INFORMATION

VENUE
Morgan Lewis
1111 Pennsylvania Avenue, NW
Washington, DC 20004
Website: https://www.morganlewis.com/locations/washington-dc

DESCRIPTION
The Workshop will be of interest to anyone interested in the efficient, effective collection of tax, via procedures that are humane for taxpayers, the IRS (Collection, Appeals, Counsel), taxpayer representatives and the Tax Court. Topics discussed include: Opportunities for CDP Improvement, Approaching Change with the IRS, and Exploring CDP Challenges and Practical Solutions. Grab-and-go box lunches will be available for attendees at the conclusion of the Workshop.

PRO BONO & TAX CLINICS COMMITTEE CHAIR
Susan Morgenstern, Local Taxpayer Advocate, Cleveland, OH

SUMMIT STEERING COMMITTEE
Carolyn M. Lee, Morgan, Lewis & Bockius LLP, San Francisco, CA
William Schmidt, Kansas Legal Services, Kansas City, KS
Erin Stearns, Low Income Taxpayer Clinic, University of Denver Sturm College of Law, Denver, CO

REGISTRATION
Registration for the Workshop is available at the following website: https://americanbar.org/groups/taxation/events_cle/19litr_resources/. All individuals attending any part of the Workshop must register and pay the registration fee.

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<th>Registration Categories</th>
<th>Fees</th>
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<tr>
<td>ABA Member</td>
<td>$20</td>
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<tr>
<td>Full-Time LITC Employee</td>
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<tr>
<td>Full-Time Law Student</td>
<td>FREE</td>
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<td>Non-Member</td>
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CLE CREDIT
The American Bar Association will seek 3 hours of CLE credit in 60-minute states, and 3.6 hours of CLE credit for this program in 50-minute states. Credit hours are estimated and are subject to each state’s approval and credit rounding rules. Please visit https://americanbar.org/mcle for general information on CLE at the ABA.
Improving Procedures for Taxpayers to Arrange Sustainable Plans to Collect the Correct Amount of Tax Owed

7:30 a.m. – 12:00 p.m.
Registration

8:30 a.m. – 9:15 a.m.
Opportunities for CDP Improvement: Efforts Underway by the Collection Due Process Summit Initiative

Collection Due Process (CDP) is a bundle of IRS collection procedural protections governed by IRC section 6320 and 6330, that affect taxpayers, their representatives, the IRS, and the Tax Court. CDP provides a structured path to achieving sustainable tax collection alternatives of procedural value to taxpayers and IRS Collection professionals. However, over time, CDP as applied lapsed into policies and procedures that often inhibit a broad range of individual and business taxpayers from establishing collection alternatives to full payment of the correct tax owed, which taxpayers can maintain. In addition, CDP procedures as applied frequently create frustration for IRS Collection professionals and IRS Counsel attorneys. These developments are contrary to the express beneficial intent of the Section 6320/6330 legislation and imperil efforts to efficiently arrange sustainable methods for taxpayers to pay the correct amount of tax owed.

Change for the better is in the air, in the form of the CDP Summit Initiative established in May 2019 to support CDP and improve how it works. The Summit includes representatives of all stakeholders, as direct participants or advisory resources. Following a methodical, consensus-driven process, the Summit Steering Committee identified priority opportunities with high potential to increase the beneficial impact of CDP in application. Summit Working groups formed around the priority opportunities are in the early stages of determining objectives, strategies and tactics to result in change.

This session will update participants on Summit-designated opportunities to improve CDP, why the opportunities were selected for further exploration and action, and how all stakeholders interested in the effective and efficient arrangement of reasonable collection alternatives will benefit from the Summit’s collaborative work.

The CDP Summit’s work has the support of the Pro Bono & Tax Clinic Committee and the Individual and Family Taxation Committee. ABA tax meetings have provided an important platform to discuss CDP issues and solutions while educating conference participants about functioning effectively within CDP boundaries.
9:15 a.m. – 10:00 a.m.
Approaching Change with the IRS

This panel will identify and explain constructive ways for practitioners to work with the IRS to create positive change benefiting both the IRS and taxpayers in the area of CDP and beyond. Panelists will explore various levels of rulemaking, the scope and authority of those rules, and ways to influence those rules. The panel also will discuss tools practitioners may use to explore and understand the underpinnings of regulatory actions, such as the Freedom of Information Act, as well as effective opportunities for proposing regulatory reform. The panel will also discuss the role of the Taxpayer Advocate Service’s Systemic Advocacy Management System (SAMS) in identifying the need for systemic changes and implementing those changes.

Moderator
Matthew James, Low Income Tax Clinic, North Carolina Central University, Durham, NC

Panelists
Mary Gillum, Legal Aid Society of Middle Tennessee and The Cumberlands, Oak Ridge, TN
James P. Leith, Local Taxpayer Advocate, Baltimore, MD
John B. Snyder, III, Low-Income Taxpayer Clinic, University of Baltimore, Baltimore, MD

10:00 a.m. – 10:15 a.m.
Networking Break

10:15 a.m. – 11:15 a.m.
Exploring CDP Challenges and Practical Solutions – Working Group Breakout Sessions

Session participants will actively explore CDP policy and procedures focusing on Summit priority opportunities and potential feasible solutions. Output will further the work of Summit Working Groups to effect change and increase efficient, fair tax collection.
Workshop participants choose to attend one of three concurrent sessions:

1. **Improving IRS CDP Notices and Communications.** This session will educate participants about IRS communication approaches as they pertain to CDP rights and procedures and known issues with the communications. The session leaders will facilitate an exchange of ideas for more effective messaging to increase taxpayer participation in CDP and more effective engagement with Collections at the earliest possible stage.

   **Panelists**
   
   William Schmidt, Kansas Legal Services, Kansas City, KS  
   Jeff Wilson, Taxpayer Advocate Service (TAS), Indianapolis, IN  
   Beverly Winstead, Low Income Taxpayer Clinic, University of Maryland, Baltimore, MD

2. **Improving CDP Administrative Proceedings.** Participants will learn about opportunities for more effective engagement with IRS Appeals, including when a taxpayer may challenge the accuracy of an assessed liability, the critical role of a record in establishing a sustainable collection alternative to immediate full payment, and procedural traps for the unwary. Participants will collaborate to identify improvements yielding more efficient and effective application of CDP through constructive interaction between taxpayers (or their representatives) and Appeals.

   **Panelists**
   
   Soreé Finley, Charlotte Center for Legal Advocacy, Charlotte, NC  
   Susan Morgenstern, Local Taxpayer Advocate, Cleveland, OH  
   Erin Stearns, Low Income Taxpayer Clinic, University of Denver Sturm College of Law, Denver, CO

3. **Exploring CDP rights and procedures within judicial proceedings.** Focused on improving effectiveness and efficiency for all participants in Tax Court matters, this session will analyze common petitioner and respondent approaches to litigating CDP in Tax Court. The session will explore opportunities to increase the number of taxpayers who exit litigation with a sustainable plan to collect the correct amount of tax due. Participants will discuss the Tax Court’s authority and limits to achieving a result satisfactorily resolving the issues between the parties; typically, a collection solution for taxpayers litigating in good faith.

   **Panelists**
   
   Keith Fogg, Federal Tax Clinic, Harvard Law School, Jamaica Plain, MA  
   Christine Speidel, Villanova University Charles Widger School of Law, Villanova, PA
11:15 a.m. – 11:55 a.m.
Discussion of Breakout Session Results and Identification of Next Steps

Breakout session leaders will report on results of the group discussions, focusing on pragmatic elements for IRS procedural change, practitioner performance improvement and taxpayer orderly, effective interaction with CDP. Essentially a collaborative CLE, educating the participants on best practices in applying CDP, the output will inform the strategic and educational work for the Collection Due Process Summit Initiative during 2020. Proposals will address, among other topics, an analysis of IRS CDP correspondence, taxpayer rights in Appeals, and the role of judicial review in guiding sustainable collection alternatives. This session will emphasize sharing taxpayer representative practice tips and easy-to-implement internal IRS process improvements.

Panelists
Susan Morgenstern, Local Taxpayer Advocate, Cleveland, OH
William Schmidt, Kansas Legal Services, Kansas City, KS
Christine Speidel, Villanova University Charles Widger School of Law, Villanova, PA
Erin Stearns, Low Income Taxpayer Clinic, University of Denver Sturm College of Law, Denver, CO

11:55 a.m. – 12:00 p.m.
Closing Remarks

Addressing the importance of critical analysis of CDP as applied and vigilant efforts to support the proper application of CDP, in order to achieve the beneficial intent of IRC Sections 6320 and 6330.

Panelist
Keith Fogg, Federal Tax Clinic, Harvard Law School, Jamaica Plain, MA
https://americanbar.org/groups/taxation/events_cle/

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<th>DATE</th>
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<tr>
<td>December 11-13, 2019</td>
<td>36th National Institute on Criminal Tax Fraud</td>
<td>Wynn, Las Vegas, NV</td>
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<tr>
<td>January 30-February 1, 2020</td>
<td>2020 Midyear Tax Meeting</td>
<td>Boca Raton Resort, Boca Raton, FL</td>
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<tr>
<td>March 16-20, 2020</td>
<td>2020 ABA/IPT Advanced State Income, Sales/Use, and Property Tax Seminars</td>
<td>Royal Sonesta, New Orleans, LA</td>
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<tr>
<td>April 1-3, 2020</td>
<td>20th Annual U.S. and Europe Tax Practice Trends Conference</td>
<td>Hotel Bayerischer Hof, Munich, Germany</td>
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<td>April 30 - May 2, 2020</td>
<td>2020 May Tax Meeting</td>
<td>Marriott Marquis, Washington, DC</td>
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<tr>
<td>June 10-12, 2020</td>
<td>13th Annual U.S. and Latin America Tax Practice Trends Conference</td>
<td>Mandarin Oriental, Miami, FL</td>
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<tr>
<td>September 24-26, 2020</td>
<td>2020 Fall Tax Meeting</td>
<td>Marriott Marquis, New York, NY</td>
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https://americanbar.org/groups/taxation/publications/

**Effectively Representing Your Client Before the IRS: A Practical Manual for the Tax Practitioner with Sample Correspondence and Forms - 7th Edition**
Product Code: 5470821 • Regular Price: $299 • Tax Section Member Price: $249

**A Practitioner’s Guide to Innocent Spouse Relief, 2nd Edition** by Robert B. Nadler
Product Code: 5470811EBK • Regular Price: $99.95 • Tax Section Member Price: $79.95

**A Practitioners Guide to Tax Evidence, 2nd Edition** by Joni Larson
Product Code: 5470820 • Regular Price: $99.95 • Tax Section Member Price: $79.95

**Careers in Tax Law: Perspectives on the Tax Profession and What It Holds for You**
Product Code: 5470719 • Regular Price: $70 • Tax Section Member Price: $55 • Law Student Price: $25

**The Supreme Court, Federal Taxation, and the Constitution** by Jasper L. Cummings, Jr.
Product Code: 5470790 • Regular Price: $155 • Tax Section Member Price: $125

Product Code: 5470817 • Regular Price: $155 • Tax Section Member Price: $125

**The Sales & Use Tax Deskbook, 2018-2019 Edition** (includes CD-ROM)
Product Code: 5470825 • Regular Price: $285 • Tax Section Member Price: $225

**The Property Tax Deskbook, 2019 Edition** (includes CD-ROM)
Product Code: 5470826 • Regular Price: $285 • Tax Section Member Price: $225
The American Bar Association Section of Taxation would like to thank Morgan Lewis for their support of the 2019 Low-Income Taxpayer Representation Workshop.