
INTRODUCTION

My reason for writing this book has to do with perceived necessity. I was unaware of a practical reference book delineating rules for dealing with real-life problems faced by a typical practitioner whose clients have confronted otherwise unsolvable IRS problems. The IRS is a huge bureaucracy with approximately one hundred thousand employees across the United States and in foreign countries. The powers of these employees rival those of the most despotic governments in history. The disparity of power between IRS employees and the typical taxpayer is my *raison d'être*.

This book is intended as a reference manual to be used by the casual practitioner of tax procedure as well as by serious scholars. Unlike casebooks used in the curricula of most law schools, this publication is much more of a nuts-and-bolts approach to solving specific problems that arise in everyday tax practice. One of the unique features I have employed is the injection of tricks and techniques that go well beyond the boundaries of rigid procedural rules. Unfortunately, this requires the injection of my own personal biases and sometimes irreverent opinions, which may differ from those of mainstream practitioners of this often frustrating art.

The incredible complexity of the Internal Revenue Code, which has evolved over the past hundred years, has spawned an industry comprising tax lawyers and accountants who deal primarily with the labyrinthine substantive tax rules. Simplicity is a concept foreign to the drafters of federal tax law. In any event, the focus of practitioners on substantive tax rules, while well understood, is often misplaced. What you will not find in this book are any substantive tax law rules. Instead, I deal primarily with Internal Revenue Code sections 6000 to 9000. It is my steadfast belief that without a thorough knowledge of these procedures, the most learned tax practitioner will encounter nothing but frustration.

If there is a moral higher ground for the tax professional, it is undoubtedly the desire to change the tax structure systemically. Those of us who lack the courage or inclination to do that are relegated to the mundane world of dealing with the tax system as we find it—and not as it ought to be. I am frequently asked, “Wouldn’t it be a much fairer tax system if only . . . ?” My answer is always the same: “Yes, of course, but the chances of that happening, given the

current political landscape, are equivalent to your winning the lottery within the next thirty days.”

Similar to tax law generally, procedural tax law changes daily. To employ an old platitude, attempting to set forth definitive procedural tax rules is a bit like shooting a moving target. Any such attempt is obsolete the day it is published.

I have chosen the outline format for the presentation of these materials to make the information more reader-friendly.

In the second edition of this book I have included appendices consisting of lists of (1) acronyms and abbreviations, (2) IRS forms and notices, (3) form letters commonly sent to taxpayers by the IRS, and (4) tax procedure publications. I hope you find them useful.

W.P.C.