

PRO BONO MATTERS

A Pro Bono Tax Practice Grows in Brooklyn

By Francine J. Lipman*

“There’s a tree that grows in Brooklyn. Some people call it the Tree of Heaven. No matter where its seed falls, it makes a tree, which struggles to reach the sky. It grows in boarded-up lots and out of neglected rubbish heaps. It grows up out of cellar gratings. It is the only tree that grows out of cement. It grows lushly . . . survives without sun, water, and seemingly without earth.” – Betty Smith, *A Tree Grows in Brooklyn* (1943)

Like the tenacious seedling breaking through steamy New York City cement in Betty Smith’s classic novel, Anna Tavis started fighting for access to justice at an early age. Young Anna bore witness to her Russian grandmother’s struggles for crucial financial and medical benefits and she was forever changed. The humiliation and frustration her grandmother suffered ignited a burning passion to fight for her grandmother’s basic rights and dignity. These early impressions compelled Anna to become a dedicated student of language, legal, and advocacy skills in immigrant-rich New York.

Seedlings grow into trees and today Anna Tavis is a pro bono tax attorney in Brooklyn, working with immigrants who lack access to tax justice because of language, cultural, and financial barriers. Anna’s commitment to a public interest legal career led her to apply for funding for a tax position with South Brooklyn Legal Services (SBLS). Because of the Section’s financial commitment to public service the Brooklyn Low-Income Taxpayer Clinic (BLITC) has another tax attorney from 2011 to 2013.

In novels, a tree “survives without sun, water, and seemingly without earth” and grows out of “neglected rubbish heaps . . . and cellar gratings.” In reality, a young tree will die if deserted and will only flourish and bear fruit if properly nourished and groomed. Anna Tavis is a

dedicated and driven tax lawyer, but like all new lawyers she needs our mentoring, assistance, and support. As the largest organized community of tax lawyers in America today, I am confident that we have the resources to ensure that a pro bono tax practice will not only continue to grow, but flourish in Brooklyn. Thank you in advance to those who join Anna in her fight for access to tax justice for all.

In Anna’s own words:

NQ Can you describe your background and your work experience in and outside of tax?

AT My experience as an advocate began at home, where my Russian-speaking grandmother often struggled to obtain essential government benefits and medical care. From a young age, I fought on her behalf to ensure her needs were met, and that she was treated with respect. This experience solidified my commitment to fight for economic justice in immigrant communities. Prior to law school, I worked as a legal advocate in the government benefits unit of a New York-based public interest organization, and decided to become a public interest lawyer. During law school, I sought out clinics and internships providing direct services to low-income clients on a range of issues, including services for the elderly and deportation defense. My goal

upon graduating from law school was to continue providing direct legal services to low-income immigrant communities.

I discovered tax through a summer internship at South Brooklyn Legal Services’ Brooklyn Low-Income Taxpayer Clinic (BLITC), where I worked on a spectrum of cases: claims for innocent spouse relief by battered immigrant women; matters involving low-income employees miscategorized as independent contractors; and multiple cases in which families struggled to obtain various tax credits that comprised up to one-third of their annual income.

NQ What made you first apply for the fellowship?

AT I knew that the financial outlook for legal services was dire, and that if I wanted to work with low-income clients when I graduated from law school, I’d have to secure outside funding to do it. My host organization expressed that very few devoted public interest attorneys wanted to practice tax law, despite a critical need for services in this area. I had witnessed this firsthand the previous summer, and was excited to expand BLITC’s practice to reach more of Brooklyn’s low-income immigrant communities. The fellowship seemed like the perfect opportunity to bridge this gap between need and resources for assistance.

NQ What made you choose South Brooklyn Legal Services as your host organization?

AT BLITC, started in 2000, represents clients on tax matters directly, but also engages in community outreach and education. The Clinic saw a need to expand its services in

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Brooklyn's immigrant communities, particularly among Russian speakers, as well as Spanish speakers. I was excited to use my language skills and background to enhance BLITC's services within these communities. Moreover, I was excited that the project would be housed at an organization providing such a comprehensive array of legal services to clients, who invariably have multiple crises going on at one time. South Brooklyn Legal Services staff has expertise in virtually every area of poverty law, and has served Brooklyn residents since 1968.

NQ Can you give examples of the types of tax issues you deal with in providing tax assistance to low-income clients?

AT For many clients, tax problems follow a major life crisis—a life-threatening illness, an abusive relationship, or a prolonged period of unemployment, to name a few. I handle a wide array of controversy cases for individuals recovering from such crises. For example, I petition for innocent spouse relief for battered women. I also handle a number of worker misclassification cases. Low-income immigrant workers are overrepresented in industries like construction, where misclassification is rampant. As a result of misclassification as “independent contractors,” workers lose out on numerous benefits employees take for granted, such as worker's compensation,

disability coverage, wage and hour protections, and unemployment insurance, in many instances. The worker is saddled with self-employment tax, while the employer saves tens of thousands of dollars in costs. I prepare SS-8 petitions to ask the IRS to determine the worker's correct classification and ensure that the employer complies with the law and pays its fair share. In addition, I handle many IRS examinations, including audits focusing on the earned income credit, and audits resulting from identity theft. Increasingly, I see elderly and disabled clients seeking help to release levies on their limited Social Security benefits for old tax debts, and I assist in placing their accounts in a non-collectible status. I have settled some of these cases in Tax Court, as well. Overall, it's an interesting, varied practice. You never know what type of case you'll see next.

NQ What has been your most rewarding experience as a fellow?

AT It's hard to single out one, as there are many. I'm constantly amazed by my clients' strength in the face of tremendous adversity. Last fall, I met with a woman referred to BLITC by our family law unit. She had endured horrific abuse at the hands of her citizen husband. As a recent immigrant, she felt isolated and did not know who to turn to for help. Eventually, the client escaped with her daughter. She worked 12-hour days for low pay to ensure her daughter had a stable home and the opportunity to get an education, but began receiving threatening collection letters from the IRS. Several years ago, she had signed joint returns with her abusive husband, not knowing that he failed to report thousands of dollars in self-employment income. We submitted a petition for innocent spouse relief, and anticipate a successful outcome. For the client, this is the last hurdle to finally putting her traumatic past behind her and starting a new life. It was wonderful to be a part of that process.

NQ What has been your biggest challenge in the position?

AT As far as the work itself, it has been challenging to reach new communities. We have conducted “know your rights” trainings at a domestic violence shelter and an immigrant workers' rights organization. We frequently train service providers in community-based organizations. Often, clients find us through word-of-mouth referrals by friends and neighbors. Still, clients and community-based service providers alike have a discomfort with tax. We often pair tax trainings with other related legal issues in order to pique people's interest. It's a work in progress.

Also, funding is a constant challenge. Fortunately, the fellowship ensures that I can do this work for two years, and I am very grateful for that. As a result, we currently assist nearly every tax client who seeks and is eligible for our services. At our organization in general, however, we have faced diminishing resources and increasing need. We are trying to do more with less, and often have to turn away clients as a result.

NQ After the fellowship, do you plan on staying at South Brooklyn Legal Services, and if not, will the position you have created exist after you leave?

AT I would love to stay on at South Brooklyn Legal Services, but absent a significant increase in funding for our program, it is unlikely. We will still have a strong tax practice, but it will be quite challenging for SBLS to maintain my position, with its particular focus on immigrant workers, unless the overall funding picture improves. ■

For more information about South Brooklyn Legal Services, visit SBLS online at www.sbls.org or contact Anna at atavis@sbls.org.