

Saturday

8:30AM – 11:45AM

Pro Bono & Tax Clinics

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

8:30am **National Taxpayer Advocate's Annual Report to Congress.** This annual presentation brings Nina Olson to the committee to talk about the National Taxpayer Advocate's annual report to Congress and to highlight the most important features of the report.
Panelist: Nina Olson, National Taxpayer Advocate, IRS, Washington, DC

9:30am **Legal Issues for Military Families and Survivors.** This panel will discuss issues that military taxpayers and their practitioners may encounter, to include filing taxes after death in a combat zone, timing, and filing requirements, as well as Servicemembers Civil Relief Act (SCRA) and Military Spouse Residency Relief (MSRRA) implications. Additionally, we will discuss the Survivor Benefit Plan (the insurance policy on military pension for a spouse or children), the timing for election on whether to take the Spouse or Child Option and the tax consequences of each, and the Hero Heart Act, which allows a Survivor to place death gratuity and certain life insurance funds in a Roth IRA.
Moderator: Catherine Strouse, Legal Aid of San Diego, San Diego, CA
Panelists: Matthew R. Cooper, Servicemembers Civil Relief Act Foundation, Paw Paw, MI (Invited); Susan E. Mitchell, Senior Technical Advisor, IRS Taxpayer Advocate Service, Washington, DC; Traci J. Voelke, Legal Assistance Attorney, Office of the Staff Judge Advocate, Department of the Army, Fort Belvoir, VA

10:30am **Break.** (No CLE)

10:45am **ITIN Renewal: Due Process and Language Issues.** Panelists will discuss current IRS practice as it relates to ITIN renewal. The panel's focus will be on practical considerations related to ITIN renewal, IRS's language access policies as they relates to renewal and math error notices, use of math error notices for returns with deactivated ITINs, and other due process issues.
Moderator: Sarah Lora, Legal Aid Services of Oregon, Portland, OR
Panelists: Professor Francine J. Lipman, University of Nevada, Las Vegas, NV; Robert W. Wunderle, La Posada Tax Clinic, Twin Falls, ID; Additional Panelist TBD