

Thursday

1:00PM – 5:45PM

LITR Workshop: Representing Low-Income Taxpayers in IRS Collection Matters

- 1:00pm** **Introduction & Overview.** * This panel will focus on current trends in IRS Collection activities as they pertain to low-income taxpayers, typical collection issues faced by low-income taxpayers, commonly encountered collection notices, intake practices related to LITP collection issues and the importance of financial analysis in collection issues. *Moderator:* Joseph Barry Schimmel, Cohen Chase Hoffman & Schimmel PA, Miami, FL. *Panelists:* Professor Diana Leyden, University of Connecticut School of Law Tax Clinic, Hartford, CT; Paul Harrison, The Community Tax Law Project, Richmond, VA; Nina Olson, National Taxpayer Advocate, Taxpayer Advocate Service, Washington, DC.
- 2:30pm** **Collection Alternatives.** * OIC, Installment Agreements, Partial Pay Installment Agreements, Currently Not Collectible Status and Bankruptcy. *Moderator:* Professor Carlton M. Smith, Cardozo School of Law Tax Clinic, New York, NY. *Panelists:* Professor Keith Fogg, Villanova Law School Federal Tax Clinic, Villanova, PA; Nina Olson, National Taxpayer Advocate, Taxpayer Advocate Service, Washington, DC; Glenn Thomas, Attorney-Advisor, National Taxpayer Advocate, Taxpayer Advocate Service, Washington, DC.
- 3:40pm** **Contesting Liability under IRC §6015.** * Innocent Spouse, Separation of Liability, & Equitable Relief. *Moderator:* Paul M. Kohlhoff, Valparaiso University School of Law, Valparaiso, IN. *Panelists:* Honorable Lewis R. Carluzzo, Special Trial Judge, US Tax Court, Washington, DC; Nina Olson, National Taxpayer Advocate, Taxpayer Advocate Service, Washington, DC; Jason Anderson, Attorney, Office of Chief Counsel, IRS, Chicago, IL.
- 4:45pm** **CDP Appeal of Collection Matters.** * Case study and mock CDP hearing. *Moderator:* Professor Kathryn Sedo, University of Minnesota School of Law, Minneapolis, MN. *Panelists:* Professor Keith Blair, University of Baltimore School of Law, Baltimore, MD; Glenn Thomas, Attorney Advisor, National Taxpayer Advocate, Taxpayer Advocate Service, Washington, DC.