



# Federal Tax Procedures for Attorneys

*W. Patrick Cantrell*

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Intended as a basic reference manual for the casual practitioner of tax procedure as well as by more serious scholars, *Federal Tax Procedures for Attorneys* offers a nuts-and-bolts approach to solving specific and common problems that arise in everyday tax practice. Unlike casebooks or treatises, this practical guide primarily with Internal Revenue Code sections 6000 to 9000.

Author W. Patrick Cantrell, who is both a lawyer and a tax professional, provides insight and practical tips on all aspects of federal tax controversies, including:

- Examination and IRS audit procedures
- Administrative appeals, FOIA requests, and collection due process hearings
- Statutes of limitations in tax cases
- Penalties and interest
- Collection enforcement, including tax liens, tax levies, and seizure of tangible property by the IRA
- Defenses and remedies in collection
- Fraud
- Ethical considerations

Practice tips are highlighted throughout the text. For ease of reference, notes and citations follow each subject within a chapter rather than being grouped at the end. Appendices include abbreviations and acronyms used in federal tax procedure matters, IRS forms and notices, IRS form letters sent to taxpayers, and a list of IRS publications on procedural topics.

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