SPOTLIGHT PRO BONO AND TAX CLINICS COMMITTEE MAY 2013

May 9, 2013 **Workshop**

1:00 pm - 5:00 pm

Pro Bono and Tax Clinics Committee

Chair: Professor Keith Fogg, Villanova Law School, Villanova, PA

Time: 1:00 - 2:00 Tax and Immigration

Moderator: Paul Harrison, Director, Tax Clinic, Center for Economic Progress

Panelist: Ceci Lopez, ABA Public Service Tax Fellow, University of Washington,

School of Law, Federal Tax Clinic

W. David Koeninger, Advocates for Basic Legal Equality, Inc., Toledo,

Ohio,

Immigration Judge Paul Schmidt from the Arlington (VA) Immigration

Court

This panel will discuss tax issues facing individuals who have immigrated to the United States. Among the issues this panel will address are: worker classification, the detention process and ITIN issues (new regulations, problems in obtaining ITIN) and the impact of tax compliance on immigration status with a focus on the tax issues immigration judges look to have resolved and what constitutes a satisfactory resolution. This panel will discuss the impact of offers in compromise and installment agreements on tax compliance, look back periods on unfiled returns, audits

and ITINs.

Time: 2:00-3:00 Tax and Family Law

Moderator: Charles Jeane, Visiting Assistant Professor of Law and Director, Low-

Income Taxpayer Clinic, UDC, David A. Clarke School of Law,

Washington, D.C.

Panelists: Susan Morgenstern, Cleveland Legal Aid Society, Cleveland, Ohio

Jill MacNabb, Attorney Advisor, Taxpayer Advocate Service,

Washington, D.C.

This panel will focus on family law issues and the tax problem that trail along behind them. In the course of the presentation the panel will discuss the new indicator that the IRS uses for domestic violence cases, the 2012 innocent spouse revenue procedure (and perhaps an update to that

proposal), new draft Form 8332 and instructions, and issues related to children that have tax debts (e.g., aunt fraudulently liquidates account for

minor).

Time: 3:00 - 4:00 Tax and Disability

Moderator: Jennifer Mueller. Practitioner-in-Residence in America University,

Washington College of Law's Janet R. Spragens Federal Tax Clinic,

Washington, D.C.

Panelists: Josh Beck, Attorney Advisor, Taxpayer Advocate Service

Johnette Hartnett, National Disability Institute, Washington, DC.

This panel will broadly discuss challenges facing taxpayers with a disability when filing their taxes, and national and local efforts to address these challenges. Further, the panel will focus on specific tax provisions that make allowances for taxpayers with a disability, such as IRC Sections

22, 72(t), 152 and 6511(h).

Time: 4:00 – 5:00 Tax and Consumer Transactions

Moderator: Pamela Chaney, Clinical Instructor, Director Low Income Taxpayer

Clinic, University of Maryland School of Law.

Panelists: Mandi Matlock, Texas RioGrande Legal Aid, Inc., Austin, Texas

Jamie Andree, Indiana Legal Services, Inc, Bloomington, Indiana

Chi Chi Wu, National Consumer Law Center, Boston, MA

This panel will discuss tax issues arising in a consumer context. The discussion will include the tax issues arising from the cancellation of non-mortgage consumer debt. The panel will examine whether the canceled consumer debt is income and whether or not it is excludible for some reason (insolvency, etc.). The panelists will address litigation strategies for setting up a good argument for non-taxability of forgiven debt in debt defense cases and ways to attack a 1099-COD.