

# *Federal Tax Litigation* ©

**Objective:** Unfortunately, federal tax disputes arise that cannot be resolved with the IRS; consequently, litigation is necessary. This course will explore the federal tax litigation process and various judgment calls that need to be made.

## **Learning objectives:**

- Analyze the factors that should be considered before proceeding with litigation
- List the courts in which a federal tax dispute can be litigated
- Explain the pros and cons of each possible forum
- Note who has the burden of proof and when it can shift to the other side
- Describe what should be done to prepare for trial
- Summarize the process of a typical tax case
- Highlight the motions that can be filed before, during, and after a trial
- List the factors that should be considered in deciding whether an appeal should be filed after the case is lost

**CPE:** 4 hours

**Level:** Overview

**Category:** Tax

**Prerequisites:** None

**Instructor:** Dennis J. Gerschick

**Code:** FTLT