

Low-Income Taxpayer Clinicians Meet with Service Representatives

By T. Keith Fogg*

On Friday, May 12, during the ABA Tax Section's May Meeting, 12 meeting attendees had a meeting with Deputy Commissioner Steve Miller and National Taxpayer Advocate Nina Olson. Pictured here with Bill Nelson are, from left to right: bottom row – Jamie Andree, Indiana Legal Services; Joe Schimmel, Partner, Cohen, Chase, Hoffman & Schimmel (former chair of ABA Tax Section LITC committee and reviewer of due diligence comments); and Susan Morgenstern, Legal Aid Society of Cleveland; second row – Tamara Borland, Iowa Legal Aid; Michelle Drumb, Director of Washington and Lee Law School Tax Clinic; and Les Book, Villanova Law School (former chair of ABA Tax Section LITC committee and author of due diligence comments); third row – Christine Speidel, Vermont Legal Aid; and George Willis, Director of

Chapman Law School Tax Clinic; fourth row – Mary Gillum, Legal Aid Society of Middle Tennessee and the Cumberland; and Keith Fogg, Director of Villanova Law School Tax Clinic; top row – Bill Nelson, Taxpayer Advocate Service, Director of LITC Program; Bill Timm, Assistant Director of Georgia State Law School Tax Clinic; and Shelly Cole, Practitioner-in-Residence at American University Law School Tax Clinic.

Thanks to the Tax Section program creating scholarships allowing non-academic low-income tax clinicians to attend Section meetings, almost all of the clinicians who worked on the Section's comments to the Service on the recently issued innocent spouse notice and on the notice announcing changes to the due diligence form for preparers of earned income tax credit returns were present in Washington for the Section's May Meeting. Because of the presence of the group in Washington, Nina Olson worked with the clinicians and with the Deputy Commissioner to set up a face-to-face meeting to discuss the issues on which the Low Income Taxpayers Committee had commented.

The group met with the Deputy Commissioner, the NTA, and their staff members for 1½ hours, providing views on how the innocent spouse and due diligence issues should be translated into forms meaningful to the intended audience. The meeting also covered more general issues affecting low-income taxpayers. It was a unique opportunity to provide input to the agency on issues affecting a broad range



of low-income taxpayers. The willingness of Service leaders to meet with clinicians on these issues speaks both to the Service's desire to get these important issues right and to the importance of the Section in helping to structure meaningful comments from the bar. Although it sometimes feels that agency rulemaking occurs without sufficient input from those affected, this meeting provided a significant opportunity for representatives of a group of taxpayers with a small voice to have their voice heard at the highest levels of the agency. It is an exemplar for interaction on matters affecting low-income taxpayers. ■

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