

NATIONAL TAXPAYER ADVOCATE PUBLIC FORUMS

CONVENED BY NINA E. OLSON, NATIONAL TAXPAYER ADVOCATE AND
THE HONORABLE CHUCK GRASSLEY, UNITED STATES SENATOR, IOWA
MULTIPURPOSE ROOM | YMCA | 101 E. CHERRY STREET, RED OAK, IA
THURSDAY, MAY 5 | 8:30 - 10:00 AM



Nina E. Olson

Nina E. Olson, the National Taxpayer Advocate, is the voice of the taxpayer at the IRS and before Congress. Under her leadership, the Taxpayer Advocate Service helps hundreds of thousands of people every year resolve problems with the IRS and addresses systemic issues within the IRS. Her Annual Report to Congress identifies the most serious problems facing taxpayers and recommends solutions. In 2014, the IRS adopted the Taxpayer Bill of Rights for which Ms. Olson had long advocated, placing dozens of existing rights in the Internal Revenue Code into ten fundamental rights, and making them clear, understandable, and accessible for taxpayers and IRS employees alike. Tax Analysts recently honored Nina Olson as one of ten Outstanding Women in Tax for 2016. This recognition reflects Nina Olson's influence on the work of legislators, tax administrators and tax professionals across the globe. She is a graduate of Bryn Mawr College and North Carolina Central School of Law, and she holds a Master of Laws degree in taxation from Georgetown University Law Center.



Chuck Grassley

A native of New Hartford, Senator Chuck Grassley has conducted at least one meeting in each of Iowa's 99 counties every year that he's served in the United States Senate to encourage participation in the process of representative government. He has a long record of increasing taxpayer rights, services and accountability at the IRS. Senator Grassley served on the bipartisan National Commission on Restructuring the IRS, which completed a yearlong audit of the IRS and released its final report in 1997. The report was the basis of the IRS Restructuring and Reform Act of 1998, which mandated Local Taxpayer Advocates in every state. Senator Grassley is former chairman and currently a senior member of the Finance Committee, with exclusive Senate jurisdiction over the IRS. The committee just passed additional reforms Senator Grassley drafted to promote taxpayer rights.



Varel Bailey

Varel Bailey is Board Chairman of Bailey Farms, Inc., a family corporation at Anita, Cass County, Iowa. The farm includes 1250 acres of corn, soybeans, and grass with livestock enterprises of cattle and sheep. He is a member of the Farm Foundation Bennett Round Table. Varel is the past chairman of the National Corn Growers Association, Iowa Corn Growers Association, Cass County Farm Bureau, Precision Beef Alliance, Iowa Farm Business Association, Iowa Beef Improvement Association, Iowa High Technology Council, Wallace Technology Transfer Foundation and Wallace Foundation for Rural Research and

Development.

He served on the board of the Iowa International Development Foundation, the Iowa Quality Producers Alliance, the Farm Foundation and Transgenic Plant Services, Inc. Mr. Bailey provided agricultural policy counsel for American Farmland Trust. He also served on the agriculture and small business advisory committee for the Chicago Federal Reserve Bank. Varel was a candidate for Iowa Secretary of Agriculture in 1990 and served as rural field representative for Congressman Greg Ganske in 1996-97. He is a 1962 graduate of Iowa State University in Farm Operations and served two years in the U.S. Army Artillery as a nuclear fire control officer.

Varel and his wife Jackie farm with their son Scot. They have two daughters, Sue Drew and Sara Rodriguez.



Tamara Borland

Tamara Borland has been project manager for Iowa Legal Aid's Low-Income Taxpayer Clinic for thirteen years. She supervises all federal tax controversy work for the program, represents low-income taxpayers before the IRS, authors training manuals and materials for attorney staff and volunteers as well as articles for client audiences. She provides tax law training locally, statewide, and at the national level. She is Chair of the Iowa State Bar Association 2016 December Tax School. She is co-author of "Affordable Care Act" a chapter found in the ABA publication *Effectively Representing Your Client Before the IRS*, Sixth Edition (2015). In July, she will commence her term as a vice-chair of the American Bar Association, Tax Section, Committee on Pro Bono and Tax Clinics.



Alvin LaMar

Alvin LaMar, CFP®, EA, of Iowa Falls, IA is a consultant with Central Iowa Farm Business Association. He advises farmers in North Central Iowa on the efficiencies of their farm operations, provides tax and estate planning and prepares tax returns. Alvin graduated from Illinois State University and has a Master's degree from the University of Illinois. He taught high school vocational agriculture for six years and began preparing tax returns in 1974 with the Illinois Farm Business Farm Management Association. Alvin has held various leadership positions at both State and National Associations levels, including NAFBAS and Iowa Consultant Representatives, serving as director, president, liaison, etc. Because of his 42 years of tax preparation experience, Alvin's expertise has been relied on for various presentations and training for Ag consultants and producers. The evolution of tax policy has made farmer retirement planning challenging and has become focus of Alvin's practice.



Kristy Maitre

Kristy Maitre, a tax specialist with the Center for Agricultural Law and Taxation (CALT) at Iowa State University provides tax education to practitioners across the nation on a variety of subjects. Formerly with IRS for 27 years and practicing in the tax field an additional 5 years she is a resource for practitioners who need help resolving IRS and client issues. She learned "REAL" customer service from IRS when she was hired in 1986 as a Taxpayer Service Representative and assisted individuals with their tax questions via phone from the Des Moines, Iowa call center. From there she became a Taxpayer Education Specialist, a Revenue Agent and eventually a Stakeholder Liaison before her retirement in 2014. She joined CALT two days after her retirement and continues to assist tax professionals and CALT's customer base with various tax issues and education.

The Center for Agricultural Law and Taxation (CALT) at Iowa State University, was created by the Iowa Board of Regents in 2006, and provides timely, critically objective information to producers, professionals and agribusinesses concerning the application of important developments in agricultural law and taxation (federal and state legal opinions of relevance, as well as critical legislative developments), and is a primary source of professional educational training in agricultural law and taxation.



Wendy Smith

Wendy Smith, Accountant, has managed the Volunteer Income Tax Assistance (VITA) program with United Way of Wapello County since 2013. In three years the program has gone from four volunteers who prepared 74 returns to 17 volunteers assisting in the filing of 596 returns. The program has helped hundreds of taxpayers with services ranging from tax return preparation to understanding an IRS inquiry. Wendy is also a business owner. In 2014 she started All Right Accounting and Tax Services in Fairfield, IA. She holds a BA in Accounting and has over five years of tax and accounting experience.