRS Publication 3605 - Fast Track Mediation.
Document 5661-A - IRS In-Custody Statement Of Rights
IRS Forms And TIGTA Forms (See http://www.irs.gov/formspubs/index.html). Read:
IRS Form 8821 - Tax Information Authorization and the instructions thereto.
IRS Form 2848 - Power Of Attorney And Declaration Of Representative.
IRS Form 56 - Notice Concerning Fiduciary Relationship.
IRS Form 56-F - Notice Concerning Fiduciary Relationship Of Financial Institution.
IRS Form 870 - Waiver Of Restriction On Assessment And Collection Of Deficiency In Tax And Acceptance Of Overassessment.
IRS Form 870-AD - Offer To Waive Restrictions On Assessment And Collection Of Tax Deficiency And To Accept Overassessment.
IRS Form 872 - Consent To Extend The Time To Assess Tax.
IRS Form 872-A - Special Consent To Extend The Time To Assess Tax.
IRS Form 921 - Consent To Extend The Time To Assess Income Tax.
IRS Form 8838 - Consent To Extend The Time To Assess Tax Under Section 367-Gain Recognition Agreement.
IRS Form 8300 - Report Of Cash Payments Over $10,000 Received In A Trade Or Business.
IRS Form 104 - Currency Transaction Report.
IRS Form 843 - Claim For Refund And Request For Abatement.
IRS Form 1310 - Statement Of Person Claiming Refund Due A Deceased Taxpayer.
IRS Form 3911 - Taxpayer Statement Regarding Refund.
IRS Form Letter 902 (DO) - Notice Of Deficiency.
IRS Form Letter 894 (RO)-C - Notice Of Deficiency.
IRS Form 4089 - Notice Of Deficiency - Waiver.
IRS Form 9465 - Installment Agreement Request.
IRS Form 656 and 656-L - Offer In Compromise.
US Tax Court - Notice Setting Case For Trial.
TIGTA Form 5228 - Waiver Of Right To Remain Silent and Of Right To Advice Of Counsel.
TIGTA Form 5230 - Advisement Of Rights (Non-Custodial).
TIGTA Form 8112 - Statement Of Rights And Obligations.

Articles, Etc. Read:
No printed material.

Professor Jegen’s Course Study Materials. Read:
No printed material.

Unit 18  Criminal Penalties Imposed On Taxpayers - - -

Internal Revenue Code Sections. Read:
General Crimes:
7210 - Failure to Obey Summons
7211 - False Statements to Purchase or Lessees Relating to Tax
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- 7342 - Penalty for Refusal to Permit Entry or Examination
- 7343 - Definition of Term “Person”
- 7344 - Extended Application of Penalties Relating to Officers of the Treasury Department

### Other Internal Revenue Sections Applicable To Criminal Penalty Cases Listed Below:

- 162 - Trade or Business Expenses
- 274 - Disallowance of Certain Entertainment, etc., Expenses
- 6050I - Returns Relating to Cash Received in Trade or Business
- 6002 - Immunity Of Witnesses
- 6103 - Confidentiality and Disclosure of Returns and Return Information
- 6404 - Abatements
- 6501 - Limitations on Assessment and Collection
- 6531 - Periods of Limitation on Criminal Prosecutions
- 6651 - Failure To File Tax Return Or To Pay Tax
- 6653 - Failure To Pay Stamp Tax
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- 6655 - Failure By Corporation To Pay Estimated Income Tax
- 6661 - Repealed
- 6662 - Imposition of Accuracy-Related Penalty on Underpayments
- 6663 - Imposition of Fraud Penalty
- 6673 - Sanctions And Costs Awarded By Courts
- 6695 - Other Assessable Penalties with Respect to the Preparation of Income Tax Returns for Other Persons
- 6700 - Promoting Abusive Tax Shelters, etc.
- 6701 - Penalties for Aiding and Abetting Understatement of Tax Liability
- 7201 - Attempt to Evade or Defeat Tax
- 7202 - Willful Failure To Collect Or Pay Over Tax
- 7203 - Willful Failure to File Return, Supply Information, or Pay Tax
- 7206 - Fraud and False Statements
- 7207 - Fraudulent Returns, Statements, or Other Documents
- 7262 - Violation of Occupational Tax Laws Relating to Wagering—failure to Pay Special Tax
- 7402 - Jurisdiction Of District Courts
- 7407 - Disposition of Judgments and Moneys Recovered
- 7408 - Action to Enjoin Promoters of Abusive Tax Shelters, etc.
- 7491 - Burden Of Proof
- 9042 - Criminal Penalties

### Other Statutes. Read:

- No printed material.

### Case Opinions And Decisions. Read:

- Digby v. Commissioner, 103 TC 441 (09/07/94).
- United States v. Ritchie, 15 F3d 592 (CA6 02/03/94).

- 6050I - Returns Relating to Cash Received in Trade or Business, Etc.
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United States v. Pomponio, 97 S.Ct. 22 (10/12/76).
7206 (IRC 1954) - Fraud and False Statements

6700 - Promoting Abusive Tax Shelters, etc.

United States v. Roush, 466 F.3d 380 (5th Cir. 10/03/06).
7203 - Willful Failure To File Return, Supply Information, Or Pay Tax

United States v. Rutherford, 2006 U.S. App. LEXIS 1702 (9th Cir. 01/23/06).
7203 - Willful Failure To File Return, Supply Information, Or Pay Tax

United States v. Saladino, 2005 U.S. Dist. LEXIS 38080 (C.D. Cal. 01/20/05).
7408 - Action to Enjoin Promoters of Abusive Tax Shelters, etc.

United States v. Shanklin, 2006 U.S. App. LEXIS 20664 (5th Cir. 08/11/06).
No IRC Section Cited.

7206 - Fraud and False Statements

7201 - Attempt To Evade Or Defeat Tax
7206 - Fraud and False Statements

United States v. Simkanin, 420 F.3d 397 (5th Cir. 08/05/05).
7202 - Willful Failure To Collect Or Pay Over Tax
7203 - Willful Failure To File Return, Supply Information, Or Pay Tax

United States v. Smith, 424 F.3d 992 (9th Cir. 09/13/05).
7206 - Fraud and False Statements

United States v. Sonibare, 2007 U.S. Dist. LEXIS 14211 (D.C. Minn. 02/05/07).
6695 - Other Assessable Penalties with Respect to the Preparation of Income Tax Returns for Other Persons
6701 - Penalties for Aiding and Abetting Understatement of Tax Liability
7407 - Disposition of Judgments and Moneys Recovered

See IRC Sections 145 and 291 (IRC 1939).

Stang v. Comm'r, 2006 Tax Ct. Memo LEXIS 154 (Tax Ct. 09/15/06).
6651 - Failure To File Tax Return Or To Pay Tax
6654 - Failure By Individual To Pay Estimated Income Tax
6673 - Sanctions And Costs Awarded By Courts
7491 - Burden Of Proof

United States v. Thomas, 2006 U.S. Dist. LEXIS 53661 (D.C. Maine 08/02/06).
6531 - Periods of Limitation on Criminal Prosecutions

United States v. Wade, 2006 U.S. App. LEXIS 27119 (10th Cir. 10/30/06).
7201 - Attempt To Evade Or Defeat Tax

United States v. Wardell, 2007 U.S. App. LEXIS 766 (10th Cir. 01/11/07).
7206 - Fraud and False Statements

United States v. Yang, 2007 U.S. App. LEXIS 5261 (7th Cir. 03/07/07).
7206 - Fraud and False Statements

7201 - Attempt To Evade Or Defeat Tax

6065 (IRC 1954) - Verification of Returns.
7206 (IRC 1954) - Fraud and False Statements
7207 (IRC 1954) - Fraudulent Returns, Statements, or Other Documents

United States v. Cerullo, No. 3:05-cr-01190 (S.D. Cal. 08/08/07).
7207 - Fraudulent Returns, Statements, or Other Documents
7602 - Examination Of Books And Witnesses

United States v. Hammon, 2006 U.S. Dist. LEXIS 62861 (N.D. Ohio 09/05/06).
7201 - Attempt To Evade Or Defeat Tax
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  7206 - Fraud and False Statements
  7201 - Attempt To Evade Or Defeat Tax
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  7602 - Examination Of Books And Witnesses
  7604 - Enforcement Of Summons
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  7206 - Fraud And False Statements
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  7207 - Fraudulent Returns, Statements, or Other Documents
United States v. Ponds, 454 F.3d 313 (D. DC. 07/14/06).
  6002 - Immunity Of Witnesses
United States v. Srivistava, 444 F. Supp. 2d 385 (D. Md. 08/14/06).
  7201 - Attempt To Evade Or Defeat Tax
  7206 - Fraud And False Statements
  6103 - Confidentiality and Disclosure of Returns and Return Information
Uscinski v. Comm'r, 2006 Tax Ct. Memo LEXIS 204 (Tax Ct. 09/19/06).
  6663 - Imposition Of Fraud Penalty
  7201 - Attempt To Evade Or Defeat Tax
United States v. Wray, 433 F.3d 376 (4th Cir. 12/29/05).
  7203 - Willful Failure To File Return, Supply Information, Or Pay Tax
United States v. Yusuf, 2006 U.S. App. LEXIS 22882 (3rd Cir. 09/07/06).
  9042 - Criminal Penalties
US Treasury Regulations (See http://www.gpoaccess.gov/cfr/index.html). Read:
  The Code Of Federal Regulations, Title 26--Internal Revenue Chapter I--Internal Revenue
Service, Department Of The Treasury Subchapter A--Income Tax, Part 1--Income Taxes Procedure And Administration, Information And Returns, Returns And Records: §1.6050I-1 Returns Relating To Cash In Excess Of $10,000 Received In A Trade Or Business.
IRS Revenue Ruling, Revenue Procedures, Notices, Etc. (See http://www.irs.gov And See http://www.legalbitstream.com/). Read:
  (What is the difference between an administrative summons and a John Doe summons?)
  (What is a "listed transaction"?)
  IRS Notice 2001-16, 2001-1 CB 730 Intermediary Transactions Tax Shelter (concerning MIDCO transactions).
  IRS Notice 2001-45, 2001-1 CB 120 Basis Shifting Tax Shelter (concerning basis-shifting shelters).
Internal Revenue Manual (See http://www.irs.gov/irm/index.html). Read:
  IRM 8 - Appeals.
  IRM 8.2.1.2 - Pre-Conference Procedures - Preliminary Review Of Cases.
  IRM 8.6.1.4 - New Issues And Reopening Closed Issues.
  IRM 4.10.4 - Examination Of Income.
  IRM 4.16.1 - SEP (Special Enforcement Program) Responsibilities And Case Development.
  IRM 4.26.10 - Form 8300 History And Law.
IRM 4.26.12 - Examination Techniques For Form 8300 Industries.
IRM 9.4.5-7 - IRS In-Custody Statement Of Rights.

Other IRS Text Publications (See http://www.irs.gov/formspubs/index.html). Read:
IRS Publication 1 - Your Rights As A Taxpayer.
IRS Publication 947 - Practice Before the IRS And Power of Attorney.
IRS 1986 EO CPE Text - Representation Of Taxpayers Before The Internal Revenue Service.
IRS Description Of Appeals Division.
IRS Publication 3498 - The Examination Process.
IRS Publication 3498-A - The Examination Process (Examinations By Mail).
IRS Publication 556 - Examination of Returns, Appeal Rights, And Claims For Refund.
IRS Publication 5 - Appeal Rights And Preparation Of Protests For Unagreed Cases.
IRS Publication 3598 - What You Should Know About The Audit Reconsideration Process.
IRS Publication 1546 - The Taxpayer Advocate Service of the IRS - How to Get Help With Unresolved Tax Problems.
IRS Publication 552 - Recordkeeping For Individuals.
IRS Publication 1035 - Extending The Tax Assessment Period.
IRS Publication 594 - Understanding The Collection Process.
IRS Publication 1660 - Collection Appeal Rights.
IRS Publication 504 - Divorced Or Separated Individuals.
IRS Publication 971 - Innocent Spouse Relief.
IRS Publication 1544 - Report Cash Payments Of Over $10,000 (Received In A Trade Or Business).
IRS Publication 2186 - Tax Item. Penalties.
IRS Publication 733 - Rewards For Information Provided By Individuals To The Internal Revenue Service.
IRS Publication 593 - Tax Highlights For U.S. Citizens And Residents Going Abroad.
IRS Publication 4457 - Safeguarding Taxpayer Data.
IRS Publication 3605 - Fast Track Mediation.
Document 5661-A - IRS In-Custody Statement Of Rights

IRS Forms And TIGTA Forms (See http://www.irs.gov/formspubs/index.html). Read:
IRS Form 8821 - Tax Information Authorization and the instructions thereto.
IRS Form 2848 - Power Of Attorney And Declaration Of Representative.
IRS Form 56 - Notice Concerning Fiduciary Relationship.
IRS Form 56-F - Notice Concerning Fiduciary Relationship Of Financial Institution.
IRS Form 870 - Waiver Of Restriction On Assessment And Collection Of Deficiency In Tax And Acceptance Of Overassessment.
IRS Form 870-AD - Offer To Waive Restrictions On Assessment And Collection Of Tax Deficiency And To Accept Overassessment.
IRS Form 872 - Consent To Extend The Time To Assess Tax.
IRS Form 872-A - Special Consent To Extend The Time To Assess Tax.
IRS Form 921 - Consent To Extend The Time To Assess Income Tax.
IRS Form 8838 - Consent To Extend The Time To Assess Tax Under Section 367-Gain Recognition Agreement.
IRS Form 8300 - Report Of Cash Payments Over $10,000 Received In A Trade Or Business.
IRS Form 104 - Currency Transaction Report.
IRS Form 843 - Claim For Refund And Request For Abatement.
IRS Form 1310 - Statement Of Person Claiming Refund Due A Deceased Taxpayer.
IRS Form 3911 - Taxpayer Statement Regarding Refund.
| IRS Form Letter 902 (DO) - Notice Of Deficiency. |
| IRS Form Letter 894 (RO)-C - Notice Of Deficiency. |
| IRS Form 4089 - Notice Of Deficiency - Waiver. |
| IRS Form 9465 - Installment Agreement Request. |
| IRS Form 656 and 656-L - Offer In Compromise. |
| US Tax Court - Notice Setting Case For Trial. |
| TIGTA Form 5228 - Waiver Of Right To Remain Silent and Of Right To Advice Of Counsel. |
| TIGTA Form 5230 - Advisement Of Rights (Non-Custodial). |
| TIGTA Form 8112 - Statement Of Rights And Obligations. |

**Articles, Etc. Read:**

- IRS Q And A. (Transcript Of A Meeting Among A Taxpayer, Two Special Agents With The IRS CID, And The Taxpayer’s Lawyer And The Taxpayer’s Accountant).

**Unit 19 Reconstructing Income Of Taxpayers - - -**

- Internal Revenue Code Sections. Read:
  - 441 - Period for computation of taxable income.
  - 442 - Change of annual accounting period.
  - 446 - General rule for methods of accounting.
  - 451 - General rule for taxable year of inclusion.
  - 453 - Installment method.
- Other Statutes. Read:
  - No printed material.
- Case Opinions And Decisions. Read:
  - No printed material.
- US Treasury Regulations (See http://www.gpoaccess.gov/cfr/index.html). Read:
  - No printed material.
- IRS Revenue Ruling, Revenue Procedures, Notices, Etc. (See http://www.irs.gov And See http://www.legalbitstream.com/). Read:
  - No printed material.
- Internal Revenue Manual (See http://www.irs.gov/irm/index.html). Read:
  - IRM 8 - Appeals.
  - IRM 8.2.1.2 - Pre-Conference Procedures - Preliminary Review Of Cases.
  - IRM 8.6.1.4 - New Issues And Reopening Closed Issues.
  - IRM 4.10.4 - Examination Of Income.
  - IRM 4.16.1 - SEP (Special Enforcement Program) Responsibilities And Case Development.
  - IRM 4.26.10 - Form 8300 History And Law.
  - IRM 4.26.12 - Examination Techniques For Form 8300 Industries.
  - IRM 9.4.5-7 - IRS In-Custody Statement Of Rights.
  - IRM 9.9.4.26 - Violations Under Investigation - Title 18.
- Other IRS Text Publications (See http://www.irs.gov/formspubs/index.html). Read:
  - IRS Publication 1 - Your Rights As A Taxpayer.
  - IRS Publication 947 - Practice Before the IRS And Power of Attorney.
  - IRS 1986 EO CPE Text - Representation Of Taxpayers Before The Internal Revenue Service.
  - IRS Description Of Appeals Division.
  - IRS Publication 3498 - The Examination Process.
  - IRS Publication 3498-A - The Examination Process (Examinations By Mail).
  - IRS Publication 556 - Examination of Returns, Appeal Rights, And Claims For Refund.
| IRS Publication 5 - Appeal Rights And Preparation Of Protests For Unagreed Cases. |
| IRS Publication 3598 - What You Should Know About The Audit Reconsideration Process. |
| IRS Publication 1546 - The Taxpayer Advocate Service of the IRS - How to Get Help With Unresolved Tax Problems. |
| IRS Publication 552 - Recordkeeping For Individuals. |
| IRS Publication 1035 - Extending The Tax Assessment Period. |
| IRS Publication 594 - Understanding The Collection Process. |
| IRS Publication 1660 - Collection Appeal Rights. |
| IRS Publication 504 - Divorced Or Separated Individuals. |
| IRS Publication 971 - Innocent Spouse Relief. |
| IRS Publication 1544 - Report Cash Payments Of Over $10,000 (Received In A Trade Or Business). |
| IRS Publication 2186 - Tax Item. Penalties. |
| IRS Publication 733 - Rewards For Information Provided By Individuals To The Internal Revenue Service. |
| IRS Publication 593 - Tax Highlights For U.S. Citizens And Residents Going Abroad. |
| IRS Publication 4457 - Safeguarding Taxpayer Data. |
| IRS Publication 3605 - Fast Track Mediation. |
| Document 5661-A - IRS In-Custody Statement Of Rights (and IRS Forms And TIGTA Forms (See http://www.irs.gov/formspubs/index.html). Read: |
| IRS Form 8821 - Tax Information Authorization and the instructions thereto. |
| IRS Form 2848 - Power Of Attorney And Declaration Of Representative. |
| IRS Form 56 - Notice Concerning Fiduciary Relationship. |
| IRS Form 56-F - Notice Concerning Fiduciary Relationship Of Financial Institution. |
| IRS Form 870 - Waiver Of Restriction On Assessment And Collection Of Deficiency In Tax And Acceptance Of Overassessment. |
| IRS Form 870-AD - Offer To Waive Restrictions On Assessment And Collection Of Tax Deficiency And To Accept Overassessment. |
| IRS Form 872 - Consent To Extend The Time To Assess Tax. |
| IRS Form 872-A - Special Consent To Extend The Time To Assess Tax. |
| IRS Form 921 - Consent To Extend The Time To Assess Income Tax. |
| IRS Form 8838 - Consent To Extend The Time To Assess Tax Under Section 367-Gain Recognition Agreement. |
| IRS Form 8300 - Report Of Cash Payments Over $10,000 Received In A Trade Or Business. |
| IRS Form 104 - Currency Transaction Report. |
| IRS Form 843 - Claim For Refund And Request For Abatement. |
| IRS Form 1310 - Statement Of Person Claiming Refund Due A Deceased Taxpayer. |
| IRS Form 3911 - Taxpayer Statement Regarding Refund. |
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| IRS Form 894 (RO)-C - Notice Of Deficiency. |
| IRS Form 4089 - Notice Of Deficiency - Waiver. |
| IRS Form 9465 - Installment Agreement Request. |
| IRS Form 656 and 656-L - Offer In Compromise. |
| US Tax Court - Notice Setting Case For Trial. |
| TIGTA Form 5228 - Waiver Of Right To Remain Silent and Of Right To Advice Of Counsel. |
| TIGTA Form 5230 - Advisement Of Rights (Non-Custodial). |
| TIGTA Form 8112 - Statement Of Rights And Obligations. |

Articles, etc. Read: Miranda Warning Used By Federal Bureau Of Investigations.
### Unit 20  The Collections And Forfeitures Process - - -

**Internal Revenue Code Sections. Read:**

- **Confidentiality of Tax Returns:**
  - 6103 - Confidentiality and Disclosure of Returns and Return Information

- **Collection of Taxes:**
  - 6301 - Collection Authority
  - 6302 - Mode and Time of Collection
  - 6303 - Notice and Demand for Tax
  - 6304 - Fair Tax Collection Practice
  - 6305 - Collection of Certain Liability

- **Receipt of Payment:**
  - 6311 - Payment of Tax by Commercially Acceptable Means
  - 6312 - [Repealed]
  - 6313 - Fractional Parts of Cent
  - 6314 - Receipt for Taxes
  - 6315 - Payments of Estimated Income Tax
  - 6316 - Payment by Foreign Currency
  - 6317 - Payments of Federal Unemployment Tax for Calendar Quarter

- **Due Process for Liens:**
  - 6320 - Notice and Opportunity for Hearing Upon Filing of Notice of Lien

- **Liens:**
  - 6321 - Lien for Taxes
  - 6325 - Release of Lien or Discharge of Property

- **Seizure of Property for Collection of Taxes:**
  - 6330 - Notice and Opportunity for Hearing Before Levy
  - 6331 - Levy and Distraint
  - 6334 - Property Exempt from Levy

- **Limitations on Assessment and Collection:**
  - 6502 - Collection After Assessment
  - 6503 - Suspension of Running of Period of Limitation

- **Limitations on Credit or Refund:**
  - 6511 - Limitations on Credit or Refund

- **Interest:**
  - 6611 - Interest on Overpayments

- **Penalties:**
  - 6672 - Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax

- **Compromise:**
  - 7122 - Compromises

- **Civil Actions by the United States:**
  - 7402 - Jurisdiction of District Courts
  - 7403 - Action to Enforce Lien

- **Proceedings by Taxpayers:**
  - 7421 - Prohibition of Suits to Restrain Assessment or Collection
  - 7433 - Civil Damages for Certain Unauthorized Collection Actions

- **Forfeiture:**
  - Property Subject To Forfeiture:
    - 7301 - Property Subject to Tax
    - 7302 - Property Used in Violation of Internal Revenue Laws
    - 7303 - Other Property Subject to Forfeiture
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Other Statutes. Read:
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Case Opinions And Decisions. Read:
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Bennett v. United States, 2007 WL 1976741 (W.D. Va. 07/03/07).
Black v. Comm'r, 2006 U.S. App. LEXIS 32441 (8th Cir. 12/04/06).
Bennett v. United States, 2007 WL 1976741 (W.D. Va. 07/03/07).
6103 - Confidentiality and Disclosure of Returns and Return Information
6330 - Notice and Opportunity for Hearing Before Levy
6334 - Property Exempt from Levy
6336 - Notice and Opportunity for Hearing Before Levy
6511 - Limitations on Credit or Refund
6512 - Compromises
Crandall v. Comm'r, T.C. Memo 2005-286 (Tax Ct. 12/15/05).
Del'Giudice v. Comm'r, T.C. Summary Opinion 2006-112 (Tax Ct. 07/17/06).
Evangelista v. Comm'r, T.C. Memo 2007-9 (Tax Ct. 01/16/07).
Ford v. Comm'r, T.C. Memo 2006-102 (Tax Ct. 05/11/06).
Enax v. United States, 2006 WL 1886156 (M.D. Fla., 07/07/06).
6250 - Release of Lien or Discharge of Property
6501 - Suspension of Running of Period of Limitation
7402 - Jurisdiction of District Courts
7421 - Prohibition of Suits to Restrain Assessment or Collection
7433 - Civil Damages for Certain Unauthorized Collection Actions
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<td>Snyder v. Comm'r, T.C. Summary Opinion 2006-115</td>
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<td>Sweeney v. Comm'r, T.C. Memo 2006-213 (Tax Ct. 10/03/06)</td>
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<td>United States Fin. Servs., Inc. v. United States, 459 F. Supp. 2d 440 (E.D. Va. 08/02/06)</td>
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<td>Williams v. Comm'r, T.C. Summary Opinion 2006-133 (Tax Ct. 08/28/06)</td>
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<td>United States v. Evseroff, 2006 U.S. Dist. LEXIS 69575 (E.D. N.Y. 09/27/06)</td>
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<td>Luxton v. United States, 340 F3d 659 (CA8 03/14/03)</td>
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7122 - Compromises

US Treasury Regulations (See http://www.gpoaccess.gov/cfr/index.html). Read:
IRS Revenue Rulings, Revenue Procedures, Notices, Etc. (See http://www.irs.gov And See http://www.legalbitstream.com/). Read:
- No printed material.

Internal Revenue Manual (See http://www.irs.gov/irm/index.html). Read:
- IRM 8 - Appeals.
- IRM 8.2.1.2 - Pre-Conference Procedures - Preliminary Review Of Cases.
- IRM 8.6.1.4 - New Issues And Reopening Closed Issues.
- IRM 4.10.4 - Examination Of Income.
- IRM 4.16.1 - SEP (Special Enforcement Program) Responsibilities And Case Development.
- IRM 4.26.10 - Form 8300 History And Law.
- IRM 4.26.12 - Examination Techniques For Form 8300 Industries.
- IRM 9.4.5-7 - IRS In-Custody Statement Of Rights.
- IRM 9.9.4.26 - Violations Under Investigation - Title 18.

Other IRS Text Publications (See http://www.irs.gov/formspubs/index.html). Read:
- IRS Publication 1 - Your Rights As A Taxpayer.
- IRS Publication 947 - Practice Before the IRS And Power of Attorney.
- IRS 1986 EO CPE Text - Representation Of Taxpayers Before The Internal Revenue Service.
- IRS Description Of Appeals Division.
- IRS Publication 3498 - The Examination Process.
- IRS Publication 3498-A - The Examination Process (Examinations By Mail).
- IRS Publication 556 - Examination of Returns, Appeal Rights, And Claims For Refund.
- IRS Publication 5 - Appeal Rights And Preparation Of Protests For Unagreed Cases.
- IRS Publication 1546 - The Taxpayer Advocate Service of the IRS - How to Get Help With Unresolved Tax Problems.
- IRS Publication 552 - Recordkeeping For Individuals.
- IRS Publication 1035 - Extending The Tax Assessment Period.
- IRS Publication 594 - Understanding The Collection Process.
- IRS Publication 1660 - Collection Appeal Rights.
- IRS Publication 504 - Divorced Or Separated Individuals.
- IRS Publication 971 - Innocent Spouse Relief.
- IRS Publication 1544 - Report Cash Payments Of Over $10,000 (Received In A Trade Or Business).
- IRS Publication 2186 - Tax Item. Penalties.
- IRS Publication 733 - Rewards For Information Provided By Individuals To The Internal Revenue Service.
- IRS Publication 593 - Tax Highlights For U.S. Citizens And Residents Going Abroad.
- IRS Publication 4457 - Safeguarding Taxpayer Data.
- IRS Publication 3605 - Fast Track Mediation.
- IRS Publication 4165 - An Introduction To Collection Due Process Hearings.
- IRS Publication 4167 - Appeals - Introduction To Alternative Dispute Resolution.
- Document 5661-A - IRS In-Custody Statement Of Rights
IRS Collection Letters. (See: http://www.irs.gov/individuals/article/0,,id=160744,00.html for a brief description of each of the following letters). Read:

- IRS Letter 11 - Final Notice Of Intent To Levy And Notice Of Your Right To A Hearing.
- IRS Letter 1058 - Final Notice Reply Within 30 Days.
- IRS Letter 1085 - 30-Day Letter Proposed 6020(b) Assessment.
- IRS Letter 3172 - Notice Of Federal Tax Lien Filing And Your Rights To A Hearing Under IRC 6320.

IRS Forms And TIGTA Forms (See http://www.irs.gov/formspubs/index.html). Read:

- IRS Form 8821 - Tax Information Authorization and the instructions thereto.
- IRS Form 2848 - Power Of Attorney And Declaration Of Representative.
- IRS Form 56 - Notice Concerning Fiduciary Relationship.
- IRS Form 56-F - Notice Concerning Fiduciary Relationship Of Financial Institution.
- IRS Form 870 - Waiver Of Restriction On Assessment And Collection Of Deficiency In Tax And Acceptance Of Overassessment.
- IRS Form 870-AD - Offer To Waive Restrictions On Assessment And Collection Of Tax Deficiency And To Accept Overassessment.
- IRS Form 872 - Consent To Extend The Time To Assess Tax.
- IRS Form 872-A - Special Consent To Extend The Time To Assess Tax.
- IRS Form 921 - Consent To Extend The Time To Assess Income Tax.
- IRS Form 8838 - Consent To Extend The Time To Assess Tax Under Section 367-Gain Recognition Agreement.
- IRS Form 8300 - Report Of Cash Payments Over $10,000 Received In A Trade Or Business.
- IRS Form 104 - Currency Transaction Report.
- IRS Form 843 - Claim For Refund And Request For Abatement.
- IRS Form 1310 - Statement Of Person Claiming Refund Due A Deceased Taxpayer.
- IRS Form 3911 - Taxpayer Statement Regarding Refund.
- IRS Form Letter 902 (DO) - Notice Of Deficiency.
- IRS Form Letter 894 (RO)-C - Notice Of Deficiency.
- IRS Form 4089 - Notice Of Deficiency - Waiver.
- IRS Form 9465 - Installment Agreement Request.
- IRS Form 656 and 656-L - Offer In Compromise.
- US Tax Court - Notice Setting Case For Trial.
- TIGTA Form 5228 - Waiver Of Right To Remain Silent and Of Right To Advice Of Counsel.
- TIGTA Form 5230 - Advisement Of Rights (Non-Custodial).
- TIGTA Form 8112 - Statement Of Rights And Obligations.

Articles, Etc. Read:

- No printed material.

Professor Jegen’s Course Study Materials. Read:

- No printed material.

**Unit 21**

**Liens Imposed On Property Of Taxpayers By IRS**

Internal Revenue Code Sections. Read:

- 6203 - Assessment Method
- 6303 - Notice and Demand for Tax
- 6320 - Notice and Opportunity for Hearing Upon Filing of Notice of Lien
- 6321 - Lien for Taxes
- 6322 - Period of Lien
- 6323 - Validity and Priority Against Certain Persons
- 6324 - Special Liens for Estate and Gift Taxes
- 6325 - Release of Lien or Discharge of Property
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Other Statutes. Read:
No printed material.

Case Opinions And Decisions. Read:
Barhs et al. v. United States, 2007 WL 2004406 (C.A.11 (Fla.), 07/12/07).
United States v. Bryan, 2006 U.S. App. LEXIS 22346 (9th Cir. 08/31/06).
Deitz v. United States, 2005 WL 1871184 (N.D. N.Y. 08/03/05).
Fountain v. Pruett, 2006 U.S. App. LEXIS 30647 (9th Cir. 12/12/06).
United States v. Grant, 2005 U.S. Dist. LEXIS 22440 (S.D. Fla. 09/02/05).
United States v. Hanson, 2005 U.S. Dist. LEXIS 29005 (S.D. Fla. 11/21/05).
Hirko v. United States, 2006 U.S. Dist. LEXIS 13188 (E.D. N.Y. 03/16/06).
Inv. Research Assocs. v. Comm'r, 126 T.C. 183 (Tax Ct. 04/18/06).
Larrew v. United States, 2006 U.S. Dist. LEXIS 55220 (N.D. Tex. 07/07/06).
United States v. James Little, et al., 2007 WL 869679 (E.D. Cal., 03/21/07).
United States v. Meisner, 2007 WL 1290088 (D. Neb. 05/02/07).
Mollo v. IRS, 2005 U.S. Dist. LEXIS 4367 (M.D. Penn. 02/25/05).
Onyett Fabricators, Inc. v. United States, 2007 TNT 20-10 (S.D. Ind. 2007).
Richardson v. United States, 2006 U.S. Dist. LEXIS 57447 (S.D. Ohio 08/16/06).
<table>
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<tr>
<td>IRS Publication 5</td>
<td>Appeal Rights And Preparation Of Protests For Unagreed Cases.</td>
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<td>What You Should Know About The Audit Reconsideration Process.</td>
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<td>The Taxpayer Advocate Service of the IRS - How to Get Help With Unresolved Tax Problems.</td>
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Articles, etc. Read: No printed material.
### Unit 22: Levies Made On Property Of Taxpayers By IRS

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7442 - Jurisdiction
Taxpayer Interviews:
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Other Statutes. Read:
No printed material.

Case Opinions And Decisions. Read:
A-Z Optics, Inc. v. Comm'r, T.C. Memo 2007-27 (Tax Ct. 02/06/07).
6320 - Notice and Opportunity for Hearing Upon Filing of Notice of Lien
6330 - Notice and Opportunity for Hearing Before Levy
Bright v. United States, 446 F. Supp. 2d 339 (E.D. Pa. 07/21/06).
7433 - Civil Damages for Unauthorized Collection Actions
Bullard v. United States, 2006 U.S. Dist. LEXIS 82662 (D.C. Md. 09/22/06).
6330 - Notice and Opportunity for Hearing Before Levy
6672 - Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax
7421 - Prohibition of Suits to Restrain Assessment or Collection
Carey v. Andrews, 2006 U.S. App. LEXIS 29061 (9th Cir. 11/21/06).
6332 - Surrender of Property Subject to Levy
7421 - Prohibition of Suits to Restrain Assessment or Collection
United States v. Charboneau, 2006 U.S. Dist. LEXIS 49679 (M.D. Fla. 07/18/06).
6203 - Assessment Method
6331 - Levy and Distraint

Chryson v. Estoll, 2006 U.S. App. LEXIS 13119 (9th Cir. 05/22/06).
6330 - Notice and Opportunity for Hearing Before Levy
7442 - Jurisdiction
Conner v. Comm'r, T.C. Summary Opinion 2007-1 (Tax Ct. 01/03/07).
6330 - Notice and Opportunity for Hearing Before Levy

Cryster v. United States, 2006 U.S. Dist. LEXIS 83094 (E.D. Wash. 11/02/06).
6321 - Lien for Taxes
7426 - Civil Actions by Persons Other Than Taxpayers

Drake v. Comm'r, T.C. Memo 2006-151 (Tax Ct. 07/24/06).
6861 - Jeopardy Assessments of Income, Estate, Gift, and Certain Excise Taxes
7430 - Awarding of Costs and Certain Fees

6330 - Notice and Opportunity for Hearing Before Levy
6701 - Penalties for Aiding and Abetting Understatement of Tax Liability

EC Term of Years Trust v. United States, 434 F.3d 807 (5th Cir. 01/03/06).
7426 - Civil Actions by Persons Other Than Taxpayers

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6532 - Periods of Limitation on Suits
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Fry v. United States, 72 Fed. Cl. 200 (Fed. Cl. 08/11/06).
6330 - Notice and Opportunity for Hearing Before Levy

Gibbs v. Comm'r, T.C. Memo 2006-149 (Tax Ct. 07/24/06).
6330 - Notice and Opportunity for Hearing Before Levy
In re Gill, 2006 Bankr. LEXIS 880 (Bankr. D.C. Fla. 04/03/06).
6871 - Claims for Income, Estate, Gift, and Certain Excise Taxes in Receivership
Proceedings, etc.

Goldberg v. United States, 2006 U.S. Dist. LEXIS 54484 (D.C. N.J. 05/03/06).
7402 - Jurisdiction of District Courts
7421 - Prohibition of Suits to Restrain Assessment or Collection

6332 - Surrender of Property Subject to Levy
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Grover v. Comm'r, T.C. Memo 2007-176 (Tax Ct. 07/03/07).
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6330 - Notice and Opportunity for Hearing Before Levy

Headley v. Comm'r, T.C. Memo 2007-7 (Tax Ct. 01/10/07).
6330 - Notice and Opportunity for Hearing Before Levy

Hovind v. Comm'r, T.C. Memo 2006-143 (Tax Ct. 07/06/06).
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Lynn v. Comm'r, T.C. Memo 2006-127 (Tax Ct. 09/19/06).
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6673 - Sanctions and Costs Awarded by Courts
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Meyer v. Comm'r of Internal Revenue, 2006 U.S. App. LEXIS 22519 (9th Cir. 08/31/06).
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Mitchell v. Comm'r, T.C. Memo 2006-238 (Tax Ct. 11/06/06).
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Moore v. Comm'r, T.C. Memo 2006-171 (Tax Ct. 08/17/06).
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Olsen v. United States, 414 F.3d 144 (1st Cir. 07/08/05).
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Pennington v. United States, 2006 U.S. Dist. LEXIS 51186 (S.D. Tex. 07/10/06).
6330 - Notice and Opportunity for Hearing Before Levy

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Reynolds v. Comm'r, T.C. Memo 2006-192 (Tax Ct. 09/11/06).
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Rupert v. United States, 2006 U.S. Dist. LEXIS 25520 (D.C. Idaho 02/03/06).
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Industrial Investors v. Comm'r, T.C. Memo. 2007-93 (Tax Ct. 04/23/07).
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Israel v. United States, 2005 U.S. Dist. LEXIS 37267 (S.D. Iowa 03/01/05).
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Ozaki v. Comm'r, T.C. Memo 2007-36 (Tax Ct. 02/20/07).
6330 - Notice and Opportunity for Hearing Before Levy
Turner v. United States, 2006 U.S. App. LEXIS 25998 (11th Cir. 10/18/06).
6330 - Notice and Opportunity for Hearing Before Levy

US Treasury Regulations (see http://www.gpoaccess.gov/cfr/index.html). Read:
US Treasury Regulation §140378-01.

IRS Revenue Rulings, Revenue Procedures, Notices, Etc. (see http://www.irs.gov/). Read:
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IRM 9.9.4.26 - Violations Under Investigation - Title 18.

Other IRS Text Publications (see http://www.irs.gov/formspubs/index.html). Read:
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| IRS Publication 1546 - The Taxpayer Advocate Service of the IRS - How to Get Help With Unresolved Tax Problems. |
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| IRS Publication 1035 - Extending The Tax Assessment Period. |
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| IRS Publication 733 - Rewards For Information Provided By Individuals To The Internal Revenue Service. |
| IRS Publication 593 - Tax Highlights For U.S. Citizens And Residents Going Abroad. |
| IRS Publication 4457 - Safeguarding Taxpayer Data. |
| IRS Publication 3605 - Fast Track Mediation. |
| Document 5661-A - IRS In-Custody Statement Of Rights |

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<p>| IRS Form 8821 - Tax Information Authorization and the instructions thereto. |
| IRS Form 2848 - Power Of Attorney And Declaration Of Representative. |
| IRS Form 56 - Notice Concerning Fiduciary Relationship. |
| IRS Form 56-F - Notice Concerning Fiduciary Relationship Of Financial Institution. |
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| IRS Form 870-AD - Offer To Waive Restrictions On Assessment And Collection Of Tax Deficiency And To Accept Overassessment. |
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| IRS Form Letter 894 (RO)-C - Notice Of Deficiency. |
| IRS Form 4089 - Notice Of Deficiency - Waiver. |
| IRS Form 9465 - Installment Agreement Request. |
| IRS Form 656 and 656-L - Offer In Compromise. |
| US Tax Court - Notice Setting Case For Trial. |
| TIGTA Form 5228 - Waiver Of Right To Remain Silent and Of Right To Advice Of Counsel. |</p>
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| Other Statutes. Read: |
| No printed material. |

| Case Opinions And Decisions. Read: |
| No printed material. |

| US Treasury Regulations (See http://www.gpoaccess.gov/cfr/index.html). Read: |
| No printed material. |

| IRS Revenue Rulings, Revenue Procedures, Notices, Etc. (See http://www.irs.gov And See http://www.legalbitstream.com/). Read: |
| No printed material. |

| Internal Revenue Manual (See http://www.irs.gov/irm/index.html). Read: |
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| IRM 4.16.1 - SEP (Special Enforcement Program) Responsibilities And Case Development. |
| IRM 4.26.10 - Form 8300 History And Law. |
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TIGTA Form 8112 - Statement Of Rights And Obligations.

Articles, etc. Read:
No printed material.
Professor Jegen’s Course Study Materials. Read:
No printed material.

Unit 24 Agreement With The IRS - Settlement - - -
Internal Revenue Code Sections. Read:
6041 - Information at Source
6224 - Participating in Administrative Proceedings; Waivers; Agreements
6651 - Failure to File Tax Return or to Pay Tax

Other Statutes. Read:
No printed material.

Case Opinions And Decisions. Read:
Goss v. Comm'r, T.C. Memo 2007-16 (Tax Ct. 01/25/07).
Mathia v. Comm'r, T.C. Memo 2007-4 (Tax Ct. 01/18/07).

US Treasury Regulations (See http://www.gpoaccess.gov/cfr/index.html). Read:
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  IRS Form 656 and 656-L - Offer In Compromise.
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  TIGTA Form 5230 - Advisement Of Rights (Non-Custodial).
  TIGTA Form 8112 - Statement Of Rights And Obligations.

Articles, etc. Read:
  No printed material.
Professor Jegen’s Course Study Materials. Read:
  No printed material.

**Unit 25**

**Agreement With The IRS - Installment Payments**

Internal Revenue Code Sections. Read:
  6159 - Agreements for Payment of Tax Liability in Installments
  6330 - Notice and Opportunity for Hearing Before Levy
  6331 - Levy and Distrain
  6404 - Abatements
  6651 - Failure to File Tax Return or to Pay Tax

Other Statutes. Read:
  No printed material.
Case Opinions And Decisions. Read:

Pavlica v. Comm'r, T.C. Memo 2007-163 (Tax Ct. 06/21/07).
  6330 - Notice and Opportunity for Hearing Before Levy
  6331 - Levy and Distraint

  6159 - Agreements for Payment of Tax Liability in Installments
  6404 - Abatements
  6651 - Failure to File Tax Return or to Pay Tax

Smith v. Comm'r, T.C. Memo. 2007-221 (Tax Ct. 08/09/07).
  6159 - Agreements for Payment of Tax Liability in Installments
  6330 - Notice and Opportunity for Hearing Before Levy
  6331 - Levy and Distraint

US Treasury Regulations (See http://www.gpoaccess.gov/cfr/index.html). Read:
No printed material.

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  IRS Publication 733 - Rewards For Information Provided By Individuals To The Internal
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<td>Case Opinions And Decisions.</td>
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<td>Ellinger v. United States, 2005 U.S. Dist. LEXIS 30820 (M.D. Fla. 11/01/05).</td>
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<td>7121</td>
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Hamdan v. United States, 2004 U.S. Claims LEXIS 276 (Fed. Cl. 09/30/04).
7422 - Civil Actions for Refund
7121 - Closing Agreements
Manko v. Comm'r, 126 T.C. 195 (Tax Ct. 04/20/06).
6213 - Restrictions Applicable to Deficiencies; Petition to Tax Court
6330 - Notice and Opportunity for Hearing Before Levy
US Treasury Regulations (See http://www.gpoaccess.gov/cfr/index.html). Read:
The Code Of Federal Regulations, Title 26--Internal Revenue Chapter I--Internal Revenue
Service, Department Of The Treasury Subchapter H--Internal Revenue Practice,
IRS Revenue Rulings, Revenue Procedures, Notices, Etc. (See http://www.irs.gov And See
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**Unit 27** Agreement With The IRS - Offer In Compromise - - -

**Internal Revenue Code Sections.** Read:
- 6330 - Notice and Opportunity for Hearing Before Levy
- 6621 - Determination of Rate of Interest
- 7122 - Compromises

**Other Statutes.** Read:
No printed material.

**Case Opinions And Decisions.** Read:
- Aaron v. Comm'r, T.C. Summary Opinion 2006-63 (Tax Ct. 04/24/06).
- Barnes v. Comm'r, T.C. Memo 2006-150 (Tax Ct. 07/24/06).
6330 - Notice and Opportunity for Hearing Before Levy

7122 - Compromises

Clayton v. Comm'r, T.C. Memo 2006-188 (Tax Ct. 09/05/06).

7122 - Compromises

Christopher Cross, Inc. v. United States, 461 F.3d 610 (5th Cir. 08/21/06).

7122 - Compromises

Ertz v. Comm'r, T.C. Memo 2006-204 (Tax Ct. 09/26/06).

6621 - Determination of Rate of Interest

7122 - Compromises

Fargo v. Comm'r, T.C. Memo 2004-13 (Tax Ct. 01/16/04).

6330 - Notice and Opportunity for Hearing Before Levy

7122 - Compromises

Keller v. Comm'r, T.C. Memo 2006-13 (Tax Ct. 01/31/06).

6330 - Notice and Opportunity for Hearing Before Levy

7122 - Compromises

Lemann v. Comm'r, T.C. Memo 2006-37 (Tax Ct. 03/07/06).

6330 - Notice and Opportunity for Hearing Before Levy

7122 - Compromises

Ng v. Comm'r, T.C. Memo 2007-8 (Tax Ct. 01/16/07).

6320 - Notice and Opportunity for Hearing upon Filing of Notice of Lien

6330 - Notice and Opportunity for Hearing Before Levy

Steinberg v. Comm'r, T.C. Memo 2006-217 (Tax Ct. 10/16/06).

6330 - Notice and Opportunity for Hearing Before Levy

Oman v. Comm'r, T.C. Memo 2006-231 (Tax Ct. 10/30/06).

6330 - Notice and Opportunity for Hearing Before Levy

7122 - Compromises


US Treasury Regulations (See http://www.gpoaccess.gov/cfr/index.html). Read:


IRS Revenue Rulings, Revenue Procedures, Notices, Etc. (See http://www.irs.gov And See http://www.legalbitstream.com/). Read:

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IRS Form 870 - Waiver Of Restriction On Assessment And Collection Of Deficiency In Tax And Acceptance Of Overassessment.
IRS Form 870-AD - Offer To Waive Restrictions On Assessment And Collection Of Tax Deficiency And To Accept Overassessment.
IRS Form 872 - Consent To Extend The Time To Assess Tax.
IRS Form 872-A - Special Consent To Extend The Time To Assess Tax.
IRS Form 921 - Consent To Extend The Time To Assess Income Tax.
IRS Form 8838 - Consent To Extend The Time To Assess Tax Under Section 367-Gain Recognition Agreement.
IRS Form 8300 - Report Of Cash Payments Over $10,000 Received In A Trade Or Business.
IRS Form 104 - Currency Transaction Report.
IRS Form 843 - Claim For Refund And Request For Abatement.
IRS Form 1310 - Statement Of Person Claiming Refund Due A Deceased Taxpayer.
IRS Form 3911 - Taxpayer Statement Regarding Refund.
IRS Form Letter 902 (DO) - Notice Of Deficiency.
IRS Form Letter 894 (RO)-C - Notice Of Deficiency.
IRS Form 4089 - Notice Of Deficiency - Waiver.
IRS Form 9465 - Installment Agreement Request.
IRS Form 656 and 656-L - Offer In Compromise.
US Tax Court - Notice Setting Case For Trial.
TIGTA Form 5228 - Waiver Of Right To Remain Silent and Of Right To Advice Of Counsel.
TIGTA Form 5230 - Advisement Of Rights (Non-Custodial).
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<td>Staff It, Inc., a Texas Corporation v. United States, 2007 WL 853170 (C.A. 5 (Tex.), 03/22/07).</td>
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<td>United States v. Mt. Sinai Medical Center of Florida, Inc., 486 F.3d 1248 (C.A. 11 (Fla.), 05/18/07).</td>
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3101 - Rate of Tax
3111 - Rate of Tax
3121 - Definitions

US Treasury Regulations (See http://www.gpoaccess.gov/cfr/index.html). Read:
No printed material.

IRS Revenue Rulings, Revenue Procedures, Notices, Etc. (See http://www.irs.gov And See
http://www.legalbitstream.com/). Read:
No printed material.

Internal Revenue Manual (See http://www.irs.gov/irm/index.html). Read:
IRM 8 - Appeals.
IRM 8.2.1.2 - Pre-Conference Procedures - Preliminary Review Of Cases.
IRM 8.6.1.4 - New Issues And Reopening Closed Issues.
IRM 4.10.4 - Examination Of Income.
IRM 4.16.1 - SEP (Special Enforcement Program) Responsibilities And Case
Development.
IRM 4.26.10 - Form 8300 History And Law.
IRM 4.26.12 - Examination Techniques For Form 8300 Industries.
IRM 9.4.5-7 - IRS In-Custody Statement Of Rights.
IRM 9.9.4.26 - Violations Under Investigation - Title 18.

Other IRS Text Publications (See http://www.irs.gov/formspubs/index.html). Read:
IRS Publication 1 - Your Rights As A Taxpayer.
IRS Publication 947 - Practice Before the IRS And Power of Attorney.
IRS 1986 EO CPE Text - Representation Of Taxpayers Before The Internal Revenue
Service.
IRS Description Of Appeals Division.
IRS Publication 3498 - The Examination Process.
IRS Publication 3498-A - The Examination Process (Examinations By Mail).
IRS Publication 556 - Examination Of Returns, Appeal Rights, And Claims For Refund.
IRS Publication 5 - Appeal Rights And Preparation Of Protests For Unagreed Cases.
IRS Publication 3598 - What You Should Know About The Audit Reconsideration
Process.
IRS Publication 1546 - The Taxpayer Advocate Service Of the IRS - How to Get Help With
Unresolved Tax Problems.
IRS Publication 552 - Recordkeeping For Individuals.
IRS Publication 1035 - Extending The Tax Assessment Period.
IRS Publication 594 - Understanding The Collection Process.
IRS Publication 1660 - Collection Appeal Rights.
IRS Publication 504 - Divorced Or Separated Individuals.
IRS Publication 971 - Innocent Spouse Relief.
IRS Publication 1544 - Report Cash Payments Of Over $10,000 (Received In A Trade Or
Business).
IRS Publication 2186 - Tax Item. Penalties.
IRS Publication 733 - Rewards For Information Provided By Individuals To The Internal
Revenue Service.
IRS Publication 593 - Tax Highlights For U.S. Citizens And Residents Going Abroad.
IRS Publication 4457 - Safeguarding Taxpayer Data.
IRS Publication 3605 - Fast Track Mediation.
Document 5661-A - IRS In-Custody Statement Of Rights

IRS Forms And TIGTA Forms (See http://www.irs.gov/formspubs/index.html). Read:
IRS Form 8821 - Tax Information Authorization and the instructions thereto.
IRS Form 2848 - Power Of Attorney And Declaration Of Representative.
**Unit 29  Employment Taxes - Responsible Person**

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**Other Statutes. Read:**
- No printed material.

**Case Opinions And Decisions. Read:**
- Abdullah v. Comm'r, T.C. Summary Opinion 2006-32 (Tax Ct. 02/21/06).
- 6662 - Imposition of Accuracy-Related Penalty
- 7491 - Burden of Proof
- 6672 - Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax
- In re Branagan, 2006 Bankr LEXIS 1286 (Bankr. E.D. Pa. 05/12/06).
- 6672 - Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax
- Cappetta v. United States, 2006 U.S. Dist. LEXIS 1609 (N.D. Ill. 01/09/06).
- 6672 - Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax
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- Cook v. United States, 2006 U.S. Dist. LEXIS 92634 (S.D. Ind. 12/21/06).
- 6672 - Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax
Ferguson v. United States, 317 F. Supp. 2d (S.D. Iowa 09/03/04).
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Gorospe v. United States, 446 F.3d 1014 (9th Cir. 05/03/06).
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Peno Trucking, Inc.v. Comm'r, T.C. Memo 2007-66 (Tax Ct. 03/21/07).
  3401 - Definitions
Rendall v. Comm'r, T.C. Memo 2006-174 (Tax Ct. 08/21/06).
165 - Losses
Renfro v. United States, 2006 U.S. Dist. LEXIS 49541 (N.D. Tex. 07/19/06).
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6672 - Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax
Sage v. United States, 412 F. Supp. 2d 405 (S.D. N.Y. 01/31/06).
6672 - Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax
Savage v. United States, 2006 U.S. Dist. LEXIS 9014 (E.D. Cal. 02/22/06).
6672 - Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax
Scanlon White, Inc. v. Comm'r, 2006 U.S. App. LEXIS 31149 (10th Cir. 12/19/06).
6672 - Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax
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6404 - Abatements
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Staff IT, Inc. v. United States, 2006 U.S. Dist. LEXIS 8793 (S.D. Tex. 02/09/06).
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08/02/06).
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W. Mgmt. v. Comm'r, 2006 U.S. App. LEXIS 9386 (9th Cir. 04/12/06).
6511 - Limitations on Credit or Refund
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United States v. Novelli, 381 F. Supp. 2d 1125 (C.D. Cal. 06/20/05).
6321 - Lien for Taxes
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6672 - Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax
Univ. of Chi.Hosps. v. United States, 2006 U.S. Dist. LEXIS 68695 (N.D. Ill. 09/08/06).
3121 - Definitions
US Treasury Regulations (See http://www.gpoaccess.gov/cfr/index.html). Read:
No printed material.
IRS Revenue Rulings, Revenue Procedures, Notices, Etc. (See http://www. irs.gov And See
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IRM 8.6.1.4 - New Issues And Reopening Closed Issues.
IRM 4.10.4 - Examination Of Income.
IRM 4.16.1 - SEP (Special Enforcement Program) Responsibilities And Case
Unit 30  More About Employment Taxes - - -

Internal Revenue Code Sections. Read:

Sections which impose: the social security taxes; the medicare taxes; and, the unemployment taxes.

Sections which impose penalties for failure to pay employment type taxes.

7501 - Liability for Taxes Withheld of Collected
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7204 - Fraudulent Statement or Failure to Make Statement to Employees
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7207 - Fraudulent Returns, Statements, or Other Documents
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7213 - Unauthorized Disclosure of Information
7214 - Offenses by Officers and Employees of the United States
7215 - Offenses with Respect to Collected Taxes
7436 - Proceedings for Determination of Employment Status

Other Statutes. Read:
No printed material.
Case Opinions And Decisions. Read:
Cinema Art Theatre of Springfield, Inc. v. United States, 46 F. Supp. 2d 812 (C.D. Ill
03/26/99).
3401 - Definitions
6041 - Information at Source
7430 - Awarding of Costs and Certain Fees
The Bubble Room, Inc. v. United States, 159 F. 3d 553 (Fed. Cir. 10/16/98).
446 - General Rule for Methods of Accounting
3101 - Rate of Tax
3111 - Rate of Tax
3121 - Definitions
3201 - Rate of Tax
6001 - Notice or Regulations Requiring Records, Statements, and Special Returns
6201 - Assessment Authority
6053 - Reporting of Tips
6501 - Limitations on Assessment and Collection
Unger v. United States, 1999 WL 511768 (SD NY 07/20/99).
6672 - Failure to Collect and Pay over Tax, or Attempt to Evade or Defeat Tax
3102 - Deduction of Tax from Wages
3402 - Income Tax Collected at Source
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Options for Senior America Corp. v. United States, 11 F. Supp. 2d 666 (D. MD 07/14/98).

- 3101 - Rate of Tax
- 3102 - Deduction of tax from wages
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- 3401 - Definitions
- 3306 - Definitions

Vinick v. U.S., 205 F.3d 1 (C.A.1 (Mass.), 03/08/00).

- 3102 - Deduction of Tax from Wages
- 3402 - Income Tax Collected at Source
- 6672 - Failure to Collect and Pay over Tax, or Attempt to Evade or Defeat Tax


- 6672 - Failure to Collect and Pay over Tax, or Attempt to Evade or Defeat Tax

In Re Treacy, Bankr., LEXIS 1173 (E.D. PA 09/19/00).

- 6651 - Failure to File Tax Return or to Pay Tax
- 6656 - Failure to Make Deposit of Taxes
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In Re Ronald D. Nutt, 271 B.R. 896 (Bkrtcy.M.D.Fla., 08/02/01).

- 6672 - Failure to Collect and Pay over Tax, or Attempt to Evade or Defeat Tax


- 6672 - Failure to Collect and Pay over Tax, or Attempt to Evade or Defeat Tax


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- 6662 - Imposition of Accuracy-related Penalty on Underpayments

Norwalk Liquidating Inc. v. United States, 159 F. Supp.2d 684 (N.D.Ohio, 06/21/01).

- 3102 - Deduction of Tax from Wages
- 3402 - Income Tax Collected at Source
- 6161 - Extension of Time for Paying Tax
- 6651 - Failure to File Tax Return or to Pay Tax
- 6656 - Failure to Make Deposit of Taxes
- 7501 - Liability for Taxes Withheld or Collected


- 6672 - Failure to Collect and Pay over Tax, or Attempt to Evade or Defeat Tax

Fior D’Italia, Inc.v. United States, 536 U.S. 238, 122 S.Ct. 2117 (06/17/02).
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**Frederick C. Kumpel v. Commissioner, T.C. Memo 2003-265 (2003).**

| 3121 | Definitions |
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| 6651 | Failure to File Tax Return or to Pay Tax |
| 6656 | Failure to Make Deposit of Taxes |

**Specialty Transport & Delivery Services Inc. v. Commissioner, 91 Fed.Appx. 787 (C.A.3, 03/12/04).**

| 6672 | Failure to Collect and Pay over Tax, or Attempt to Evade or Defeat Tax |

**US Treasury Regulations** (See http://www.gpoaccess.gov/cfr/index.html). Read:

No printed material.

**IRS Revenue Rulings, Revenue Procedures, Notices, Etc.** (See http://www.irs.gov And See http://www.legalbitstream.com/). Read:

No printed material.

**Internal Revenue Manual** (See http://www.irs.gov/irm/index.html). Read:

- IRM 8 - Appeals.
- IRM 8.2.1.2 - Pre-Conference Procedures - Preliminary Review Of Cases.
- IRM 8.6.1.4 - New Issues And Reopening Closed Issues.
- IRM 4.10.4 - Examination Of Income.
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- IRM 4.26.10 - Form 8300 History And Law.
- IRM 4.26.12 - Examination Techniques For Form 8300 Industries.
- IRM 9.4.5-7 - IRS In-Custody Statement Of Rights.
- IRM 9.9.4.26 - Violations Under Investigation - Title 18.

**Other IRS Text Publications** (See http://www.irs.gov/formspubs/index.html). Read:

- IRS Publication 1 - Your Rights As A Taxpayer.
- IRS Publication 947 - Practice Before the IRS And Power of Attorney.
- IRS 1986 EO CPE Text - Representation Of Taxpayers Before The Internal Revenue Service.
- IRS Description Of Appeals Division.
- IRS Publication 3498 - The Examination Process.
- IRS Publication 3498-A - The Examination Process (Examinations By Mail).
- IRS Publication 556 - Examination of Returns, Appeal Rights, And Claims For Refund.
- IRS Publication 5 - Appeal Rights And Preparation Of Protests For Unagreed Cases.
- IRS Publication 1546 - The Taxpayer Advocate Service of the IRS - How to Get Help With Unresolved Tax Problems.
- IRS Publication 552 - Recordkeeping For Individuals.
- IRS Publication 1035 - Extending The Tax Assessment Period.
- IRS Publication 594 - Understanding The Collection Process.
- IRS Publication 1660 - Collection Appeal Rights.
- IRS Publication 504 - Divorced Or Separated Individuals.
- IRS Publication 971 - Innocent Spouse Relief.
- IRS Publication 1544 - Report Cash Payments Of Over $10,000 (Received In A Trade Or
Business).
IRS Publication 2186 - Tax Item. Penalties.
IRS Publication 733 - Rewards For Information Provided By Individuals To The Internal Revenue Service.
IRS Publication 593 - Tax Highlights For U.S. Citizens And Residents Going Abroad.
IRS Publication 54 - Tax Guide For U.S. Citizens and Resident Aliens Abroad.
IRS Publication 4457 - Safeguarding Taxpayer Data.
IRS Publication 3605 - Fast Track Mediation.
Document 5661-A - IRS In-Custody Statement Of Rights
IRS Forms And TIGTA Forms (See http://www.irs.gov/formspubs/index.html). Read:
IRS Form 8821 - Tax Information Authorization and the instructions thereto.
IRS Form 2848 - Power Of Attorney And Declaration Of Representative.
IRS Form 56 - Notice Concerning Fiduciary Relationship.
IRS Form 56-F - Notice Concerning Fiduciary Relationship Of Financial Institution.
IRS Form 870 - Waiver Of Restriction On Assessment And Collection Of Deficiency In Tax And Acceptance Of Overassessment.
IRS Form 870-AD - Offer To Waive Restrictions On Assessment And Collection Of Tax Deficiency And To Accept Overassessment.
IRS Form 872 - Consent To Extend The Time To Assess Tax.
IRS Form 872-A - Special Consent To Extend The Time To Assess Tax.
IRS Form 921 - Consent To Extend The Time To Assess Income Tax.
IRS Form 8838 - Consent To Extend The Time To Assess Tax Under Section 367-Gain Recognition Agreement.
IRS Form 8300 - Report Of Cash Payments Over $10,000 Received In A Trade Or Business.
IRS Form 104 - Currency Transaction Report.
IRS Form 843 - Claim For Refund And Request For Abatement.
IRS Form 1310 - Statement Of Person Claiming Refund Due A Deceased Taxpayer.
IRS Form 3911 - Taxpayer Statement Regarding Refund.
IRS Form Letter 902 (DO) - Notice Of Deficiency.
IRS Form Letter 894 (RO)-C - Notice Of Deficiency.
IRS Form 4089 - Notice Of Deficiency - Waiver.
IRS Form 9465 - Installment Agreement Request.
IRS Form 656 and 656-L - Offer In Compromise.
US Tax Court - Notice Setting Case For Trial.
TIGTA Form 5228 - Waiver Of Right To Remain Silent and Of Right To Advice Of Counsel.
TIGTA Form 5230 - Advisement Of Rights (Non-Custodial).
TIGTA Form 8112 - Statement Of Rights And Obligations.

Articles, etc. Read:
No printed material.
Professor Jegen’s Course Study Materials. Read:
No printed material.

Unit 31  Summonses Issued By The IRS Or By A Court - - -

Internal Revenue Code Sections. Read:
General statutory provisions - 7602, 7603, 7604, 7605, and 7606.
Definition of Gross Income:
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Virgin Islands:
932 - Coordination of United States and Virgin Islands Income Taxes
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7430 - Awarding of Costs and Certain Fees
7433 - Civil Damages for Certain Unauthorized Collection Actions
7604 - Enforcement of Summons
7805 - Rules and Regulations

Other Statutes. Read:
No printed material.

Case Opinions And Decisions. Read:
Abell v. Sothen, 2007 U.S. App. LEXIS 1768 (10th Cir. 01/24/07).
7402 - Jurisdiction of District Courts
7602 - Examination of Books and Witnesses
AD Global Fund v. United States, 2007 U.S. App. LEXIS 4758 (Fed. Cir. 03/02/07).
6229 - Period of Limitations for Making Assessments
6501 - Limitations on Assessment and Collection
7602 - Examination of Books and Witnesses
Adams v. United States, 2007 TNT 12-14 (W.D. N.C. 01/18/07).
7609 - Special Procedures for Third-party Summons
Aruda v. United States, 2006 U.S. Dist. LEXIS 49363 (D. Hawaii 07/19/06).
7602 - Examination of Books and Witnesses
United States v. Astrup, 2006 U.S. App. LEXIS 15104 (2nd Cir. 06/14/06).
7602 - Examination of Books and Witnesses
United States v. Battle, 2007 U.S. App. LEXIS 500 (5th Cir. 01/10/07).
7602 - Examination of Books and Witnesses
United States v. BDO Seidman, LLP, et al., 2007 WL 1880208 (C.A.7 (Ill.), 07/02/07).
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United States v. Benoit, 2006 U.S. Dist. LEXIS 67278 (S.D. Cal. 08/14/06).
7602 - Examination of Books and Witnesses
Bharose v. United States, 2006 U.S. App. LEXIS 30663 (9th Cir. 12/12/06).
7609 - Special Procedures for Third-party Summons
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7609 - Special Procedures for Third Party Summonses
United States v. Boulware, 2006 U.S. App. LEXIS 26028 (9th Cir. 10/19/06).
7609 - Special Procedures for Third-party Summonses
United States v. Boulware, 2006 U.S. App. LEXIS 25989 (9th Cir. 10/16/06).
7602 - Examination of Books and Witnesses
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Chapman v. Everson, 2006 U.S. Dist. LEXIS 72619 (M.D. Fla. 10/04/06).
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Serban's Background Music v. Chynoweth, 2006 U.S. Dist. LEXIS 74659 (E.D. Cal. 10/13/06).
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Commercial Waco, S.A. de C.V. v. United States, 2006 U.S. Dist. LEXIS 72633 (E.D. Tex. 10/05/06).
7609 - Special Procedures for Third Party Summonses
Conner v. United States, 434 F.3d 676 (4th Cir. 01/11/06).
7602 - Examination of Books and Witnesses
Cox v. United States, 2006 U.S. Dist. LEXIS 4419 (E.D. Cal. 02/06/06).
7602 - Examination of Books and Witnesses
Dirr v. United States, 2006 U.S. Dist. LEXIS 46286 (E.D. Tenn. 07/07/06).
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Grant v. IRS, 2006 U.S. Dist. LEXIS 86706 (D. Ariz. 11/28/06).
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7430 - Awarding of Costs and Certain Fees
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Hargis v. United States, 2005 U.S. App. LEXIS 29003 (9th Cir. 12/30/05).
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Hembree v. United States, 2005 U.S. Dist. LEXIS 8687 (M.D. Fla. 04/13/05).
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United States v. Holoubek, 2006 U.S. Dist. LEXIS 30259 (D. Ariz. 05/15/06).
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Irani v. United States, 448 F.3d 507 (2nd Cir. 05/11/06).
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United States v. Ivie, 2005 U.S. Dist. LEXIS 13592 (W.D. Tenn. 06/14/05).
7402 - Jurisdiction of District Courts
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United States v. Lindberg, 2006 U.S. Dist. LEXIS 31847 (D. Minn. 05/17/06).
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7609 - Special Procedures for Third-party Summonses
Major v. Comm'r, TC Memo 2005-141 (Tax Ct. 06/16/05).
61 - Gross Income Defined
6651 - Failure to File Tax Return or to Pay Tax
6673 - Sanctions and Costs Awarded by Courts
7453 - Rules of Practice, Procedure, and Evidence
7602 - Examination of Books and Witnesses
Martini v. United States, 2006 U.S. Dist. LEXIS 31875 (D. Nev. 05/04/06).
7602 - Examination of Books and Witnesses
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United States v. Norwood, 420 F.3d 888 (8th Cir. 10/26/05).
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United States v. Pruiett, 2006 U.S. Dist. LEXIS 49538 (C.D. Ill. 07/19/06).
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Redeker-Barry v. United States, 2007 U.S. App. LEXIS 1950 (11th Cir. 01/30/07).
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6020 - Returns Prepared for or Executed by Secretary
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7604 - Enforcement of Summons
United States v. Rose, 2006 U.S. App. LEXIS 29040 (9th Cir. 11/21/06).
7602 - Examination of Books and Witnesses
7603 - Service of Summons
6321 - Lien for Taxes
Sarnowski v. United States, 2005 U.S. Dist. LEXIS 43120 (D. N.J. 09/19/05).
7609 - Special Procedures for Third-party Summonses
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7421 - Prohibition of Suits to Restrain Assessment or Collection
Schulz v. United States, 2006 U.S. App. LEXIS 28408 (2nd Cir. 11/14/06).
7609 - Special Procedures for Third Party Summonses
7421 - Prohibition of Suits to Restrain Assessment or Collection
Soloman Family Trust v. Chynoweth, 2006 U.S. Dist. LEXIS 62669 (E.D. Cal. 09/01/06).
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Trevino v. United States, 2005 U.S. Dist. LEXIS 43593 (N.D. Cal. 03/04/05).
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Unocal Corp. v. I.R.S., 2006-1 USTC (CCH) P50,144 (D. Cal. 2006).
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Xcel Energy v. United States, 2006 U.S. Dist. LEXIS 55202 (D. Minn. 07/19/06).
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Estate of Manship v. United States, 2006 U.S. Dist. LEXIS 54550 (M.D. La. 06/08/06).
7602 - Examination of Books and Witnesses
United States v. Monumental Life Ins. Co., 440 F.3d 729 (6th Cir. 03/03/06).
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United States v. Roxworthy, 2006 U.S. App. LEXIS 20481 (6th Cir. 08/10/06).
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United States v. Srivistava, 444 F. Supp. 2d 385 (D. Md. 08/04/06).
7201 - Attempt to Evade or Defeat Tax
7206 - Fraud and False Statements
7604 - Enforcement of Summons
US Treasury Regulations (See http://www.gpoaccess.gov/cfr/index.html). Read:
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IRM 8.2.1.2 - Pre-Conference Procedures - Preliminary Review Of Cases.
IRM 8.6.1.4 - New Issues And Reopening Closed Issues.
IRM 4.10.4 - Examination Of Income.
IRM 4.16.1 - SEP (Special Enforcement Program) Responsibilities And Case Development.
IRM 4.26.10 - Form 8300 History And Law.
IRM 4.26.12 - Examination Techniques For Form 8300 Industries.
IRM 9.4.5-7 - IRS In-Custody Statement Of Rights.
IRM 9.9.4.26 - Violations Under Investigation - Title 18.
Other IRS Text Publications (See http://www.irs.gov/formspubs/index.html). Read:
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IRS Publication 947 - Practice Before the IRS And Power of Attorney.
IRS 1986 EO CPE Text - Representation Of Taxpayers Before The Internal Revenue Service.
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IRS Publication 3498-A - The Examination Process (Examinations By Mail).
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IRS Publication 2186 - Tax Item. Penalties.
IRS Publication 733 - Rewards For Information Provided By Individuals To The Internal Revenue Service.
IRS Publication 593 - Tax Highlights For U.S. Citizens And Residents Going Abroad.
IRS Publication 4457 - Safeguarding Taxpayer Data.
IRS Publication 3605 - Fast Track Mediation.
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IRS Form 56-F - Notice Concerning Fiduciary Relationship Of Financial Institution.
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| IRS Form 870-AD - Offer To Waive Restrictions On Assessment And Collection Of Tax Deficiency And To Accept Overassessment. |
| IRS Form 872 - Consent To Extend The Time To Assess Tax. |
| IRS Form 872-A - Special Consent To Extend The Time To Assess Tax. |
| IRS Form 921 - Consent To Extend The Time To Assess Income Tax. |
| IRS Form 8838 - Consent To Extend The Time To Assess Tax Under Section 367-Gain Recognition Agreement. |
| IRS Form 8300 - Report Of Cash Payments Over $10,000 Received In A Trade Or Business. |
| IRS Form 104 - Currency Transaction Report. |
| IRS Form 843 - Claim For Refund And Request For Abatement. |
| IRS Form 1310 - Statement Of Person Claiming Refund Due A Deceased Taxpayer. |
| IRS Form 3911 - Taxpayer Statement Regarding Refund. |
| IRS Form Letter 902 (DO) - Notice Of Deficiency. |
| IRS Form Letter 894 (RO)-C - Notice Of Deficiency. |
| IRS Form 4089 - Notice Of Deficiency - Waiver. |
| IRS Form 9465 - Installment Agreement Request. |
| IRS Form 656 and 656-L - Offer In Compromise. |
| US Tax Court - Notice Setting Case For Trial. |
| TIGTA Form 5228 - Waiver Of Right To Remain Silent and Of Right To Advice Of Counsel. |
| TIGTA Form 5230 - Advisement Of Rights (Non-Custodial). |
| TIGTA Form 8112 - Statement Of Rights And Obligations. |

**Articles, etc. Read:**
- No printed material.

**Professor Jegen’s Course Study Materials. Read:**
- A Memorandum As Part Of The Petition To Enforce A Summons Against Grant Thornton.
- A Complaint Against Presidio Group As Part Of The Petition To Enforce A Summons Against Presidio Group

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**Unit 32 Notice Of Deficiency Issued By IRS**

**Internal Revenue Code Sections. Read:**
- 162 - Trade or Business Expenses
- 163 - Interest
- 3401 - Definitions
- 6212 - Notice of Deficiency
- 6213 - Restrictions Applicable to Deficiencies; Petition to Tax Court
- 6320 - Notice and Opportunity for Hearing Upon Filing of Notice of Lien
- 6330 - Notice and Opportunity for Hearing Before Levy
- 6404 - Abatements
- 6673 - Sanctions and Costs Awarded by Courts
- 7121 - Closing Agreements
- 7205 - Fraudulent Withholding Exemption Certificate or Failure to Supply Information

**Other Statutes. Read:**
- No printed material.

**Case Opinions And Decisions. Read:**
- Barzeski v. Comm'r, 2006 U.S. App. LEXIS 7583 (3rd Cir. 03/28/06).
- 6673 - Sanctions and Costs Awarded by Courts
- Carter v. Comm'r, 2006 Tax Ct. Summary LEXIS 111 (Tax Ct. 05/10/06).
- 6320 - Notice and Opportunity for Hearing Upon Filing of Notice of Lien
- 6330 - Notice and Opportunity for Hearing Before Levy
- Colvin v. Comm'r, T.C. Memo 2007-157 (Tax Ct. 06/19/07).
162 - Trade or Business Expenses
163 - Interest
3401 - Definitions
6212 - Notice of Deficiency

Evans v. Comm'r, 2006 Tax Ct. Summary LEXIS 63 (Tax Ct. 10/03/06).
6213 - Restrictions Applicable to Deficiencies; Petition to Tax Court
7205 - Fraudulent Withholding Exemption Certificate or Failure to Supply Information

Hunter v. Comm'r, T.C. Memo 2007-23 (Tax Ct. 02/05/07).
6213 - Restrictions Applicable to Deficiencies; Petition to Tax Court
6330 - Notice and Opportunity for Hearing Before Levy
6404 - Abatements

Kocot v. Comm'r, 2006 Tax Ct. Summary LEXIS 25 (Tax Ct. 08/01/06).
No IRC Section Cited.

L.V. Castle Inv. Group, Inc. v. Comm'r, 465 F.3d 1243 (11th Cir. 09/26/06).
6213 - Restrictions Applicable to Deficiencies; Petition to Tax Court

Matthews v. Comm'r, T.C. Memo 2007-170 (Tax Ct. 07/02/07).
6213 - Restrictions Applicable to Deficiencies; Petition to Tax Court

Morrison v. Comm'r, 2006 U.S. App. LEXIS 4555 (9th Cir. 02/22/06).
6673 - Sanctions and Costs Awarded by Courts

Murray v. Comm'r, 2006 Tax Ct. Summary LEXIS 149 (Tax Ct. 06/20/06).
No IRC Section Cited.

Owens v. Comm'r, 2006 Tax Ct. Summary LEXIS 31 (Tax Ct. 08/22/06).
6330 - Notice and Opportunity for Hearing Before Levy

Selgas v. Comm'r, 475 F.3d 697 (5th Cir. 01/16/07).
6212 - Notice of Deficiency

6320 - Notice and Opportunity for Hearing Upon Filing of Notice of Lien
6330 - Notice and Opportunity for Hearing Before Levy

Williams v. Comm'r, 2006 Tax Ct. Summary LEXIS 34 (Tax Ct. 08/26/06).
6330 - Notice and Opportunity for Hearing Before Levy

Manko v. Comm'r, 126 T.C. 195 (Tax Ct. 04/20/06).
6213 - Restrictions Applicable to Deficiencies; Petition to Tax Court
6330 - Notice and Opportunity for Hearing Before Levy
7121 - Closing Agreements

US Treasury Regulations (See http://www.gpoaccess.gov/cfr/index.html). Read:
No printed material.

IRS Revenue Rulings, Revenue Procedures, Notices, Etc. (See http://www.irs.gov And See http://www.legalbitstream.com/). Read:
No printed material.

Internal Revenue Manual (See http://www.irs.gov/irm/index.html). Read:
IRM 8 - Appeals.
IRM 8.2.1.2 - Pre-Conference Procedures - Preliminary Review Of Cases.
IRM 8.6.1.4 - New Issues And Reopening Closed Issues.
IRM 4.10.4 - Examination Of Income.
IRM 4.16.1 - SEP (Special Enforcement Program) Responsibilities And Case Development.
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IRM 4.26.12 - Examination Techniques For Form 8300 Industries.
IRM 9.4.5-7 - IRS In-Custody Statement Of Rights.
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IRS 1986 EO CPE Text - Representation Of Taxpayers Before The Internal Revenue Service.
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IRS Publication 3498 - The Examination Process.
IRS Publication 3498-A - The Examination Process (Examinations By Mail).
IRS Publication 556 - Examination of Returns, Appeal Rights, And Claims For Refund.
IRS Publication 5 - Appeal Rights And Preparation Of Protests For Unagreed Cases.
IRS Publication 3598 - What You Should Know About The Audit Reconsideration Process.
IRS Publication 1546 - The Taxpayer Advocate Service of the IRS - How to Get Help With Unresolved Tax Problems.
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IRS Publication 594 - Understanding The Collection Process.
IRS Publication 1660 - Collection Appeal Rights.
IRS Publication 504 - Divorced Or Separated Individuals.
IRS Publication 971 - Innocent Spouse Relief.
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IRS Publication 3605 - Fast Track Mediation.
Document 5661-A - IRS In-Custody Statement Of Rights
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IRS Form 2848 - Power Of Attorney And Declaration Of Representative.
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IRS Form 872 - Consent To Extend The Time To Assess Tax.
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IRS Form 921 - Consent To Extend The Time To Assess Income Tax.
IRS Form 8838 - Consent To Extend The Time To Assess Tax Under Section 367-Gain Recognition Agreement.
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IRS Form 843 - Claim For Refund And Request For Abatement.
IRS Form 1310 - Statement Of Person Claiming Refund Due A Deceased Taxpayer.
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IRS Form Letter 894 (RO)-C - Notice Of Deficiency.
IRS Form 4089 - Notice Of Deficiency - Waiver.
IRS Form 9465 - Installment Agreement Request.
IRS Form 656 and 656-L - Offer In Compromise.
US Tax Court - Notice Setting Case For Trial.
TIGTA Form 5228 - Waiver Of Right To Remain Silent and Of Right To Advice Of Counsel.
TIGTA Form 5230 - Advisement Of Rights (Non-Custodial).
TIGTA Form 8112 - Statement Of Rights And Obligations.

Articles, etc. Read:
No printed material.
Professor Jegen’s Course Study Materials. Read:
Petition Filed With US Tax Court.

Unit 33
The Availability Of Courts - - -

Internal Revenue Code Sections. Read:
Deficiency Procedures:
  6211 - Definition of Deficiency
  6212 - Notice of Deficiency
  6213 - Restrictions Applicable to Deficiencies; Petition on Tax Court
  6214 - Determination of the Tax Court
  6215 - Assessment of Deficiency Found by Tax Court
Tax Treatment of Partnership Items - Tax Return and Notice:
  6221 - Tax Treatment Determined at Partnership Level
  6222 - Partner's Return must Be Consistent with Partnership Return or Secretary Notified of Inconsistency
  6223 - Notice of Partners of Proceedings
Administrative Proceedings:
  6224 - Participation in Administrative Proceedings; Waivers; Agreements
  6225 - Assessments Made Only after Partnership Level Proceedings Are Completed
  6226 - Judicial Review of Final Partnership Administrative Adjustments
  6227 - Administrative Adjustment Requests
  6228 - Judicial Review Where Administrative Adjustment Request Is Not Allowed in Full
  6229 - Period of Limitations for Making Assessments
  6230 - Additional Administrative Provisions
  6231 - Definitions and Special Rules
  6233 - Extensions to Entities Filing Partnership Returns, Etc.
Judicial Proceedings - Civil Actions by the United States:
  7401 - Authorization
  7402 - Jurisdiction of District Court
  7403 - Action to Enforce Lien or to Subject Property to Payment of Tax
  7404 - Authority to Bring Civil Action for Estate Tax
  7405 - Action of Recovery of Erroneous Refunds
  7406 - Disposition of Judgments and Money Recovered
  7407 - Action to Enjoin Income Tax Return Preparers
  7408 - Action to Enjoin Promoters of Abusive Tax Shelters, Etc.
  7409 - Action to Enjoin Flagrant Political Expenditures of Section 501(c)(3) Organizations
Judicial Proceeding by Taxpayers and Third Parties:
  7421 - Prohibition of Suits to Restrain Assessment or Collection
  7422 - Civil Actions for Refund
  7423 - Repayments to Officers or Employees
  7424 - Intervention
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<td>Discharge of Liens</td>
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<td>7427</td>
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<td>7428</td>
<td>Declaratory Judgments Relating to Status and Classification of Organizations Under Section 501(c)(3), Etc</td>
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<td>7429</td>
<td>Review of Jeopardy Levy or Assessment Procedures</td>
</tr>
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<td>7430</td>
<td>Awarding of Cost and Certain Fees</td>
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</tbody>
</table>

**Civil Damages:**

- 7431 - Civil Damages for Unauthorized Inspection or Disclosure of Returns and Return Information
- 7432 - Civil Damages for Failure to Release Lien
- 7433 - Civil Damages for Certain Unauthorized Collection Actions
- 7434 - Civil Damages for Fraudulent Filing of Information Returns
- 7435 - Civil Damages for Unauthorized Enticement of Information Disclosure

**Employment Status Proceedings:**

- 7436 - Proceedings for Determination of Employment Status

**The Tax Court - Organization and Jurisdiction:**

- 7441 - Status
- 7442 - Jurisdiction
- 7443 - Membership
- 7443a - Special Trial Judges
- 7444 - Organization
- 7445 - Offices
- 7446 - Times and Places of Session
- 7447 - Retirement
- 7448 - Annuities to Surviving Spouses and Dependent Children of Judges

**Tax Court Procedure:**

- 7451 - Fee for Filing Petition
- 7452 - Representation of Parties
- 7453 - Rules of Practice, Procedure, and Evidence
- 7454 - Burden of Proof in Fraud, Foundation Manager, and Transferee Cases
- 7455 - Services of Process
- 7456 - Administration of Oaths and Procurement of Testimony
- 7457 - Witness Fees
- 7458 - Hearings
- 7459 - Reports and Decisions
- 7460 - Provisions of Special Application to Divisions

**Tax Court Publicity and Publication:**

- 7461 - Publicity of Proceedings
- 7462 - Publications of Reports

**Tax Court Miscellaneous:**

- 7463 - Disputes Involving $50,000 or less
- 7464 - Intervention by Trustee of Debtor's Estate
- 7465 - Provisions of Special Application to Transferees
- 7471 - Employees
- 7472 - Expenditures

**Tax Court Fees:**

- 7473 - Disposition of Fees
- 7474 - Fee for Transcript of Record
- 7475 - Practice Fee

**Tax Court Declaratory Judgments:**

- 7476 - Declaratory Judgment Relating to Qualification of Certain Retirement Plans
- 7477 - Declaratory Judgments Relating to Value of Certain Gifts
7478 - Declaratory Judgments Relating to Status of Certain Governmental Obligations
7479 - Declaratory Judgments Relating to Eligibility of Estate with Respect to Installment Payments under Section 6116

Review of Tax Court Decisions:
7481 - Date When Tax Court Decision Becomes Final
7482 - Courts of Review
7483 - Notice of Appeal
7484 - Change of Incumbent in Office
7485 - Bond to Stay Assessment and Collection
7486 - Refund, Credit, or Abatement of Amounts Disallowed

Burden of Proof:
7491 - Burden of Proof

Other Statutes. Read:
The United States Code provisions which deal specifically with civil and criminal tax cases which may be heard by a United States District Court.
The United States Code provisions which deal specifically with civil tax cases which may be heard by the United States Court of Claims.

Court Rules. Read:
The applicable provisions of “The Rules Of Practice And Procedure Of The United States Tax Court”. Download these rules from the appropriate government website.

Case Opinions And Decisions. Read:
Wilson v. Commissioner, TC Memo 2002-234 (09/19/02).
6663 - Imposition of Fraud Penalty
7201 - Attempt to Evade or Defeat Tax
Spurlock v. Commissioner, 118 T.C. No. 9, 118 T.C. 155 (U.S.Tax Ct., 02/15/02).
6020 - Returns Prepared for or Executed by Secretary
6201 - Assessment authority
6211 - Definition of a Deficiency
Payne v. United States, 290 F.Supp.2d 742 (S.D. Tex., 09/12/03).
6103 - Deduction of Tax from Wages
7431 - Civil Damages for Unauthorized Inspection or Disclosure of Returns and Return Information

US Treasury Regulations (See http://www.gpoaccess.gov/cfr/index.html). Read:
No printed material.

IRS Revenue Rulings, Revenue Procedures, Notices, Etc. (See http://www.irs.gov And See http://www.legalbitstream.com/). Read:
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IRS Form 921 - Consent To Extend The Time To Assess Income Tax.
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IRS Form 9465 - Installment Agreement Request.
IRS Form 656 and 656-L - Offer In Compromise.
US Tax Court - Notice Setting Case For Trial.
TIGTA Form 5228 - Waiver Of Right To Remain Silent and Of Right To Advice Of
Unit 34  The United States Tax Court - - -

Internal Revenue Code Sections. Read:
General Internal Revenue Code Sections Applicable To United States Tax Court:
162 - Trade or Business Expenses
183 - Activities Not Engaged in for Profit
261 - General Rule for Disallowance of Deductions
274 - Disallowance of Certain Entertainment, etc., Expenses
280A - Disallowance of Certain Expenses in Connection with Business Use of Home, Rental of Vacation Homes, etc.
280E - Expenditures in Connection with the Illegal Sale of Drugs
6001 - Notice or Regulations Requiring Records, Statements, and Special Returns
6213 - Restrictions Applicable to Deficiencies; Petition to Tax Court
6320 - Notice and Opportunity for Hearing Upon Filing of Notice of Lien
6330 - Notice and Opportunity for Hearing Before Levy
7481 - Date When Tax Court Decision Becomes Final
7483 - Notice of Appeal
7502 - Timely Mailing Treated as Timely Filing and Paying

Mailbox Rule For Taxpayer Mailings:
7459 - Reports and Decisions
7481 - Date When Tax Court Decision Becomes Final
7483 - Notice of Appeal
7502 - Timely Mailing Treated as Timely Filing and Paying

Other Statutes. Read:
No printed material.

Case Opinions And Decisions. Read:
Blake v. Comm'r, T.C. Memo 2007-184 (Tax Ct. 07/12/07).
6213 - Restrictions Applicable to Deficiencies; Petition to Tax Court
7502 - Timely Mailing Treated as Timely Filing and Paying

Californians Helping to Alleviate Medical Problems, Inc. v. Comm'r, 2007 WL 1424620 (Tax Ct. 05/15/07).
162 - Trade or Business Expenses
183 - Activities Not Engaged in for Profit
261 - General Rule for Disallowance of Deductions
280E - Expenditures in Connection with the Illegal Sale of Drugs

Grover v. Comm'r, T.C. Memo 2007-176 (Tax Ct. 07/03/07).
6320 - Notice and Opportunity for Hearing Upon Filing of Notice of Lien
6330 - Notice and Opportunity for Hearing Before Levy

7481 - Date When Tax Court Decision Becomes Final
7483 - Notice of Appeal

Matthews v. Comm'r, T.C. Memo 2007-170 (Tax Ct. 07/02/07).
6213 - Restrictions Applicable to Deficiencies; Petition to Tax Court

6320 - Notice and Opportunity for Hearing Upon Filing of Notice of Lien
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IRS Publication 594 - Understanding The Collection Process.
IRS Publication 1660 - Collection Appeal Rights.
IRS Publication 504 - Divorced Or Separated Individuals.
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- IRS Form 56-F - Notice Concerning Fiduciary Relationship Of Financial Institution.
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  In Tax And Acceptance Of Overassessment.
- IRS Form 870-AD - Offer To Waive Restrictions On Assessment And Collection Of Tax
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- IRS Form 872-A - Special Consent To Extend The Time To Assess Tax.
- IRS Form 921 - Consent To Extend The Time To Assess Income Tax.
- IRS Form 8838 - Consent To Extend The Time To Assess Tax Under Section 367-Gain
  Recognition Agreement.
- IRS Form 8300 - Report Of Cash Payments Over $10,000 Received In A Trade Or
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- IRS Form 104 - Currency Transaction Report.
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- IRS Form 9465 - Installment Agreement Request.
- IRS Form 656 and 656-L - Offer In Compromise.
- US Tax Court - Notice Setting Case For Trial.
- TIGTA Form 5228 - Waiver Of Right To Remain Silent and Of Right To Advice Of
  Counsel.
- TIGTA Form 5230 - Advisement Of Rights (Non-Custodial).
- TIGTA Form 8112 - Statement Of Rights And Obligations.

Articles, etc. Read:
- No printed material.

Professor Jegen's Course Study Materials. Read:
- No printed material.

Unit 35 - A United States District Court - - -

Internal Revenue Code Sections. Read:
- General Internal Revenue Code Sections Applicable To United States District Court:
  6020 - Returns prepared for or executed by Secretary
  6103 - Confidentiality of Suits to RestRAIN Assessment or Collection
  7402 - Jurisdiction of District Courts
- Internal Revenue Code Provisions Specifically Applicable To Courts:
  7421 - Prohibition of Suits to Restrain Assessment or Collection
  7422 - Civil Actions for Refund
  7426 - Civil Actions by Persons Other Than Taxpayers
  7430 - Awarding of Costs and Certain Fees
  7431 - Civil Damages for Certain Unauthorized Collection Actions
  7433 - Civil Damages for Certain Unauthorized Collection Actions
  7454 - Burden of Proof in Fraud, Foundation Manager, and Transferee Cases
  7491 - Burden of Proof
- Mailbox Rule For Taxpayer Mailings:
7459 - Reports and Decisions
7481 - Date When Tax Court Decision Becomes Final
7483 - Notice of Appeal
7502 - Timely Mailing Treated as Timely Filing and Paying

Other Statutes. Read:
No printed material.

Case Opinions And Decisions. Read:

District Court - General:
Bond v. Everson, et al., 2006 WL 1305289 (E.D. Cal, 03/01/06).
6020 - Returns prepared for or executed by Secretary
7402 - Jurisdiction of District Courts

Mailbox Rule:
Crook v. Comm'r, 2006 U.S. App. LEXIS 7532 (10th Cir. 03/27/06).
7502 - Timely Mailing Treated as Timely Filing and Paying
7502 - Timely Mailing Treated as Timely Filing and Paying
Sorrentino v. IRS, 2006 U.S. App. LEXIS 19271 (10th Cir. 2006).
7502 - Timely Mailing Treated as Timely Filing and Paying

US Treasury Regulations  (See http://www.gpoaccess.gov/cfr/index.html). Read:
No printed material.

IRS Revenue Rulings, Revenue Procedures, Notices, Etc.  (See http://www.irs.gov And See http://www.legalbitstream.com/). Read:
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IRS Publication 1035 - Extending The Tax Assessment Period.
IRS Publication 594 - Understanding The Collection Process.
IRS Publication 1660 - Collection Appeal Rights.
| IRS Publication 504 - Divorced Or Separated Individuals. |
| IRS Publication 971 - Innocent Spouse Relief. |
| IRS Publication 1544 - Report Cash Payments Of Over $10,000 (Received In A Trade Or Business). |
| IRS Publication 2186 - Tax Item. Penalties. |
| IRS Publication 733 - Rewards For Information Provided By Individuals To The Internal Revenue Service. |
| IRS Publication 593 - Tax Highlights For U.S. Citizens And Residents Going Abroad. |
| IRS Publication 4457 - Safeguarding Taxpayer Data. |
| IRS Publication 3605 - Fast Track Mediation. |
| Document 5661-A - IRS In-Custody Statement Of Rights |
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| IRS Form 2848 - Power Of Attorney And Declaration Of Representative. |
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| IRS Form 56-F - Notice Concerning Fiduciary Relationship Of Financial Institution. |
| IRS Form 870 - Waiver Of Restriction On Assessment And Collection Of Deficiency In Tax And Acceptance Of Overassessment. |
| IRS Form 870-AD - Offer To Waive Restrictions On Assessment And Collection Of Tax Deficiency And To Accept Overassessment. |
| IRS Form 872 - Consent To Extend The Time To Assess Tax. |
| IRS Form 872-A - Special Consent To Extend The Time To Assess Tax. |
| IRS Form 921 - Consent To Extend The Time To Assess Income Tax. |
| IRS Form 8838 - Consent To Extend The Time To Assess Tax Under Section 367-Gain Recognition Agreement. |
| IRS Form 8300 - Report Of Cash Payments Over $10,000 Received In A Trade Or Business. |
| IRS Form 104 - Currency Transaction Report. |
| IRS Form 843 - Claim For Refund And Request For Abatement. |
| IRS Form 1310 - Statement Of Person Claiming Refund Due A Deceased Taxpayer. |
| IRS Form 3911 - Taxpayer Statement Regarding Refund. |
| IRS Form Letter 902 (DO) - Notice Of Deficiency. |
| IRS Form Letter 894 (RO)-C - Notice Of Deficiency. |
| IRS Form 4089 - Notice Of Deficiency - Waiver. |
| IRS Form 9465 - Installment Agreement Request. |
| IRS Form 656 and 656-L - Offer In Compromise. |
| US Tax Court - Notice Setting Case For Trial. |
| TIGTA Form 5228 - Waiver Of Right To Remain Silent and Of Right To Advice Of Counsel. |
| TIGTA Form 5230 - Advisement Of Rights (Non-Custodial). |
| TIGTA Form 8112 - Statement Of Rights And Obligations. |

**Unit 36**

**Innocent Spouse - Winners - In General - - -**

| Internal Revenue Code Sections. Read: |
| 6015 - Relief from Joint and Several Liability on Joint Return |
| Other Statutes. Read: |
| No printed material. |
Case Opinions And Decisions. Read:
Beatty v. Comm'r, T.C. Memo. 2007-167 (Tax Ct. 06/27/07).
6015 - Relief from Joint and Several Liability on Joint Return
Bright v. Comm'r, 2005 Tax Ct. Summary LEXIS 29 (Tax Ct. 10/04/05).
6015 - Relief from Joint and Several Liability on Joint Return
Estate of Capehart v. Comm'r, 125 T.C. 211 (Tax Ct. 11/14/05).
6015 - Relief from Joint and Several Liability on Joint Return
6015 - Relief from Joint and Several Liability on Joint Return
Farmer v. Comm'r, T.C. Memo 2007-74 (Tax Ct. 03/29/07).
6015 - Relief from Joint and Several Liability on Joint Return
6015 - Relief from Joint and Several Liability on Joint Return
6015 - Relief from Joint and Several Liability on Joint Return
Juell v. Comm'r, T.C. Memo 2007-219 (Tax Ct. 08/08/07).
6015 - Relief from Joint and Several Liability on Joint Return
Korchak v. Comm'r, 2006 Tax Ct. Memo LEXIS 187 (Tax Ct. 08/30/06).
6015 - Relief from Joint and Several Liability on Joint Return
Maggio v. Comm'r, 2006 Tax Ct. Summary LEXIS 76 (Tax Ct. 10/24/06).
6015 - Relief from Joint and Several Liability on Joint Return
McKnight v. Comm'r, T.C. Memo 2006-155 (Tax Ct. 07/27/06).
6015 - Relief from Joint and Several Liability on Joint Return
Menendez v. Comm'r, T.C. Memo 2007-193 (Tax Ct. 07/18/07).
6015 - Relief from Joint and Several Liability on Joint Return
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<td>3498-A</td>
<td>The Examination Process (Examinations By Mail).</td>
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<td>Examination of Returns, Appeal Rights, and Claims for Refund.</td>
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<td>Appeal Rights and Preparation of Protests for Unagreed Cases.</td>
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<td>IRS Form 2848 - Power of Attorney and Declaration of Representative.</td>
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<td>IRS Form 56 - Notice Concerning Fiduciary Relationship.</td>
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<td>IRS Form 872 - Consent to Extend the Time to Assess Tax.</td>
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<td>IRS Form 8838 - Consent to Extend the Time to Assess Tax Under Section 367-Gain Recognition Agreement.</td>
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<td>IRS Form 8300 - Report of Cash Payments Over $10,000 Received in a Trade or Business.</td>
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<td>IRS Form 843 - Claim for Refund and Request for Abatement.</td>
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<td>IRS Form 1310 - Statement of Person Claiming Refund Due a Deceased Taxpayer.</td>
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<td>IRS Form 9465 - Installment Agreement Request.</td>
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<td>656 and 656-L</td>
<td>IRS Form 656 and 656-L - Offer in Compromise.</td>
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<td>US Tax Court - Notice Setting Case for Trial.</td>
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<td>TIGTA Form 5228 - Waiver of Right to Remain Silent and of Right to Advice of Counsel.</td>
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<td>5230</td>
<td>TIGTA Form 5230 - Advisement of Rights (Non-Custodial).</td>
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**Unit 37**

**Innocent Spouse - Losers - In General**

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<th>Internal Revenue Code Sections.</th>
<th>Read:</th>
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<tr>
<td>Baranowicz v. Comm'r, T.C. Memo 2003-274 (Tax Ct. 09/22/03).</td>
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<td>Bartak v. Comm'r, 2005 U.S. App. LEXIS 27461 (9th Cir. 12/12/05).</td>
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<td>Bartak v. Comm'r, 2005 U.S. App. LEXIS 27461 (9th Cir. 12/12/05).</td>
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<tr>
<td>United States v. Boynton, 2007 WL 737725 (S.D.Cal., 02/01/07).</td>
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<td>United States v. Capehart, 2006 U.S. App. LEXIS 27588 (9th Cir. 11/07/06).</td>
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<tr>
<td>Clark v. Comm'r, T.C. Summary Opinion 2006-34 (Tax Ct. 02/22/06).</td>
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<td>Etkin v. Comm'r, T.C. Memo 2005-245 (Tax Ct. 10/22/05).</td>
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<tr>
<td>Faircloth v. Comm'r, T.C. Summary Op. (Tax Ct. 09/14/06).</td>
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<td>Forister v. Comm'r, T.C. Summary Opinion 2006-190 (Tax Ct. 12/14/06).</td>
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<tr>
<td>Huynh v. Comm'r, T.C. Memo 2006-180 (Tax Ct. 08/29/07).</td>
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<td>Lawler v. Comm'r, 2007-1 USTC (CCH) P50,189 (Ct. Cl. 2007).</td>
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<td>Madden v. Comm'r, T.C. Memo 2006-4 (Tax Ct. 01/05/06).</td>
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<td>Magee v. Comm'r, T.C. Memo 2005-263 (Tax Ct. 11/16/05).</td>
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<td>Merendino v. Comm'r, T.C. Memo 2006-2 (Tax Ct. 01/03/06).</td>
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<td>Motsko v. Comm'r, T.C. Memo 2006-17 (Tax Ct. 02/02/06).</td>
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<td>Norman &amp; Edem, PLLC v. United States, 2005 U.S. Dist. LEXIS 25242 (W.D. Okla. 08/16/05).</td>
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Ohrman v. Comm'r, 2005 U.S. App. LEXIS 27018 (9th Cir. 12/08/05).
6015 - Relief from Joint and Several Liability on Joint Return
Packer v. Comm'r, T.C. Summary Opinion 2006-22 (Tax Ct. 02/08/06).
6015 - Relief from Joint and Several Liability on Joint Return
Startzman v. Comm'r, T.C. Summary Opinion 2006-104 (Tax Ct. 07/13/06).
6015 - Relief from Joint and Several Liability on Joint Return
Swanson v. Comm'r, T.C. Summary Opinion 2007-9 (Tax Ct. 01/17/07).
6015 - Relief from Joint and Several Liability on Joint Return
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Articles, etc. Read:
No printed material.
Professor Jegen's Course Study Materials. Read:
No printed material.

Unit 38 Innocent Spouse - Jurisdiction

Internal Revenue Code Sections. Read:
6015 - Relief from Joint and Several Liability on Joint Return
Other Statutes. Read:
No printed material.
Case Opinions And Decisions. Read:
Alioto v. Comm'r, T.C. Memo 2006-199 (Tax Ct. 09/18/06).
6015 - Relief from Joint and Several Liability on Joint Return
Aranda v. Comm'r, T.C. Memo. 2003-306 (Tax Ct. 11/05/03).
6015 - Relief from Joint and Several Liability on Joint Return
Bartman v. Comm'r, 446 F.3d 785 (8th Cir. 05/2/06).
6015 - Relief from Joint and Several Liability on Joint Return
6015 - Relief from Joint and Several Liability on Joint Return
Comm'r v. Ewing, 439 F.3d 1009 (9th Cir. 02/28/06).
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United States v. Feda, 2006 U.S. Dist. LEXIS 19608 (N.D. Ill. 04/03/06).
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Meade v. Comm'r, T.C. Memo 2006-209 (Tax Ct. 09/27/06).
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Starbuck v. Comm'r, T.C. Memo 2006-210 (Tax Ct. 09/27/06).
6015 - Relief from Joint and Several Liability on Joint Return
Stroud v. Comm'r, T.C. Memo 2006-175 (Tax Ct. 08/22/06).
6015 - Relief from Joint and Several Liability on Joint Return
Toppi v. Comm'r, T.C. Memo 2006-182 (Tax Ct. 08/29/06).
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IRS Form 656 and 656-L - Offer In Compromise.
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TIGTA Form 5230 - Advisement Of Rights (Non-Custodial).
TIGTA Form 8112 - Statement Of Rights And Obligations.

Articles, etc. Read:
No printed material.
Professor Jegen's Course Study Materials. Read:
No printed material.

Unit 39  Recovery Of Litigation Costs By Taxpayers - - -

Internal Revenue Code Sections. Read:
6103 - Confidentiality and Disclosure of Returns and Return Information
6404 - Abatements
6700 - Promoting Abusive Tax Shelters, Etc.
7426 - Civil Actions by Persons Other Than Taxpayers
7430 - Awarding of Costs and Certain Fees
7431 - Civil Damages for Unauthorized Inspection or Disclosure of Returns and Return Information

Other Statutes. Read:
No printed material.
Case Opinions And Decisions. Read:

Allemeir v. Comm'r, T.C. Memo 2006-28 (Tax Ct. 02/16/06).
7430 - Awarding of Costs and Certain Fees

Estate of Daphne Baynham White v. Comm'r, T.C. Memo 2007-54 (Tax Ct. 03/07/07).
7430 - Awarding of Costs and Certain Fees

Calitri v. Comm'r, T.C. Summary Opinion 2006-14 (Tax Ct. 01/30/06).
7430 - Awarding of Costs and Certain Fees

Cowie and Shunk v. Comm'r, T.C. Memo 2007-108 (Tax Ct. 04/30/07).
7430 - Awarding of Costs and Certain Fees

Dairyland Greyhound Park, Inc. v. Comm'r, 2006 U.S. Dist. LEXIS 35128 (E.D. Wis. 05/30/06).
7430 - Awarding of Costs and Certain Fees

Dixon v. Comm'r, T.C. Memo 2006-190 (Tax Ct. 09/07/06).
7430 - Awarding of Costs and Certain Fees

6404 - Abatements

Grisanti v. United States, 2006 U.S. LEXIS 30358 (N.D. Miss. 05/03/06).
7430 - Awarding of Costs and Certain Fees

Johansen v. Comm'r, T.C. Summary Opinion 2006-126 (Tax Ct. 08/10/06).
7430 - Awarding of Costs and Certain Fees

Kenney v. United States, 458 F.3d 1025 (9th Cir. 08/17/06).
7430 - Awarding of Costs and Certain Fees

7430 - Awarding of Costs and Certain Fees

7430 - Awarding of Costs and Certain Fees
7433 - Civil Damages for Certain Unauthorized Collection Actions

Malowney v. Comm'r, T.C. Memo 2006-135 (Tax Ct. 06/27/06).
7430 - Awarding of Costs and Certain Fees

McKee v. Comm'r, 2006 U.S. App. LEXIS 29877 (9th Cir. 12/04/06).
7430 - Awarding of Costs and Certain Fees

Morrison v. Comm'r, T.C. Memo 2006-103 (Tax Ct. 05/15/06).
7430 - Awarding of Costs and Certain Fees

People's Source Int'l, LLC v. United States, 2006 U.S. App. LEXIS 25627 (10th Cir. 10/12/06).
7430 - Awarding of Costs and Certain Fees

Prabhakar v. Comm'r, T.C. Memo 2006-137 (Tax Ct. 06/27/06).
7430 - Awarding of Costs and Certain Fees

Snider v. United States, 468 F.3d 500 (8th Cir. 11/08/06).
6103 - Confidentiality and Disclosure of Returns and Return Information
7430 - Awarding of Costs and Certain Fees
7431 - Civil Damages for Unauthorized Inspection or Disclosure of Returns and Return Information

Stein v. KPMG LLP, 486 F.3d 753 (C.A.2 (N.Y.) 05/23/07).
6700 - Promoting Abusive Tax Shelters, etc.

Vines v. Comm'r, T.C. Memo 2006-258 (Tax Ct. 11/30/06).
7430 - Awarding of Costs and Certain Fees

Wendt v. Leonard, 431 F.3d 410 (4th Cir. 12/12/05).
7430 – Awarding of Costs and Certain Fees

No IRC Section Cited.

Zeron v. Comm'r, T.C. Memo 2006-221 (Tax Ct. 10/23/06).
7430 – Awarding of Costs and Certain Fees

US Treasury Regulations (See http://www.gpoaccess.gov/cfr/index.html). Read:
No printed material.
IRSI Revenue Rulings, Revenue Procedures, Notices, Etc. (See http://www.irs.gov And See http://www.legalbitstream.com/). Read:
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Internal Revenue Manual (See http://www.irs.gov/irm/index.html). Read:
IRM 8 - Appeals.
IRM 8.2.1.2 - Pre-Conference Procedures - Preliminary Review Of Cases.
IRM 8.6.1.4 - New Issues And Reopening Closed Issues.
IRM 4.10.4 - Examination Of Income.
IRM 4.16.1 - SEP (Special Enforcement Program) Responsibilities And Case Development.
IRM 4.26.10 - Form 8300 History And Law.
IRM 4.26.12 - Examination Techniques For Form 8300 Industries.
IRM 4.4.5-7 - IRS In-Custody Statement Of Rights.
IRM 9.9.4.26 - Violations Under Investigation - Title 18.
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IRS Publication 1 - Your Rights As A Taxpayer.
IRS Publication 947 - Practice Before the IRS And Power of Attorney.
IRS 1986 EO CPE Text - Representation Of Taxpayers Before The Internal Revenue Service.
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IRS Form 656 and 656-L - Offer In Compromise.
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TIGTA Form 5230 - Advisement Of Rights (Non-Custodial).
TIGTA Form 8112 - Statement Of Rights And Obligations.

Articles, etc. Read:
No printed material.

Professor Jegen’s Course Study Materials. Read:
No printed material.

Unit 40 Obtaining Reimbursements From IRS For Expenses And Obtaining Awards For Taxpayers For Information Given To IRS - - -

Internal Revenue Code Sections. Read:
6330 - Notice and Opportunity for Hearing Before Levy.
7623 - Expenses of Detection of Underpayments and Fraud, etc.

Other Statutes. Read:
No printed material.

Case Opinions And Decisions. Read:
Wilson v. United States, Ct. Fed Cl. 2007 (full citation not yet available - 07/13/07).
7623 - Expenses of Detection of Underpayments and Fraud, etc.
Wolf v. Comm’r, T.C. Memo. 2007-133 (Tax Ct. 05/30/07).
6330 - Notice and Opportunity for Hearing Before Levy
7623 - Expenses of Detection of Underpayments and Fraud, etc.

US Treasury Regulations (See http://www.gpoaccess.gov/cfr/index.html). Read:
No printed material.

IRS Revenue Rulings, Revenue Procedures, Notices, Etc. (See http://www.irs.gov And See http://www.legalbitstream.com/). Read:
TD 8780.

Internal Revenue Manual (See http://www.irs.gov/irm/index.html). Read:
IRM 8 - Appeals.
IRM 8.2.1.2 - Pre-Conference Procedures - Preliminary Review Of Cases.
IRM 8.6.1.4 - New Issues And Reopening Closed Issues.
IRM 4.10.4 - Examination Of Income.
IRM 4.16.1 - SEP (Special Enforcement Program) Responsibilities And Case Development.
IRM 4.26.10 - Form 8300 History And Law.
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**Internal Revenue Code Sections.** Read:
- 6001 - Notice or Regulations Requiring Records, Statements, and Special Returns
- 6011 - General Requirement of Return, Statement or List
- 6020 - Returns Prepared for or Executed by Secretary
- 6041 - Information at Source
- 6321 - Lien for Taxes
- 6330 - Notice and Opportunity for Hearing Before Levy
- 6331 - Levy and Distraint
- 6334 - Property Exempt from Levy
- 6651 - Failure to File Tax Return or to Pay Tax
- 6654 - Failure by Individual to Pay Estimated Income Tax
- 6662 - Imposition of Accuracy-related Penalty
- 6663 - Imposition of Fraud Penalty
- 6673 - Sanctions and Costs Awarded by Courts
- 7201 - Attempt to Evade or Defeat Tax
- 7206 - Fraud and False Statements
- 7207 - Fraudulent Returns, Statements, or Other Documents
- 7401 - Authorization
- 7402 - Jurisdiction of District Courts
- 7403 - Action to Enforce Lien or to Subject Property to Payment of Tax
- 7421 - Prohibition of Suits to Restrain Assessment or Collection
- 7602 - Examination of Books and Witnesses

**Other Statutes.** Read:
- No printed material.

**Case Opinions And Decisions.** Read:
- Adams v. Comm'r, 2006 Tax Ct. Memo LEXIS 114 (Tax Ct. 06/01/06).
  - 6662 - Imposition of Accuracy-related Penalty
  - 6673 - Sanctions and Costs Awarded by Courts
- Bascom v. Comm'r, 2006 U.S. App. LEXIS 13773 (2nd Cir. 06/01/06).
  - 6673 - Sanctions and Costs Awarded by Courts
  - 6673 - Sanctions and Costs Awarded by Courts
- Hattman v. Comm'r, 2006 U.S. App. LEXIS 24847 (3rd Cir. 10/04/06).
  - 6673 - Sanctions and Costs Awarded by Courts
- Hattman v. Comm'r, 2006 U.S. App. LEXIS 19351 (3rd Cir. 08/01/06).
  - 6673 - Sanctions and Costs Awarded by Courts
- Israel v. Comm'r, 2005 U.S. Dist. LEXIS 28255 (S.D. Iowa 03/01/05).
  - 6321 - Lien for Taxes
  - 7421 - Prohibition of Suits to Restrain Assessment or Collection
- Kinslow v. Comm'r, 2006 Tax Ct. Summary LEXIS 39 (Tax Ct. 08/30/06).
  - 6330 - Notice and Opportunity for Hearing Before Levy
  - 6654 - Failure by Individual to Pay Estimated Income Tax
  - 6673 - Sanctions and Costs Awarded by Courts
- United States v. Little, 2006 U.S. Dist. LEXIS 63316 (E.D. Cal. 08/21/06).
  - 6020 - Returns Prepared for or Executed by Secretary
  - 7401 - Authorization
7403 - Action to Enforce Lien or to Subject Property to Payment of Tax
6651 - Failure to File Tax Return or to Pay Tax
6654 - Failure by Individual to Pay Estimated Income Tax
6673 - Sanctions and Costs Awarded by Courts
McGowan v. Comm'r, T.C. Memo 2006-154 (Tax Ct. 07/27/06).
6651 - Failure to File Tax Return or to Pay Tax
6654 - Failure by Individual to Pay Estimated Income Tax
6673 - Sanctions and Costs Awarded by Courts
United States v. Molen, 2006 U.S. Dist. LEXIS 77246 (E.D. Cal. 10/12/06).
6011 - General Requirement of Return, Statement or List
6041 - Information at Source
7402 - Jurisdiction of District Courts
United States v. Nolen, 2006 U.S. App. LEXIS 30521 (5th Cir. 12/12/06).
7201 - Attempt to Evade or Defeat Tax
6330 - Notice and Opportunity for Hearing Before Levy
6331 - Levy and Distraint
6673 - Sanctions and Costs Awarded by Courts
United States v. Saunders, 2006 U.S. Dist. LEXIS 63168 (N.D. Fla. 08/18/06).
7602 - Examination of Books and Witnesses
United States v. Schiff, 2006 U.S. App. LEXIS 23153 (9th Cir. 03/08/06).
6663 - Imposition of Fraud Penalty
6673 - Sanctions and Costs Awarded by Courts
7206 - Fraud and False Statements
Schneller v. Comm'r, 2006 Tax Ct. Memo LEXIS 102 (Tax Ct. 05/11/06).
6330 - Notice and Opportunity for Hearing Before Levy
6673 - Sanctions and Costs Awarded by Courts
Schwersensky v. Comm'r, 2006 Tax Ct. Memo LEXIS 181 (Tax Ct. 08/24/06).
6330 - Notice and Opportunity for Hearing Before Levy
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Shinault v. Comm'r, 2006 Tax Ct. Memo LEXIS 135 (Tax Ct. 06/27/06).
6001 - Notice or Regulations Requiring Records, Statements, and Special Returns
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Webster v. Comm'r, 2006 Tax Ct. Memo LEXIS 144 (Tax Ct. 07/06/06).
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Woods v. Comm'r, T.C. Memo 2006-38 (Tax Ct. 03/29/06).
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6330 - Notice and Opportunity for Hearing Before Levy
6334 - Property Exempt from Levy
6673 - Sanctions and Costs Awarded by Courts
Petrino, no citation available (but see 2005 TNT 121-1 for analogous case).

7207 - Fraudulent Returns, Statements, or Other Documents
Shinault v. Comm'r, T.C. Memo 2006-136 (Tax Ct. 06/27/06).

6651 - Failure to File Tax Return or to Pay Tax
6654 - Failure by Individual to Pay Estimated Income

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IRS 1986 EO CPE Text - Representation Of Taxpayers Before The Internal Revenue Service.
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**Unit 42 Frivolous Actions By Taxpayers**

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**Other Statutes**

| No printed material. |

**Case Opinions And Decisions**

<p>| Bascom v. Comm'r, 2006 U.S. App. LEXIS 13773 (2nd Cir. 06/01/06). |  |</p>
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<td>Johnson v. Comm'r, 289 F.3d 452 (7th Cir. 05/03/02).</td>
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<td>Kilgore v. Comm'r, 2006 U.S. App. LEXIS 14497 (1st Cir. 06/13/06).</td>
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Salodino v. United States, 2005 U.S. Claims LEXIS 15 (Cl. Ct. 01/14/05).
7402 - Jurisdiction of District Courts

Siron v. Comm'r, 2006 U.S. App. LEXIS 25930 (4th Cir. 10/19/06).
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Wheeler v. Comm'r, T.C. Memo 2006-109 (Tax Ct. 05/22/06).
6651 - Failure To File Tax Return Or To Pay Tax

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Woofenden v. Arcaro, 2006 U.S. App. LEXIS 25280 (1st Cir. 10/06/06).
6330 - Notice And Opportunity For Hearing Before Levy
6673 - Sanctions And Costs Awarded By Courts

US Treasury Regulations (See http://www.gpoaccess.gov/cfr/index.html). Read:
No printed material.

IRS Revenue Rulings, Revenue Procedures, Notices, Etc. (See http://www.irs.gov And See http://www.legalbitstream.com/). Read:
No printed material.

Internal Revenue Manual (See http://www.irs.gov/irm/index.html). Read:
IRM 8 - Appeals.
IRM 8.2.1.2 - Pre-Conference Procedures - Preliminary Review Of Cases.
IRM 8.6.1.4 - New Issues And Reopening Closed Issues.
IRM 4.10.4 - Examination Of Income.
IRM 4.16.1 - SEP (Special Enforcement Program) Responsibilities And Case Development.
IRM 4.26.10 - Form 8300 History And Law.
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**IRS Forms And TIGTA Forms (See http://www.irs.gov/formspubs/index.html). Read:**

<p>| IRS Form 8821 - Tax Information Authorization and the instructions thereto. |                                                                      |
| IRS Form 2848 - Power Of Attorney And Declaration Of Representative.      |                                                                      |
| IRS Form 56 - Notice Concerning Fiduciary Relationship.                   |                                                                      |
| IRS Form 56-F - Notice Concerning Fiduciary Relationship Of Financial Institution. |                                                                      |
| IRS Form 870 - Waiver Of Restriction On Assessment And Collection Of Deficiency In Tax And Acceptance Of Overassessment. |                                                                      |
| IRS Form 870-AD - Offer To Waive Restrictions On Assessment And Collection Of Tax Deficiency And To Accept Overassessment. |                                                                      |
| IRS Form 872 - Consent To Extend The Time To Assess Tax.                   |                                                                      |
| IRS Form 872-A - Special Consent To Extend The Time To Assess Tax.         |                                                                      |
| IRS Form 921 - Consent To Extend The Time To Assess Income Tax.            |                                                                      |
| IRS Form 8838 - Consent To Extend The Time To Assess Tax Under Section 367-Gain Recognition Agreement. |                                                                      |
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| IRS Form 104 - Currency Transaction Report.                               |                                                                      |
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<td>IRS Form 4089 - Notice Of Deficiency - Waiver.</td>
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<td>IRS Form 9465 - Installment Agreement Request.</td>
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<td>IRS Form 656 and 656-L - Offer In Compromise.</td>
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<td>US Tax Court - Notice Setting Case For Trial.</td>
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<td>TIGTA Form 5228 - Waiver Of Right To Remain Silent and Of Right To Advice Of Counsel.</td>
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Articles, etc. Read:
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Professor Jegen's Course Study Materials. Read:
No printed material.

| Unit 44 | Taxpayer Law Suits Against Federal Government / IRS - - - |
| Internal Revenue Code Sections. Read: |
| Withholding from Wages: |
| 3402 - Income Tax Collected at Source |
| 3406 - Backup Withholding |
| Confidentiality: |
| 6103 - Confidentiality and Disclosure of Returns and Return Information |
| Collection: |
| 6301 - Collection Authority |
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| Civil Penalties - General Provisions: |
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| 6672 - Failure to Collect and Pay over Tax, or Attempt to Evade or Defeat Tax |
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| Filing Fraudulent Documents or Failing to Produce/file a Document: |
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| 6675 - Excessive Claims with Respect to the Use of Certain Fuels |
| 6677 - Failure to File Information with Respect to the Use of Foreign Trusts |
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| 6682 - False Information with Respect to Withholding |
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| 6685 - Assessable Penalties with Respect to Public Inspection Requirements for Certain Tax-exempt Organizations |
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| 6688 - Assessable Penalties with Respect to Information Required to Be Furnished Under Section 7654 |
| 6689 - Failure to File Notice of Redetermination of Foreign Tax |
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6695 - Other Assessable Penalties with Respect to the Preparation of Income Tax Returns for Other Persons
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6708 - Failure to Maintain Lists of Investors in Potentially Abusive Tax Shelters

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6712 - Failure to Disclose Treaty-based Return Positions

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7403 - Action to Enforce Lien or to Subject Property to Payment of Tax

Proceedings by Taxpayers and Third Parties:
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7422 - Civil Actions for Refund
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7431 - Civil Damages for Unauthorized Inspection or Disclosure of Returns and Return Information
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Other Statutes. Read:

No printed material.

Case Opinions And Decisions. Read:

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<th>Date</th>
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<td>Bond v. United States, 2006-1 USTC (CCH) P50,204</td>
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<td>Collier v. Pruett, 2005 U.S. App. LEXIS 48567</td>
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<td>Davis v. United States, 2006 U.S. Dist. LEXIS 66627</td>
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7402 - Jurisdiction of District Courts
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Evans v. United States, 433 F. Supp. 2d 17 ((D. D.C. 05/04/06).
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7433 - Civil Damages For Certain Unauthorized Collection Action
Joel v. United States, 2006 U.S. Dist. LEXIS 71958 (W.D. Ky. 10/02/06).
6330 - Notice and Opportunity for Hearing Before Levy
7402 - Jurisdiction Of District Courts
7433 - Civil Damages For Certain Unauthorized Collection Action
7421 - Prohibition Of Suits To Restrain Assessment Or Collection
7426 - Civil Actions By Persons Other Than Taxpayers
6330 - Notice and Opportunity for Hearing Before Levy
7402 - Jurisdiction of District Courts
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Lutz v. United States, 2007 WL 1954438 (D. D.C., 07/05/07).
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6330 - Notice and Opportunity for Hearing Before Levy
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7430 - Awarding Of Costs And Certain Fees
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7402 - Jurisdiction of District Courts
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Speltz v. Comm'r, 454 F.3d 792 (8th Cir. 07/19/06).
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Sterner v. United States DEA, 467 F. Supp. 2d 1017 (S.D. Cal. 10/11/06).
7402 – Jurisdiction of District Courts
7433 - Civil Damages For Certain Unauthorized Collection Action
United States v. Temple, 447 F.3d 130 (2nd Cir. 05/01/06).
7214 - Offenses By Officers And Employees Of The United States
7433 - Civil Damages For Certain Unauthorized Collection Action
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Snider, et al. v. United States, 468 F.3d 500 (8th Cir. 11/08/06).
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6103 - Confidentiality and Disclosure of Returns and Return Information
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7431 - Civil Damages for Unauthorized Inspection or Disclosure of Returns and Return Information
    Payne v. United States, 290 F.Supp.2d 742 (S.D. Tex., 09/12/03).

7431 - Civil Damages for Unauthorized Inspection or Disclosure of Returns and Return Information

US Treasury Regulations (See http://www.gpoaccess.gov/cfr/index.html). Read:
   No printed material.

IRS Revenue Rulings, Revenue Procedures, Notices, Etc. (See http://www.irs.gov And See http://www.legalbitstream.com/). Read:

Internal Revenue Manual (See http://www.irs.gov/irm/index.html). Read:
   IRM 8 - Appeals.
      IRM 8.2.1.2 - Pre-Conference Procedures - Preliminary Review Of Cases.
      IRM 8.6.1.4 - New Issues And Reopening Closed Issues.
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      IRM 4.16.1 - SEP (Special Enforcement Program) Responsibilities And Case Development.
      IRM 4.26.10 - Form 8300 History And Law.
      IRM 4.26.12 - Examination Techniques For Form 8300 Industries.
      IRM 9.4.5-7 - IRS In-Custody Statement Of Rights.
      IRM 9.9.4.26 - Violations Under Investigation - Title 18.

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   IRS Publication 947 - Practice Before the IRS And Power of Attorney.
   IRS 1986 EO CPE Text - Representation Of Taxpayers Before The Internal Revenue Service.
   IRS Description Of Appeals Division.
   IRS Publication 3498 - The Examination Process.
   IRS Publication 3498-A - The Examination Process (Examinations By Mail).
   IRS Publication 556 - Examination of Returns, Appeal Rights, And Claims For Refund.
   IRS Publication 5 - Appeal Rights And Preparation Of Protests For Unagreed Cases.
   IRS Publication 3598 - What You Should Know About The Audit Reconsideration Process.
   IRS Publication 1546 - The Taxpayer Advocate Service of the IRS - How to Get Help With Unresolved Tax Problems.
   IRS Publication 552 - Recordkeeping For Individuals.
   IRS Publication 1035 - Extending The Tax Assessment Period.
   IRS Publication 594 - Understanding The Collection Process.
   IRS Publication 1660 - Collection Appeal Rights.
   IRS Publication 504 - Divorced Or Separated Individuals.
   IRS Publication 971 - Innocent Spouse Relief.
   IRS Publication 1544 - Report Cash Payments Of Over $10,000 (Received In A Trade Or Business).
   IRS Publication 2186 - Tax Item. Penalties.
| IRS Publication 733 - Rewards For Information Provided By Individuals To The Internal Revenue Service. |
| IRS Publication 593 - Tax Highlights For U.S. Citizens And Residents Going Abroad. |
| IRS Publication 4457 - Safeguarding Taxpayer Data. |
| IRS Publication 3605 - Fast Track Mediation. |
| Document 5661-A - IRS In-Custody Statement Of Rights |
| IRS Forms And TIGTA Forms (See http://www.irs.gov/formspubs/index.html). Read: |
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| IRS Form 56-F - Notice Concerning Fiduciary Relationship Of Financial Institution. |
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| IRS Form 870-AD - Offer To Waive Restrictions On Assessment And Collection Of Tax Deficiency And To Accept Overassessment. |
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| IRS Form Letter 894 (RO)-C - Notice Of Deficiency. |
| IRS Form 4089 - Notice Of Deficiency - Waiver. |
| IRS Form 9465 - Installment Agreement Request. |
| IRS Form 656 and 656-L - Offer In Compromise. |
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| TIGTA Form 5230 - Advisement Of Rights (Non-Custodial). |
| TIGTA Form 8112 - Statement Of Rights And Obligations. |

**Unit 45**  
**Sovereign Immunity Of The IRS - - -**

Internal Revenue Code Sections. Read:  
7433 - Civil Damages for Certain Unauthorized Collection Actions  
Other Statutes. Read:  
No printed material.  
Case Opinions And Decisions. Read:  
Roberts v. IRS, 468 F. Supp. 2d 644 (S.D. N.Y. 12/28/06).  
7433 - Civil Damages for Certain Unauthorized Collection Actions  
US Treasury Regulations (See http://www.gpoaccess.gov/cfr/index.html). Read:  
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IRM 8.2.1.2 - Pre-Conference Procedures - Preliminary Review Of Cases.
IRM 8.6.1.4 - New Issues And Reopening Closed Issues.
IRM 4.10.4 - Examination Of Income.
IRM 4.16.1 - SEP (Special Enforcement Program) Responsibilities And Case Development.
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IRM 4.26.12 - Examination Techniques For Form 8300 Industries.
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IRS Publication 5 - Appeal Rights And Preparation Of Protests For Unagreed Cases.
IRS Publication 3598 - What You Should Know About The Audit Reconsideration Process.
IRS Publication 1546 - The Taxpayer Advocate Service of the IRS - How to Get Help With Unresolved Tax Problems.
IRS Publication 552 - Recordkeeping For Individuals.
IRS Publication 1035 - Extending The Tax Assessment Period.
IRS Publication 594 - Understanding The Collection Process.
IRS Publication 1660 - Collection Appeal Rights.
IRS Publication 504 - Divorced Or Separated Individuals.
IRS Publication 971 - Innocent Spouse Relief.
IRS Publication 1544 - Report Cash Payments Of Over $10,000 (Received In A Trade Or Business).
IRS Publication 2186 - Tax Item. Penalties.
IRS Publication 733 - Rewards For Information Provided By Individuals To The Internal Revenue Service.
IRS Publication 593 - Tax Highlights For U.S. Citizens And Residents Going Abroad.
IRS Publication 4457 - Safeguarding Taxpayer Data.
IRS Publication 3605 - Fast Track Mediation.
Document 5661-A - IRS In-Custody Statement Of Rights

IRS Forms And TIGTA Forms (See http://www.irs.gov/formspubs/index.html). Read:

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IRS Form 56-F - Notice Concerning Fiduciary Relationship Of Financial Institution.
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Deficiency And To Accept Overassessment.
IRS Form 872 - Consent To Extend The Time To Assess Tax.
IRS Form 872-A - Special Consent To Extend The Time To Assess Tax.
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IRS Form 8838 - Consent To Extend The Time To Assess Tax Under Section 367-Gain
Recognition Agreement.
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Business.
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Counsel.
TIGTA Form 5230 - Advisement Of Rights (Non-Custodial).
TIGTA Form 8112 - Statement Of Rights And Obligations.

**Unit 46**

**Injunctions - - -**

Internal Revenue Code Sections. Read:

- 7402 - Jurisdiction Of District Courts
- 7407 - Action To Enjoin Income Tax Return Preparers
- 7408 - Actions To Enjoin Specified Conduct Related To Tax Shelters And Reportable
  Transactions

Other Statutes. Read:

No printed material.

Case Opinions And Decisions. Read:

United States v. Smart Tax, Inc. et al., No. 07C 1802, (N.D. Ill. 2007).

- 7402 - Jurisdiction Of District Courts
- 7407 - Action To Enjoin Income Tax Return Preparers
- 7408 - Actions To Enjoin Specified Conduct Related To Tax Shelters And
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- 7402 - Jurisdiction Of District Courts
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IRS Publication 733 - Rewards For Information Provided By Individuals To The Internal Revenue Service.
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| TIGTA Form 5230 - Advisement Of Rights (Non-Custodial). |
| TIGTA Form 8112 - Statement Of Rights And Obligations. |

**Articles, etc. Read:**
No printed material.

**Professor Jegen's Course Study Materials. Read:**
No printed material.

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**Unit 47  Bankruptcy- - -**

**Internal Revenue Code Sections. Read:**
- 61 - Gross Income Defined
- 108 - Income From Discharge of Indebtedness
- 6213 - Restrictions Applicable to Deficiencies; Petition to Tax Court
- 6402 - Authority to Make Credits or Refunds
- 6672 - Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax
- 6871 - Claims for Income, Estate, Gift, and Certain Excise Taxes in Receivership Proceedings, etc.
- 7201 - Attempt to Evade or Defeat Tax
- 7403 - Action to Enforce Lien or to Subject Property to Payment of Tax
- 7421 - Prohibition of Suits to Restrain Assessment or Collection
- 7430 - Awarding of Costs and Certain Fees

**Other Statutes. Read:**
No printed material.

**Case Opinions And Decisions. Read:**
- 6871 - Claims for Income, Estate, Gift, and Certain Excise Taxes in Receivership Proceedings, etc.
United States v. Bastin (In re Bastin), 2006 Bankr. LEXIS 190 (Bankr. E.D. Ky. 01/24/06).
- 6871 - Claims for Income, Estate, Gift, and Certain Excise Taxes in Receivership Proceedings, etc.
Cassell v. Comm't, T.C. Memo 2006-132 (06/26/06).
- 6871 - Claims for Income, Estate, Gift, and Certain Excise Taxes in Receivership Proceedings, etc.
Claxton v. United States (In re Claxton), 2006 Bankr. LEXIS 21 (Bankr. N.D. Ill. 01/09/06).
- 6871 - Claims for Income, Estate, Gift, and Certain Excise Taxes in Receivership Proceedings, etc.
In re Driscoll, 2006 Bankr. LEXIS 3177 (Bankr. D.C. Conn. 11/22/06).
6871 - Claims for Income, Estate, Gift, and Certain Excise Taxes in Receivership Proceedings, etc.
6871 - Claims for Income, Estate, Gift, and Certain Excise Taxes in Receivership Proceedings, etc.
No IRC Section Cited.
Hosack v. IRS, 2006 Bankr. LEXIS 1864 (Bankr. N.D. Tex. 08/03/06).
6213 - Restrictions Applicable to Deficiencies; Petition to Tax Court
7430 - Awarding of Costs and Certain Fees
6871 - Claims for Income, Estate, Gift, and Certain Excise Taxes in Receivership Proceedings, etc.
In re Mendez, 2006 Bankr. LEXIS 2258 (Bankr. S.D. Tex. 08/04/06).
6672 - Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax
7471 - Claims for Income, Estate, Gift, and Certain Excise Taxes in Receivership Proceedings, etc.
6871 - Claims for Income, Estate, Gift, and Certain Excise Taxes in Receivership Proceedings, etc.
Paris v. United States (In re Paris), 2006 U.S. Dist. LEXIS 73795 (M.D. Fla. 10/10/06).
6672 - Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax
United States v. Reed, 2006 U.S. LEXIS 94383 (E.D. Cal. 12/15/06).
7403 - Action to Enforce Lien or to Subject Property to Payment of Tax
61 - Gross Income Defined
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6672 - Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax
108 - Income From Discharge of Indebtedness
6871 - Claims for Income, Estate, Gift, and Certain Excise Taxes in Receivership Proceedings, etc.
Wood v. United States (In re Wood), 2006 Bankr. LEXIS 567 (Bankr. S.D. Fla. 03/02/06).
6871 - Claims for Income, Estate, Gift, and Certain Excise Taxes in Receivership Proceedings, etc.
Benn v. Cole (In re Benn), 2006 Bankr. LEXIS 492 (Bankr. 8th Cir. 04/06/06).
6402 - Authority to Make Credits or Refunds
6871 - Claims for Income, Estate, Gift, and Certain Excise Taxes in Receivership Proceedings, etc.
In re Icke et ux, 2006 WL 2860809 Bkrcty. S.D. Ill., 10/04/06).
No IRC Section Cited.
Jacobs v. United States, 2004 Bankr. LEXIS 2305 (Bankr. M.D. Fla. 01/24/04).
7201 - Attempt to Evade or Defeat Tax
6871 - Claims for Income, Estate, Gift, and Certain Excise Taxes in Receivership Proceedings, etc.
Rhodes v. United States (In re Rhodes), 2006 Bankr. LEXIS 2647 (Bankr. M.D. Fla. 10/14/06).

6871 - Claims for Income, Estate, Gift, and Certain Excise Taxes in Receivership Proceedings, etc.

In re Seay, 2006 Bankr. LEXIS 2975 (Bankr. E.D. Ark. 10/30/06).

6402 - Authority to Make Credits or Refunds

US Treasury Regulations (See http://www.gpoaccess.gov/cfr/index.html). Read:
The Code Of Federal Regulations, Title 26--Internal Revenue Chapter I--Internal Revenue Service, Department Of The Treasury Subchapter H--Internal Revenue Practice, Part 601--§601.109--Bankruptcy And Receivership Cases.

IRS Revenue Rulings, Revenue Procedures, Notices, Etc. (See http://www.irs.gov And See http://www.legalbitstream.com/). Read:
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| TIGTA Form 5230 - Advisement Of Rights (Non-Custodial). |
| TIGTA Form 8112 - Statement Of Rights And Obligations. |

Articles, etc. Read:  
No printed material.

Professor Jegen's Course Study Materials. Read:  
No printed material.

### Unit 48 Offshore Abusive Transactions, Other Tax Shelters, Expatriation And Foreign Countries -

Internal Revenue Code Sections. Read:  
The IRC sections which are applicable to a United States of America citizen with respect to:
Income earned in a foreign county;
Income earned in the United States of America from investments in foreign countries; Making gifts to a trust which is established in a foreign country;
Dying with property located in a foreign country.
The IRC sections which are applicable to a United States of America citizen with respect to:
Income earned in a foreign county;
Income earned in the United States of America from investments in foreign countries;
Making gifts to a trust which is established in a foreign country;
Dying with property located in a foreign country.

IRC sections:
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<th>Section</th>
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<td>752 - Treatment of Certain Liabilities</td>
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<td>6111 - Disclosure of reportable Transactions</td>
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<td>6112 - Material Advisors of Reportable Transactions Must Keep Lists of Advisees, etc.</td>
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<td>6223 - Notice to Partners of Proceedings</td>
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<td>6229 - Period of Limitations for Making Assessments</td>
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<td>6621 - Determination of Rate of Interest</td>
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<td>6662 - Imposition of Accuracy-Related Penalty on Underpayments</td>
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<td>6700 - Promoting Abusive Tax Shelters, Etc.</td>
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<td>6707 - Failure to Furnish Information Regarding Reportable Transactions (Tax Shelters)</td>
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<td>6708 - Failure to Maintain Lists of Investors in Potentially Abusive Tax Shelters</td>
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<td>Misstatements or Fraud Relating to Mortgage Credit Certificates:</td>
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<td>7408 - Action to Enjoin Promoters of Abusive Tax Shelters, Etc.</td>
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<td>7525 - Confidentiality Privileges Relating to Taxpayer Communications</td>
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<td>7408 - Action to Enjoin Promoters of Abusive Tax Shelters, Etc.</td>
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<td>6677 - Failure to file information with respect to the use of foreign trusts.</td>
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<td>6679 - Failure to file returns, etc., with respect to foreign corporations or foreign partnerships.</td>
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<td>6316 - Payment by Foreign Currency</td>
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<td>6688 - Assessable Penalties with Respect to Information Required to Be Furnished under Section 7654</td>
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<td>6689 - Failure to File Notice of Redetermination of Foreign Tax</td>
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<tr>
<td>6683 - Failure of Foreign Corporation to File Return of Personal Holding Company</td>
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</table>

**Other Statutes.** Read: The United States Code sections which are applicable to the right of an individual, who has expatriated from the United States of America, to vote in a United States of America election for President.

**Case Opinions And Decisions.** Read:

- United States v. BDO Seidman, LLP, et al., 2007 WL 1880208 (C.A.7 (Ill.), 07/02/07).
- 6111 - Disclosure of reportable Transactions |
- 6112 - Material Advisors of Reportable Transactions Must Keep Lists of Advisees, etc. |
- 7525 - Confidentiality Privileges Relating to Taxpayer Communications |
- 7602 - Examination of Books and Witnesses |
- United States v. BDO Seidman, LLP, et al., 2005 U.S. Dist. LEXIS 19230 (N.D. Ill. 08/30/05). |
- 7602 - Examination of Books and Witnesses |
- 752 - Treatment of Certain Liabilities |
- 6662 - Imposition of Accuracy-Related Penalty on Underpayments |
- 6700 - Promoting Abusive Tax Shelters, Etc. |
- 7408 - Action to Enjoin Promoters of Abusive Tax Shelters, Etc. |
- 6229 - Period of Limitations for Making Assessments |
| 6501 - Limitations on Assessment and Collection  |
| 6700 - Promoting Abusive Tax Shelters, etc.  |
| United States v. Hempfling, 2007 WL 1994069 (E.D. Cal., 07/05/07).  |
| 6700 - Promoting Abusive Tax Shelters, etc.  |
| 7408 - Action to Enjoin Promoters of Abusive Tax Shelters, etc.  |
| 7408 - Promoting Abusive Tax Shelters, etc.  |
| 6700 - Promoting Abusive Tax Shelters, etc.  |
| Keller v. Comm'r, T.C. Memo 2006-131 (Tax Ct. 06/22/06).  |
| 6662 - Imposition of Accuracy-related Penalty  |
| Mortensen v. Comm'r, 440 F.3d 375 (6th Cir. 02/28/06).  |
| 6700 - Promoting Abusive Tax Shelters, etc.  |
| 6700 - Promoting Abusive Tax Shelters, etc.  |
| River City Ranches #1 Ltd., et al., v. Comm'r, T.C. Memo. 2007-171 (07/02/07).  |
| 6226 - Judicial Review of Final Partnership Administrative Adjustments  |
| 6229 - Period of Limitations for Making Assessments  |
| 6231 - Definitions and Special Rules  |
| 6662 - Imposition of Accuracy-Related Penalty  |
| Sparkman v. Comm'r, T.C. Memo 2005-136 (Tax Ct. 06/13/05).  |
| 6700 - Promoting Abusive Tax Shelters, etc.  |
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| 6700 - Promoting Abusive Tax Shelters, etc.  |
| 7408 - Action to Enjoin Promoters of Abusive Tax Shelters, etc.  |
| Ducote Jax Holdings LLC, et al., v. Bradley, 2007 WL 2008505 (E.D. La. 07/05/07).  |
| 6700 - Promoting Abusive Tax Shelters, etc.  |
| 6502 - Collection After Assessment  |
| Klamath Strategic Inv. Fund, LLC v. United States, 440 F. Supp. 2d 608 (E.D. Tex. 07/20/06).  |
| 6226 - Judicial Review of Final Partnership Administrative Adjustments  |
| Overturf v. Deutsch Bank AG, 2006 TNT 207-10 (N.D. Tex. 10/26/06).  |
| 6700 - Promoting Abusive Tax Shelters, etc.  |
| Some of the Stein And KPMG cases, for example:  |
| Stein v. KPMG LLP, 486 F.3d 753 (C.A.2 (N.Y.) 05/23/07).  |
| 6700 - Promoting Abusive Tax Shelters, etc.  |
| 6700 - Promoting Abusive Tax Shelters, etc.  |
### 6700 - Promoting Abusive Tax Shelters, Etc.


Informations Filed. Read:

- United States v. Steven M. Acosta, No. 06 Cr. (S.D. N.Y. 01/10/07).
- United States v. Chandler S. Moisen, No. 06 Crim 1177 (S.D. N.Y. 12/21/06).

US Treasury Regulations (See http://www.gpoaccess.gov/cfr/index.html). Read:

- REG-208270-86. Income And Currency Gain Or Loss With Respect To A Section 987 QBU.

IRS Revenue Rulings, Revenue Procedures, Notices, Etc. (See http://www.irs.gov And See http://www.legalbitstream.com/). Read:

- LTR-RUL, UIL 0877.01-00. Expatriation To Avoid Tax.
- LTR-RUL, 200547001; 200547002; 200542017. No Presumption That Principal Purpose Of Expatriation Was Tax Avoidance.
- LTR-RUL, 200552008. Tax Avoidance Not Motive For Expatriation.
- LTR-RUL, 200550009. Expatriation Did Not Have Tax Avoidance Motive.
- LTR-RUL, 200542017. Principal Purpose - - The Avoidance Of Tax.

Internal Revenue Manual (See http://www.irs.gov/irm/index.html). Read:

- IRM 8 - Appeals.
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**Articles, etc. Read:**
- Professor Jegen's Course Study Materials. Read:
  - No printed material.

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**Unit 49 Exempt Organizations**

- Internal Revenue Code Sections. Read:
  - 501 - Exemption From Tax on Corporations, Certain Trusts, etc.
  - 6684 - Assessable penalties with respect to liability for tax under chapter 42.
6685 - Assessable penalties with respect to public inspection requirements for certain tax-exempt organizations.

Other Statutes. Read:
   No printed material.

Case Opinions And Decisions. Read:
   Oregon State Univ. Alumni Ass'n v. Comm'r, T.C. Memo 1996-34 (Tax Ct. 01/30/96).

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