

Going Into Tax Court



2ND EDITION

A "coaching primer" for
taxpayers and counsel
when disputing the IRS
before a Federal judge
at trial without jury.

Holmes F. Crouch

Going Into Tax Court

**United States. Congress. Internal
Revenue Taxation Joint Committee**

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To Amend with Respect to the Tax Court United States. Congress. House. Committee on the Judiciary,1949

United States Tax Court United States. Congress. Senate. Committee on the Judiciary. Subcommittee on Improvements in Judicial Machinery,1968 **Making Provision for Judicial Review of Certain Tax Court Decisions** United States.

Congress. House. Committee on the Judiciary,1954 **Going Into Tax Court** Holmes F. Crouch,1993 Learn how and why tax courts are set up their jurisdictional requirements and the information a tax payer needs to understand before going to court Recognize that the judges are most likely ex IRS attorneys or agents and their predisposition lies with the IRS and not the taxpayer Illustrated *Reports of the Tax Court of the United States* United States. Tax Court,1991 Rules for Review

of Decisions of the Tax Court of the U. S. ... United States. Congress. House. Committee on the Judiciary,1954 **Tax**

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Internal Revenue Taxation Joint Committee,1961 **Revenue Revisions, 1947-48: Tax-exempt organizations other than cooperatives** United States. Congress. House. Committee on Ways and Means,1948 *Tax Cut Proposals* United

States. Congress. Senate. Committee on Finance,1980 Recovery of Attorney's Fees in Tax Cases United States. Congress.

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October 1942 to January 1945 United States. Congress. Joint Committee on Internal Revenue Taxation,United States.

Supreme Court,1945 **Tax Cases Decided by the Supreme Court of the United States** United States. Supreme Court,United States. Congress. Joint Committee on Internal Revenue Taxation,1945 **Tax Cases Decided by the Supreme Court of the United States, October 1942 to January 1945** United States. Congress. Internal Revenue Taxation Joint Committee,1945 Getting a Poor Return Robert M. Howard,2010-07-02 Public policy often favors one group over another In the case of tax policy the conventional wisdom has been that the dominant political coalition will offer policies that favor their primary constituents The longstanding belief has been that the disfavored group may always assert their rights in court the expectation being as Justice John Marshall Harlan wrote that all citizens are equal before the law In this revealing and insightful study Robert M Howard demonstrates that long cherished beliefs such as equality before the law are more wishful thinking than reality Courts he argues differ little from national policy makers in their approach to tax policy and tax enforcement Examining the tax litigation process particularly the influence and impact of competing courts Howard discovers that fairness before the law may be a laudable goal but the appointment process ensures that tax policy and tax enforcement rulings by the courts reflect the perspectives of the dominant political coalition

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