

About the Authors

Sarah Lora is an assistant clinical professor of law and the Director of the Lewis & Clark Low Income Taxpayer Clinic. Prior to joining the Lewis & Clark College faculty, she was an attorney at Legal Aid Services of Oregon for sixteen years in several roles including as Director of the Low Income Taxpayer Clinic and managing attorney in the Farmworker Program. Lora received her BA in Literature with a minor in Physics at the University of California Santa Cruz, and her JD from Brooklyn Law School. Following law school, Lora clerked for the Hon. W. Hunt Dumont in the Morris County Court in Morristown, New Jersey. Lora is a Co-Chair for the American Bar Association Tax Section Pro Bono and Tax Clinic Committee and Treasurer of the Oregon State Bar Tax Section Executive Committee. She specializes in and is a frequent speaker on tax issues for immigrants.

Robert G. Nassau has been the Director (or Co-Director) of the Low Income Taxpayer Clinic at the Syracuse University College of Law since its founding in 2002. He joined the College of Law as an adjunct instructor in 1994, became Professor of Practice in 2009, and became Teaching Professor in 2017. He has taught miscellaneous tax courses (including International Tax) at the College of Law, as well at Yale Law School, St. John Fisher College, and the William E. Simon Graduate School of Business Administration at the University of Rochester. After law school, he worked for five years as a tax associate at Sullivan & Cromwell, LLP, in New York City; and for many years he provided consulting tax counsel for

the firm of Boylan Code, LLP, in Rochester, New York. Professor Nassau received a B.A. in Japanese Studies from Yale in 1981 and a J.D. from Harvard in 1986.

Sam Rock is a private practitioner in Lexington, Kentucky. He has practiced immigration law, with a concentration on tax preparation, resolution of compliance issues, and tax debt for low income immigrants, since 2000. He has authored numerous articles on tax issues arising in immigration cases and removal proceedings. He is a graduate of Washington and Lee University and of the University of Kentucky College of Law.