

# CIVIL TAX PROCEDURE

For the first class meeting, please read the following from the *Tax Controversies* casebook:

**Ch. 3:** only 3.01, 3.02(A) (skip *Beard* case), 3.03(A), 3.03(B)[1] & [2], problem 2  
*Skim quickly Code sections referenced*

**Ch. 1:** only 1.01, 1.02(A), 1.03, 1.04, problems 2 and 3  
*Read sections 6212 & 6213 and skim the remaining Code sections referenced*

**Ch. 2:** only 2.02(A) (read *Mayo* and skip *American Express*), 2.03, 2.04(A) & (B) (skip Rev. Proc. 2017-1). No problems assigned.