



FROM THE CHAIR

By William M. Paul*

In my last column I discussed professionalism and the pressures created by the emphasis on profits in the current law firm business model. The column focused on the importance of maintaining high ethical standards in advising clients as part of a tax lawyer's obligations to the integrity of the tax system.

Now I'd like to turn to a second aspect of professionalism that is strained in the current environment: our responsibility as tax professionals to provide pro bono legal services to persons who cannot afford to pay for adequate legal assistance. Just as the "business of law" puts pressures on the traditional concept of professionalism in advising paying clients, it can also tend to squeeze out time for pro bono activities.

I have been fortunate to spend my entire career as a practitioner with a law firm that has a long-standing and continuing commitment to pro bono. That was one of the reasons I joined the firm back in 1978. In my years as an associate, I was able (among other things) to work for six months at a Neighborhood Legal Services office in D.C. as part of a continuing rotation of firm associates through those offices. In later years, I had the honor of serving for a time as chair of the firm's Pro Bono Committee.

Not all firms have this culture or tradition. Even in firms that may have historically placed a high value on pro bono activities, firm management may now view lawyer time spent on pro bono as a non-productive activity that can no longer be subsidized by paying work. The increased "efficiency" of the market for legal talent, and the corresponding emphasis on profitability, have made that subsidy harder to sustain.

One business pressure that pushes the other way, at least historically, has been the need for law firms to recruit talented law school graduates, many of whom have a keen interest in going to a firm that places a high value on pro bono. I say "at least historically" because I worry that this pattern is less true today than it was 10 or 20 years ago. The fact that many law school graduates start their careers burdened with large debts from financing their education may cause these graduates to focus more on

the bottom line. In addition, the compensation of lawyers at major firms has increased so dramatically in the past ten years that the practice of law may now appeal more to those who simply wish to make a lot of money and have little or no interest in the public citizen aspect of practicing law. The depressed job market for law graduates in the last few years may also have had an impact.

Preserving a robust commitment to pro bono—or building the commitment where it doesn't exist—requires a continuing and multi-prong effect. Firm management must be persuaded that it is part of the firm's professional obligations. Practitioners need to be willing to make time for pro bono amid the increased demands of practice. Senior lawyers need to make clear that spending time on pro bono matters is an important part of professional life.

I think we can rightfully take pride in the fact that the Tax Section is doing its part in supporting and facilitating the provision of pro bono legal services to taxpayers. The range of pro bono-related activities of the Section and its members is remarkable. Here are just a few of the highlights:

- **Low-income taxpayer clinics.** The Tax Section has a great history of supporting low-income taxpayer clinics across the country. The Section recently published the 5th Edition of *Effectively Representing Your Client Before the IRS*, and the Section is providing free copies to all of the roughly 160 low-income taxpayer clinics that receive grants from the IRS. Some 60 members of the Tax Section volunteered their time to prepare the new edition. Originally developed as a handbook for clinics, this treatise is actually a useful resource for all practitioners.
- **VITA and Military VITA.** The Section supports the IRS's Volunteer Income

Tax Assistance (VITA) program and many Section members participate. Through VITA, practitioners as well as law students provide free tax return preparation for low-income, elderly, disabled, and other individuals. Section members also participate in the Military VITA program by training others to prepare returns for service personnel on military bases.

- **Tax Court Calendar Call Programs.** There are currently 11 Tax Court Calendar Call Programs across the country. These programs have all been started by Tax Section members working with state and local bar associations. Volunteers attend the Calendar Call and provide assistance to pro se petitioners. The Tax Court is very appreciative of these programs.

These are just a few of the pro bono-related activities supported by the Tax Section and Tax Section members. Another important program is the awarding of Public Service Fellowships. I encourage you to read the inspiring report on one of the Section's current Public Service Fellows in the Pro Bono Matters column in this issue. More information about the Section's pro bono activities is available on the Section's website at www.americanbar.org/groups/taxation/resources/tax_pro_bono.

If you'd like to pitch in and aren't sure how to go about it, here are some ideas: take overflow cases from a low-income tax clinic, participate in a Calendar Call Program or help organize one in your area, get involved in VITA or Military VITA. If you'd like some guidance on how to get involved in any of these activities—or would like to find some other way to get involved in pro bono—contact Rachel Ney, the Section's full-time pro bono staff counsel, at Rachel.Ney@americanbar.org. ■

* Covington & Burling LLP, Washington, DC.