

4 TIPS FOR SMOOTH SAILING IN U.S. TAX COURT

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Hodgson Russ tax attorney Alice A. Joseffer is quoted in the *Law360* article “4 Tips For Smooth Sailing in U.S. Tax Court,” published May 2, 2014. In the article, Alice recommends attorneys understand the burden of proof and how it operates in U.S. Tax Court:

“Although the burden of proof is often on the taxpayer, there are ways to shift that burden in the U.S. Tax Court. You need to research and know these rules — they are particularly important in Tax Court proceedings,” said Alice, as quoted in the article.

She goes on to say that attorneys should research the presiding judges in advance.

“It’s very helpful to know what your judge’s overall view is on tax issues, and the way they approach cases and issues generally,” Alice said. “Look at previous cases the judge decided, any articles the judge wrote or speeches the judge gave, and research the judge’s legal background — whether in private practice or as an attorney for the IRS.”

The article also recommends attorneys stipulate as many undisputed facts as possible and give their clients realistic expectations as to the likelihood of their success.