

## About the Authors

**Christine S. Speidel** is an Assistant Professor and Director of the Federal Tax Clinic at Villanova University Charles Widger School of Law. Until her appointment at Villanova, Ms. Speidel practiced law at Vermont Legal Aid. She initially focused on representing domestic violence survivors in family court matters, and also practiced in the areas of public benefits, health care, and tax while at Vermont Legal Aid. Ms. Speidel served on the Family Rules Committee of the Vermont Supreme Court from 2008 to 2018.

Over the past 14 years Ms. Speidel has represented hundreds of low-income individuals in a wide variety of IRS controversy and collection matters. As a member and leader of the ABA Section of Taxation Pro Bono and Tax Clinics Committee, she has participated in multiple comment projects and other efforts to highlight the impact of tax policy and administration issues on low-income individuals and particularly on survivors of domestic violence.

**Audrey Patten** is a Lecturer on Law and Clinical Instructor at the Legal Services Center of Harvard Law School's Tax Clinic. Her practice focuses on representing low-income clients in cases and controversies before the Internal Revenue Service, the United States Tax Court, and the Massachusetts Department of Revenue. In addition, she litigates tax cases in the United States District and Circuit Courts.

Prior to joining the Tax Clinic, Ms. Patten was an attorney in Harvard's Consumer Protection Clinic, in which she represented domestic violence

survivors in debt collections, bankruptcy, and affirmative consumer protection cases as part of a medical-legal partnership with the Passageway Domestic Abuse and Intervention Program at Brigham and Women's Hospital. Ms. Patten began her legal career as a staff attorney in the Battered Women's Legal Assistance Project/Family Law Unit at Merrimack Valley Legal Services in Lowell, MA.