

directly to operating clinics. While that is not a bad result, it has meant that tax clinics have operated without the kind of overall support available in other areas of poverty law. The Tax Section, with all of the work it does, has stepped into this breach, particularly in the area of comments on proposed rule-making and also in the area of training. The National Taxpayer Advocate has also stepped into this breach, particularly in the area of research on issues impacting low-income taxpayers and also in the area of training.

Still, there exists a gap between the needs of the low-income tax clinic community and the ability of the Tax Section or the NTA to provide assistance. As my second request, I ask that members of the Tax Section join with me in seeking to create a support center that directly serves the tax clinics and provides a voice in the greater community for issues impacting low-income taxpayers. A support center focused on the issues that impact this specific community would allow for greater advocacy and research into these

issues and a consistent voice to speak for the community before Congress and the Service. This is an opportunity to significantly increase the effectiveness of the representation of these clients both through greater training and also through a more unified and focused voice on important issues.

I thank the Tax Section again for choosing me for this important award and for all of the work it does to assist those who would otherwise go without representation in a complex and bewildering tax system. ■

Uncle Sam: “We Need a Few Good Tax Lawyers”—Military VITA Training Opportunities Through the “Adopt-A-Base” Program

By C. Wells Hall, III*

The Section of Taxation has partnered with the U.S. Armed Forces (the “Armed Forces”) and the Internal Revenue Service (the “Service”) to train Armed Forces personnel to become return preparers for other military personnel and their families as part of the Military Volunteer Income Tax Assistance Program (VITA).

Budget constraints have made it difficult for the Service to provide in-person training for Military VITA volunteers. This is where you come in as a member of the Section of Taxation! By volunteering as a Military VITA instructor, you will help provide military personnel and their families with access to free tax preparation services that address their unique military tax issues.

Volunteers will not be preparing returns themselves, but will instead train the VITA volunteers at military installations on substantive tax issues relevant to returns prepared for Armed

Forces personnel. **Prior individual tax return experience is not required** (although it makes the certification process easier). The Service will provide all the necessary training to participate in the program through an on-line training course, available to suit your own schedule. This is a valuable opportunity for meaningful pro bono work while fostering relationships with your local military installation and the Service.

For the 2014 filing season, Section of Taxation members provided Military VITA instruction at 24 training sites for 31 Armed Forces installations in 14 states and the District of Columbia. This is a significant expansion of the Program from 8 training sites and 9 Armed Forces installations for the 2013 filing season, and 4 Armed Forces installations for the 2012 filing season.

Program Participants Share Experiences

George Howell, Chair-Elect of the Section of Taxation, led a team of tax lawyers with Hunton & Williams providing Military VITA instruction at Fort Lee in Richmond: *“I had a wonderful day providing VITA instruction to the military and civilian volunteers at Fort Lee. It made me feel good to help the men and women of our Armed Forces who sacrifice so much to protect our country.”*

Kevin May, of Graves and May in Wilmington, North Carolina, and Chair of the North Carolina Bar Association Section of Taxation Pro Bono Committee: *“I had the honor to work with the Military VITA program covering Camp Lejeune, Marine Corps Air Station New River and Cherry Point (Jacksonville, North Carolina). The men and women who serve our country face dangers that civilians cannot understand but still have*

* Partner, Nelson Mullins Riley & Scarborough, LLP, Charlotte, NC; Vice Chair, Pro Bono and Outreach, ABA Section of Taxation.

to deal with everyday issues at home, such as taxes. The Military VITA program is a great way for tax professionals to give back to our men and women in uniform. Our service men and women are a great group to work with, and I look forward to being a part of the program again next year.”

Jason Morton, of Morton Law Firm in Southern Pines, North Carolina, and a regular provider of pro bono services to the Armed Forces, shares his experience: *“The Armed Forces, through its IRS VITA training and Tax Centers, offer soldiers and their families a tremendous service in preparing personal income taxes while at home or abroad. It was my great pleasure to assist in training-up those soldiers for their VITA and tax-prep missions. Any contribution I can make, no matter how small, to assist the Armed Forces is an experience that I take great pride in each year.”*

Ruddy Ramelli of Jones Walker in New Orleans, a former Chair of the Section of Taxation, provided instruction at Naval Air Station Joint Reserve Base in New Orleans, partnering with a friend from a regional CPA firm: *“I fully support the Section’s Adopt-A-Base program. What I have learned from this is that simplification is sorely needed. As a transactional tax practitioner, you think that structuring a purchase or reorg is complicated. It pales when you try to determine if a taxpayer can take a dependency exemption in a complicated family structure and which of the many education benefits the taxpayer can take. This is a worthwhile program and a great way to help the tax system remain self-compliant.”*

Fred Murray, a Council Director of the Section, coordinated a team of Grant Thornton Military VITA instructors covering Beale Air Force Base, Fort Detrick, Wright Patterson Air Force Base, and Dahlgren Naval Surface Warfare – Fleet and Family Support: *“Our Veterans show us citizenship, heroism, and sacrifice and what those words really mean. It’s a wonderful thing to spend time with them, and to*

see their appreciation for what we were doing to help them with some complex requirements of our tax Code. Many of us don’t get that kind of satisfaction and real connection when we are in our daily routines and lost in the abstractions of the Code until we do something like this.”

Susanna Ratner, one of the Section’s 2013–2015 Christine A. Brunswick Public Service Fellows working with the Senior Law Center in Philadelphia, assisted with other volunteer instructors representing the Philadelphia Bar Tax Section covering the Joint Base McGuire-Dix-Lakehurst in Trenton, New Jersey: *“My experience with the Adopt-A-Base program was fantastic. The program gave me the opportunity to learn so much about tax law as applied to the Federal Income Tax return, which is useful both for my job and my everyday life. The program materials teach you everything you need to know to participate; the program motivates you to learn the entire tax return process, from the Affordable Care Act to self-employment tax. Teaching at Fort Dix was rewarding and fun. The participants were bright and engaged in the material, and as a side benefit, I also enjoyed picking out my favorite military uniform! (For the record, it’s the Navy uniform – the colors are beautiful.)”*

Rawlin Tate, Coordinator, Stakeholder Partnerships, Education and Communication (SPEC) for the Service, on the Section’s involvement in Military VITA instruction for the 2014 filing season: *“Working with ABA in the Adopt-A-Base Program was and still is an honor. It feels great to know that we were able to collaborate and help ease the burden of some of the men and women that serve our country by offering free tax services. To see the support for the program grow each year keeps me motivated to help ensure the program has what it needs from SPEC and we look forward to the 2015 Adopt-A-Base Program.”*

What Will You Be Asked to Do If You Volunteer?

Volunteer VITA instructors will be asked to commit to the following:

- Participate in introductory conference calls with the Service, Military, and other volunteer instructors.
- Take the “Link and Learn” online training course and become VITA certified (available 24/7 at <http://apps.irs.gov/app/vita/>; click “Certification Paths”). Adopt-A-Base volunteers must become “advanced” and “military” certified. Problems and exercises are completed using the Practice Lab or TaxWise training mode.
- In some cases, volunteers have the opportunity to attend a two-to three-hour instructor training session with local Service and military representatives.
- Volunteers will be requested to teach tax law at a military installation a minimum of four hours per day (maximum eight hours) for up to four days, depending on the availability of local Service and military representatives. The training will be conducted in December 2015 and January 2016 for the 2015 filing season.
- Volunteers are required to notify the other instructors and provide a certified replacement instructor should a work or personal emergency occur. Teaming up with other tax lawyers to cover the training at an installation is very effective and minimizes the chance of last minute conflicts.

To Volunteer

The Section of Taxation needs “a few good tax lawyers” to fill all of the Military VITA instruction opportunities available through the Service and the Armed Forces. Numerous opportunities exist for tax lawyers to participate at local training sites. The program is a great opportunity for a young tax lawyer

to gain public speaking experience and confidence. The military personnel appreciate the variety of experiences and backgrounds tax lawyers provide to the classroom experience.

For questions about the opportunities to volunteer as a Military VITA instructor, contact Wells Hall, Vice Chair (Pro Bono and Outreach) of the Section (wells.hall@nelsonmullins.com; 704-417-3206) or Derek Wagner, Pro Bono Staff Counsel for the Section (derek.wagner@americanbar.org; 202-442-3425).

Other Pro Bono Opportunities for Tax Lawyers

Tax lawyers can also sign up to participate in the **ABA's Military Pro Bono project**. To sign up, go to <http://www.militaryprobono.org> and register. Once registered, you can either accept cases or offer to provide advice to Judge Advocates upon request. The registration process will ask for a practice area and other basic information.

Opportunities are available for tax lawyers to volunteer to participate in **Low-Income Taxpayer Clinics (LITCs)**, representing low-income taxpayers before the Service, assisting taxpayers in audits, appeals and collection disputes, and helping taxpayers respond to Service notices and correct account problems.

In addition, tax lawyers can volunteer to assist pro se taxpayers appearing before the Tax Court as a part of the **Tax Court's Bar Sponsored Calendar Call Program**, described on the Tax Court's webpage at <http://www.ustaxcourt.gov/clinics.htm>. ■



Winners of the 14th Annual Law Student Tax Challenge

The Section is pleased to announce the winners of the 14th Annual Law Student Tax Challenge, a contest designed to give students an opportunity to research, write about, and present their analyses of a real-life tax planning problem. The competition is open to both J.D. and LL.M. law students.

Aaron Miki and **Mikkela Sweet** of the University of San Francisco School of Law were awarded first place in the J.D. Division. Their coach was **Davis Yee**. **Riley Becker** and **Mary Beth Dolan** of Northwestern University School of Law were awarded first place in the LL.M. Division. Their coach was **Herbert Beller**. The teams presented oral arguments before a panel of distinguished tax lawyers and tax court judges attending the Section of Taxation 2015 Midyear Meeting in Houston, TX, with the winners honored at a reception during the meeting.

The other awardees from this year's competition include:

J.D. Division:

- 2nd Place: Christine Fukushima and Tommy Du, University of California, Irvine, School of Law.
- 3rd Place: Ankur Thakkar and Thomas Vanik, Cleveland-Marshall College of Law
- Best Written Submission: Ankur Thakkar and Thomas Vanik, Cleveland-Marshall College of Law

LL.M. Division:

- 2nd Place: Jessica Cory and Morgan Klinzing, New York University School of Law
- Best Written Submission: Jessica Cory and Morgan Klinzing, New York University School of Law

An alternative to traditional moot court competitions, the Law Student Tax Challenge (LSTC) is organized by the Section's Young Lawyers Form. The LSTC asks two-person teams of students to solve a complex business problem that might arise in everyday tax practice. Teams are initially evaluated on two criteria: a memorandum to a senior partner and a letter to a client explaining the result. Based on the written work product, six teams from the J.D. Division and four teams from the LL.M. Division receive a free trip to the Section's Midyear Meeting, where each team presents its submission before a panel of judges consisting of the country's top tax practitioners and government officials, including tax court judges. The competition is a great way for law students to showcase their knowledge in a real-world setting and gain valuable exposure to the tax law community. For more information about the LSTC, go to www.americanbar.org/groups/taxation/awards/law_student_tax_challenge.html. ■