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Fall 2014
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TAX FRAUD, CRIMES AND INVESTIGATIONS
Syllabus

COURSE DESCRIPTION:

This course is designed to cover from beginning to end the investigation, prosecution and defense of federal tax cases. IRS Criminal Investigation investigates potential criminal violations of the Internal Revenue Code and related financial criminals. This includes, for example, tax fraud, refund fraud, abusive tax schemes, and international tax compliance and offshore tax evasion. The course covers the frequently charged tax crimes, the modes of proof, prosecution policies and affirmative defenses, investigation and development of cases, government information gathering techniques, pre-trial issues such as discovery and evidence, trial and post-trial work, sentencing, ethical issues involving in representing a client, collateral issues such as forfeiture, and civil tax considerations (civil penalties). The course is taught by using practical and challenging problems designed to highlight some of the key issues addressed each week. Students will learn how to analyze a given set of facts to determine the critical issues and formulate a case strategy and solution.

REQUIRED COURSE MATERIALS:

Tax Crimes
John A. Townsend
ISBN:9781422417690
Publisher :LexisNexis

Select portions of the Internal Revenue Code & Regulations

EXAMINATION AND GRADING:

Your grade will be based on an anonymously graded examination that will be between two and three hours long. For the exam, you will be allowed to use the course materials and anything prepared by you (including class notes). A simple calculator may be used. I reserve the right to raise or lower your grade by one grade (e.g., from a B to a B+ or B-) for class participation and attendance.

WEEKLY CLASS ASSIGNMENTS:

Please note that the assignments are approximate and may vary as we move through the materials.

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Class 1	**Ch. 1 Overview of the Criminal Tax System** • Problem p. 18
Class 2	**Ch. 2A Crimes Under the Internal Revenue Code – Tax Evasion** • Problem p. 54
Class 3	**Ch. 2B Crimes under the Internal Revenue Code – Other Offenses** • Ingredient Technology p. 61 • U.S. v. Kelly p. 70 • U.S. v. Kassouf p. 72 • U.S. v. Evangelista p. 80 • Problems 1 and 2
Class 4	**Ch. 3 Crimes Outside the Internal Revenue Code** • United States v. Krasovich (p. 100) • United State v. Caldwell (p. 107) • Problem p. 125
Class 5	**Ch. 4 Methods of Proof** • United States v. Tarwater (p. 129) • Holland v. United States (p. 134) • Taglianetti v. United States (p. 138) • United States v. Esser (p. 141) • United States v. Black (p. 144) • United States v. Pree (p. 147) • United States v. Sabino (p. 148) • United States v. Bishop (p. 149) • United States v. Tarwater (p. 150) • United States v. Silkman (p. 155) • Problem p. 157

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Class 6	**Ch. 5 Prosecution Policies and Affirmative Defenses** • Problem, p. 181 **Ch. 6 Investigation and Development of Criminal Tax Cases**, pp. 183 – 197 • Sansone (p. 166) • Problem p. 181 (continued)
Class 7	**Ch. 6 Investigation and Development of Criminal Tax Cases (cont.)**, pp. 197 – 220 • Problem p. 181 (continued) **Ch. 7 Government Information Gathering**, pp.221 – 232 • Tenzer (p. 207) • Lefkowitz (p. 229) • Problem p. 218
Class 8	**Ch. 7 Government Information Gathering**, pp. 232 – 251 • Problem p. 250 **Ch. 8 Pre-Trial Issues in Criminal Tax Cases** • Problem p. 274
Class 9	**Ch. 9 Trial and Post-Trial** • Johnson (p. 286) • Evangelista (p. 288) • Problem p. 299
Class 10	**Ch. 10 Sentencing in Tax Cases**

	• Mistretta (p. 308) • Booker (p. 311) • Chavin (p. 323) • Harvey (p. 327) • Problem p. 329
Class 11	**Ch. 11 Ethical Issues in Criminal Tax Practice** • United States v. Locascio (p. 345) • Paratechnologies Trust v. Commissioner (p. 349) • Lefcourt v. United States (p. 353) • Problem p. 358
Class 12	**Ch. 12 Major Collateral Issues**, pp. 361 – 373 • Problem p. 373 **Ch. 13 Civil Tax Considerations**, pp. 377 – 392 • Problem p. 392
Class 13	**Ch. 14 Putting It All Together** • Examination Review • Problem p. 412
Exam TBA	