

# Irs Eic Reconsideration Sample Letter

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this book is designed for a clinical program or pro bono program that assists low income taxpayers with federal income tax controversies it draws from four main areas lawyering skills of interviewing and counseling ethics federal tax practice and procedure and federal tax litigation appendices with examples of documents and letters are included to provide practical material basic information in the four areas is presented through a combination of commentary cases excerpts from federal tax law and procedure and questions for discussion appendices provide sample documents that compliment the topics unlike other law school case books the cases have not been extensively edited because the book is meant to provide students and practitioners the opportunity to fully explore and understand the facts and holdings of the cases generally footnotes in reprinted cases and other materials are numbered as in the original the student who completes a course using this book should have a firm grounding in tax practice and procedure common to tax controversies of individual taxpayers practitioners who use this book will be prepared to assist low income taxpayers pro bono be part of volunteer work with a low income taxpayer clinic or bar association program while the organization of the book is based on an ideal of how material should be presented professors can rearrange the reading based

on the topics presented in current clinic cases practitioners can pick and choose the chapters applicable to their cases but should not skip the chapters on lawyering skills future editions will add chapters on the holistic representation of low income taxpayers including social and other legal issues that may arise in legal representation tax issues of importance to immigrants and federal tax crime issues about the author diana leyden clinical professor university of connecticut school of law she joined the school of law faculty in 1999 to create and teach the tax clinic one then 34 low income taxpayer clinics supported by irs grants she holds a b a from union college a j d from university of connecticut school of law and an llm in taxation from georgetown university she clerked as a law clerk to hon herbert chabot united states tax court from 1982 1984 prior to joining the faculty of the school of law she was in private practice specializing in transactional tax planning and tax litigation in boston and washington dc and worked for tax revenue departments in massachusetts and connecticut in the areas of corporate and state income tax she is frequent lecturer at the aba tax section and served as the chair of the aba tax section low income taxpayer committee and vice chair of the pro bono committee she was the 2005 recipient of the aba section on taxation pro bono award she also served as aba tax section liaison to the renaissance on idealism of legal profession and on the blue ribbon commission to study the independence of the irs appeals division she is frequent lecturer to low income taxpayer clinic conferences she has worked on training issues for the irs and the national taxpayer advocate service she was also a former member of the internal revenue service advisory council and testified before the irs oversight board on recommendations for improvements in customer service

written to help the practitioner address procedural problems in representing clients includes full discussion of the relevant law the types of information needed from the client the irs and from third parties types of questions to ask and practice tips

this database encompasses all aspects of the impact of people and technology on the environment and the effectiveness of remedial policies and technologies featuring more than 950 journals published in the u s and abroad the database also covers conference papers and proceedings special reports from international agencies non governmental organizations universities associations and private corporations other materials selectively indexed include significant monographs government studies and newsletters

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