

ABA SECTION OF TAXATION 2017 DISTINGUISHED SERVICE AWARD RECIPIENT

NINA E. OLSON: A Woman for All Seasons



The Section of Taxation is pleased to honor **Nina E. Olson** as the recipient of its **2017 Distinguished Service Award** in recognition of her service to the profession, service to the government, and service to the Section of Taxation.

Al Hirschfeld was one of the most famous American caricaturists who was known for his portraits of celebrities and Broadway stars. On first impression, a Hirschfeld drawing and the IRS have nothing in common. However, if you take a moment to look carefully, you will see cleverly hidden in a Hirschfeld drawing the name of his beloved daughter, Nina, in multiple places. Likewise, if you look closely at the IRS, you will see another Nina embedded in so many ways such that, just like a Hirschfeld drawing, it is hard to not think of the IRS without thinking of Nina Olson, the National Taxpayer Advocate and tireless champion of pro bono tax services, the American taxpayer, and the IRS itself.

Nina was appointed to the position of National Taxpayer Advocate in January 2001. As the National Taxpayer Advocate, she is the voice of the taxpayer at the IRS and before Congress. Under her leadership, the Taxpayer Advocate Service helps hundreds of thousands of taxpayers every year resolve problems with the IRS and addresses systemic issues affecting groups of taxpayers. Throughout her career, Nina has advocated for the rights of taxpayers and for greater fairness and less complexity in the tax system. In calling for fundamental reform in 2012, she wrote, "A simpler, more transparent tax code will substantially reduce the estimated 6.1 billion hours and \$168 billion that taxpayers spend on return preparation" and "reduce the likelihood that sophisticated taxpayers can exploit arcane provisions to avoid paying their fair share of tax."



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In the National Taxpayer Advocate Annual Report to Congress, Nina identifies the most serious problems facing taxpayers and recommends solutions. The IRS has implemented hundreds of recommendations she has made for administrative change. Members of Congress have introduced bills to implement dozens of her recommendations for legislative change, and 15 of them have been enacted into law. In 2015, Congress codified the provisions of the Taxpayer Bill of Rights for which Nina had long advocated, grouping the dozens of existing rights in the Internal Revenue Code into ten clear categories and requiring the IRS Commissioner to

ensure employees act in accordance with those rights. In testimony to Congress about IRS Customer Service Challenges on March 8, 2017, she also called on Congress to help the IRS with adequate funding so it can adequately serve the public:

The sharp reduction in IRS funding since FY 2010 has left the IRS with fewer resources with which to meet taxpayer needs. Without sufficient resources, there is simply no way the IRS can effectively serve the 100 million taxpayers who call, the ten million taxpayers who write, and the five million taxpayers who visit the IRS each year.

Last year, she traveled the country and held 12 Public Forums on taxpayer service needs and preferences together with members of Congress. The Taxpayer Advocate Service also held "Future State" focus groups of tax return preparers and practitioners. It conducted a nationwide survey of U.S. taxpayers to learn directly what they need in the way of taxpayer service.

In November 2015, Nina convened the inaugural International Conference on Taxpayer Rights in Washington, D.C., bringing over 170 government officials, scholars, and practitioners from 22 countries together to discuss global taxpayer rights and explore how taxpayer rights globally serve as the foundation for effective tax administration. The 2nd International Conference on Taxpayer Rights was held on March 13-14, 2017, in Vienna, with 41 countries represented. Never resting on her laurels, Nina has already started plans for the 3rd International Conference on Taxpayer Rights to be held on May 3-4, 2018, in The Netherlands.

In 2016, Tax Analysts honored Nina Olson as one of ten outstanding women in tax. The award recognized Nina as a global tax pioneer, influencing tax administration and policy on a global scale. More recently, she received the Jules Ritholz Memorial Merit Award in recognition of outstanding dedication, achievement, and integrity in the field of civil and criminal tax controversies. Nina is a graduate of Bryn Mawr College and North Carolina Central School of Law, and she holds a Master of Laws degree in taxation from Georgetown University Law Center. Ms. Olson has served as an adjunct professor at several law schools.

Before her days at the IRS, from 1975 until 1992, Nina owned a tax planning and preparation firm in Chapel Hill, North Carolina. In 1979, without much fanfare the IRS created the Taxpayer Ombudsman to help individual and business taxpayers resolve problems that haven't been resolved through normal IRS channels. Congress later codified this position, which evolved into the position of the National Taxpayer Advocate and the Taxpayer Advocate Service.

In 1992, Nina's passion and insight for delivery of pro bono tax service reached a critical junction. Keith Fogg of Harvard Law School and the 2015 recipient of the Tax Section's Janet R. Spragens Pro Bono Award recalls that Nina called him out of the blue and told him that she decided there was no good way for tax lawyers to do pro bono work related to their field of expertise in the way pro bono work was handled then. At the time, Keith was the District Counsel for the IRS in Richmond, VA, and Nina told Keith that she decided the solution to the problem was to start a tax clinic for low income individuals that used pro bono tax lawyers to represent them. Even though she then lived in North Carolina, she decided that Richmond was the perfect place to start this clinic. Keith and Nina spoke for about an hour about her idea and how it might take form. Keith recalls, "I was struck by what a good idea she had and her passion to make the idea a reality."

Nina's drive to help at whatever cost was then demonstrated when she moved to Richmond to start something that had never existed. In 1992, the only tax clinics in existence were at academic institutions and there were only about ten of those. With no model to work from and no ties to the community, she founded the Community Tax Law Project ("CTLP"), the first independent section 501(c)(3) low income taxpayer clinic in the United States. As CTLP's executive director, she was relentless in seeking out leads to assist her in making it happen, but she was also without compensation for many years because the amount of grant money she was able to find in no way provided her with a living wage. She maintained her tax controversy practice and eventually served as of counsel with a local attorney, who was a board member of CTLP and a big supporter, as a way to have some income, but she made huge sacrifices in time and finances to launch and sustain CTLP.

Another observation about Nina is her doggedness—she does not give up helping. As Keith recalls:

She was relentless. I have seen her represent clients when I was the lawyer representing the IRS. She does not give up in the face of significant odds because many of her clients had very little information to give her to support their position. I have seen her pursue and procure legislation because she was unhappy with a position I took in a case we were litigating. As a result of that case, she testified in Congress that the IRS approach was wrong, and Congress changed the statute.

Keith also remembers she was equally relentless in pursuing attorneys to serve on the pro bono panel of CTLP.

Last, but not least, in a field obsessed with detail that can sometimes overshadow the human nature of the clients that are being served, another admirable character trait of Nina is her caring. She cared deeply about the clients she represented when she was at CTLP and her concern came through to them. She cares deeply about the well-being of the taxpayers of the United States. She also inspires her people to do the best for the American taxpayer. She is indeed a "Woman for All Seasons" serving effectively, and always striving for more, for the benefit of taxpayers, the IRS, and the country she serves so well. The Tax Section is proud to recognize Nina E. Olson as the recipient of its 2017 Distinguished Service Award.

— Michael Hirschfeld, New York, NY