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Federal Taxation Practice and Procedure

Robert J. Misey, Jr. | Michael G. Goller



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Federal Tax Practice And Procedure

Robert E. Meldman, Richard J. Sideman



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Federal Taxation Robert J. Missey, Michael Goller, 2015-08-15 Federal Taxation Practice and Procedure 12th Edition provides a clear explanation of the organization structure and processes involved in IRS practice A favorite in practice and procedure classes because of its clear descriptions and logical presentation it is a top reference for practitioners as well The book patiently covers the basics the complexities and the details with plenty of real life illustrations and examples All the latest IRS structural changes and developments are explained and the book helpfully includes reproductions of official letters forms and notices used by the IRS This new 12th Edition reflects the latest statutory regulatory and case developments along with changes in IRS operations and processes Included right in place are special end of chapter problems for those using the book as a text or training tool The authors continue the practice of carefully and concisely explaining the workings of the IRS so that the reader gets a clear sense of how things work on a practical level This comprehensive guide discusses the administrative structure of the IRS ethical duties of the practitioner preparer penalties and the statute of limitations The Service's procedure in determining reviewing litigating and collecting tax deficiencies is described and the roles of all the key groups within the IRS are covered Also included are a discussion of related criminal investigations and the use of the IRS summons The indirect method of proof is also covered The book's helpful Appendix contains the key sections from the

Statement of Procedural Rules adopted by the Treasury Department to govern the internal administration and functioning of the IRS

CONTENTS The book reflects the substantial experience and resourcefulness of its authors in highly successful IRS practice

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