

PRO BONO MATTERS

"The Hardest Thing in the World to Understand Is the Income Tax." — Albert Einstein

By Francine J. Lipman*

There are almost 11 million working poor in America today. While this is the highest number since the Bureau of Labor Statistics started keeping track in 1987, it would be much higher if it included those unable to meet basic needs despite having an income just above the poverty threshold. And the child-poverty rate in America is higher than the same rate in Japan, Canada, or any European country except Romania.

America's most effective anti-poverty programs for working poor families are the earned income tax credit (EITC) and the child tax credit. These credits overwhelmingly lift millions of working poor families out of poverty. In 2010, working poor families received \$55 billion in EITCs and \$23 billion in child tax credits.

Notably, all of these life-changing refunds are paid only to those who file a tax return through the income tax system. As Albert Einstein has famously affirmed, the income tax system is enormously complex, especially for those without access to education, resources, or justice. America needs your help, and the Section is your vehicle to meet the exploding need for tax compliance and tax controversy assistance and to aid in the war on poverty. Laura Newland, the Section's new Pro Bono Counsel, has the passion, drive, and dedication to help us continue the Section's excellent good work assisting our underserved neighbors and community members with their tax matters.

In Her Own Words: Laura Newland, Pro Bono Counsel

After obtaining a degree in political science from Kalamazoo College in Michigan, I held a variety of public interest jobs, including working at a domestic violence shelter and a small jail-based voter education and registration nonprofit.

I decided to go to law school because of my interest in legal theory and also because, having worked with lawyers, I saw first-hand how powerful a law degree can be in advocacy work.

I must admit that taxation was the farthest subject from my mind when I started law school, but I found myself being drawn to tax once I realized the importance of the tax system in looking at issues such as income disparities, social programs, and taxpayer incentives.

The Section announced its Public Service Fellowship program around the same time that I was trying to figure out how to meld my new-found tax interest with a public service job. I applied for the fellowship during my last year of law school, which began my relationship with the Section.

The Section brought me to the Midyear Meeting after they awarded me the fellowship. I remember being pretty intimidated being around all the successful tax attorneys, but everyone I met was so great and welcoming. I am still impressed with how dedicated the membership is to

serving low-income taxpayers and volunteering for pro bono work.

The Pro Bono and Tax Clinics Committee would like to expand the Calendar Call program to provide full coverage in every city that the Tax Court sits. We are also working on expanding our Adopt-A-Base Program, and there are lots of opportunities across the country for firms to Adopt-A-Base by training Military VITA volunteers on base.

I am very fortunate to be Pro Bono Counsel for the Section, which currently has a number of great pro bono programs, and the Pro Bono and Tax Clinics Committee is very active in promoting pro bono work. If any member has ideas for pro bono work that the Section is not currently involved with, I would love to hear from him/her. If someone is interested in a specific topic or specific population, please contact me or Keith Fogg, the Chair of the Pro Bono and Tax Clinics Committee, to discuss possible pro bono opportunities.

There is a great need for pro bono services (e.g., immigrant/migrant tax issues, substantive military tax issues, tribal tax issues, access to tax services in rural areas, state and local tax issues, exempt organizations), so it's my goal to help meet that need through innovative program design. The prior Pro Bono Counsels have laid a strong foundation for me to build on, and I look forward to continuing to grow the Section's pro bono programming through the Pro Bono and Tax Clinics Committee. ■

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