

PRO BONO MATTERS

Reflections on America the Beautiful:
A Past, Present, and Future of Service

By Francine J. Lipman*

On a brilliantly cold Washington, D.C., day in January 1961, John F. Kennedy, just 44 years young, stood tall and confident beside our First Lady and his elegant bride Jacqueline. Jackie, just 32 years young, was a new mother to a precious infant son called “John John” and a beloved three-year old toddler named Carolyn. After taking the presidential oath, JFK told his fellow Americans, “ask not what your country can do for you—ask what you can do for your country. My fellow citizens of the world: ask not what America will do for you, but what together we can do for the freedom of man.” In his inaugural address, JFK also reminded us that “[i]f a free society cannot help the many who are poor, it cannot save the few who are rich.”

Coming from a family that embodied service and wealth then and today, Kennedy had already served his country as a Navy commander of torpedo boats and had been awarded the Purple Heart, three Bronze Stars, a World War II Victory Medal as well as the Navy and Marine Corps Medal for “extremely heroic conduct” and outstanding courage, endurance and leadership, saving several lives by swimming for hours after he had been injured and his torpedo boat had been destroyed.

On a stifling steamy Washington, D.C., day in August 1963, Martin Luther King, Jr., just 34 years young, stood tall and confident before almost 300,000 marchers for jobs and freedom at the Lincoln Memorial. After several notable speakers, MLK told his fellow Americans about his hopes, ambitions and dreams. “I say to you today, my friends, that in

spite of the difficulties and frustrations of the moment, I still have a dream. It is a dream deeply rooted in the American dream. I have a dream that one day this nation will rise up and live out the true meaning of its creed: ‘We hold these truths to be self-evident, that all men are created equal.’”

Coming from a family that embodied faith and cherished freedom, King was a brilliant student who studied sociology at Morehouse College at age 15 and also graduated as valedictorian of his graduate theology class. At age 25, King earned a Ph.D. in systematic theology from Boston University. King married Coretta Scott, a singer and musician, and served his congregation and country as a brilliant orator and freedom, poverty, and war nonviolent fighter. At 35, he was the youngest person to receive the Nobel Peace Prize. Dr. King reminded America again and again about human dignity, the power of passive resistance, and the prison of poverty. As he said in 1968, “[i]f a man doesn’t have a job or an income, he has neither life nor liberty nor the possibility for the pursuit of happiness. He merely exists.”

Tragically, Camelot never materialized in America. President Kennedy was murdered in Dallas in November 1963 and Dr. King was gunned down in April 1968. The depth of these losses is unfathomable even 50 years later.

While much has changed since these bold visionaries walked our streets and served our country, much has not. Poverty, prejudice, war, and guns continue to ravage lives. And despite these challenges, young people across America honoring the legacies of President Kennedy and Dr. King rise to

the challenge of community service. Included among these everyday heroes are tax attorneys serving underserved communities.

In the windy city of Chicago, Jane Zhao, a 2012–2014 Tax Section Public Service Fellow, is a community servant working for tax justice at the Center for Economic Progress (CEP). Jane and her CEP colleagues fight poverty holistically with financial wellness. Resolving tax liabilities is part of the financial wellness formula. With this formula Jane, the resident tax attorney, is saving families, and the singular and exponential impacts are resounding.

Dr. King once asked “Life’s most persistent and urgent question is: What are you doing for others?”

In Jane’s own words ...

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

JZ It’s a secret, but I’m also a CPA. In my previous life, I worked for a public accounting firm and audited hedge funds. It was not a secret that this job was not for me; I hoped law school would bring me a future of more fitting work. Luckily, I immediately loved the law, especially how it reunited me with my favorite activities—reading and writing. I was excited to be a lawyer of any kind. I started off as a non-tax person (anyone who has worked in public accounting knows that it has little to do with tax), sharing the popular misconception that tax law revolved tiredly around numbers. However, after the first day of my Federal Individual Income Tax course, I learned that tax law, like any other brand of law, is about reading and interpreting words. The

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Jane Zhao

Internal Revenue Code was a giant word puzzle; I enjoyed spending the time to put the pieces together to reveal the answer. As my tax professor would say, when you find the answer, you reach “tax-vana.”

NQ What inspired you to apply for the Tax Section’s Public Service Fellowship?

JZ I was a Student Attorney at Syracuse University College of Law’s Low Income Taxpayer Clinic (LITC). After two years of solely academic work, it was refreshing to see how the law applied to actual humans. Like most people, I was surprised to learn that “low income taxpayers” (those with incomes at or below 250% of the federal poverty level) had complex tax issues, too. Honestly, I didn’t know much about the ABA Tax Section or the Fellowship. One day, the clinic’s intuitive Director, Professor Robert Nassau, approached me with the idea of applying for the Fellowship, thinking that it suited me. Was I interested in helping to bring tax justice in my hometown? Why, of course.

NQ What made you choose the Center for Economic Progress as your Sponsoring Organization?

JZ Not only was I was interested in returning to Chicago, but also, the CEP is unique and differs from many other LITCs because it doesn’t

only focus on helping people resolve tax disputes. Rather, it focuses on helping people achieve overall financial wellness. CEP is comprised of three collaborative elements: (1) the tax preparation (VITA) program, (2) the LITC, and (3) the financial capability group. These three programs work together to help individuals and families “move from financial uncertainty to financial security.” Most people with tax problems have other financial troubles as well—in fact, the tax issue tends to be the last issue they tackle. These people can come to CEP’s LITC to resolve their tax issues, and then we can direct them to the financial capability program for coaching on what to do with their refund, how to build good credit, or how to set up a budget to pay off outstanding loans. CEP has had a number of clients successfully “flow through” these three programs and, hopefully, get on the path to financial stability.

NQ What are the types of projects on which you’re working?

JZ I spend about half my time representing clients in tax controversies. The other half of my time is spent on two main projects. First, I do education and outreach to taxpayers and legal aid organizations on tax rights and responsibilities. With all the unscrupulous tax preparers out there, education is vital. Currently, I am focusing on three main groups of individuals—small business owners, domestic violence survivors, and immigrants. Due to the current economy, many unemployed individuals have embarked on starting their own business; I educate aspiring entrepreneurs and small business owners about the importance of good recordkeeping. I also give presentations to domestic violence caseworkers on the implications of filing joint returns and the possibility of innocent spouse relief. Additionally, I inform immigrant populations of the credits they may be entitled to, and why they should file tax

returns, even if they are undocumented. Our materials have been translated into Spanish, Chinese, and Polish, the main ethnic groups in the Chicago area. My second project is focused on the Tax Court trial sessions; in the past six months, I have ensured that CEP has a permanent presence during each Tax Court calendar call. The Service expects (and welcomes) our attendance, and encourages taxpayers to consult with us. I also organize a luncheon at our local bar association to honor each Judge who comes for a Chicago Trial Session—this has facilitated our clinic’s relationship with the Service, and has been a great opportunity to promote pro bono work amongst Chicago tax attorneys.

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

JZ The population of low-income taxpayers is one of ungovernable diversity. Our clients are young, old, retired, disabled, and/or have all sorts of employment situations and citizenship statuses. Plus, tax is everywhere! This combination of the variety of life circumstances and the pervasive nature of our tax system leaves room for few dull days. We often get referrals from other nonprofit, non-tax, legal service providers. Tax problems are more likely to appear after a life changing circumstance—marriage, divorce, a new home, a mortgage foreclosure, a new job, unemployment ... the list is unending. For every single client, the goal is always to determine the *correct* amount of tax. Sometimes the Service’s determination is wrong, and we will help a client through an examination or audit reconsideration. Sometimes the Service’s determination is correct, but the taxpayer cannot afford to pay. For these clients, we help them understand why they owe tax, and what they can do to get back on track. Perhaps it’s merely getting into Currently-Not-Collectible status to prevent a paycheck or Social Security

benefit levy; perhaps it's an Offer in Compromise for a "fresh start" with the Service. We also file innocent spouse and worker reclassification petitions, and often help prove Earned Income Tax Credit eligibility.

NQ What has been your biggest challenge as a Fellow?

JZ One of the goals of my Fellowship, of course, is to expand tax-related legal services to the public—that every single person, regardless of income, will know that there is tax help out there, and receive the services necessary to resolve their issue. First, the word must get out; outreach is important. Second, attorneys must volunteer; there should be easy access to pro bono work. However, tax controversy cases can take several months to resolve. During this time, clients may have a sudden change of address, run out of phone minutes, or otherwise be difficult to reach. Coordinating pro bono interest with the current caseload can sometimes be difficult.

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

JZ Helping hard-working, low-income people resolve their tax issues is a mostly rewarding experience, every day. Some of my favorite moments happen when I meet new clients. Usually they have ignored many Service letters and have very little confidence in themselves or the availability of help. During the initial conversation, after I have discussed our strategy or the client's alternatives, I can sense significant relief. A plan is all that is necessary to dilute the stress. Similarly, sometimes a non-tax legal aid attorney will call and tell me that her client might have a tax issue, and each sentence will end in the form of a question—"She thinks she owes taxes? She has not yet filed a tax return this year? Her refund was taken?" After a brief conversation, I will let them know that they can refer the case to us. Again, I hear such relief on the phone. Sometimes I cannot believe that my work can relieve people of so much stress. It is quite rewarding.

NQ You have attended several Tax Section meetings. How have they helped you in your work?

JZ Before beginning my Fellowship, I was concerned about the amount of guidance I would receive. Would a rookie lawyer just be set free to represent taxpayers with barely any guidance or supervision? Thankfully, no. The Tax Section meetings have provided extraordinary networking opportunities with tax professionals, especially in the Pro Bono and Tax Clinics Committee; everyone I have met has been eager to help and tremendously supportive of my work. Furthermore, I was relieved to find that our Clinic Director, Paul Harrison, is filled with several years of LITC knowledge, and is one of the leading experts in public service tax work. I have never felt lost.

NQ Do you have any advice for lawyers or law students interested in public service or pro bono work?

JZ Like tax, public service work is (almost) everywhere. Regardless of where your interest lies, there is a

Since 2009, the Section has funded two Public Service fellows each year, including these amazing young lawyers (fellowship details are available at <http://www.americanbar.org/groups/taxation/awards/psfellowship.html>):

2009–2011

Laura Newland (AARP's Legal Counsel for the Elderly, Washington, DC; presently the Section's Pro Bono Tax Counsel)

Vijay Raghavan (Prairie State Legal Services, Rockford, IL)

2010–2012

Douglas Smith (Community Action Program of Lancaster County, PA)

Katie Tolliver Jones (Legal Aid Society of Middle Tennessee and the Cumberland, Nashville, TN)

2011–2013

Sean Norton (Pine Tree Legal Assistance, Inc., Portland, ME)

Anna Tavis (South Brooklyn Legal Services/Immigrant Workers' Tax Advocacy Project, New York, NY)

2012–2014

Ana Cecilia Lopez (University of Washington, Low-Income Taxpayer Clinic, Pasco, WA)

Jane Zhao (Center for Economic Progress, Chicago, IL)

2013–2015

Susanna Birdsong (National Women's Law Center, Washington, DC)

Susanna Ratner (SeniorLAW Center, Philadelphia, PA)

public service to perform. If you work at a law firm, you should reach out to your pro bono coordinator, or the pro bono coordinator at the local bar association. If you are a law student, you can seek an internship at a nonprofit organization. If you have graduated and are currently still seeking employment, you might be able to help as a volunteer attorney. If you want to do what I do, you can reach out to your local Low-Income Taxpayer Clinic! (There are currently 146 in America.)

NQ After the Fellowship, do you currently plan to stay at the Center? If not, will the position you have created exist after you leave?

JZ Funding! The bane of every nonprofit's existence. I do not think that my position will be available after I leave, unless there is some surprise funding. Therefore, I cannot plan to stay at CEP, but I can plan to make sure that the work that I do here has a lasting effect. For example, the training materials and brochures that I am creating now must be easily updated for use in the future. Regardless of where I end up, I know that I want to continue to do rewarding, meaningful work; I will definitely involve myself with public service whenever possible. I hope I never stop learning, reading, and writing about the (tax) law. ■

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