

Sabrina Lyn Strand

1701 Thatch Circle ♦ Castle Rock, Colorado 80109 ♦ (702) 561-4111 ♦ slstrand88@gmail.com

PROFESSIONAL EXPERIENCE

Director of the LITC and Assistant Professor

November 2022 – Present

University of Denver, Denver, Colorado

- Teach and supervise student representatives (law and accounting students) who participate in the University of Denver Graduate Tax Program's Low Income Taxpayer Clinic.
- Teach students about how to represent clients who have cases involving the US Tax Court, US District Court, IRS examinations and appeals, collection due process hearings, offer in compromises, requests for innocent spouse relief, and requests for penalty abatement.
- Meet with community organizers to promote our Low Income Taxpayer Clinic.
- Teach: Tax Procedure, Advanced Tax Procedure, and the Low Income Taxpayer Clinic

Assitant Director of the LITC and Visiting Assistant Professor

January 2020 – November 2022

University of Denver, Denver, Colorado

- Taught and supervised student representatives (law and accounting students) who participated in the University of Denver Graduate Tax Program's Low Income Taxpayer Clinic.
- Developed new practices and procedures to accommodate the new online learning environment.
- Met with community organizers to promote our Low Income Taxpayer Clinic.
- Coached LL.M. and JD teams who competed in the annual American Bar Association, Law Student Tax Challenge (LL.M. team won 1st place in the 2021 competition; LL.M. team won best brief and 2nd place in the 2020 competition).

Associate Attorney

December 2015 – January 2021

Joseph H. Thibodeau, PC, Denver, Colorado

January 2021 – Present (Independent Contractor)

- Handled cases in the following areas: US Tax Court, US District Court, IRS examinations and appeals, tax levies, tax liens, wage garnishments, sales and use tax audits, collection due process hearings, offer in compromises, requests for innocent spouse relief, requests for penalty abatement, payroll tax delinquencies, trust fund recovery penalties, and estate audits.
- Advised clients on the Offshore Voluntary Disclosure Program, Streamlined Domestic and Foreign Offshore Procedures, Reports of Foreign Bank and Financial Accounts ("FBARs") and Foreign Account Tax Compliance Act ("FATCA").
- Represented individuals that were investigated/indicted by the Department of Justice for financial and tax related offenses including Bank Secrecy Act violations, structuring, evasion of payment, and filing a false tax return.
- Assisted clients with federal, state, and local audits (Colorado, City of Aurora, City of Englewood, City of Pueblo, Michigan, and Maryland), protests of proposed adjustments, and audit reconsideration.

Law Clerk for the Honorable Judge Elizabeth Crewson Paris

January 2015 – December 2015

United States Tax Court, Washington, D.C

- Drafted opinions and orders pertaining to conservation easements, employee business expenses, IRA penalties, IRS liens, Schedule A and C deductions, and Tax Court jurisdictional issues.
- Supervised legal interns.

Awards

John S. Nolan Fellow

2025-2026

American Bar Association Tax Section

- Nolan Fellows are current members of the Tax Section who have made significant contributions to the Section, often through involvement in a committee or task force.

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Education

LL.M. in Taxation

December 2014

University of Denver, Denver, Colorado

Awards: High Grade Award: State and Local Taxation

Juris Doctor, *Cum Laude*

December 2012

Thomas Jefferson School of Law, San Diego, California

Awards: Honor Roll Spring 2011 and Fall 2012, Pro Bono Honors Award, CALI Excellence for the Future Award: Legal Writing, Jefferson Medal in Recognition of Academic Excellence: Legal Writing, and Witkin Awards for Academic Excellence: Legal Writing
Studied Abroad: Hangzhou, China

Bachelor of Arts in Diplomacy and World Affairs, minor in Russian Studies

May 2010

Occidental College, Los Angeles, California

Awards: Dean's Leadership Award for Excellence, Greek Chapter President of the Year
Studied Abroad: Beijing, China and St. Petersburg, Russia

PROFESSIONAL LICENSES

Admitted in 2013 to the California Bar and Colorado Bar. Admitted in 2014 to the District of Columbia Bar. Certified to practice before the United States Tax Court and United States District Court for the District of Colorado.

PROFESSIONAL MEMBERSHIPS

American Bar Association Tax Section (Chair of the Closely Held Businesses Committee), Greater Denver Tax Counsel Association, Colorado Bar Association Tax Section, California Bar Association Tax Section, Federal Bar Association Tax Section, Colorado Women's Bar Association, and Douglas Elbert Bar Association.

SPEAKING ENGAGEMENTS

American Bar Association Tax Section

May 2025

2025 May Meeting in Washington, DC

- Topic: How to Represent Taxpayers With Differing Beliefs Than Your Own (Standards of Tax Practice)

American Bar Association Tax Section

February 2025

2025 Midyear Meeting in San Diego, California

- Topic: Examining Disparate Impact in Tax Controversy (Tax Bridge to Practice)

American Bar Association Tax Section

September 2024

2024 Virtual Fall Meeting

- Moderator and Panelist: Change Is Coming: How to Navigate Various Transitions in a Tax Law Careers (Young Lawyer's Committee)

American Bar Association Tax Section

May 2024

2024 May Meeting in Washington, DC

- Topic: Tools Available when Litigating against the IRS (Closely Held Businesses Committee)

American Bar Association Tax Section

January 2024

2024 Midyear Meeting in San Francisco, California

- Topic: Developing and Mentoring the Next Generation of Tax Lawyers in the Post-Pandemic Era (Young Lawyers Committee)

Beverly Hills Bar Association Tax Section

September 2023

Virtual

- Topic: How to Effectively Represent your Client in Tax Court

American Bar Association Tax Section

May 2023

2023 May Meeting in Washington, DC

- Topic: Hot Topics for Closely Held Businesses (Closely Held Businesses Committee)

American Bar Association Tax Section

February 2023

2022 Meeting in San Diego, California

- Topic: Hot Topics for Closely Held Businesses (Closely Held Businesses Committee)

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American Bar Association Tax Section

October 2022

2022 Meeting in Dallas, Texas

- Topic: Hot Topics for Closely Held Businesses (Closely Held Businesses Committee)

American Bar Association Tax Section

March 2022

- Moderator of the Careers in Tax Panel: Perspectives on Different Pathways in the Tax Profession

American Bar Association Tax Section

September 2021

2021 Virtual Fall Meeting

- Topic: Hot Topics for Closely Held Businesses (Closely Held Businesses Committee/ Real Property, Trusts, & Estates Committee)
- Topic: Civil Actions in Connection with IRS Collection Enforcement Action (Tax Collection, Bankruptcy and Workouts Committee)

American Bar Association Tax Section

January 2020

2020 Midyear Meeting in Boca Raton, Florida

- Topic: Hot Topics for Closely Held Businesses (Closely Held Businesses Committee)

American Bar Association Tax Section

October 2019

2019 Fall Meeting in San Francisco, California

- Topic: Legislative Update for Closely Held Businesses (Closely Held Businesses Committee)

American Bar Association Tax Section

January 2019

2018 Midyear Meeting in New Orleans, Louisiana

- Topic: IRS Tools to Discover Taxpayer Documents at Home and Abroad (Young Lawyers Forum)
- Topic: Legislative Update for Closely Held Businesses (Closely Held Businesses Committee)

American Bar Association Tax Section

February 2018

2018 Midyear Meeting in San Diego, California

- Topic: Employee Tax Audit Considerations (Closely Held Businesses/Tax Collection, Bankruptcy and Workouts Committee)

American Bar Association Tax Section

September 2017

2017 Meeting in Austin, Texas

- Topic: Employment Cases and Planning Implications (Closely Held Businesses Committee)

PUBLICATIONS

Bloomberg Tax

June 2022

- IRS Service Woes Slowing Streamlined Low-Income Taxpayer Audits, Bloomberg Daily Tax Report, June 21, 2022.

American Bar Association Tax Times

November 2017

- Employment Cases and Planning Implications, ABA Tax Times, Vol. 37 No. 1, November 2017.

Pending Publication in 2026

Chapter 32 – Understanding the Earned Income Tax Credit for Effectively Representing Your Client Before the IRS (9th Edition).

I drafted a chapter in a book for tax practitioners who represent individuals before the IRS. My chapter explains the unique role that the EITC plays as a social benefit distributed through the tax return filing process and the important impact this credit makes on families. It also explains the rules for determining who qualifies for the EITC (as well as who does not), the EITC audit process, including how to represent EITC claimants in a correspondence exam, before the IRS Office of Appeals, and the United States Tax Court. Additional discussion focused on recertification following disallowance, penalties for erroneously claiming the EITC including the EITC ban, and the rules applicable to tax preparers.