Caleb Smith

Summary of Relevant Tax Experience and Activities

Selected Presentations

- "The National Taxpayer Advocate, EIP Issues, and What to Expect in Filing Season," ABA Mid-Year Meeting, speaker. Online, January 2021.
- "The Year in Review," LITC Conference Plenary Session, speaker. Online, December 2020.
- "Legal Ethics During a Pandemic," Minnesota State Bar Association CLE, speaker. Online, October 2020.
- "Delivering Economic Impact Payments: More Challenges and Quandaries in the COVID-19 Pandemic Era," ABA Live Webinar, speaker. Online, May 2020.
- "Ethical Considerations for Limited Scope Engagements," ABA Mid-Year Conference, speaker. Boca Raton, FL, February 2020.
- "Designated Orders in the US Tax Court," ABA Mid-Year Conference, speaker. Boca Raton, FL, January 2020.
- "Tax Law Update and TCJA Two Years Out," LITC Conference Plenary Session, speaker. Washington, D.C., December 2019.
- "The Tax Court's New Limited Appearance Procedure: Procedural, Ethical and Practical Considerations," ABA Tax Section CLE Webinar, moderator. Online, October 2019.
- "The Impact of the Digital Economy and Big Data on Vulnerable Taxpayer Populations," International Conference on Taxpayer Rights, moderator. Minneapolis, MN, May 2019.
- "EITC and Benefits Law: Conceptualizing, Understanding (and Navigating) the Interplay of EITC and Benefits Law," ABA Tax Section May Meeting, speaker. Washington, D.C., May 2019
- "Hot Topics for Low Income Taxpayers," Cornell Club of New York, speaker. New York City, NY, April, 2019
- "Advising the Disadvantaged," Minnesota CLE Seminar, speaker. Minneapolis, MN, March 2019.

- "Avoiding Tax Litigation Through Financial Analysis," ABA Tax Section Mid-Year Meeting, speaker. New Orleans, LA, January 2019
- "The 2017 Tax Act and Self-Employed Workers," ABA Low-Income Taxpayer Representation Workshop, moderator. Washington, D.C., December 2018.
- "Tax Consequences of Student Loan Debt Cancellation," ABA Tax Section Joint Meeting, moderator. Atlanta, Georgia, October 2018.
- "IRS Automation and the Low-Income Taxpayer," SC Johnson Cornell College of Business and Cornell Law School Low-Income Taxpayer Summer Symposium, Speaker. Cornell University, New York, June 2018
- "The Rise of Section 6751(b): Ghouls that Rise from the Graev," ABA Tax Section May Meeting, speaker. Washington, D.C., May 2018
- "The 2017 Tax Act and Self-Employed Workers," ABA Tax Section's Low Income Taxpayer Representation Workshop, moderator. Washington, D.C., May 2018
- "Financial Disability," 2018 Annual LITC Grantee Conference, speaker. Washington, D.C., December 2017
- "First Annual Low-Income Taxpayer Workshop: Keynote Speaker," Cornell University, New York, November 2017
- "Recent Developments in Low-Income Taxpayer Representation," ABA Tax Section Low-Income Taxpayer Representation Workshop, speaker. Washington, D.C., May 2017
- "Reporting to Consumers: Issues Related to For-Profit Schools and Housing," ABA Tax Section Individual and Family Taxation Panel, speaker. Washington, D.C., May 2017
- "Recent Developments in the PATH Act," ABA Tax Section's Low-Income Taxpayers Representation Workshop, speaker. Washington, D.C., December 2016
- "LITC Overview," Boston Tax Help Coalition Site Coordinator Training, speaker. Boston, MA, December 2016
- "Advising Veterans with Tax Issues," Massachusetts Enrolled Agents Pro Bono Panel, speaker. Boston, MA, December 2016
- "Knowing Your Rights in the Tax Code" Boston Public Library "Lawyer in the Library" Series, speaker. Boston, MA, November 2016

- “Abandonment and Tax Consequences,” Massachusetts Enrolled Agents Pro Bono Panel, speaker. Boston, MA, October 2016
- “Recent Developments in the PATH Act,” ABA Tax Section Joint Conference, speaker. Boston, MA, September 2016
- “Affordable Care Act in 2016,” Massachusetts Enrolled Agents Pro Bono Panel, speaker. Boston, MA, August 2016

<u>Publications</u>

Book Chapters:

- Snyder, John B. and Smith, C. “Effectively Representing Your Client Before the IRS: Applying Administrative Law in Tax Cases.” American Bar Association Tax Section, 2021 (8th edition).
- Drumbl, M. and Smith, C. “Effectively Representing Your Client Before the IRS: Understanding the Earned Income Tax Credit.” American Bar Association Tax Section, 2018 (7th edition).

Articles:

- “Economic Impact Payments, College, and the EITC,” TaxNotes, Co-authored with Dylan Bellisle, July 2021.
- “State Tax Assistance: Helping Individuals and the System,” TaxNotes State, April 2021.
- “Judicial Tax Collection – Part 4,” TAXES – The Tax Magazine, Co-authored with William D. Elliott. September, 2019.
- “Judicial Tax Collection – Part 3,” TAXES – The Tax Magazine, Co-authored with William D. Elliott. July, 2019.
- “Judicial Tax Collection – Part 2,” TAXES – The Tax Magazine, Co-authored with William D. Elliott. May, 2019.
- “LITCs and VITA: Two Sides of the Same Coin,” Prosperity Now - Taxpayer Opportunity Network Tax Prep Dispatch, January 10, 2019.
- “When the Taxpayer Can Tell the IRS: Prove It,” Law360 Expert Analysis, October 2018

- "Student Loan Debt and Tax Administration: Coming Storms and Case Studies," TAXES - the Tax Magazine, November 2018
- "Form 2848: That Modest First Step," ALI CLE's *The Practical Tax Lawyer*, Fall 2017 edition.
- *Procedurally Taxing* (found at: http://procedurallytaxing.com/)
    - "Is IRS Appeals Using the Taxpayer First Act to Restrict Taxpayer Access?" July 23, 2021
    - "Designated Orders" (monthly) May, 2017 – June, 2021
    - "Substantial Understatement Penalties and Supervisory Approval: Big Changes Coming?" May 2021
    - "Accepting Gifts from the IRS: Ethical Considerations (Part Two)," April 2021
    - "Accepting Gifts from the IRS: Ethical Considerations (Part One)," April 2021
    - "Tax Court Rule 155 and Gifts from the Service," April 2021
    - "Is the IRC § 6428 "2020 Recovery Rebate" Really a Rebate?" February 2021
    - "Can the IRS Ever Collect on Erroneous EIPs?" January 2021
    - "IRS in Action: Fixing the Injured Spouse EIP Issue," August 2020
    - "Injured Spouse and EIP: Continued and Increasingly Troublesome Issues," June 2020
    - "Payment Alternatives in the Covid Era: A Humble Plea for Easier Access to Installment Agreements," May 2020
    - "Injured Spouse and Economic Impact Payments," April 2020
    - "Invalidating an IRS Notice: Lessons and What's to Come from Feigh v. C.I.R.," June 2019
    - "Dealing with the Shutdown When You Have an Impending Calendar Call: Take Me Back to 2013," January 2019
    - "ABA Tax Section Submits Comments on Rev. Proc. 99-21," February 2018
    - "Judge Buch Offers a Primer on Stipulations," December 2017
    - "Faulty Information Returns: A New Frontier." February 2017
    - "Form 2848: The First Hurdle," October 2016
    - "On Offsets and Posted Dates," July 2016

Relevant Work Experience

- Associate Clinical Professor, Director, Ronald M. Mankoff Tax Clinic, University of Minnesota (June 2019 – Present)
- Visiting Associate Professor of Law, Ronald M. Mankoff Tax Clinic, University of Minnesota (June 2017 – June 2019)
- Attorney Fellow, Harvard Federal Tax Clinic (August 2016 – June 2017)
- Staff Attorney, Mid-Minnesota Legal Aid LITC (February 2016 – August 2016)
- Pro Bono Attorney, Mid-Minnesota Legal Aid LITC (October 2015 – February 2016)
- Research Assistant and Student Director, Lewis & Clark Federal Tax Clinic (September 2014 – May 2015)
- Law Clerk, Samuel Yoelin Kantor LLP (August 2013 – May 2014)
- Tax Program Manager, Prepare + Prosper (October 2009 – August 2012)

Other Relevant Experience and Media Appearances

- Regulatory and Sub-Regulatory Comments Projects
    - Primary author, ABA Tax Section Pro Bono & Tax Clinics Committee "Comments Concerning Form 911," October, 2021
    - Primary author, ABA Tax Section Pro Bono & Tax Clinics Committee "Recommendations for 2021-2022 Priority Guidance Plan," June, 2021
    - Reviewer, ABA Tax Section "Response to Comment Request Concerning Proposed Form 15277," February, 2021
    - Reviewer, ABA Tax Section "Response to Comment Request Concerning Review of Regulatory and Other Relief to Support Economic Recovery," January, 2021
    - Primary author, "Comments on Information Collection Under Revenue Procedure 99-21," February, 2018
    - Co-author, joint submission of University of Minnesota Tax Clinic with Harvard Federal Tax Clinic and Harvard Project on Predatory Student Loans, comments to

        - IRS on Form 1099-C Cancellation of Debt Reporting Requirements, November 2017
    - Primary author, Harvard Federal Tax Clinic comments to Treasury on Proposed Dependency Exemption Regulations
- ABA Tax Section Committee Membership
    - Co-Chair, ABA Tax Section Pro Bono & Tax Clinic Committee, June 2020 - Present
    - Vice-Chair, ABA Tax Section Pro Bono & Tax Clinic Committee, June 2018 – June 2020
    - Christine Brunswick Scholarship Selection Committee Member, 2020 – present
    - ABA Tax Section Publications Committee Member, 2020 – present
- Quoted in numerous publications including Tax Notes Today, Bloomberg Tax, New York Observer, Lexis LAW360, MLEX US Tax Watch, and MarketWatch.
- Volunteer Tax Reviewer, VITA Program, 2011 – Present
- Federal Tax Law Instructor, Prepare + Prosper, 2010 – Present

Education

- J.D., Lewis & Clark Law School (2015)
    - Cum laude
    - Outstanding Client Advocacy Award (2015)
    - Community Service Honors Award (2013, 2014, 2015)
- B.A., University of Minnesota (2007)