



PRO BONO MATTERS

Giving Back—An Inside Look at Pro Bono at a Law Firm

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Tax attorneys and volunteers do pro bono work for a variety of reasons, none of which really matter in my opinion so long as low-income taxpayers are gaining access to our services. In the past, I have written in this column about [tremendous results obtained by pro bono attorneys and volunteers](#) and [interviewed](#) a long-time tax attorney about his career and work as an advocate for low-income taxpayers. This time I would like to look closer to home and to discuss how tax attorneys at my firm give their time to pro bono. To capture more views than just my own, I've enlisted the help of my firm's head of pro bono and community service, a State & Local Tax partner, and an associate in our Private Client group.

Pro Bono

People often ask me how I get involved in pro bono matters and what opportunities exist in the area of tax law. The opportunities are endless, including federal and state controversies, general tax planning such as entity formation and restructuring, 501(c)(3) work, and state property tax appeals.

For me personally, I tend to stay in my lane and work on pro bono tax controversies in the United States Tax Court. The majority of these opportunities come through referrals from local low-income taxpayer clinics across the country: for example, I have received referrals from, or partnered with, tax clinics from California, Hawaii, Illinois, Los Angeles, New York, Ohio, Oregon, and Washington. Other opportunities have come through participation in the [Tax Court's Calendar Call Program](#). We generally staff these matters with one or more tax associates and a supervising tax partner, with the emphasis on allowing the associate to obtain meaningful experience in running a Tax Court case.

Each case is unique and has its own story. To name a few, there have been the disabled taxpayer in Hawaii fighting for medical deductions to renovate his home for wheelchair access, the couple in Chicago seeking relief from erroneously computed penalties that resulted in abatement of penalties for taxpayers across the country, individuals in various cities seeking innocent spouse relief to avoid being saddled with the debt of their ex-spouses, and individuals seeking refunds for disallowed refundable credits that allow them to meet their basic living needs. Each case has been rewarding in its own way, and has created memories and experiences (good and bad) that cannot be forgotten. As a bonus, my children can understand much more easily my explanation of these cases than they can of a Supreme Court case over whether a 3-year or 6-year statute of limitations applies. As I've said in the past, we should all strive to do more pro bono work to give back to those who are in difficult financial situations.

With that out of the way, let's see what some others have to say about their experiences.

Q&A: Elizabeth Lewis, Pro Bono and Community Service Partner

[Elizabeth Lewis](#) is the head of pro bono and community service at my firm. Prior to stepping into this role in late 2015, Elizabeth was a partner in our U.S. & International Tax group where she focused primarily on international tax planning for U.S. and non-U.S.-based multinational companies.

Q *Can you explain a little bit how you transitioned from being a tax partner to overseeing the firm's pro bono activities?*

A I was an associate and later a partner for almost ten years before transitioning into the role of Pro Bono and Community Service Partner. In many ways it was a natural transition for me as I have been very active in the firm's pro bono activities throughout my career and had served as the co-chair of the Chicago pro bono and community service committee for several years before the transition. Our firm's prior full-time pro bono partner was leaving for new opportunities and the role opened up. While I loved my tax practice, I also loved my pro bono practice and it seemed like a once-in-a-career opportunity to be able not only to follow my heart and dedicate my full career to pro bono but also to do so at a firm that I know and love.

Q *What types of responsibilities do you have in your current role?*

A I oversee the firm's global pro bono program across all twenty of our offices. This involves everything from strategic vision, programming and initiatives, to case placement, to risk management, to attorney mentoring and support.

Q *What are some of the difficulties that you face in your role?*

A When someone is facing a legal challenge and can't afford a lawyer, that person faces an uphill battle. The outcomes are very, very different when someone has access to a lawyer. In certain cases, it is very clear why someone needs a lawyer and how having a lawyer will help. In other cases, it is less clear. For large firm lawyers who regularly deal with risk in the millions and billions of dollars, it can be hard to see how, for example, helping a family deal with a \$3,000 tax debt will be meaningful. But, it really can be. If the family can deal with the tax debt, it may mean that they can stay in their home, can invest in their children's educations, and can afford the healthcare that they need. This can make all the difference in their futures.

Q *How do you encourage other attorneys to engage in more pro bono work and what types of opportunities are available to private practice attorneys (either inside tax or outside tax)?*

A I take a two-pronged approach. First, I focus on the human interest side of pro bono emphasizing who the potential clients are, why they need help and the difference that a lawyer can make in their lives. Second, I focus on the professional and business development opportunities that pro bono offers. For a younger lawyer, it is an excellent way to develop skills and gain opportunities years ahead of schedule. For more seasoned lawyers, it is a way to stand out in the marketplace as a good lawyer and a good person. This can only be a positive thing.

In terms of the opportunities, there is a huge range. For a tax lawyer who wants to focus on tax in his or her pro bono practice, there are many individuals who need help navigating audits and Tax Court cases. There are also many nonprofits and small businesses in need of tax support on a wide range of issues. I also think tax lawyers have a lot of skills that, whether they realize it or not, would translate well to a whole range of different types of pro bono cases from government benefits to housing to veteran's issues.

Q *Are there any goals/aspirations that you believe tax attorneys and law firms should strive to meet in terms of pro bono activities?*

A I think every lawyer should strive to undertake at least one meaningful pro bono project each year. What is meaningful and manageable might look different for every lawyer. For some folks, volunteering for three hours at a walk-in clinic might be all that is feasible. For others, it may mean taking a case to trial on behalf of a low-income taxpayer. I think you just need to assess (i) what you have the ability to handle in a given year and (ii) what you hope to get out of it (whether that is skill development, personal fulfillment, etc.).

Q&A: Mary Kay Martire, State & Local Tax Partner

[Mary Kay Martire](#) is a partner who focuses her practice on state and local tax disputes. She currently heads the Chicago pro bono subcommittee focused on opportunities in the federal and state tax areas.

Q *What types of pro bono matters have you worked on while in private practice?*

A I've worked on a wide variety of pro bono matters in my career. The first project I worked on as a young attorney was to serve as counsel to a newly formed local school council in the Chicago Public School System. Over the years I've regularly served as guardian *ad litem* to the Cook County Probate Court in disputes over the custody of minor children. With Andy's help, I represented a client seeking innocent spouse relief from the IRS and the Illinois Department of Revenue. I've represented young immigrants seeking DACA protection, and I have volunteered for Ladder Up. I'm also regularly involved in matters in which we provide pro bono assistance to not-for-profits seeking sales and property tax exemptions. The possibilities are endless!

Q *How do you get associates and partners involved in pro bono activities?*

A Because my practice group is small and close knit, I usually call people personally or send them individual emails. I remind them of our firm's generous pro bono policy and of the minimum requirements we set as a firm for pro bono participation. I usually offer to find a project if help is needed. For people who don't have time to spare, I ask them to at least attend a lunch program during pro bono month in October.

Q *What do you believe are the benefits to tax attorneys in doing pro bono work?*

A Like any volunteer activity, I find that doing pro bono work often gives back to me more than I put into the project. There is a great sense of satisfaction and pride that comes from providing pro bono assistance to someone who wouldn't otherwise be able to engage our services. Depending on the type of project chosen, the work can also increase your knowledge and expertise in billable matters.

Q *What are some of the challenges that you see when it comes to engaging in pro bono activities?*

A Particularly when I'm busy, it can be challenging to maintain a mindset that the performance of pro bono activities deserves the same time and attention as my billable work. Also I think there can be self-imposed barriers to entry for attorneys who think the only type of pro bono work available is litigation-based. Our pro bono committee works hard to overcome that presumption.

Q *What was the most (or one of the most) rewarding experiences that you have had doing pro bono work?*

A Very early in my career I was assigned to take on a prisoner rights case pending before the Northern District of Illinois. I was able to settle the case for \$15,000 for my client just as he was being released from prison. He was extraordinarily grateful for that result.

Q&A: Jane Zhao, Private Client Associate

[Jane Zhao](#) is an associate who focuses her practice on private client matters. Prior to joining the firm, Jane worked at the tax clinic for the Center for Economic Progress in Chicago and was an ABA Section of Taxation Christine A. Brunswick Public Service Fellow (2012-2014).

Q *Given your background working at a low-income taxpayer clinic prior to joining the firm, what were some of the challenges you faced in transitioning to life at a law firm?*

A Surprisingly, the transition from representing low-income individuals at a tax clinic to representing high net worth individuals and families came with fewer differences than I anticipated. The hours are longer and the legal issues may be different at times, but clients are people, partners are people, and they all need help (in a timely fashion)! More seriously, though, the practice of law at a tax clinic and a large law firm both involve difficult legal issues, interesting clients, and managing several different tasks at once, so the transition was challenging mostly in the sense that starting any new job can be challenging.

Q *How have you continued your pro bono activities since entering private practice and what types of matters have you worked on?*

A Luckily, my firm is very supportive of pro bono work. Since 2014, I have worked on two Tax Court cases: an income tax audit where the IRS disallowed certain exemptions and credits to our client, a single mother who supported her minor son and disabled sister (the taxpayer prevailed); and an innocent spouse request for a mother of eight children (still pending). I also have worked on non-tax-related pro bono matters (including helping a Rwandan refugee obtain asylum).

Q *What experiences have you been able to draw from based on your prior position in terms of your current representation of low-income taxpayers?*

A I completed my one and only full Tax Court trial (from filing the petition to closing arguments and briefs) during my time at the tax clinic. This experience was extremely challenging but also helped me appreciate the full life cycle of a Tax Court trial, which is invaluable for both pro bono and non-pro bono matters.

Q *How have you been able to juggle your continuing commitment to pro bono while also meeting your responsibilities as an associate and a new mother?*

A The good news is that generally, from my experience, pro bono tax cases have time commitments that are reasonably contained and deadlines that are known in advance and can be managed. Of course, it's still not easy—pro bono clients and paying clients are both clients, and require the same attention to detail and deadlines. Often, I sprint out of the office at 6pm to make it for my one-year-old's bath and bedtime, and then log back in to do some work or clean up emails. I find that the most successful way to juggle various responsibilities is just to make a list and start getting things done. Overall, I'm grateful that I get the opportunity to do interesting work and still spend time with my little one. It is a busy and fulfilling life.

Q *What advice do you have for other tax associates interested in pro bono work?*

A Most law firms have someone to coordinate pro bono opportunities for their attorneys. If your law firm does not or if you are a solo practitioner, I have found that tax clinics always welcome volunteer attorneys at a Tax Court calendar call and will add your name to a list of pro bono attorneys who are willing and eager to take on cases. From my experience at the tax clinic, I remember that the problem is never too little work to do, but rather too few volunteers to do the work!

Conclusion

To borrow from the title of this quarterly column—Pro Bono Matters. [Pro bono opportunities](#) exist in all shapes and sizes: Tax Court calendar call, assisting members of the armed services, assisting elderly taxpayers, partnering with low-income taxpayer clinics, and VITA and tax counseling for the elderly, to name a few.

If you are interested in doing pro bono work (tax or otherwise), talk to your local pro bono coordinator, contact your local low-income taxpayer clinic, or reach out to me or someone on the [ABA Section of Taxation's Pro Bono & Tax Clinics Committee](#). ■