

PRO BONO MATTERS

The 2014 Janet R. Spragens Pro Bono Award Recipient: Hon. Peter J. Panuthos

By Armando Gomez*

In 2002, the Section of Taxation established an award to recognize one or more individuals or law firms for outstanding and sustained achievements in pro bono activities in the tax law. In 2007, the award was renamed in honor of the late Janet Spragens, who received the award in 2006 in recognition of her dedication to the development of low-income taxpayer clinics throughout the United States. Over the past 12 years, the Tax Section has honored 14 individuals and one law firm. The Tax Section has a longstanding commitment to pro bono work, and the Spragens Award is given to those who truly go above and beyond in this area.

On January 25, 2014, the 2014 Janet R. Spragens Pro Bono Award was bestowed on the Honorable Peter J. Panuthos, the Chief Special Trial Judge for the United States Tax Court.

Judge Panuthos began his career as a trial attorney in the Boston office of the IRS Office of Chief Counsel in 1970, and since 1983 has served as a special trial judge at the Tax Court. He has been the Chief Special Trial Judge since 1992. Those who have seen him on the bench know that he strives day after day to ensure that every taxpayer who appears before him has a fair and just experience.

For many years now, Judge Panuthos has been the driving force behind the establishment and growth of the calendar call program in which members of the Tax Section, including a number of prior Spragens Award recipients, attend Tax Court calendar calls to provide pro bono assistance to low-income taxpayers who do not have legal representation.

Over the past few years, the Tax Section has significantly ramped up the calendar call program, and we now have coverage for every calendar call scheduled throughout the country each year. The success of the calendar call program is the result of hard work and dedication of a number of our members, low-income taxpayer clinics, local bar associations, our friends in the Office of Chief Counsel, and the Tax Court. Over the years, Judge Panuthos, together with a long line of Tax Court Chief Judges, has worked tirelessly to implement and improve the calendar call program and to streamline Tax Court procedures to increase access to the court system for pro se petitioners. And while many of our members volunteer to serve at the calendar calls, this program would not be the success that it is today but for the efforts of Judge Panuthos and the other judges at the Tax Court.

Judge Panuthos has also been an active contributor to the Tax Section's Pro Bono and Tax Clinics Committee, providing updates to the members and a receptive ear for practitioners to bring their concerns about challenges facing low-income taxpayers. His dedication to pro bono has inspired countless



Judge Peter Panuthos (L) and Section Chair Michael Hirschfeld (R)

practitioners to participate in pro bono nationwide.

In recognition of his dedication to providing access to justice for all taxpayers appearing before the Tax Court, the Tax Section selected Judge Panuthos to receive the 2014 Janet R. Spragens Pro Bono Award. ■

In Remembrance

As the Section celebrates the accomplishments of this year's Janet R. Spragens Pro Bono Award recipient, Judge Peter Panuthos, it also mourns the loss of Mark Moreau, co-recipient of the Section's 2013 award. Mark passed away on February 25, 2014, after a courageous battle with kidney cancer. To read more about Mark's work and legacy, visit the Section's pro bono website at: http://www.americanbar.org/groups/taxation/tax_pro_bono.html.

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