



## **Course Title**

### **Tax Court Litigation for Tax Professionals: Real-World Case Lessons From Defending Clients in U.S. Tax Court**

## **Course Description**

Most tax professionals will face at least one client whose case can't be resolved with an auditor, an appeals officer, or an installment agreement. When that happens, the next step is the U.S. Tax Court, a forum that many preparers fear, misunderstand, or avoid altogether. But Tax Court is often the most powerful tool a tax professional has to protect a client, challenge an IRS determination, or force the government to justify its position.

In this practical, story-driven session, Attorney Josie Harris-Walton takes attendees inside the real world of Tax Court litigation. She walks them through actual case strategies, petition filing traps, settlement negotiations, evidentiary disputes, and courtroom advocacy. You will learn exactly how cases move through the Tax Court system, what mistakes the IRS frequently makes and how to position your client for the best possible outcome.

Packed with real-life examples from Tax Court matters, including deficiency cases, substantiation disputes, preparer penalty defenses, EITC/CTC/HOH issues, fraud allegations, and IRS overreach, this course gives tax professionals a behind-the-scenes understanding of how litigation truly works and how to protect both clients and themselves in the process.

## **Learning Objectives**

### **1. Understand the U.S. Tax Court Process**

Participants will learn to:

- Identify when and why a case should be taken to Tax Court.
- Understand the differences between Small Tax Cases (S-cases) and Regular Cases.
- Navigate key deadlines, filing requirements, petitions, and jurisdiction pitfalls.

## **2. Recognize Common IRS Errors and Litigation Opportunities**

Learn how to:

- Spot incorrect notices of deficiency and improper assessments.
- Identify procedural errors by auditors and appeals officers.
- Recognize when the IRS has insufficient evidence to meet its burden of proof.

## **3. Master the Key Stages of Tax Court Litigation**

Participants will understand:

- How to draft and file a strong petition.
- How discovery works (stipulations, evidence exchange, subpoenas, expert witnesses).
- How to negotiate settlements with IRS Counsel.
- How pre-trial memoranda and trial preparation shape outcomes.

## **4. Apply Real Case Strategies to Client Matters**

Through real-world examples, participants will learn:

- How to evaluate a client's case for trial readiness.
- How to handle disputed deductions, credits, business income, and HOH claims.
- How to use documentation, testimony, and case law effectively.
- How to respond when IRS Counsel pushes for concession without evidence.

## **5. Understand the Tax Professional's Role in Litigation**

Participants will be able to:

- Explain what a tax professional can and cannot do in litigation if they are not an attorney.
- Recognize when a case must be referred to a Tax Court practitioner or attorney.
- Understand the ethical and compliance duties involved in litigation support.

## **6. Prevent Future IRS Problems Through Litigation Insights**

Participants will learn to:

- Build stronger files and documentation during tax preparation to withstand litigation.
- Advise clients on audit posture, appeal strategy, and litigation risks.
- Use litigation outcomes to improve due diligence and EFIN/ERO compliance.



## **7. Learn How to Protect Clients and Themselves in Court**

By the end of the course, attendees will be able to:

- Recognize when preparer conduct is being questioned in a client's Tax Court case.
- Identify steps to avoid becoming part of the IRS's investigation.
- Understand how Tax Court findings can lead to preparer penalties, injunctions, or criminal referrals and how to prevent that exposure.