

## COURSE SYLLABUS

### UNIVERSITY OF BALTIMORE SCHOOL OF LAW FALL 2021

**Course:** Tax Practice & Procedure  
LAWT/995/491-LL.M.  
TAXA/654/185 – M.S.  
LAW955/512 – J.D.

**Instructor:** Caroline D. Ciraolo  
[cciraolo@kflaw.com](mailto:cciraolo@kflaw.com)  
(443) 845-4898  
Office Hours: Varies upon request (please send me an email)

**Days/Time:** Monday/6:15-9:00pm

**Modality:** Online/In-Person

#### **Course Description:**

This course examines federal tax practice and procedures, including: taxpayer rights and privileges; the rules and regulations that guide those authorized to practice before the Internal Revenue Service; the lifecycle of a civil tax controversy, from the filing of a tax return, to administrative audits and appeals, to litigation in the federal courts; applicable statutes of limitations on assessment and collections; commonly assessed civil tax penalties; government investigative tools; representing clients in civil tax controversies; and current federal tax enforcement priorities.

Prerequisite: Federal Income Tax or Fundamental of Federal Income Tax I.

#### **Course Materials:**

Michael I. Saltzman and Leslie Book, IRS Practice & Procedure (Warren Gorham & Lamont (WG&L)); various publicly available documents, including the Internal Revenue Code, regulations, and Internal Revenue Manual provisions; and cases as identified. The Saltzman treatise is available online through your student Westlaw subscription. It is not necessary to purchase a paper copy. Text references below are to the edition available on Westlaw.

I also recommend Tax Procedure and Tax Fraud in a Nutshell (latest edition) by Camilla Watson as a quick reference guide for the tax controversy professional (though there will be no reading assignments from the text). This book is available online through the law school's subscription to West Academic Study Aids. You can access this book by clicking the link to "West Academic Study Aids" at <http://law.ubalt.edu/library/> and then searching for its title or author name.

## **Student Learning Outcomes:**

Upon successful completion of this course, students will understand taxpayer rights, the rules, regulations, and ethics that guide federal tax practitioners, the mechanics and life cycle of a federal civil tax controversy, applicable limitations, commonly assessed civil tax penalties, and possible taxpayer defenses. Students also will learn the roles of various government personnel in a federal civil tax matter and the current civil tax enforcement priorities.

## **Grades:**

Class attendance and participation: **Class participation is worth 15% of your grade.** Your grade will be calculated based on your willingness to volunteer answers, how well you are prepared, how well you think through and are able to discuss issues you might not have thought about before class, and how clearly you express yourself. If you “pass” more than twice in the semester, you will lose class participation points.

Midterm Memorandum (multiple choice and short answer): There will be a take-home mid-term. You will be provided with a fact pattern and expected to apply the law you have learned to the facts given. This exercise is designed to test both your understanding of the substantive law of tax procedure and your ability to work with facts. Further details on the exercise will be posted on TWEN and discussed in class. **This exercise is worth 35% of your grade.**

Final Exam (Appeals Protest based on hypothetical): There will be a take home exam for which you will be provided with a fact pattern and expected to prepare an administrative appeal (Protest) applying the law you have learned to the facts presented. **The final exam is worth 50% of your grade.**

## **Course Expectations:**

American Bar Association Standards for Law Schools establish guidelines for the amount of work students should expect to complete for each credit earned. Students should expect approximately one hour of classroom instruction and two hours of out-of-class work per week for each credit earned in a class, or an equivalent amount of work for other academic activities, such as simulations, externships, clinical supervision, co-curricular activities, and other academic work leading to the award of credit hours.

Students are expected to review the materials listed in the syllabus (which will be updated during the semester) before each class and come to class prepared to answer questions based on the materials. A student may “pass” on questions up to 2 times during the semester by emailing the instructor in advance ([cciraolo@kflaw.com](mailto:cciraolo@kflaw.com)) to request a pass. No explanation is needed.

## **Attendance:**

Class attendance is a primary obligation of each student whose right to continued enrollment in the course and to take the examination is conditioned upon a record of attendance satisfactory to the professor. A student who exceeds the maximum allowed absences (generally 20% of class sessions)

as illustrated below may be compelled to withdraw from the course, or may be barred from sitting for the final exam. Students who are forced to withdraw for exceeding the allowed absences may receive a grade of FA (failure due to excessive absence). This policy is consistent with American Bar Association Standards for Law Schools.

Attendance will be taken at the beginning of each class. If a student is running late to class, they must send an email noting their delay.

Regular Semester Hours		
Credit Hours	Meetings Per Week	
	1	2
2	2 absences	5 absences
3	2 absences	5 absences
4	--	5 absences

Regular class attendance is mandatory for J.D. students. To the extent the course is exclusively remote, you are subject to attendance policies just as if the course were being taught in person. Zoom automatically records attendance (including duration). **However, for this to work, you must use your ubalt email and make sure your Zoom account is configured with your real name.** Students should ordinarily have their cameras turned on to verify that they are attending the entire class session.

**Course Web Site:**

This course has a TWEN page that links to this syllabus, announcements, the class assignments, and other class materials. You are responsible for self-enrolling in the TWEN page and for checking it regularly for course information.

**Zoom and Panopto:**

Faculty are required to record Zoom classes for the purposes of accommodating a disability, for students who cannot attend, or so students who wish to review may have access to the full class content. All recordings are for the sole use of the class and may not be reproduced by students for any other purpose. Faculty cannot reproduce students' voices or images from the class for any other purpose without additional student consent. All such recordings are protected by a UB login process based on where they are posted. Students may mute their microphone or turn off their camera if they do not consent to be recorded, but this may mean they need to find additional ways to participate in the class discussion. In addition, students who turn off their camera and do not remain present for the class session may be subject to the Honor Code for misrepresenting attendance.

**Class Cancellation:**

If the instructor must cancel a class, notices will be sent to students via email and posted on the classroom door. If there is inclement weather, students should visit the University of Baltimore web site or call the University's Snow Closing Line at (410) 837-4201. If the University is open, students should presume that classes are running on the normal schedule.

### **Academic Integrity:**

Students are obligated to refrain from acts that they know or, under the circumstances, have reason to know will impair the academic integrity of the University and/or the School of Law. Violations of academic integrity include, but are not limited to: cheating; plagiarism; misuse of library materials; use of another's book or study materials without consent; unapproved multiple submissions; material misrepresentation of one's academic history or standing; misrepresentation of any academic matter; intentionally giving another student false or inaccurate information about class requirements; inappropriate discussion of exams; and misrepresenting or falsifying class attendance reports. The School of Law Honor Code and information about the process is available at [https://law.ubalt.edu/academics/policiesandprocedures/honor\\_code/index.cfm](https://law.ubalt.edu/academics/policiesandprocedures/honor_code/index.cfm).

### **Course Evaluations**

It is a requirement of this course that students complete a course evaluation. The evaluation will be available later in the semester and is entirely anonymous. Faculty members will not have access to the feedback provided on course evaluations until after all grades are submitted.

### **Title IX Sexual Misconduct and Nondiscrimination Policy:**

The University of Baltimore's Sexual Misconduct and Nondiscrimination policy is compliant with Federal laws prohibiting discrimination. Title IX requires that faculty, student employees and staff members report to the university any known, learned or rumored incidents of sex discrimination, including sexual harassment, sexual misconduct, stalking on the basis of sex, dating/intimate partner violence or sexual exploitation and/or related experiences or incidents. Policies and procedures related to Title IX and UB's nondiscrimination policies can be found at: <http://www.ubalt.edu/titleix>.

### **Disability Policy:**

If you are a student with a documented disability who requires an accommodation for academic programs, exams, or access to the University's facilities, please contact Keri Hickey, Director of Student Support in the Office of Academic Affairs, at [khickey@ubalt.edu](mailto:khickey@ubalt.edu).

### **[Student Success Resources Syllabus Addendum](#)**

## **ASSIGNMENTS**

<u>Week</u>	<u>Subject</u>
1.	<p>[August 23, 2021] <u>Introduction to Course; Organization of the IRS; Lifecycle of a Tax Controversy; Tax Authorities; Taxpayer Bill of Rights; Taxpayer First Act</u></p> <p>Saltzman: 1.01-1.03; 1.07; 3.01-3.04  Rev. Proc. 2021-1 (skim) (TWEN)  IRS Publication 1, Taxpayer Bill of Rights (TWEN)  Taxpayer First Act Report to Congress (<a href="https://www.irs.gov/pub/irs-pdf/p5426.pdf">https://www.irs.gov/pub/irs-pdf/p5426.pdf</a>) p. 1-27 (TWEN)  Tax Gap Estimates for Tax Years 2011-2013 (<a href="https://www.irs.gov/pub/irs-pdf/p5364.pdf">https://www.irs.gov/pub/irs-pdf/p5364.pdf</a>) (TWEN)</p>
2	<p>[August 30, 2021] <u>Practice Before the IRS (Circular 230); Privacy of Return and Return Information; Freedom of Information Act (FOIA)</u></p> <p>Saltzman: 1.08-1.11; 2.01-2.08; 4.08  Circular 230 (TWEN)  26 U.S.C. § 6103</p>
3	<p>[September 13, 2021] <u>Privileges; Statutes of Limitations on Assessment; IRS Examination Procedures; Administrative Summons</u></p> <p>Saltzman: 5.01-5.06; 8.01-8.07; 8.11-8.14; 13.01-13.04  IRS Publication 556 (skim)  DOJ Tax Division Summons Enforcement Manual (skim) (TWEN)</p>
4.	<p>[September 20, 2021] <u>Foreign Information Gathering Tools; Reports of Foreign Bank and Financial Accounts (FBARs)</u></p> <p>Various IRM Provisions (TWEN)  DOJ Tax Division Summons Enforcement Manual (skim) (TWEN)  31 U.S.C. §§ 5314, 5321, and 5322</p>
5.	<p>[September 27, 2021] <u>Civil Tax Penalties and Defenses</u></p> <p>Saltzman: 7B.01-7B.08; 7B.15-7B.19  Saltzman: 7B.24-7B.25  Various IRM Provisions (TWEN)</p>
6.	<p>[October 4, 2021] <u>IRS Appeals (Examination); Fast Track Settlement; Post Appeals Mediation</u></p> <p>Saltzman: 9.01-9.09  IRS Publication 556 (skim)  Various IRM Provisions (TWEN)</p>

7. [October 11, 2021] Assessment Procedures; Audit Reconsideration; Overpayment, Refund, Credit, and Abatement Procedures  
  
Saltzman: 10.01-10.05; 11.01-11.13  
Various IRM Provisions (TWEN)
8. [October 18, 2021] Course Review Session/Guest Speaker  
  
No Reading Requirement
9. [October 25, 2021] Statutes of Limitations on Collections; Payment Options; Collection Procedures – Federal Tax Lien; Notice of Federal Tax Lien; Collection Notices; IRS Appeals (Collections)  
  
Saltzman: 5.07-5.08; 14A.01-14A.08; 14A.13-14A.16  
Saltzman: 14B.01-14B.12; 14B.20
10. [November 1, 2021] Innocent Spouse Relief  
  
Saltzman: 7C.01-7C.06; 7C.08
11. [November 8, 2021] Collection from Nontaxpayers – Transferee Liability and Trust Fund Recovery Penalties  
  
Saltzman: 17.01-17.12
12. [November 15, 2021] Administrative Law; Tax Litigation – U.S. Tax Court; Court of Federal Claims; and U.S. District Court  
  
Saltzman: 1.04-1.07  
Saltzman: 11.11
13. [November 22, 2021] Federal Tax Enforcement Priorities; The Practice of Tax – Practice Areas, Employment Opportunities, and Professional Development/Guest Speaker  
  
IRS LBI Campaigns (<https://www.irs.gov/businesses/corporations/lbi-active-campaigns>)
14. [November 29, 2021] Course Review Session  
  
No Reading Requirement

Final Exam Period: December 7-15, 2021