

Caleb Smith

190K Mondale Hall, 229 19th Ave S • Minneapolis, MN 55455 • (612) 624-5813 • smit2014@umn.edu

Summary of Tax Experience

Clinical Experience

- Attorney Fellow, Harvard Federal Tax Clinic (August 2016 – Present)
- 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)
- Student Attorney, Lewis & Clark Advanced Federal Tax Clinic (Spring 2015)
- Law Clerk, Lewis & Clark Federal Tax Clinic (OSB Public Service Stipend Recipient: Summer, 2014)
- Student Attorney, Lewis & Clark Federal Tax Clinic (Spring, 2014)
- Tax Clerk, Legal Aid Services of Oregon LITC (Summer, 2013)
- Intake Volunteer, Legal Aid Services of Oregon Bankruptcy Workshop (Fall, 2012)

Presentations

- “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
- “Credit Bans in the PATH Act,” Prepare + Prosper, speaker. St. Paul, MN 2016
- “Balance Due: Assisting Clients that Owe,” Prepare + Prosper, speaker. St. Paul, MN 2015

Publications

- Drumbl, M. and Smith, C. “Effectively Representing Your Client Before the IRS: The Earned Income Tax Credit.” Forthcoming from ABA Publications
- “Designated Orders: 5/22/2017 – 5/26/2017,” *Procedurally Taxing* (An ABA “Blawg 100” Top Legal Blog), June 2017
- “Top of the Order: Tax Court Designated Orders,” *Procedurally Taxing*, May 2017
- “Faulty Information Returns: A New Frontier.” *Procedurally Taxing*, February 2017
- “Form 2848: The First Hurdle,” *Procedurally Taxing*, October 2016
- “On Offsets and Posted Dates,” *Procedurally Taxing*, July 2016

Law School Tax Courses (Grade)

- Federal Income Tax I (A)
- Partnership Tax (A)
- Corporate Tax (A)
- Estate and Gift Tax (A)

Volunteer and other Relevant Experience

- High School Instructor for Street Law, Lewis & Clark Law School, Spring 2015
- Lewis & Clark International Student Tax Assistant, Lewis & Clark Law School, Spring 2014
- Volunteer Tax Reviewer, VITA Program, 2011 – Present
- Federal Tax Law Instructor, Prepare + Prosper, 2010 - Present