

# KAREN HAWKINS: 2004 PRO BONO ATTORNEY OF THE YEAR:

by Robert E. McKenzie, Chicago, IL



KAREN L. HAWKINS

**K**aren L. Hawkins has received the 2004 ABA Section of Taxation Pro Bono Award. The Pro Bono Award is presented each year to an individual lawyer who has demonstrated outstanding and sustained commitment to pro bono legal services. Since entering practice as a San Francisco Bay Area tax controversy attorney 20 years ago, Ms. Hawkins has assisted needy taxpayers who have been faced with the complexity of resolving disputes with the IRS.

In 1992, with the assistance of Tax Court Judge Stephen Swift and the support and cooperation of the San Francisco District Counsel's office, Ms. Hawkins designed and implemented a *pro se pro bono* project on behalf of the Executive Committee of the Taxation Section of the State Bar of California. The Tax Court *Pro Se Pro Bono* Project makes available, at every Tax Court calendar call held in San Francisco, experienced tax controversy lawyers who provide service on a *pro bono* basis to any *pro se* litigant who requests it. All attorneys volunteer their time. Normally, the attorneys do not enter appearances for the *pro se*'s, but rather serve in a mediation/instructional capacity.

In the early 1990s, the U. S. Tax Court would have up to eight calls a year in San Francisco. At the onset of the program, Ms. Hawkins was sometimes the only attorney to appear at the calls. Through her efforts the program has expanded, and now some of the most talented tax attorneys in the Bay Area provide *pro bono* assistance to *pro se* taxpayers.

Ms. Hawkins frequently takes time to assist taxpayers who seek her out because of her reputation for helping those who are caught up in "the system." She says that some of her most rewarding cases have been those in which she chose to represent the client for free. Each client receives the same attention to detail and thorough analysis that Ms. Hawkins provides to paying clients.

In 2002, Ms. Hawkins volunteered at the regular Tax Court call of Judge Robert Ruwe who announced at the outset of his call that volunteer attorneys from the *Pro Se Pro Bono* Project were present and willing to assist taxpayers. Gwendolyn Ewing asked for Ms. Hawkins' help in an innocent spouse case. Ms. Ewing had signed a joint tax return with her husband showing a balance due and was seeking relief from the liability pursuant I.R.C. section 6015(f). Up to that point the Tax Court had never accepted an innocent spouse case where the sole issue was under-payment of a tax obligation. As a result of Ms. Hawkins' able advocacy, the Court found in a case of first impression that it had stand-alone jurisdiction in section 6015(f) cases. *Ewing v. Commissioner*, 118 T.C. 494 (2002). With Ms. Hawkins' continued zealous representation, in 2004 the Court granted innocent spouse relief to Gwendolyn Ewing and relieved her from joint liability for the tax obligation.

Ms. Hawkins attributes her dedication to *pro bono* service to her circuitous path to becoming a lawyer. She graduated from the University of Massachusetts with a B.A. with Honors in English. After graduation she served in several academic positions including Residence Director at the University of Massachusetts and Assistant Director of Student Affairs at the University of California, Davis. While at Davis, she earned an M. Ed. in Organizational Development and Change.

During her tenure at Davis, friends and colleagues continually commented that she should be a lawyer. After some introspection she chose to seek a law degree. She enrolled at Golden Gate University and received her J. D. in 1979. She became a lawyer at Touche Ross and completed her MBA—Taxation at Golden Gate in 1982.

Ms. Hawkins entered private practice in 1983. She concentrates her practice in civil and criminal tax matters. Over the years she has won significant victories for wealthy, high-profile clients, but she has always set aside time for *pro bono* clients.

Even though Ms. Hawkins is a partner in a small law firm (Taggart & Hawkins, Oakland, CA), with the attendant claims on her time and without the resources of a larger firm, she has shown extraordinary dedication to *pro bono* service. She also has made outstanding contributions to the Section of Taxation in many capacities, including a recent term as Vice Chair Professional Services. She is recognized by members of the Section as a shining legal talent who aggressively advocates on behalf of both wealthy and prominent clients and *pro bono* clients. She writes and speaks extensively on tax controversy issues and is frequently quoted by the press. ■