

Vijay Raghavan – 2009 Public Service Fellow



Vijay Raghavan received one of the Section's 2009 Public Service Fellowships, and has been working since January 2009 at Prairie State Legal Services (PSLS) in Carol Stream, Illinois, to provide tax-specific legal assistance to low income taxpayers.

In 2008, the ABA Section of Taxation developed The Public Service Fellowship program with the goal of fostering an interest in tax-related public interest for recent graduates. The program reflects the Section's desire to advance public service efforts in tax law, and to foster a more fair and equitable tax system.

Vijay recently shared his thoughts on the Fellowship and his work at Prairie State.

Q Can you describe your background and your work experience in and outside of tax?

A Prior to law school, I worked as a computer programmer at a public policy firm in Philadelphia. I worked on tax software designed to help low income individuals file their taxes and apply for federal and state benefits.

Before starting the Fellowship, I was a tax associate at Skadden Arps. My work was primarily transactional, although I did work on a few private letter ruling requests. I also represented immigration asylum seekers on a pro bono basis.

Q What made you first apply for the Fellowship?

A I was looking to jump from a private law firm to public interest, which is difficult to do as a transactional tax lawyer. Most legal aid organizations are looking for litigation experience or a specialty that is not tax. The Fellowship seemed like the perfect opportunity to transition to legal aid without sacrificing my background in tax.

Q What made you choose Prairie State Legal Services as your Sponsoring Organization?

A Prairie State was looking to sponsor a Fellow and I was looking to be sponsored. I am glad to be at Prairie State. Prairie State's history and community ties make it an ideal place to launch a low-income taxpayer clinic.

Q What has been your biggest challenge as a Fellow?

A Being a tax specialist in legal aid. Most legal aid attorneys are either generalists or specialize in subjects traditionally covered by legal aid (such as housing or public benefits). As a result, tax attorneys have a smaller well of experience to draw from. Thankfully, there is a big national network of LITC attorneys who can advise and guide attorneys new to the field.

Q What has been your most rewarding experience as a Fellow?

A A few months ago I met a woman who was evicted from her apartment. She said she fell behind in rent because she lost her job and her refund was offset against old federal balances from joint returns she filed with her ex-husband. She thought that her ex-husband had taken care of their tax debt, but the Service informed her that the debt was still outstanding and tried to place her in an installment agreement. The balances were for 1995 and 1997 and returns for each year were timely filed. So the statute of limitations on collections should have run.

After wrestling with the Service for a few days, we discovered that her ex-husband had individually filed for

bankruptcy a few years ago and the bankruptcy discharged his liability from their joint balances. The insolvency unit then mistakenly reassessed the balances against the taxpayer, extending the statute of limitations to 2014. I got the Taxpayer Advocate involved and we were able to get the taxpayer her entire refund of \$4,200 back, which she used toward a new apartment.

Q How do you expect the Fellowship will affect your future career plans?

A If I wasn't awarded the Fellowship, I would have probably switched from tax to something else. Now I hope to continue to do tax-oriented public interest work.

Q Any advice for lawyers/law students interested in public service or pro bono work?

A Volunteer as much you can. In addition, lawyers and law students interested in working for legal aid should talk to managing attorneys at local legal aid organizations. Managing attorneys are generally open to meeting with interested volunteers and discussing funding sources and possible proposals for fellowships.

Q After the Fellowship, do you currently plan to stay at Prairie State and if not, will the position you have created exist after you leave?

A It's hard to give a clear answer to either until we know if there is funding for my position after the Fellowship expires. We applied for LITC grant money. If we get the funding we requested, I would like to stay and see the project grow. ■