

Sabrina Lyn Strand

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

PROFESSIONAL EXPERIENCE

Associate Attorney

December 2015 - Present

Joseph H. Thibodeau, PC, Denver, Colorado

- 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, Michigan, and Maryland), protests of proposed adjustments, and audit reconsideration.

Attorney Advisor 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 four legal interns.

Tax Reform Analyzer, Contract Position

October 2014 - December 2014

Heider, Tanner & Dirks, Denver, Colorado

- Compared the current U.S. Tax Code to the House Tax Reform Act of 2014.

Legal Intern for the Honorable Elizabeth Crewson Paris

June 2014 - September 2014

United States Tax Court, Washington, D.C

- Drafted opinions, summary judgments, and orders for cases on the judge's docket.
- Conducted research and prepared legal memoranda on issues relevant to the judge's cases.

Volunteer Attorney for Low Income Taxpayer Clinic

September 2013- June 2014

University of Denver, Denver, Colorado

- Prepared briefs and negotiated settlements for clients who had cases in U.S. Tax Court involving the earned income tax credit, unreimbursed business expenses, and IRC section 195 election.

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

GPA: 3.21

Rank: 18/89, Top 20%

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

GPA: 3.21

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.

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PROFESSIONAL MEMBERSHIPS

American Bar Association Tax Section (Vice 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

October 2019

2019 Fall Meeting in San Francisco, CA

- Topic: Private Causes of Action Under the Code
 - This panel discussed the several sections of the Internal Revenue Code that create private causes of action and/or defenses to liability. The panel detailed when the courts will use a violation of a representation or warranty as to taxes, or the failure to file a bulk sale notice, as a defense to the purchase money note.

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)
 - This panel discussed the rules and procedures the IRS uses to collect relevant taxpayer materials, as well as potential strategies for taxpayers in exam and future litigation to respond to such efforts by the IRS. The panel specifically addressed the use of Information Document Requests and Formal Document Requests and their respective implications in civil proceedings.
- Topic: Legislative Update for Closely Held Businesses (Closely Held Businesses Committee)
 - The panel discussed recent developments in closely held businesses.

American Bar Association Tax Section

February 2018

2018 Midyear Meeting in San Diego, California

- Topic: Employee Tax Audit Considerations (Closely Held Businesses and Tax Collection, Bankruptcy and Workouts Committee)
 - The panel discussed what issues can cause an employee tax audit to occur, defenses of the audit, and resolutions to the audit when there is a liability.

American Bar Association Tax Section

September 2017

2017 Meeting in Austin, Texas

- Topic: Employment Cases and Planning Implications (Closely Held Businesses Committee)
 - The panel discussed the recent Tax Court self-employment cases *Castigliola*, *Fleischer* and *Hardy* and their impact on planning for self-employed individuals.

PUBLICATIONS

American Bar Association Tax Times

November 2017

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