

USTC EXAM OUTLINE
PROCEDURE, EVIDENCE & PROFESSIONAL RESPONSIBILITY 2015—2016

1

TOPIC 01

INVOKING TAX COURT JURISDICTION

benefits
C-Corp, suspended
charitable contributions
collection due process
deceased taxpayer
declaratory judgment
 exempt organization
 retirement plans
disclosure actions
enjoin assessment
entertainment expense
equitable recoupment
estate tax
excise tax
executors
Form 870
Form 870-AD
FPAA
gift tax
gifts, barred years
income tax
 individual
 corporate
income vs. loans
innocent spouse
interest redetermination
 estate
 individual
investment credit
jeopardy assessments
joint return
 duress
 invalid signature
jury trial
lobbying expenses
mitigation
overpayments
partnership
 FPAA
 generally
 non-TEFRA
 notice partner
 pre-filing notification letter
 tax matters partner
payroll taxes
penalty
 estimated tax
 generally
 late filing
 late payment
 negligence
 tax preparers
petition
 90/150 day rule
 bankrupt taxpayer
 invalid signature
private foundations
refund claims
special trial judge
trusts
UBTI, unrelated business income

TOPIC 02

STATUTORY NOTICE OF DEFICIENCY (SND) & STATUTE OF LIMITATIONS (S/L)

STATUTORY NOTICE OF DEFICIENCY
SND, statutory notice of deficiency
cash bond
divorced taxpayers
improper attachments
last known address
 generally
 significance
pre-filing notification letter
STATUTE OF LIMITATIONS
s/l, statute of limitations
3-year rule
6-year rule
bankruptcy
early filed return
extended return
extension by agreement
Form 872
Form 872-A
Form 872-T
Form 5214
fraud
fraud and amended return
joint return
missing W-2
partnership
S-Corp
unsigned return

TOPIC 03

PETITIONING THE TAX COURT

ANSWER
assignment of errors
 generally
lack of knowledge
time to submit
JOINDER
consolidated trial
joinder of issue
 generally
 significance
joinder of parties
proper parties
PETITION
90/150 day rule
amended
 conform to evidence
 form
 generally
assignment of errors
conformed copies
contents
filing fees
frivolous
joint
 duress
 invalid signature
late filed
number to be filed

private couriers
rejection by court clerk
severance of parties
signature by counsel of professional corporation
signature upon documents
tax bar number
timely mailed=timely filed

REPLY

assignment of errors
time to submit

TOPIC 04

PARTNERSHIPS & S-CORPS UNDER TEFRA

partnership
10 partners or less
at risk rules
audit commencement notice
bankruptcy
generally
FPAA
notice partner
pre-filing notification letter
tax matters partner
S-Corp
allocation of income
FSAA

TOPIC 05

DEFINITIONS & PENALTIES

BURDEN OF PROOF
defined
parties
DEFINITIONS
collateral estoppel
 defined
 generally
 repeated examinations
equitable recoupment
res judicata
 termination assessment
PENALTIES
fraud
 civil
 criminal
 criminal (failure to file)
late filing
negligence
negligence interest
substantial understatement

TOPIC 06

TAX COURT RULES & TRIAL MATTERS

BURDEN OF PROOF

defined
parties

USTC EXAM OUTLINE
PROCEDURE, EVIDENCE & PROFESSIONAL RESPONSIBILITY 2015—2016

DECISIONS

bench opinion, precedential effect
 decisions
 exclusion of witnesses
 special trial judge
 Tax Court Rule 155
 Trials
 consolidation
 separation

S-CASE

dollar limits
 elements

TOPIC 07
MOTIONS

MOTIONS

amend stipulation
 compel compliance
 compel stipulation
 generally
 failure
 form
 correct testimony
 direct refund
 dismiss
 failure to prosecute
 failure to state claim
 lack of jurisdiction
 disqualify expert
 enjoin assessment
 strike
 summary judgment
 vacate decision
 withdrawal of counsel

VOLUNTARY BINDING ARBITRATION

TOPIC 08
PRACTICE BEFORE THE TAX COURT

ATTORNEY

certification
 conflict of interest
 entry of appearance
 fee awards
 actions before 02/28/83
 generally
 lack of jurisdiction
 motion for
 net worth requirement
 pro se
 unnecessary delay
 motion to withdraw
 suspension

SANCTIONS

failure to admit
 failure to comply with discovery
 frivolous return
 penalty, civil fraud
 unnecessary delay
 witness exclusion

TOPIC 09**ETHICS****MODEL RULES OF PROFESSIONAL CONDUCT**

Defining Disciplinary Conduct
 Lawyer's Obligation to Support the Profession
 Lawyer's Obligation to the Client
 Confidentiality
 Conflicts of Interest
 Competence
 Fees
 Lawyer's Obligation Regarding Advertising and Solicitation
 Lawyer's Obligation as an Advocate
 Lawyer's Obligation as a Member of a Firm

TOPIC 10

FEDERAL RULES OF CIVIL PROCEDURE
(DISCOVERY)

ADMISSIONS

admission (defined)
 admissions (request for)
 failure to admit
 failure to respond
 lack of knowledge

DEPOSITIONS

before case commences
 commencement
 completion
 errors in
 generally
 video tape
 with consent
 without consent

DISCOVERY

Branerton Rule
 commencement
 completion
 failure to comply
 formal
 informal
 limitations on scope
 production of documents
 protective order
 administrative summons
 generally
 interrogatories
 privilege

INTERROGATORIES

business records
 experts
 generally
 non-party witness
 scope

STIPULATIONS

binding effect
 burden of proof
 objections to
 responsibilities
 scope

TOPIC 11**FEDERAL RULES OF EVIDENCE****ADMISSIBILITY**

business records summaries
 documents outside US
 duplicate documents
 illegally seized documents
 IRM violations
 legally seized documents
 telephone conversations

AUTHENTICATION

documents
 handwriting

CROSS-EXAMINATION

leading questions
 scope

DIRECT EXAMINATION

leading questions
 scope

EVIDENCE IN GENERAL

best
 Federal rules of
 relevant
 inadmissibility
 defined
 generally
 parol evidence rule

HEARSAY

business records
 defined
 generally
 learned treatises
 prior statements
 recorded recollection
 witness unavailable

JUDICIAL NOTICE**WITNESSES**

correct testimony
 exclusion
 impeachment
 opinion
 expert
 generally
 lay
 prior statements
 reputation