

This is your new Fifth Edition (October 2017)

Internal Revenue Service

Practice and Procedure Deskbook

Fifth Edition

by Erin M. Collins and Edward M. Robbins, Jr.

This is the Fifth Edition of *Internal Revenue Service: Practice and Procedure Deskbook*. It contains practice guidance for representing a client during the lifecycle of a civil or criminal tax examination, appeal and litigation. The *Internal Revenue Service: Practice and Procedure Deskbook* presents an overall discussion of IRS procedures, and practical and strategic considerations. It is an indispensable resource for any individual or entity appearing before the IRS including lawyers, accountants, in-house tax directors, and tax counsel.

The Fifth Edition includes a rewrite, reorganization and updates of a large percentage of the deskbook. Specifically, some of the highlights include: the changing LB&I environment post the last reorganization and implementation of campaigns; new partnership audit rules of the Bipartisan Budget Act of 2015, contrasting those procedures with procedures under TEFRA; new dedicated chapter on refunds and refund suits, including a detailed chart showing the various statutes of limitations on refund claims and look-back periods; added section on Required Records Summonses and Act of Production Fifth Amendment privilege; added foregone conclusion exception to the Fifth Amendment objection; added section discussing the suspension of the statute of limitations on assessment resulting from third-party summonses; updated Innocent Spouse chapter; added recent changes in Appeals procedures; and new filing requirement for tax returns.

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Practising Law Institute
1177 Avenue of the Americas
New York, NY 10036
#224505

