

2006 PRO BONO AWARD RECIPIENT: JANET SPRAGENS

by Leslie Book, Villanova, PA¹



JANET SPRAGENS

INTRODUCTION: Each year, the Tax Section presents its Pro Bono Award to a member who has demonstrated leadership in pro bono representation and a true commitment to serving low income taxpayers. This year's award was presented to Professor Janet Spragens at the Section's 2006 Midyear Meeting in San Diego. Because Janet was unable to attend, Professor Leslie Book accepted the award in San Diego on her behalf and delivered the following remarks. It is with deep sorrow that we report that Professor Spragens passed away on February 19, 2006.

It is truly an honor for me to stand here today to accept the Tax Section's pro bono award on behalf of my friend and colleague, Janet Spragens.

Janet is a pioneer; she is a woman whose work touches and will continue to touch thousands of people in ways that are both far-reaching and immediate. Janet is the rare academic who not

only criticizes, but who offers solutions. She is among an even rarer group who not only offers solutions but who has the wherewithal, persistence and skills to help Congress legislate and the IRS implement those solutions. In particular, Janet is widely acknowledged, along with Nina Olson and a few others, as being the driving force behind getting low income taxpayer clinics out of a handful of law school basements and into the mainstream of public interest legal work. Janet's efforts led to the passage of the low income taxpayer clinic (LITC) funding legislation in the 98 IRS Restructuring and Reform Act. As her colleague at American University Nancy Abramowitz recounts:

"In the mid-90's when testifying before the IRS restructuring commission about the issues facing the population of working poor on the tax rolls, Janet was asked what could be done. She said, somewhat off handedly, just provide funds to create more clinics for the provision of services to this needy population across the country."

RRA 98 contained a matching funding provision for clinics, which has become the genesis of low income taxpayer clinics, and Janet's behind and in front of the scenes efforts with many were *an* and perhaps *the* instrumental reason for federal funding of low income taxpayer clinics.

When Janet testified before the Restructuring Commission about the need for tax clinics, there were maybe a dozen scattered clinics around the country—today there are over 150 tax clinics, representing many thousands of low income taxpayers—taxpayers who before LITC funding literally had nowhere to go for legal assistance.

Writing a few years ago in the book *Tipping Point*, author Malcolm Gladwell claims that ideas spread and gain traction when those ideas are

championed by "people with a rare set of social gifts." The types of gifts needed to promote ideas are housed in people he describes as *connectors*, *mavens*, and *salesmen*. *Connectors* are the people who have special talents for bringing people, often from different, but important, worlds, together. *Mavens*, from the Yiddish, are people who have accumulated lots of knowledge. *Salesmen* are those people whose force of personality or charisma helps ensure ideas are accepted by others.

Janet is all three of these types of person rolled into one, and the tax system has been the better for it. Janet bridges economists, legislators, staffers, the private bar, lobbyists, and perhaps most importantly, the common taxpayer often caught in the compliance crosshairs. Janet knows her way around the law, and had the insight that with last decade's welfare reform and the shift of many benefits to delivery within the tax code, legal representation before the IRS or in Tax Court would be crucial for the working poor. This point is accepted now, but ten years ago, the notion that people might need free legal representation in tax matters was radical. And those who work with Janet know her ability to persuade, accomplished not through bluster, but through force of argument, grace, and persistence, and an occasional well-timed icy silence.

If all Janet did was ensure federal funding of clinics, her status as a founding mother of LITCs alone would warrant the recognition that the Tax Section provides this morning. She has done so much more.

As her colleague Nancy Abramowitz notes, Janet is the longstanding "go to" person on low income tax issues—for students, for colleagues, for legislators, for regulators, for economists, for educators, for all. She is also a key contributor to the

¹ I am grateful for the assistance of Janet's longtime colleague, Nancy Abramowitz, in preparing this speech.

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tax community at large on all matters of income tax concern. She has undertaken active leadership roles in the ABA Tax Section ATPI, and was a co-founder and director of the Theodore Tannenwald, Jr. Foundation for Excellence in Tax Scholarship. She has played a key role in training new clinicians through the organization and hosting jointly with the ABA of six annual clinical workshops open to new and experienced clinicians. She has taught hundreds of students and represented countless low income taxpayers at AU's Federal Tax Clinic, one of the oldest tax clinics in the country. Her testimony

over the last few years before the IRS Oversight Board is remarkable for its insights into the unique challenges that modernization creates for low income taxpayers. Janet is easily recognized as a key creator, educator, mentor, and cheerleader for the community of tax clinicians that exists today.

Many of us are saddened that Janet's health prevents her from joining us today to receive this award in person. Yet Janet is in this room. Janet is here—that the Tax Section recognizes in this manner our members' pro bono work reflects Janet's presence. Likewise, Janet's presence reaches and

will continue to do so. She sits at counsel's table when the S session of the Tax Court is in town. Janet is there when a low wage worker's EIC is frozen without process, and a legal aid attorney, a volunteer or student lawyer challenges the IRS' actions.

Her work is an inspiration, and a reminder to us all of our obligations to work for the public good, in many forms and with much impact. For these reasons, I am so honored to stand before many of Janet's friends and accept this award on her behalf. ■

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