INTRODUCTION

The ABA Section of Taxation proudly publishes the 7th Edition of Effectively Representing Your Client Before the IRS. With this publication we seek to continue to fulfill the goals set by its original contributors and its first editor, Professor Jerome Borison, University of Denver College of Law—to aid both seasoned practitioners and novices in navigating the procedural issues facing practitioners representing clients in federal tax disputes. This publication also marks the passage of the book into the hands of the next generation. Deputy Editors-in-Chief Christine Speidel and Patrick Thomas shouldered a heavy load in making the 7th Edition a reality. For this I am grateful. I anticipate that they will edit the next edition and continue to identify opportunities to develop new material and make improvements to better serve our readers.

The book was born as Low-Income Taxpayer Clinics, which were at the time almost exclusively academic, reached a “tipping point” and established a permanent position on the tax representation landscape. That “tipping point” consisted of about a dozen clinics in the early 1990s. Today, tax clinics have grown to over 140 in number, calendar call programs take place in every city in the country where the Tax Court sits, and tax practitioners, encouraged by the ABA Section of Taxation, have embraced pro bono representation of taxpayers who face the daunting federal tax system unrepresented.

This edition not only updates the pre-existing chapters but adds a new chapter on disability and the tax law. Many taxpayers experience some form of disability and this new chapter provides a guide to the many aspects of the Tax Code that can impact someone with a disability. The chapter, by necessity, contains a discussion of the interplay of Social Security and the Tax Code in this area. In addition to this new chapter, the authors of each chapter have worked diligently to update the material in their chapters and their work brings the chapters up to date as of the summer of 2017. With the December passage of the 2017 Tax Act late in our process, the editors went back through the book and updated certain chapters that were clearly affected by provisions in the new law.

Because the material contained in the chapters is often discussed at ABA Tax Section programs, the DVD which accompanies the book not only contains a complete and searchable version of the book, but also contains audio recordings and written materials of recent relevant sessions of Tax Section programming, as well as several video recordings. The video recordings include a demonstration of a mock calendar call with panel discussions of matters to consider when appearing at a calendar call. We hope that this added material not only enhances the material in the book but also entices you to attend ABA Tax Section meetings where you will receive world-class instruction together with face-to-face networking opportunities.

This update of the book involved significant collaboration by members of the ABA Tax Section. Each chapter was written by one or more authors and reviewed by one or more chapter editors. Approximately 70 Tax Section members donated their time to make the 7th Edition happen and to make it as relevant and up-to-date as possible. I want to thank all of these professionals for their generosity. Current Tax Section publishing staff at the ABA, Anne Dunn and Greg Peacock, were fantastic to work with and kept me pointed in the right direction. Derek Wagner, who was the Tax Section’s Pro Bono Counsel during the majority of the production process, took on the thankless task of reviewing each chapter for citation and format correctness. He created a team including several clinicians and pro bono lawyers who volunteered their time to ensure the correctness of the book. Under his direction, the book has never been more uniform and technically correct. I am grateful to Derek and to everyone who made this possible.

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