

## **2024–2025 EDITION HIGHLIGHTS**

*Representation Before the United States Tax Court* provides practical advice for practitioners, from initial filing through post-trial decisions and motions. It includes tips on discovery, collection, due process hearings, actions for declaratory relief, trial preparation, and innocent spouse relief. It contains a chapter dedicated to the discussion of partnership proceedings under TEFRA and the BBA, and an appendix containing the current Tax Court Rules.

This Edition reviews recent rules adopted by the United States Tax Court, effective August, 2024. The Tax Court Rules should be reviewed frequently for updates.