A NEW RESOURCE FOR NAVIGATING IRS WATERS

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The creation of the Tax Section's new book, "Effectively Representing Your Client Before the 'New' IRS," dates back to an August 1, 1994, meeting, called by Phillip Mann and John (Jack) Nolan, both of Miller and Chevalier. The meeting was convened to explore what the ABA Section of Taxation could do to promote taxpayer compliance as a follow up to its earlier success with respect to its "Nonfiler Initiative." Many low income taxpayer advocates and interested Tax Section members attended the meeting. I attended the meeting as chair of the Section's Low Income Taxpayers Committee.

The attendees were particularly intrigued by the concept of low income taxpayer clinics and how the Section could promote them. Several models were viewed as viable, among them being clinics established by local tax bar associations or independent nonprofit organizations, staffed by volunteer tax professionals. Participants felt there were many tax attorneys who would like to do pro bono work but who did not have a tax vehicle for doing so.

The participants identified a barrier that had to be overcome before tax attorneys would sign up for this kind of volunteering—many tax attorneys, such as estate or corporate planners, have little or no experience representing clients before the IRS and even less experience representing low income taxpayers. The proposed solution involved creating a short manual of common scenarios to which the volunteer attorney could turn for assistance on how to proceed. The Low Income Taxpayer Committee submitted this proposal to the Tax Section. At its May, 1996, meeting, the Section's Council approved the manual's publication and provided grant funds to cover certain administrative and production costs.

With the ABA Tax Section's imprimatur on the project, the Low Income Taxpayers Committee was able to recruit more than a dozen heavyweights in the tax controversy arena to write individual chapters. I agreed to edit the chapters. All of the authors signed on as volunteers with the understanding that "profits" would be used by the Tax Section to sponsor low income taxpayer initiatives.

The final product, delayed in part by the enactment of the 1998 Revenue Reconciliation Act, is significantly different from the short manual originally anticipated. We discovered early on that the procedural problems faced by low income people are the same as those experienced by more affluent taxpayers. Additionally, we realized that one cannot discuss many of the alternative solutions to tax controversies without having a more foundational and detailed discussion of tax procedure. As a result, the Low Income Taxpayers Committee decided to expand the scope of the book and write it in such a way that it would help any tax professional (attorney, accountant, or enrolled agent) navigate through the IRS seas and shoals.

The result of four years of intensive labor is a two-volume, 1,780-page book, complete with a CD-ROM of the entire text. The manual is unique in its practical, hands-on approach. It not only provides the reader with a discussion of the law but also suggests what questions to ask of your client, what evidence to obtain, with whom to work at the IRS, and how to reach a successful resolution of the controversy. It is replete with hundreds of very practical tips. It also has sample correspondence and forms to avoid the "reinventing the wheel" feeling we all experience now and again. It is the product of tax attorneys who are at the peak of their profession and who dedicated their time and energies to provide the means to representation for low income taxpayers. Through their unselfish efforts on behalf of the under-served, we now have a book that addresses the needs of all taxpayers and that all tax practitioners should have in their libraries.