

IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF TEXAS

JON FORMAN,)
)
 Professor)
)
 v.) CIVIL ACTION NO. 7201
)
 THE BEST AND THE BRIGHTEST,) JUDGE DOLLARS
)
 Students)

SUMMONS

To the above Students:

You have registered in the course, Tax Practice and Procedure, taught by the above-named professor, and you are hereby directed to appear and attend this class throughout the semester on Mondays from 10:00 am to 10:50 am, in Law Library's Collaborative Learning Center. Additional details are set forth in the attached Complaint.

Issued this 21st day of August 2017.

J. Cheever Loophole, III

J. Cheever Loophole, III
Clerk of Court

Jon Forman, pro se
Alfred P. Murrah Professor of Law
College of Law
University of Oklahoma
300 Timberdell Road
Norman, Oklahoma 73019

This summons was served on August 21, 2017. (8/15/17 draft)

Juniper Schmidt

YOU MAY SEEK THE ADVICE OF THE PROFESSOR ON ANY MATTER CONNECTED WITH THIS COURSE.

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COMPLAINT

The Professor, Jon Forman, complains and alleges as follows:

1. Class Content. This course focuses on tax administration and the resolution of disputes between taxpayers and the IRS. This will include such topics as tax research, tax returns, assessments, tax litigation, penalties, and administrative procedures. Students will complete a series of written projects in order to learn the dynamics of federal tax research, practice, and procedure. Grades are based primarily on practical written assignments and class participation. There is no final examination. This simulation course counts toward the College of Law’s skills/experiential learning requirements.¹ There are no prerequisites, but Individual Income Tax would certainly help.
2. Download this Syllabus (with hyperlinks) at <http://jay.law.ou.edu/faculty/jforman>, click on Teaching Material.
3. Required Materials. The following materials are required for this course:
 - a. John A. Townsend, Federal Tax Procedure (Student Edition, 2017), available at SSRN: <https://ssrn.com/abstract=3011373>. Download it to your Ipad, and bring your Ipad to every class.
 - b. Also, for the first class:
 - 1) Go to Federal Tax Procedure, <http://federaltaxprocedure.blogspot.com>, and subscribe to the Treatise author’s blog. Read each blog as you receive them, as we will discuss them at the next class.

¹ One Skills course for those who began law school BEFORE summer 2016/or 6 hours of Experiential Learning courses for those who began law school DURING or AFTER summer 2016).

- 2) Access a reasonably current Internal Revenue Code at <http://www.law.cornell.edu/uscode/text/26> and Treasury Regulations at <http://www.law.cornell.edu/cfr/text/26/chapter-I>. Think about making these a home page, icon, or bookmarks.)

c. By the beginning of the second week:

- 1) Please go to the Procedurally Taxing blog, <http://www.procedurallytaxing.com>, and subscribe. Read each blog as you receive them, as we will discuss them at the next class.
- 2) Please go to the TaxProf blog, http://taxprof.typepad.com/taxprof_blog/2014/07/subscribing-to.html, and subscribe to Tax Posts (or All Posts, if you prefer). Scan these as you receive them, as we will often discuss any relevant tax procedure topics. (Think about making <http://taxprof.typepad.com/> a home page, icon, or bookmark.)
- 3) Please go to www.taxnotes.com now to sign on to the new site. For the initial sign-in, you need to be within University's IP range. Please follow these steps:
 1. Please go to www.taxnotes.com, and click SIGN IN at the top left.
 2. In the username field, please enter your University e-mail address. Click Next.
 3. On the next screen, please click on the blue "Register Here" link.
 4. You will be taken to a Profile page. Enter your name and University e-mail address.
 5. Choose a password and enter it.
 6. When you have finished the Profile, click SAVE CHANGES.
 7. You will go to the Tax Notes webpage, where you can sign in with your username (your University e-mail address) and the password you chose.

4. Assignments.

- a. Reading assignments in this course refer to the Treatise. Except as otherwise provided below, read the assignments in the Treatise, and read the key Code and regulation sections online. Because of tax research training and visiting speakers, we may not always have time to discuss all of the reading, but please keep reading on the reading schedule below.
- b. Also, complete the indicated written assignments.

- c. Finally, as mentioned, read the latest *Federal Tax Procedure* and *Procedurally Taxing* blogs, and scan the latest tax procedure items mentioned in the e-mails from Taxprof and Tax Notes Today.

In that regard, over the course of the semester, I will ask each of you to twice choose and report on a relevant case, report, bill, testimony, or other multi-page item from Tax Notes Today. Plan to use your iPad to show us the item you selected (saved to your iPad or logging in at the time) and leading a casual 5–10 minute discussion.

<i>Class</i>	<i>Reading Assignment</i>	<i>Other Assignment</i>
Monday, August 21	Chapter 1, <i>Purpose and Scope</i>	Get connected to the various blogs and resources in the syllabus by the beginning of the second week. Watch the partial solar eclipse after class.
Tuesday, August 22	Chapter 2, <i>Structure of the Federal Revenue Function</i> , I, II.A–B1–5.	
Wednesday, August 23	Chapter 2, <i>Structure of the Federal Revenue Function</i> , II.B6–10, C, III	
Monday, August 28	Chapter 3, <i>The Right to Know – FOIA and Privacy Act</i>	FOIA Request
Tuesday, August 29	<u>Library Tax Print Research Exercise</u> – Prof. Ham & Prof. Wegemer	
Wednesday, August 30	Chapter 4, <i>Confidentiality and Disclosure of Return Information</i>	
Monday, September 4	Labor Day – no class	
Tuesday, September 5	Chapter 5, <i>Returns</i> , I–II	
Wednesday, September 6	<u>Bloomberg Tax Research</u> – Terry Stedman, Program Manager – Law Schools	
Monday, September 11	Chapter 5, <i>Returns</i> , III–VI	Refund Claim
Tuesday, September 12	<u>Lexis Tax Research</u> – Jaime K. Withers, J.D. Account Executive, Law Schools	
Wednesday, September 13	<u>Cheetah Tax Research</u> training, Bridget Fonger, Wolters Kluwer Legal Training Consultant	
Friday, September 15		FOIA Request due to faculty support staff by 2:00 p.m., get a time stamp
Monday, September 18	Class will meet (see next row)	FYI, Tax Court calendar call

<i>Class</i>	<i>Reading Assignment</i>	<i>Other Assignment</i>
	FYI, U.S. Tax Court calendar call	is at 10:00 a.m., and cases will be scheduled for trial that afternoon and beyond; Room 402 in the Federal Building and Courthouse at 200 N. W. 4th Street in OKC
Monday, September 18	Chapter 5, <i>Returns</i> , VII–XI	
Tuesday, September 19	Chapter 6, <i>Statute of Limitations</i> , VII	
Wednesday, September 20	Chapter 7, <i>Interest</i>	
Monday, September 25	Chapter 8, <i>Penalties</i> , I–II	Letter Ruling Request
Tuesday, September 26	<u>Westlaw Tax Research</u> – Erica Mohal A Zoet, Esq. Academic Account Manager	
Wednesday, September 27	Chapter 8, <i>Penalties</i> , III	
Friday, September 29		Refund Claim due to faculty secretaries by 2:00 p.m., get a time stamp
Monday, October 2	Chapter 9, <i>The IRS Compliance Function (Examination)</i> , I–V	
Tuesday, October 3	<u>Thomson Tax and Accounting Products (Checkpoint)</u> – Dana Pattison Garcia	
Wednesday, October 4	Chapter 9, <i>The IRS Compliance Function (Examination)</i> , VI.A–E	
Monday, October 9	Chapter 9, <i>The IRS Compliance Function (Examination)</i> , VI.F–H	Protest
Tuesday, October 10	Chapter 9, <i>The IRS Compliance Function (Examination)</i> , VI.I, VII–X	
Wednesday, October 11	Chapter 10, <i>Appeals</i>	
Friday, October 13		Letter Ruling Request due to faculty support staff by 2:00 p.m., get a time stamp
Monday, October 16	Chapter 11, <i>Notice of Deficiency</i>	
Tuesday, October 17	Chapter 12, <i>Litigation</i> , I–II	
Wednesday, October 18	Chapter 12, <i>Litigation</i> , III	
Monday, October 23	Chapter 13, <i>Assessment Procedures</i>	Petition
Tuesday, October 24	Chapter 14, <i>Collection Procedures</i> , I–VII	

<i>Class</i>	<i>Reading Assignment</i>	<i>Other Assignment</i>
Wednesday, October 25	Chapter 14, <i>Collection Procedures</i> , VIII–XI	
Friday, October 27		Protest due to faculty support staff by 2:00 p.m., get a time stamp
Monday, October 30	Chapter 14, <i>Collection Procedures</i> , XII–XIII	
Tuesday, October 31	Chapter 14, <i>Collection Procedures</i> , XIV–XV	
Wednesday, November 1	Chapter 14, <i>Collection Procedures</i> , XVI	
Monday, November 6	Chapter 14, <i>Collection Procedures</i> , XVII.A–C	
Tuesday, November 7	Chapter 14, <i>Collection Procedures</i> , XVII.D–XIX	
Wednesday, November 8	Chapter 15, <i>Partnerships and S Corporations</i>	Final Writing Assignment (probably a Tax Court or Appellate brief)
Friday, November 10		Petition Due to faculty support staff by 2:00 p.m., get a time stamp
Monday, November 13	Chapter 16, <i>Overpayments</i>	
Tuesday, November 14	Chapter 17, <i>Miscellaneous</i> , I–V.B	
Wednesday, November 15	Chapter 17, <i>Miscellaneous</i> , V.C–IX	
Monday, November 20	Chapter 18, <i>Trends in Enforcement Efforts</i> ; INTERNAL REVENUE SERVICE, 2016 DATA BOOK (2017), https://www.irs.gov/pub/irs-soi/16datbk.pdf	
Tuesday, November 21	Chapter 19, <i>Foreign Bank Account Reports (FBARs) And Related</i>	
Monday, November 27	Chapter 20, <i>Ethics, Malpractice and Tax Procedure</i>	
Tuesday, November 28	TBA	
Friday, December 15		Final writing assignment due to faculty support staff by 2:00 p.m., get a time stamp

5. Recommended. The following additional materials are recommended for this course:

- a. Go to Law Library - Databases by Subject webpage, <http://guides.ou.edu/lawdatabasesbysubject>, and click on Tax Resources. There you can learn about (Think about making these home pages or bookmark.):
- i. [Thomson Reuters Checkpoint](#)
 - ii. [Wolters Kluwer Cheetah](#)
 - iii. [Bloomberg BNA](#) Related Materials include the Daily Tax Report and Tax Management Portfolios Plus including the following BNA Procedure and Administration Portfolios:
 - Portfolio 100-2nd: U.S. Federal Tax Research
 - Portfolio 621-3rd: IRS National Office Procedures — Rulings, Closing Agreements
 - Portfolio 623-3rd: IRS Procedures: Examinations and Appeals
 - Portfolio 630-4th: Tax Court Litigation
 - Portfolio 631-4th: Refund Litigation
 - Portfolio 634-3rd: Civil Tax Penalties
 - Portfolio 636-3rd: Tax Crimes
 - Portfolio 637-2nd: Federal Tax Collection Procedure — Liens, Levies, Suits and Third Party Liability
- b. Get your Lexis account set up, as there are more tax materials there than on Westlaw ([Lexis Advance - Tax Law*](#)). Note, you can select tabs in both Westlaw and Lexis which gather the tax databases in one place. (Think about making this a home page, icon, or bookmark.)
- c. Subscribe to the Urban-Brookings Tax Policy Center's **TaxVox blog** at <http://www.taxpolicycenter.org/taxvox>.
- d. Joint Committee on Taxation, *Overview of the Federal Tax System as in Effect for 2017* (JCX-17-17, Mar. 15, 2017), https://www.jct.gov/publications.html?func=download&id=4989&chk=4989&no_html=1.
- e. Some Related IRS Publications, available at www.irs.gov:

1	Your Rights as a Taxpayer (pdf)
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5	Your Appeal Rights and How To Prepare a Protest If You Don't Agree (pdf)
556	Examination of Returns, Appeal Rights, and Claims for Refund (pdf)
947	Practice Before the IRS and Power of Attorney (pdf)
971	Innocent Spouse Relief (pdf)
1546	The Taxpayer Advocate Service, We Are Here to Help, https://www.irs.gov/pub/irs-pdf/p1546.pdf
1660	Collection Appeal Rights (pdf)
3498	The Examination Process (pdf)
3498-A	The Examination Process (Examinations by Mail) (pdf)
3598	What You Should Know About the Audit Reconsideration Process (pdf)
3605	Fast Track Mediation-A Process for Prompt Resolution of Tax Issues (pdf)
4245	Power of Attorney, https://www.irs.gov/uac/about-form-2848
Circular 230	Regulations Governing Practice before the Internal Revenue Service, https://www.irs.gov/pub/irs-utl/revised_circular_230_6_-_2014.pdf

6. Course Requirement and Grading Standards. Each student is expected to attend all class sessions and to participate in discussions. Students will submit a FOIA Request, Letter Ruling Request, a Protest, a Petition, a Refund Claim, and a Final Writing Assignment. Each student's grade will be based on individual participation and contribution to the class and their written submissions. The final course grade will be based on the following: (i) 20% for class attendance and participation, (ii) 10% for the FOIA Request, (iii) 10% for the Refund Claim, (iv) 10% for the Letter Ruling Request, (v) 10% for the Protest, (vi) 10% for the Petition, and (vii) 30% for the Final Writing Assignment (probably a brief). For the written assignments, typographical errors, grammatical errors, and failure to comply with the applicable procedural requirements can significantly impact your grade.
7. Office Hours. Generally, MTW after class, but stop by any time.
8. Class Attendance Policy. Each student must attend class, and students are expected to be on time. If classes are cancelled for any reason attendance may be taken at any make-up classes. If you come to class, I will assume that you are prepared and will feel free to call on you and, as previously mentioned, I may raise or lower your grade based upon class attendance and participation. If you miss or are unprepared for more than six classes, however, you will receive an "F."

9. Computer Policy. You should use an iPad during class. Checking email, social media, or non-legal websites on any device, including cell phones, is distracting to other students and can result in a grade penalty (with respect to participation). Cell phones and pagers must be turned off.
10. No Recording Policy. Pursuant to the honor code, students are prohibited from recording, in any format, any class session, meeting, or conference with a professor without that professor's explicit permission.
11. Students with disabilities. The University of Oklahoma is committed to providing reasonable accommodation for all students with disabilities. Students with disabilities who require accommodations in this course are requested to speak with the professor as early in the semester as possible. Students with disabilities must be registered with the Disability Resource Center prior to receiving accommodations in this course. The Disability Resource Center is located in Goddard Health Center, Suite 166, phone 405/325-3852 or TDD only 405/325-4173.
12. Religious holidays. It is the policy of the University to excuse absences of students that result from religious observances and to provide without penalty for the rescheduling of examinations and additional required class work that may fall on religious holidays.
13. Other (latest at <http://jay.law.ou.edu/faculty/jforman>).

Some Job Hunt Locations on the Web. Here are some resources that can help with you find a job. Be active. It is up to you to find a job and build your career. Good luck!

- a. Careers in Tax Law: Perspectives on the Tax Profession, http://taxprof.typepad.com/taxprof_blog/2014/02/careers-in-tax-law.html.
- b. USA Jobs: <http://www.usajobs.gov>
- c. American Bar Association Legal Career Center: <http://www.abalcc.org/>
- d. U.S. Department of Justice: <http://www.justice.gov/careers/legal/summer-intern.html>
- e. Internal Revenue Service:
 - 1) In general: <http://jobs.irs.gov/>;
 - 2) Office of Chief Counsel: <https://jobs.irs.gov/resources/job-descriptions/office-chief-counsel>; <http://jobs.irs.gov/midcareer/occ-apply.html>
 - 3) Criminal Investigation Division: <https://jobs.irs.gov/resources/job-descriptions/irs-criminal-investigation-special-agent>
- f. Recruiters
 - 1) Tax Search: www.taxsearchinc.com
 - 2) Tax Talent: <http://www.taxtalent.com>
 - 3) ET Search, Inc.: <http://www.etsearch.com>
- g. Accounting Firms
 - 1) Ernst & Young: <http://www.ey.com/us/en/careers>

- 2) Deloitte: <https://www2.deloitte.com/us/en/pages/careers/topics/careers.html>
- 3) KPMG: <https://home.kpmg.com/xx/en/home/careers.html>
- 4) PricewaterhouseCoopers: <http://www.pwc.com/us/en/careers/index.jhtml>
- h. Benefits Link: http://employeebenefitsjobs.com/jobs/by_date.html
- i. The American College of Employee Benefits Counsel: <http://www.acebc.com/public-docs/law-students/lawstudent.pdf>
- j. Benefits Consulting Firms
 - 1) Aon: <http://www.aon.com/about-aon/careers.jsp>
 - 2) Buck Consultants: <http://www.aon.com/about-aon/careers.jsp>
 - 3) Mercer: <https://www.mercer.com/mercercareers.html>
 - 4) Milliman: <http://careers.milliman.com/>
 - 5) Willis Towers Watson: <http://www.towerswatson.com/careers/>
- k. American Bar Association Section of Taxation Public Service Fellowships: <https://www.americanbar.org/groups/taxation/awards/psfellowship.html>
- l. U.S. Department of Labor Jobs: <http://www.dol.gov/dol/jobs.htm>
- m. Fellowships for Aspiring Law Professors: http://taxprof.typepad.com/taxprof_blog/2010/08/fellowships-for-aspiring.html
- n. LawCrossing: jobalert@lawcrossing.com

Writing and Moot Court Competitions:

- a. <http://www.tannenwald.org/Home>, Competition
- b. ABA Section of Taxation Law Student Tax Challenge, <http://www.abanet.org/tax/lstc/home.html>
- c. American College of Trust and Estate Counsel, <http://www.actec.org/public/WenigCompetition.asp>
- d. Paul Faherty Writing Competition (employee benefits), http://www.jmls.edu/academics/tax_eb_law/faherty.shtml
- e. Albert R. Mugel National Tax Moot Court Competition, <http://www.law.buffalo.edu/beyond/competitions/mugel.html>
- f. American College of Employee Benefits Counsel: <https://www.acebc.com/employee-benefits-writing-competition>
- g. International Fiscal Association (IFA) USA Branch Writing Competition: http://taxprof.typepad.com/taxprof_blog/2013/01/ifa-international.html
- h. Federal Bar Association, Donald C. Alexander Tax Law Writing Competition, <http://fedbar.org/Sections/Section-on-Taxation/Writing-Competition.aspx>
- i. National Academy of Social Insurance, [Law Student Writing Award for an Outstanding Paper on Social Insurance](#)

Some LL.M in Taxation Information & other educational opportunities:

- a. *The Value of an LLM*, http://taxprof.typepad.com/taxprof_blog/2012/01/the-value-of-.html

- b. *2015 Links and Rankings*,
http://taxprof.typepad.com/taxprof_blog/2014/03/new-2014.html
- c. Links to Tax LL.M. programs as of 2009,
<http://jay.law.ou.edu/faculty/jforman/TeachingMaterial/TaxLLMPresentation.doc>
- d. Special programs:
 - 1) John Marshall Law School offers an LL.M. in Employee Benefits,
http://www.jmls.edu/admission/admission_llm_main.shtml
 - 2) Loyola-LA and some other schools now offer Accelerated Tax LLM Program for Visiting JD Students, <http://www.lls.edu/programs/jd-taxllm/visiting.html>.
- e. *To Get a Tax LL.M. or Not*,
<http://jay.law.ou.edu/faculty/jforman/TeachingMaterial/TaxLLM.ppt>
- f. *Pursuing a Tax LLM Degree: Why and When?*,
http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1577966
- g. *Pursuing a Tax LLM Degree: Where?*,
http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1597337
- h. *Recruiter: An LL.M. May Hurt Your BigLaw Job Prospects—Except in Tax*,
http://taxprof.typepad.com/taxprof_blog/2012/01/recruiter-an-llm-.html
- i. Oxford University Centre for Business Taxation, *Jobs and studentships*,
<http://www.sbs.ox.ac.uk/ideas-impact/tax/about/jobs-and-studentships>

Other Resources:

- a. Internal Revenue Service: www.irs.gov (e.g., IRS Publication No. 542, *Corporations*).
- b. Joint Committee on Taxation: <http://www.house.gov/jct/> (e.g., Joint Committee on Taxation, *Overview of the Federal Tax System as in Effect for 2017* (JCX-17-17, Mar. 15, 2017), https://www.jct.gov/publications.html?func=download&id=4989&chk=4989&no_html=1).
- c. TaxProf Blog Resources:
http://taxprof.typepad.com/taxprof_blog/resources.html.
- d. Tax charts, by topic, can be found at:
<http://www.andrewmitchel.com/html/topic.html>.
- e. For the latest tax news: 1) go to http://taxprof.typepad.com/taxprof_blog/2014/07/subscribing-to.html, and subscribe to Tax Posts (or All Posts, if you prefer). (Think about making this one of your home pages, icons, or bookmarks.); and 2) Check out <http://www.taxanalysts.com>.
- f. For tax research: 1) Go to <http://intelliconnect.cch.com/scion/logout.jsp>. When accessing from off-campus, please go to www.law.ou.edu/library; in the left-hand menu click on CCH Intelliconnect. (Think about making this a home page, icon, or bookmark.); 2) Get your Lexis account set up, as there are more tax materials there than on Westlaw. Note, you can select tabs in both

Westlaw and Lexis which gather the tax databases in one place. (Think about making this a home page, icon, or bookmark.); and 3) Go to Bloomberg Law <http://about.bloomberglaw.com/> and login. If you do not have a Bloomberg Law login, contact the Law Library for login information. In Bloomberg Law you can change your homepage to Tax.

- g. Go to Law Library - Databases by Subject webpage, <http://guides.ou.edu/lawdatabasesbysubject>, and click on Tax Resources. There you can learn about (Think about making these home pages or bookmark.):
 1. [Bloomberg BNA](#)
 2. [Lexis Advance - Tax Law*](#)
 3. [Thomson Reuters Checkpoint](#)
 4. [Westlaw Tax Materials*](#)
 5. [Wolters Kluwer Cheetah](#)
- h. Terrance O'Reilly, *Math for Law Students*, <http://ssrn.com/abstract=2511714>.

WHEREFORE, the professor, Jon Forman, prays that the students learn Tax Procedure and that they demonstrate that knowledge in class and on in the written assignments.

Jon Forman

Jon Forman, pro se
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