

PRO BONO MATTERS

Still Fighting the War on Poverty

By Francine J. Lipman*

“If a free society cannot help the many who are poor, it cannot save the few who are rich.”—John F. Kennedy

Almost fifty years ago, President Lyndon B. Johnson declared war on poverty and wisely appointed Sargent Shriver as his top general. Sargent Shriver, a Yale Law School graduate and attorney, walked, talked, lived, and breathed a rich full life committed to public service. Sargent Shriver founded the Peace Corps, Jobs Corps, VISTA, Head Start, Community Action, Upward Bound, Legal Services, and Office of Economic Opportunity and was active in the Special Olympics, which his life partner, Eunice Kennedy Shriver, founded in their backyard in the early 1960s.

Despite Shriver’s landmark accomplishments, idealism, incredible energy, and talent, America did not win its war on poverty before he passed away in early 2011. Shortly before his death, the nation’s poverty rate rose to more than 15%, its highest level since 1993. More than 46 million people live in poverty in America, 2.6 million more than in 2010. Tragically, 21% of children nationwide live in poor families. While these statistics are heart wrenching, financial insecurity is actually more pervasive than these numbers portray. A recent study from Wider Opportunities for Women finds that 45% of all Americans (55% of all children) live in households that lack economic security, “defined as the ability to pay for basic needs like food, transportation and medical care, while setting aside a modest amount of money for emergency and retirement savings.” The majority of American children are living in or on the precipice of poverty.

Fortunately, Sargent Shriver’s legacy lives on in the countless everyday heroes who practice his guiding principles—opportunity, responsibility, community, and empowerment. Katie Tolliver Jones, one of the 2010–2012 Public Service Fellows, practices these principles on the front line against pernicious poverty in rural Appalachia. A 2010 law graduate, Katie practices tax law in eastern Tennessee—where almost one out of every four children lives in poverty. Tennessee is home to 336,453 children living in poor families and each one suffers the daily hardship of living without basic necessities. Statistics do not begin to tell the story of what it means to a mother when her children do not have shoes to wear or enough food to eat; when the electricity is shut off for nonpayment and the well water is not safe to drink. Katie sees the pain in the faces of her clients who not only suffer without basic necessities, but also lack fundamental rights—including access to justice.

Standing on the shoulders of heroes like Sargent Shriver, Katie is making a difference in the everyday lives of her clients and their families by working through the tax system to break the cancerous cycle of poverty. One pro bono matter at a

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**KATIE
TOLLIVER**

time, Katie is providing access to tax justice in rural Appalachia and serving desperately underserved communities. In Katie's own words:

NQ What made you first apply for the Fellowship?

KT I started volunteering with the Legal Aid Society of Middle Tennessee and the Cumberlands (LASMTC) when I was in high school. Initially, I interpreted meetings with Hispanic clients and translated community education materials. At that point, I planned to pursue a career in which I could help people, but I did not plan to become an attorney. However, volunteering at LASMTC showed me the impact that focused, systemic legal advocacy can have. It can make a significant and long-term impact on clients. I was lucky to work for a legal aid program that identifies tax problems as a core poverty issue. Working with an attorney showed me that low-income tax advocacy is about more than just money; it is about getting clients back on their feet and breaking the economic cycle that traps them. I wanted to find a way to practice tax law in the public service field, but there is little funding for that work. As soon as I heard about the Fellowship, I knew I wanted to apply.

NQ Tell us about the area your clinic serves.

KT My clinic serves eight Tennessee counties in rural Appalachia. In that area, widespread poverty, a lack of available jobs, the nation's worst methamphetamine epidemic,

geographical isolation, and other factors have combined to make people in this region exceptionally impoverished with few resources to turn to for help. For many reasons, people in this area seem to have more tax problems than others. A lack of education and high illiteracy rates create barriers to properly filing taxes and when tax problems come up, legal help is not accessible. Many of the communities I serve not only have no tax attorneys; they have no attorneys, period. Many people lack transportation and the Appalachian Mountains make traveling from one community to another long and difficult.

I can't always rely on sending letters to clients because some can't read them. I have clients who have no electricity. Some rely on well water that isn't safe. It is rare that I have a client who has Internet access. There are parts of my service area in which cell phones are worthless because the mountains block all cell phone signals. Some people in this area don't have any kind of phone. Rural Appalachia is still very cut off from the rest of the country—geographically, culturally, and technologically.

NQ How does your service area affect how your clinic operates?

KT Because of that isolation, the traditional clinic model doesn't work very well. I had to find a way to leverage scarce financial and legal resources to reach clients in isolated communities. For that reason, I decided to form partnerships with a network of established, well-grounded community organizations. By training employees or volunteers within those organizations to recognize and ask about tax problems, the clinic can reach out to people in rural communities and provide tax advocacy to clients who would not otherwise be able to access legal help. I work with schools, health clinics, domestic violence shelters, and other organizations to reach clients who have nowhere else to turn.

The idea behind this partnership network is simple. The partnership is efficient because it reaches potential clients in places they already go, using people who are already there. There is no way I could effectively reach clients by working on my own, which is why I do intake through partner organizations. Clients are likely to tell people they know about their tax problems. A receptionist at the local health clinic may hear, "I can't pay my bill because the IRS is taking part of my Social Security check." That receptionist refers the client to the tax clinic so that we can resolve the problem. Our partners refer clients to us and also distribute our community education materials.

Another strategy that has been effective is to hold one-day tax clinics. I advertise the clinics at local partner organizations, schools, churches, and other places. These clinics are an effective way to triage clients and I can meet with several clients back-to-back in one location. I have partnered with other non-tax attorneys at LASMTC to do the clinics as well, which has been very successful.

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

KT There is a huge range. Because such a high percentage of individual income tax audits focus on people who claim the Earned Income Tax Credit (EITC), I always have several cases involving disallowance of the EITC and other credits. I also represent a number of self-employed clients who have disallowed business expenses. I do a lot of work on the collections end to get eligible clients in Currently Not Collectible Status or to get Offers in Compromise approved. I take innocent spouse and injured spouse cases, along with a wide variety of other cases. I frequently refer clients to other attorneys within LASMTC for assistance with other legal problems. The other attorney can work to solve a

housing, consumer, health insurance, or other problem while I work on the tax issues.

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

KT There have been many. It is always rewarding to prove that a client does not owe a tax debt, or to get a big refund. However, I have found that the most rewarding cases aren't always the ones in which large sums are involved. I have a client who is terminally ill. She lives on about \$600 per month. The IRS was levying 15% of that amount. Because of that levy, she was not able to pay for medication she needed and was running out of food each month. She was paying her rent and barely scraping by. I was able to stop the levy and get some payments refunded. When I told her she would get a refund, she broke down crying. She said she had not been able to sleep because she was so worried about how she was going to stretch her food budget. It

wasn't a lot of money, but it really had a positive impact.

NQ What has been your biggest challenge in the position?

KT The biggest challenge is definitely finding funding to continue the tax clinic. We have more clients who need our services than ever, but there are fewer sources of funding for public service work. Tax advocacy can help people get back on their feet, pay for needed medicine, or get housing after a period of homelessness. However, there is even less funding for tax advocacy than for other legal services.

NQ Do you have any immediate plans after the Fellowship?

KT I want to continue running the tax clinic. However, the clinic can't continue to operate without additional funding. I have recently started a medical-legal partnership that will expand the clinic's reach to help more clients. I would like to see that project

grow, and I think it will be tremendously beneficial for clients in rural Appalachia.

Sargent Shriver said, "The only genuine elite are those men and women who give their lives to justice and charity." Katie and her colleagues at LASMTC are genuine elite. Nevertheless, without ongoing support the programs Katie has launched through Appalachian Community Partnership for Tax Advocacy will not survive—it takes a village to provide access to tax justice. Katie welcomes your suggestions and assistance at:

Legal Aid Society of Middle Tennessee and the Cumberlands
P.O. Box 5209
Oak Ridge, TN 37831
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Since 2009, the Section has funded two Public Service fellows each year, including Katie and these other amazing young lawyers (fellowship details are available at <http://www.americanbar.org/groups/taxation/awards/psfellowship.html>):

- Laura Newland (AARP's Legal Counsel for the Elderly, 2009–11)
- Vijay Raghavan (Prairie State Legal Services, 2009–11)
- Douglas Smith (Community Action Program of Lancaster County, Pennsylvania, 2010–12)
- Sean Norton (Pine Tree Legal Assistance, Inc., 2011–13)
- Anna Tavis (South Brooklyn Legal Services/Immigrant Workers' Tax Advocacy Project, 2011–13).

