

Saturday

8:30AM – 11:30AM

Pro Bono & Tax Clinics

Chair: Christine Speidel, Vermont Legal Aid, Springfield, VT

- 8:30am** **Update from the Tax Court.** Chief Special Trial Judge Peter Panuthos will bring to the committee his annual update on cases, rules and administrative practices at the Tax Court that impact practitioners representing low-income taxpayers.
Panelist: The Honorable Peter J. Panuthos, Chief Special Trial Judge, US Tax Court, Washington, DC
- 9:00am** **Special Trial Judges of the US Tax Court.** Special Trial Judges have a unique role in the federal judiciary. This panel will explore the history of and current role of Special Trial Judges of the US Tax Court.
Moderator: Andrew R. Roberson, McDermott Will & Emery LLP, Chicago, IL
Panelists: The Honorable Peter J. Panuthos, Chief Special Trial Judge, US Tax Court, Washington, DC; The Honorable Lewis R. Carluzzo, Special Trial Judge, US Tax Court, Washington, DC; The Honorable John O. Colvin, Judge, US Tax Court, Washington, DC
Co-sponsored by: Court Procedure & Practice
- 9:30am** **Tax Benefits for Working Families: Lessons Learned and Ideas for Reform.** Child-related tax benefits are some of the most complicated tax provisions applicable to ordinary individuals. This complexity has policy roots but contributes to tax administration challenges including the stubbornly high improper payment rate of the earned income tax credit. In this session, panelists will examine the history and economic impact of child-related tax benefits, suggest lessons to be learned, and discuss the National Taxpayer Advocate's proposal to simplify the Tax Code.
Moderator: Lany Villalobos, Washington, DC
Panelists: Nina E. Olson, National Taxpayer Advocate, Washington, DC; Professor Leslie Book, Villanova University Charles Widger School of Law, Villanova, PA; Margot Crandall-Hollick, Congressional Research Service, Washington, DC; Steve Holt, HoltSolutions, Chicago IL
Co-Sponsored by: Individual & Family Taxation
- 10:30am** **Litigating the "Merits" of a Tax Liability in Collection Due Process Cases under Sections 6320 and 6330: What Are the "Merits" of a Tax Liability and When Can You Raise Them in a CDP Case?** The program will discuss the pending dispute about when taxpayers may raise the merits of the underlying tax liability in a CDP case, including pending appellate challenges to the Tax Court's ruling in *Lewis v. Commissioner*, and how that pending dispute affects the advice practitioners give their clients as to when they should administratively challenge a disputed liability. The program will also discuss the distinction between the "merits" of a liability and the "requirements of any applicable law or administrative procedure" which the Office of Appeals must verify have been met in every case.
Moderator: Professor Tameka E. Lester, Georgia State University College of Law, Atlanta, GA
Panelists: Frank Agostino, Agostino & Associates, Hackensack, NJ; Mary Michelle Gillum, Legal Aid Society of Middle Tennessee and the Cumberlands, Oak Ridge, TN; Janet E. Kidd, IRS Office of Chief Counsel (Procedure & Administration), Washington, DC; A. Lavar Taylor, Law Offices of A. Lavar Taylor, Santa Ana, CA
Co-Sponsored by: Tax Collection, Bankruptcy & Workouts