

2007 PRO BONO AWARD RECIPIENT: **LESLIE M. BOOK**

by Diana L. Leyden*

This year, the ABA Section of Taxation is proud to present its Pro Bono Award to Leslie Book, Professor of Law, Villanova University School of Law. Through this award, established in 2002, the Tax Section recognizes one or more individuals or law firms that have provided meritorious pro bono service in the representation of low income taxpayers. The award is intended to encourage pro bono activities by all members through public recognition of the pro bono services of the annual award winners.

Professor Book exemplifies the focus of the award through teaching and mentoring of students and attorneys in direct representation of low income taxpayers; writing about the Collection Due Process provision, the Earned Income Credit, and taxpayer rights; and participating in and leading through the Tax Section in the areas of pro bono representation and low income taxpayer issues.

Professor Book has been involved with pro bono representation of low income taxpayers since 1997, when he was the Director of the Quinnipiac University School of Law Federal Tax Clinic. In 2000, Professor Book took over the Villanova University School of Law Tax Clinic. He will be leaving that position at the end of this aca-



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demical year and will succeed Professor Michael Mulroney as the Director of Villanova's Masters in Taxation program. In all of these programs, Professor Book expends tremendous energy in training law students and new lawyers how to be excellent advocates for taxpayers. Many of his students remain active in pro bono representation and low income taxpayer clinics, a true tribute to the impact he makes on them.

Professor Book has also combined his sincere concern for the rights of low income taxpayers with his stellar academic skills to analyze, critique and recommend changes in the collection due process area, the IRS's administration of the earned income credit, and the role of regulation of tax return preparers. His scholarship has been cited by the National Taxpayer Advocate in her reports and is used by other low income taxpayer clinics as teaching tools.

Finally, Professor Book has contributed substantially to the Tax Section's work, serving as a past Chair of the Low Income Taxpayer Committee and as a member of the Court Procedure, Administrative Practice, Pro Bono, and Nominating Committees. He has directed and participated in numerous submissions on topics that affect low income taxpayers, including the user fees for Offers in Compromise, the new partial payment rules for Offers in Compromise, and changes to the regulations regarding collection due process hearings.

Professor Book has made it a key focus of his professional and personal life to assist low income taxpayers by using his many talents. The Tax Section is proud to recognize his contribution with this award. ■

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