

PRO BONO MATTERS

“Be the Change You Wish to See in the World”¹

By Francine J. Lipman*

Editor's Note: We are introducing a regular feature in the *NewsQuarterly* called Pro Bono Matters. Francine Lipman, the incoming Chair of the Section's Pro Bono Committee and a *NewsQuarterly* editor, will spotlight pro bono activities sponsored by the Section or by other individuals or groups.

It was 8:35 or so on Sunday night. Mother's Day night. I was sitting in the big brown corduroy easy chair in the comfort of my parents' den. On the couch next to me under a historic earth-tone afghan was my mother. Even though it was mid-May in San Diego she was wearing a knit wool cap on her head. She had a drawer full of them. The colorful caps are still there.

There we both heard it loud and clear. Tears started drip, drip, dripping out of my eyes because I knew how much it meant to Janet's family, friends, colleagues, students, fans, and my mother who had never heard about her before tonight. Earlier I had explained that **Janet R. Spragens**, THE tireless advocate for low-income taxpayers, would be a named character on the final episode of *West Wing*. We watched, listened, and waited together. And then we heard it loud and clear—a loving tribute to an avid fan for all of Janet's fans watching on Mother's Day night. We watched together both knowing, but not saying, that someday too soon, my mother would also succumb to the cancer that had taken her hair, health, and a piece of my heart. One month later she joined Janet—gone, but never ever forgotten.

While it seems like yesterday, it has been five fast and furious years since Janet R. Spragens and Esther “Millie” Lipman, my mother, passed away. One month before her death, Janet received the 2006 ABA Tax Section Pro Bono award in San Diego. Because Janet was too ill to travel, my friend and former classmate **Leslie M. Book**, Director of the Graduate Tax Program and Professor of Law, Villanova University School of Law, accepted the award on her behalf.

To a room of Janet Spragens fans, Les described Janet as a “true pioneer” and, borrowing from Malcolm Gladwell's moving 2000 book, *The Tipping Point*, a “connector,” “maven,” and “salesperson” all rolled into one amazingly brilliant, compassionate, and effective agent of change. He explained that Janet was an effective *connector* of people; a bridge between and among economists, legislators, staffers, the private bar, lobbyists, and, of course, low-income taxpayers. Janet was a *maven* of complex tax laws with innovative ideas and creative solutions to intellectually challenging, but real world problems, as well as a *salesperson* who was able to persuade, sell, buy, whatever the situation might require, with compelling arguments, engaging grace, and resolute persistence.

After her death one of her many admirers, including colleagues, students, clients, and friends, noted that “[i]n a world where others stepped back, Janet Spragens stepped forward to make a difference.” And she did for decades with keen intellect, dedication and compassion for her students, who remember her infectious smile, steadfast support and detailed stories of acts of kindness. Even Secretary of State Hillary Clinton has been touched by the positive influence of Janet Spragens. In her memoir, *Living History*, Secretary Clinton recounts that

Janet convinced a young high school senior to broaden her horizons and attend college outside of the Midwest. Like Janet, Hillary attended Wellesley and lives a life as broad and service oriented. Janet's rich record of service has touched the lives of countless low-income taxpayers and their families across the United States.

Today Janet Spragens' legacy lives on through the low-income taxpayer clinic she founded in 1990 at American University Washington College of Law. The clinic, now named the Janet R. Spragens Federal Tax Clinic, continues to serve local and national tax communities with excellent good work under the direction of Janet's long-time colleague and friend, Professor **Nancy Abramowitz**. But Janet's legacy can be found well beyond the borders of the AU campus in the everyday activities of more than 100 low-income tax clinics across America. In 2010, these organizations received \$10 million in matching federal grants. These grants are the direct result of Janet's active voice testifying before Congress on behalf of low-income taxpayers. In 2007, the Section's Pro Bono Award was renamed the **Janet Spragens Pro Bono Award** to honor her outstanding commitment to access to justice for low-income taxpayers.

In 2011, the tenth anniversary of the Section's pro bono award, the international law firm of **Fulbright & Jaworski** received the honor. Tax Section Chair

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¹ Mahatma Gandhi.

Charles H. Egerton noted that Fulbright & Jaworski has set the standard for pro bono work in the tax area serving as a model for other law firms and a testament to their commitment and dedication to serving taxpayers in need. Tax attorneys at Fulbright & Jaworski work routinely with unrepresented taxpayers at Tax Court calendar calls. Section members applauded and celebrated Fulbright & Jaworski's stellar commitment to pro bono service at the Midyear Meeting luncheon in Boca Raton.

On Thursday afternoon of that same meeting, under the exemplary leadership of **Rachel Ney**, Tax Section Pro Bono Staff Counsel, the Section held a tax-exempt organizations workshop. Nine Section members met face-to-face with representatives from about 20 local nonprofits to discuss broad ranging issues, including basic qualifications, the application process, maintenance of tax exempt status, filing requirements and the dissolution process. The nonprofits attending included organizations serving the needs of children (through puppets,

Daring to Dream, literacy, and after school programs), seniors (Parkinson's research and education, computer skills training) and all individuals (Dress for Success, Project Aspiration, Hands Together, and Tools for Peace). The representatives from the nonprofit organizations left the workshop with information and confident smiles as well as validated parking stickers thanks to the dedication and commitment of **Mike Clark** (Sidley Austin LLP), **Katy David** (Oppenheimer, Blend, Harrison & Tate, Inc.), **Melissa Galetto** (Skadden, Arps, Slate, Meagher & Flom LLP), **Beth Kingsley** (Harmon, Curran, Spielberg + Eisenberg, LLP), **Andrei Korotkov** (Gunster Law Firm), **Robb Longman** (McMillan Metro, P.C.), **Margarita Muina** (Margarita P. Muina, P.A.), **Joe Schimmel** (Cohen, Chase, Hoffman and Schimmel, P.A.), **Brian Yacker** (Windes & McClaughry), **Terri L. Murru** (Murru & Associates), **Jillian C. Vukusich** (Community Foundation for Palm Beach and Martin Counties), and **Rachel Ney** (ABA).

The Pro Bono Committee and the Pro Bono Staff Counsel plan to continue holding workshops at Section meetings as well as supporting Volunteer Income Tax Assistance programs (especially Military VITA) and Tax Court calendar calls in 15 locales, including Washington, D.C., Maryland, and Houston. (Fresno and other locations are forthcoming.) We welcome and truly depend upon your participation, ideas and support. Seize this and other pro bono opportunities by accessing the pro bono website at www.americanbar.org/groups/taxation/resources/tax_pro_bono.html and prove that pro bono matters to members of the Tax Section. Just imagine if each of the 21,000 plus members performed one hour of pro bono service each month (or if you do not have the time, donate your compensation for those 12 hours to your favorite charity and reap the rich tax benefits). Be the change that Janet wished to see in the world. ■

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