

## Book Review: Susan A. Berson's FEDERAL TAX LITIGATION

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FEDERAL TAX LITIGATION is not everyone's cup of tea. Like taxes themselves, perhaps tax litigation is a necessary evil. Many tax lawyers today find themselves doing an increased amount of tax litigation as compared with transactional work, and the tax literature seems to be exploiting that trend. Transactional tax lawyers needing a primer won't find a better one than Susan Berson's informative and practical reference guide, FEDERAL TAX LITIGATION, published by Law Journal Press. The book covers a wide range of substantive issues that many tax practitioners will deal with at one time or another. It is an easy-to-read, helpful research tool.

The chapters are organized around substantive tax issues, as opposed to merely reviewing the procedural aspects of cases in the Tax Court, District Court or U.S. Court of Federal Claims. Yet notwithstanding this organization, rest assured that the basic subjects are covered, including assessments, collection, settlements and litigation. But, there are also specific chapters devoted to in-depth analysis of independent issues that can be quite complex.

In the chapter devoted to the trust fund recovery penalty, Ms. Berson provides four pages of possible questions that a responsible corporate officer might confront in a deposition to determine liability under Section 6672 of the Internal Revenue Code. This is one example of the type of practical information that separates this book from the more traditional rule- and forum-driven treatises on federal tax controversies.

Other chapters of Berson's book are devoted to issues often faced by businesses, such as independent contractor versus employee

status, collection activities *via* the tools of liens and levies, and refunds and credits. Additional examples of the practical information provided by Ms. Berson include her thorough discussion in the chapter on tax preparer cases about how to develop a defense to government's case, and in the bankruptcy chapter on considerations a practitioner should review with his or her client before choosing bankruptcy protection. There is a chapter on criminal tax investigations that touches on all the important subjects in that growing and topical field. There are also chapters devoted to jeopardy and termination assessments, wrongful levies, the innocent spouse defense, recovering monetary damages against the government, recovering administrative and litigation expenses and accessing information held by the government.

My only criticism is that the book does not contain some of the most recent additions to the current authority. But, I'm sure the next edition will include some of the most recent cases involving innocent spouse relief, the federal sentencing guideline changes and tax shelters.

This is a great treatise for anyone who needs a reference guide covering many different substantive tax controversy subjects. Ms. Berson has sprinkled the text with thoughtful, practical comments and helpful strategies to deal with particular tax problems. That makes this a good practitioner's book. At the same time, she provides a clear in-depth discussion of the substantive law. The book is available from Law Journal Press for \$189 at [www.lawcatalog.com](http://www.lawcatalog.com), by writing to Law Journal Press, 105 Madison Avenue, New York, NY 10016 or by calling (800) 603-6571.

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