

For Good (Foreword)

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The tax law and the Tax Section have both come a long way over the last 75 years. As reflected by the compendium of essays that has appeared in each of the preceding issues of this volume of *The Tax Lawyer*, both the tax law and the Tax Section look and operate very differently today than they did 75 years ago, when the Section was born. But although both are definitely bigger, only one—the Tax Section—is unequivocally better.

The reflections of former Section chairs collected in the first issue of this volume detailed the many ways in which the Section worked to improve the tax system over the past 25 years. They also described the growth in the depth and breadth of the Section's activities, as well as the increasing diversity of both those activities and the Section's membership. In the second issue of this volume, Section leaders reflected on the ways the tax law and the practice in each of their areas of expertise have evolved over the last 25 years, again providing direct evidence of the growth in the scope of the tax law and Section's inclusion of many different areas of tax law, styles of practice, and individual characteristics within its mantle. The expansion of the tax law may not have made it unequivocally better, but the growth in the Section's activities and its inclusion of many different members are clearly to the good.

The developments discussed in this issue have not only made the Section and the tax system better, but they have also done a lot of good. In this issue members chronicle the dramatic expansion of the Section's activities to include pro bono and public service work. This expansion has put the Section at the forefront of efforts to provide legal services and tax preparation assistance to low-income taxpayers and others in need, whether the need arises as a result of life circumstances, acts of terrorism, natural disasters, or military service. The Section has devoted time, money, and other significant resources to promoting, elevating, and celebrating pro bono and public service work; in doing so it has helped to make such work visible and brought it within the mainstream of what tax lawyers are expected to do. Each of the contributors to this issue has been touched and formed by the Section's pro bono and public service activities. Each has touched others in turn, thereby improving the operation of the tax system.

In recognizing the vital role tax lawyers can play in providing pro bono and public service work, the Section has not just preached; it has done. Its publicly visible efforts began with the decision to create the Pro Bono Award

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(subsequently named in honor of the late Janet Spragens).¹ That was followed by its decision to create and fund the position of Pro Bono Staff Counsel for the Section, its decision to create a Public Interest Fellowship Program that would fund two public interest fellowships every year (subsequently renamed the Christine A. Brunswick Public Interest Fellowship Program), and its most recent decision to create the Tax Assistance Public Service (TAPS) Endowment Fund to support public-service-related programs, beginning with the Brunswick Fellowship Program. TAPS is now a reality, having been funded with an initial transfer of \$2.5 million by the Section as well as contributions from many of its members, including every member of the Section's Council.²

The decision to devote this issue to the Section's contributions to the growth of pro bono, public interest, and public service work in tax is further evidence of the depth of the Section's commitment to public interest and public service and testament to the salience of those matters for Section leadership. Credit for that decision goes to the Section's current Chair, Armando Gomez. As will become evident in reading some of the essays in this compendium, Armando's commitment to public interest work in tax is long-standing and unwavering. And the importance of such staunch commitment from the top of the organization cannot be overstated. It is what introduced me to the concept of tax law as public interest law and in doing so changed my professional life.

With only one exception, for the first 20 years of my professional life I had never prepared any returns but my own and those of my children. Nevertheless, for the last six years I have consistently not only devoted substantial time to preparing low-income taxpayers' returns through the Service's Volunteer Income Tax Assistance (VITA) program, but I have gone on to train VITA preparers at Temple Law School, where I'm a member of the full-time faculty, as well as at a nearby military installation under the auspices of the Section's "Adopt-a-Base" program, which Caroline Ciraolo describes in her essay in this issue. Preparing returns through VITA and training VITA volunteers caused me to venture significantly outside my comfort zone, which is firmly in Subchapter C, but those activities are among the most meaningful and rewarding of my professional career, and they would not

¹Not only has this award been made every year since its inception, but in some years, it has been shared by more than one individual.

²In his Foreword to the first issue of this volume, current Section Chair Armando Gomez describes the formation of the TAPS program. Armando Gomez, *The Tax Section at 75 (Foreword)*, 68 TAX LAW. 5, 10-11 (2014); see also Armando Gomez, *From the Chair: Investing in the Tax System*, NEWSQUARTERLY, Winter 2015, at 3. Armando also provides an introduction to the Section's efforts to champion pro bono and public interest work, described in that issue by Dick Lipton, whose signature achievement during his tenure as Section Chair from 2001–2002 was making pro bono and public interest work central to the mission of the Section. Richard M. Lipton, *The Tax Section and Public Service – A New Focus*, 68 TAX LAW. 69 (2014).

have happened without the inducement provided by the high profile that the Section's endorsement of pro bono work provided.

For me, the example set by the Section and its leaders was transformative. It seemed to me that if Dick Lipton, who was Chair of the Section and who practices at the pinnacle of transactional sophistication, could spend Saturdays during tax season doing VITA returns, then perhaps so should I. If Bill Wilkins, former Section Chair and now Chief Counsel of the Service, could champion having Section members train those in active military service to prepare VITA returns, perhaps so should I. And so I now have.

The VITA experience has also enhanced my professional life by inducing me to develop a new course on Low Income Taxpayer Policy and Practice. The course combines student VITA work with reading and classroom discussion of low-income taxpayer policy scholarship and explores the impact of that policy on the actual low-income taxpayers whose returns the students help file. It includes reading and discussing the National Taxpayer Advocate's Annual Report to Congress, often nearly cover-to-cover, and discussing the ways in which her observations and recommendations reflect, or do not reflect, the student's own experiences with low-income taxpayers. Like working in a Low Income Tax Clinic (LITC), preparing VITA returns puts a face on low-income taxpayer policy decisions in a way few other experiences can. The Section and its members played a prominent role in the expansion and promotion of LITCs.

These themes come together in the first essay in this compendium, written by Nina Olson, the National Taxpayer Advocate. Nina chronicles, as eloquently and passionately as only she can, how she went from fledgling law graduate to founder of the first stand-alone LITC, to provider of Congressional testimony that led to Service funding for LITCs, and ultimately to the position of National Taxpayer Advocate, a position she has held for over 14 years. She describes the assistance and support she received along the way from the Section and its members, many of whom also offer their reflections in this compendium. We learn how Keith Fogg, then District Counsel of the Virginia–West Virginia District and now a member of the Section's Council and the recipient of the 2015 Janet Spragens Pro Bono Award, helped Nina secure the Tax Court's cooperation in informing taxpayers of the existence of LITCs, and the role Judge Peter Panuthos, himself a recipient of the Janet Spragens Pro Bono Award, played in that effort. We also learn how Professor Jerry Borison, then Chair of the Section's Low Income Taxpayer Committee, started a chain of events that resulted in Nina's meeting Professor Janet Spragens and later Armando Gomez. That, in turn, led to allowing Nina and Janet to provide testimony before Congress at a hearing at which Pam Olson also testified on behalf of the Section and which eventually resulted in legislation that ensured federal funding for LITCs. Later, Nina worked with Stef Tucker, then Section Chair, to create a fellowship that became the forerunner of the current Christine A. Brunswick Public Interest Fellowship program.

Poignantly, we also learn that it was Armando Gomez who began the chain of events that culminated in the submission of Nina's name for the National Taxpayer Advocate position and that it was three people with deep and enduring connections to the Section who share responsibility for convincing her to accept: Pam Olson, Janet Spragens, and Christine Brunswick. Sadly, both Janet and Chris are no longer here, but it is to the Section's credit that their contributions are memorialized by the attachment of their names to significant Section honors. When Nina says that as the "moral compass of the Tax Section" Chris Brunswick "really closed the deal," she captures everything that is good about the Tax Section. Nina's accomplishments and the Section's support should make us all proud.

Nina's essay also notes the Section's role in addressing the issues raised by great national disasters, like the September 11, 2001 attacks. Michael Hirschfeld's essay, which follows Nina's, vividly chronicles how the Section helped the Service respond to the tax issues posed by those attacks and by other catastrophic events. As both a New Yorker and a Section leader, Michael was uniquely poised to bring the Section's expertise to bear on unprecedented challenges. These involved not only resolving the tax issues facing the direct victims of those attacks but also devising creative ways to optimize the efforts of the charitable organizations that wanted to provide much needed help but were hampered by tax rules they saw as an impediment to providing that help. Michael describes the work he did on behalf of the Section, testifying before Congress in support of the enactment of critical statutory changes to permit a compassionate and effective administrative response to the tax issues raised by the attacks. Michael also details the work the Section did to help the Service address the challenges posed by Hurricane Katrina and other natural disasters. Reading Michael's account, including his description of the multiple comments on proposed legislation and administrative guidance submitted by the Section, provides a pointed illustration of the ways the Section contributes to the development of the tax law in the service of the public good.

Next, Judge Peter Panuthos describes the important ways in which the Section and the Tax Court have worked together to increase access to legal representation by otherwise unrepresented, generally low-income, litigants before the United States Tax Court. In his essay, Judge Panuthos describes the inception and growth of the Tax Court's Calendar Call Program, pursuant to which LITCs or bar groups are available at the Tax Court calendar calls to assist unrepresented taxpayers. These programs have provided valuable aid to taxpayers, who can get the benefit of expert, no-cost advice on the merits of their cases and help in crafting optimal resolutions. The professional guidance provides a benefit to taxpayers, to the court, and to the Service by ensuring that justice is served. Judge Panuthos's essay provides detailed information on the operation of the Calendar Call Program and highlights the role that the Section and its members have played in extending the Program so that it now reaches every location in which the Tax Court sits.

Caroline Ciraolo's essay recounts her leadership both in helping to bring a Calendar Call Program to Maryland, after which she received the Janet Spragens Pro Bono Award, as well as the important role she played in expanding the Section's efforts to train military personnel to prepare VITA returns by developing the Section's military Adopt-A-Base program. Under the Adopt-A-Base model, a group (typically either a law firm or a local bar association) agrees to "adopt" a nearby military installation and, in cooperation with the Service, provides four out of the five days of intensive training required to prepare military personnel to take, and pass, the Advanced and Military VITA certification exams so that they can prepare returns for other service personnel at those military installations. By having one organization assume responsibility for the training, the model ensures coordination and continuity. Caroline's account should encourage others to join the effort. Having spent a day at Fort Dix/McGuire Air Force Base, the installation "adopted" by the Tax Section of the Philadelphia Bar Association this year, I can attest to the deep satisfaction that comes from looking out on a group of 50-60 service members who want to learn the tax law so that they can provide a valuable service to others. Mastering the military rules is not a cakewalk, but it's a very satisfying walk. And it does a lot of good.

The marriage of learning and service is perfectly captured by the work done by LITCs, and Professor Les Book's essay describes that powerfully. Les begins by painting a vivid picture of himself as a young tax lawyer doing controversy work at a New York law firm, whose professional life is changed when he attends his first Tax Section meeting. At that meeting, Les attended a panel at which Janet Spragens and Nina Olson discussed LITCs and described the important contributions that tax lawyers working pro bono could make. Within three months of hearing that panel, Les had left his New York practice and become the director of an LTC. He would later not only accept the Section's Pro Bono Award on Janet's behalf when she was too ill to accept it herself, but would himself receive that Award, by then renamed the Janet Spragens Pro Bono Award. Les's first-hand account of the work of LITCs provides an education on the contributions these institutions make and serves as an inspiration to those who work for their survival and growth.

The compendium concludes with Anna Tavis's essay, which captures the experience of a young law school graduate who starts her career as a Brunswick Public Service Fellow, working at South Brooklyn Legal Services from 2011–2013. Anna takes us into the world of low-income taxpayers and the dedicated lawyers who respond to their many needs. She helps us understand the difficulties faced by the woman whose abusive ex-husband persists in trying to claim her children as dependents, and the anguish of the father of two with household income of \$20,000 who helps his undocumented brother obtain a mortgage to buy a home and ends up with a tax debt of \$38,000 for discharge of his brother's unpaid mortgage debt. Anna is fluent in Russian, and she also describes the despair of the Russian immigrant whose earned income credit was jeopardized by his inability to respond to the Service's

written requests for information; fortunately, she could help. With gratitude and deliberation, Anna describes the evolution of the Brunswick Public Service Fellowship program and provides graphic evidence of its impact and importance. The Section is justifiably proud of its Brunswick Fellows and the good work they do.

As several former Section chairs observed in their contributions to the first issue of this 75th Anniversary volume, Chris Brunswick's central role in helping to lead the Section over the last 25 years cannot be overstated.³ Nowhere is Chris's influence more evident than in the growth of the Section's support of public service work over these last 25 years. Chris's passionate and unwavering commitment to public service and the important role she knew the Section could play in this area brought out the best in the Section's leadership and its members. It led to the adoption of many of the programs described in this compendium, and it is to the Section's credit that it decided to name the Public Service Fellowships in Chris's honor. Anna Tavis's work, together with that of former and future Fellows, will ensure that Chris's legacy will live on. The TAPS endowment fund will ensure that there will be many future Fellows.

As a Section member, I am honored to belong to an organization that puts its money and resources where its convictions are, supporting the tax system, all taxpayers, and the vision of leaders like Janet Spragens and Christine Brunswick who exhorted it to do good. It has.

³Phillip L. Mann, *A Brief History of the Tax Section*, 68 TAX LAW. 13, 18 (2014); Herbert Beller, *The Tax Section Distinguished Service Award: Twenty Years of History*, 68 TAX LAW. 41, 55 (2014).