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Of the many activities that the Section undertakes, its pro bono efforts have to be some of the most impressive and important. Over the last few months I have begun to appreciate these activities to a much greater extent. Members of the Section should seriously consider increasing their involvement in one or more of these programs.

VITA and Military VITA

Our Volunteer Income Tax Assistance programs offer the best opportunity for member involvement. VITA provides free assistance to low-income, elderly, disabled, and other individuals who, now more than ever, cannot afford the services of a paid tax return preparer. The program is an excellent pro bono opportunity for Tax Section members (practitioners and law students alike) who want to dedicate their time this filing season helping out in the local community.

In addition, through the efforts of the Section's Pro Bono Committee, the Section has undertaken a program whereby volunteers from the Section assist in the training of VITA volunteers who prepare returns on military bases. Last year the project was limited to the metropolitan Washington, D.C., area, but it has now expanded to include San Antonio, Texas. Tax Section members are not asked to prepare returns themselves, but instead are asked to train the preparers.

Participation in the military VITA training requires passing a test (I am sure Section members can pass) and receiving additional training by the IRS but this is a small sacrifice to support our military. Information about how to participate in the VITA programs is available on the Section's Pro Bono website (<http://www.abanet.org/tax/probono/>).

Public Service Fellowships

The Section devotes substantial resources to this program, which we began in 2008. Each year, we award up to two Fellowships for a two-year period to recent law school graduates or judicial clerks. Their employment must involve taxation or administration of tax law and must be with a public-interest, nonprofit section 501(c)(3) sponsoring organization.

This year we named two outstanding Fellows:

- Katie Tolliver from the University of Tennessee College of Law. After graduating, Katie will direct the Appalachian Community Partnership for Tax Advocacy, serving low-income taxpayers in Tennessee and surrounding regions.
- Douglas Smith, who will be working with the Community Action Program of Lancaster County, Pennsylvania, where he will develop a low-income taxpayer clinic to serve the population in southeast and central Pennsylvania.

Janet R. Spragens Pro Bono Award

Each year the Section awards one or two individuals the Janet R. Spragens Pro Bono Award for meritorious pro bono service in representing low-income taxpayers. This year's outstanding recipients are Caroline Ciruolo and Juan Vasquez, Jr. Both have provided exemplary pro bono services over many years.

Exempt Organization Assistance Program

At the Section's Midyear Meeting, members of the Exempt Organizations Committee provided consultation to local tax-exempt organizations and to nonprofit organizations that serve low-income individuals (as they did last year in New Orleans). The Exempt Organization Assistance Program was co-sponsored by the Pro Bono Committee. Due to the success of this program, we expect to continue this service at future meetings.

Celebrate Pro Bono Week Webinar

Last fall, the Tax Section joined the West LegalEdcenter to provide a free live CLE webcast, "Helping Charities via Pro Bono: How to 'Do It' Without Harm." Nearly 350 lawyers participated in the CLE, which was presented as part of the ABA's "Celebrate Pro Bono Week." The Section program recognizes that providing pro bono assistance to charitable organizations is an important service that many lawyers undertake and tries to help them avoid the most common mistakes that pro bono lawyers make when offering their assistance. If you missed the October 26 presentation, you may still listen to the program online at <http://westlegaledcenter.com/search/display/SearchResults.jsf>.

The Section is always open to new initiatives in the pro bono area that can help it fulfill its mission of providing tax assistance to low-income and other deserving individuals in greatest need. Suggestions from members are welcome.

Midyear Meeting

As I write this, plans are well underway for the Section's 2010 Midyear Meeting on January 21-23 in San Antonio (<http://meetings.abanet.org/meeting/tax/MID10>). As the economy continues to challenge us, so too has it given our committees much to discuss, and our Midyear Meeting promises a full lineup of excellent CLE and networking opportunities. We are also very pleased that Bill Wilkins, IRS Chief Counsel, will present the Section Plenary address on Saturday. If you are unable to attend, the program materials will be available free of charge on our website at www.abanet.org/tax/taxiq. You may also purchase audio recordings of the programs at <https://www.dcporder.com/abatx>. ■

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