

PRO BONO NEWS

by Diana Leyden, Hartford, CT

VITA DEVELOPMENTS

Since 2003, the Pro Bono Committee has spearheaded an organized effort to entice Tax Section members to volunteer as tax return preparers at volunteer income tax assistance (VITA) sites. Over the last five years, community organizations have mobilized to help taxpayers who qualify for the earned income tax credit (EITC) obtain free, quality tax return preparation. The EITC has been responsible for lifting millions of taxpayers, and their children, from poverty. Free tax preparation assures that these taxpayers get the full benefit of the credit, without having to spend any portion of it for return preparation. The elderly and disabled also benefit from free tax preparation by trusted, well trained volunteers.

The response of members has been tremendous. Training has evolved from a cumbersome mandatory classroom module to an easy, on-line tutorial prepared by the IRS and accessed through the IRS web page <http://www.irs.gov/app/vita/index.jsp>. Volunteers can take the test, known as

“Link and Learn”, at their leisure. After passing the test, the volunteer can simply print out a certificate to present to a site coordinator.

Last year the number of volunteers outpaced the number of volunteer opportunities. To address this, the Pro Bono Committee has joined with the American Association of Retired Persons (AARP), the National Community Tax Coalition, and the Annie E. Casey Foundation to make it easy for trained volunteers to find a contact person in their locality or state and sign up. It is still not too late to help. To find out how to get certified or how to volunteer at sites, go to the Pro Bono Committee web page <http://www.abanet.org/tax/groups/home.html> and click on Pro Bono.

EFFECTIVELY REPRESENTING YOUR CLIENT BEFORE THE “NEW” IRS: Committee to Oversee Publication of Future Editions

During its meeting in San Francisco, Council made a commitment to fund the publication of a

Fourth Edition of *EFFECTIVELY REPRESENTING YOUR CLIENT BEFORE THE “NEW” IRS*. In addition, Council accepted the recommendations of Karen L. Hawkins, Vice-Chair of the Committee, that it lodge oversight for the publication with the Pro Bono Committee and select an editorial staff comprised of staff attorney, (Sara Spodick), and a faculty advisor, (Mary Ferrari, of the Tax Clinic at Quinnipiac University School of Law). The editors will report or otherwise be accountable to a designated member, or subcommittee, of the Pro Bono Committee. The Pro Bono Committee will also assume responsibility for identifying practitioners from the Section who will volunteer to prepare the “Practice Tips” portion of each chapter—an invaluable feature of the current publication. The Committee is soliciting its membership (and that of the rest of the Section) for this very important task. Volunteers for “Practice Tips” contributions should contact Karen L. Hawkins, at klhawkins@tagghawk.com. ■

GOVERNMENT SUBMISSIONS BOXSCORE

Since December 2005, the Tax Section has coordinated the following government submissions, which can be viewed and downloaded free of charge from the Section’s website at www.abanet.org/tax/pubpolicy.

TECHNICAL COMMENTS ON REGULATIONS AND ADMINISTRATIVE RULINGS—RECENT SUBMISSIONS TO TREASURY DEPT. AND IRS*

I.R.C. §	DATE	TITLE	COMMITTEE	CONTACT
501(c3) and 4958	01/10/06	Section Comments Concerning Proposed Regulations Under Sections 501(c)(3) and 4958 of the Internal Revenue Code of 1986 (01/06)	Exempt Organizations	Michael A. Clark
n/a	12/29/05	Comments Concerning Partnership Equity for Services	Partnerships & LLCs	Adam M. Cohen
6230 and 6330	12/27/05	Comments on Proposed Regulations Relating to Changes to Collection DueProcess Procedures Under Sections 6230 and 6330	Low Income Taxpayers; Court Procedure and Practice and Practice	Diana Leyden
475	12/07/05	Comments on Proposed Safe Harbor Regulations under Section 475	Financial Transactions	Glenn N. Eichen

*The technical comments listed in this index represent the views of the ABA Section of Taxation. They have not been approved by the ABA Board of Governors or the ABA House of Delegates and should not be construed as representing the policy of the ABA.