

Foreword

Although this is a new book designed to assist readers with Tax Court litigation, it springs from a project started almost three decades ago by tax professors running low income tax clinics. The project, now known as *Effectively Representing Your Client Before the IRS*, began as a collective effort among the dozen or so academic clinics representing low income taxpayers to share their knowledge of how to handle a case in Tax Court and to otherwise represent low income taxpayers. It has expanded greatly in the years that have followed.

For the past decade, the material that forms this book has been shaped and updated by Sean M. Akins, one of the premier tax controversy litigators in the United States, who began his career working as an associate with Jerry Kafka who authored a treatise on tax litigation generally. I was fortunate at the outset of my career to have a few cases with Jerry when he was at the Tax Division and I was at Chief Counsel, IRS. Sean learned from one of the most knowledgeable tax litigators of the last half century.

Sean volunteered to take the material originally developed by the academic professors and add to it with his deep knowledge of tax litigation. Since Sean began working on this material, it has expanded with the assistance of his coauthors Kandyce Korotky and David Sams. They are perfect coauthors because Kandyce, who clerked with former Tax Court Chief Judge Paige Marvel who was herself a top tax litigator

before joining the bench, now works with Sean allowing her to absorb the finer points of Tax Court practice in much the same way he learned from Jerry Kafka. David directs a low income tax clinic, keeping the chapter grounded in its roots as a guide for practitioners assisting individual taxpayers in their journey through the Tax Court.

The book seeks to cover almost every aspect of a Tax Court case from start to finish, to guide a reader through the process and make them comfortable. In doing so it provides many practical tips that explain how to navigate the process with the benefit of an expert to point the way. The book also provides many sample pleadings that will serve the practitioner encountering a situation for the first time and wondering how to draft an appropriate motion. To save space and to permit easy updating, the sample pleadings are found on the ABA Tax Section website rather than in the printed material. This allows the reader to have a relatively concise guide to tax court proceedings that is portable enough to accompany the reader to court while simultaneously providing the reader with access to a treasure trove of online material for use in moving the case forward.

The experience of the authors comes through in the book. The reader will easily come to understand some of the unique features of the Tax Court such as its emphasis on stipulation and informal rather than formal discovery. As we quickly approach the 100th anniversary of the creation of the Tax Court, this book will guide practitioners new to the forum as well as assist old hands who may be encountering a problem for the first time. I hope you find the book as useful as I do.

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