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States Tax Court by providing taxpayers who are not represented by counsel with the opportunity to receive free tax advice from Low Income Taxpayer Clinics (LITCs), American ...

Mar. 18, 2021



IRS

Department of the Treasury Internal Revenue Service

The Internal Revenue Service Office of Chief Counsel has embarked on its most far-reaching Settlement Days program ever, declaring the month of March 2021 as “National Settlement Month.”

This ambitious program builds upon the success achieved from last year’s many settlement day events, when Chief Counsel shifted the program to a virtual format due to the pandemic. Virtual Settlement Day (VSD) events will be conducted by every

Chief Counsel office across the country and will serve taxpayers in all 50 states and

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Tax Court by providing taxpayers who are not represented by counsel with the opportunity to receive free tax advice from Low Income Taxpayer Clinics (LITCs), American Bar Association (ABA) volunteer attorneys and other pro bono organizations.

Taxpayers can also discuss their Tax Court cases and related tax issues with members of the Office of Chief Counsel, the IRS Independent Office of Appeals and IRS Collection representatives. These communications can aid in reaching a settlement by providing taxpayers with a better understanding of what is needed to support their case.

If settlement is reached, IRS Collection personnel will be available to discuss potential payment alternatives. For those who choose to take their cases to court, the VSD process can also help by giving taxpayers a better understanding of what information they need to present to the court to be successful.

Taxpayer Advocate Service (TAS) employees also participate in VSDs to assist taxpayers with tax issues attributable to non-docketed years. Local Taxpayer Advocates and their staff can work with and inform taxpayers about how TAS may be able to assist with other unresolved tax matters, or to provide further assistance after the Tax Court matter is concluded. If a taxpayer experiences difficulties concerning collection, TAS can also assist with collection alternatives.

How does one go about participating in a VSD event? One way is to be notified and invited to attend by the IRS working with LITCs and pro bono attorneys. The IRS proactively identifies and reaches out to taxpayers with Tax Court cases which appear most suitable for this settlement day approach. The IRS also generally encourages taxpayers with active Tax Court cases to contact the assigned Chief Counsel attorney or paralegal about participating in the March VSD events.

“I strongly encourage all taxpayers who have the ability to participate in a settlement

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The IRS first announced virtual settlement days in May of last year. ([IR-2020-87](#)) Since then, Chief Counsel and LITCs have successfully used VSD events to help more than 259 taxpayers resolve Tax Court cases without having to go to trial. This saves taxpayers and the government time and money. The legal assistance to taxpayers can potentially help achieve a better resolution to their cases. Of course, the Counsel attorneys or paralegals assigned to cases are always available to settle cases outside of the VSD program.

LITCs can contact their local Chief Counsel offices about the event for their area. If additional information is needed, reach out to Chief Counsel's Settlement Day Cadre, or contact Sarah Sexton Martinez at (312) 368-8604 (not a toll-free call).

Pro bono volunteers are encouraged to contact Meg Newman with the American Bar Association Tax Section at Megan.Newman@americanbar.org. In addition to local events, volunteers are being matched to serve where there are gaps in service.

IRS

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