



A Successful LITC Program: An Interview with Jamie Andree, Managing Attorney Indiana Legal Services

By Dave Pantos, MIE Journal Committee

Debates about tax usually center around marginal tax rates for the rich, or corporate taxes, or whether *Amazon.com* purchases should be subject to state levy.



Dave Pantos (L); Jamie Andree (R)



Usually, tax issues affecting the poor are given short shrift in the media and among advocates. But not in Indiana.

“Tax advocacy is definitely part of poverty law,” says Jamie Andree, a near thirty-five year legal aid veteran at Indiana Legal Services (ILS), an Legal Services Corporation (LSC) funded legal aid program. Jamie is the Managing Attorney of the ILS Bloomington office, and she supervises their Low Income Taxpayer Clinic (LITC). “Low income people certainly have tax problems. And they cannot solve these problems themselves.”

Their program has delivered some impressive outcomes. In 2013 they reduced aggregate tax liability for their LITC clients by over \$1 million. In one case alone they helped eliminate over \$500,000 in tax liability for a low income client.

Jamie has run ILS’s LITC since 2006. I recently interviewed her about her program and how it has grown over the years. “In 2006 we received startup funding for our LITC from the Internal Revenue Service (IRS) Taxpayer Advocate Service and we received \$9,800. In 2014 we will receive \$85,000.” That’s tremendous growth over less than eight years.

But this growth has not come without challenges. “I had a steep learning curve when I first took this on.

In my first twenty-five years of practice I had never done a tax case. I never knew poor people had tax problems! But in this area it is true that if you build it they will come.”

The Taxpayer Advocate Service (TAS) is an “independent organization within the IRS” that “helps taxpayers resolve problems with the IRS and recommends changes that will prevent the problems.” TAS administers the LITC grant program, which funds “qualified organization(s) that represent low income taxpayers before the IRS or in court, assist taxpayers in audits, appeals and collection disputes. LITCs can also help taxpayers respond to IRS notices and correct account problems.”

In 2006, Marcy Wenzler, the director of the Housing Law Center at ILS was seeking funding for housing related work. She recognized that, in addition to the skills of an attorney, what really helped keep people in their homes was money. Many of ILS’s housing clients had tax problems and were losing money to the IRS. Or, they might have been eligible for the federal Earned Income Tax Credit, which provides significant tax refunds to the working poor, but they didn’t know it or didn’t file their tax returns to get it.

Jamie’s connection to ILS’s future tax work was accidental. “Marcy saw the LITC funding as a way to solve tax problems and get money to our clients so they could stay in their homes. She decided to apply for a grant and needed someone’s name listed as Director of the proposed program. I let her use my name. Before I knew it, I was director of a tax clinic!”

Providing a challenge for some programs who wish to take on an LITC grant is that the funds require a 50–50 match. Fortunately, for LSC-funded programs, recent changes to the program’s requirements allow Basic Field funds to be used for the match.

In ILS’s case, that means a total of \$170,000 is geared towards Jamie’s tax program.

Another challenge for Jamie's shop was getting up to speed on tax law after getting that initial grant. "It was a process," she says. "I didn't even prepare my own tax returns at the time! Within a couple of weeks of getting the first grant I went to the annual four day mandatory IRS conference. I got some training, but not enough to become a tax expert. Not yet."

Jamie subsequently took advantage of statewide tax forums as well as those offered throughout the country. The IRS TAS in Indiana also stepped up. "The Taxpayer Advocacy Service worked very closely with us when we got started. They put on a full-day training for me, our clinic staff, pro bono attorneys, plus other staff."

ILS also acquired the American Bar Association's two-volume manual on representing people in front of the IRS. "We got it for free and I read it cover to cover."

Now, after several years of running ILS's LITC, she is a regular contributor to the ABA manual. "Next edition I am writing a section from scratch on the EITC! This has such importance to low income tax payers so it is pretty exciting."

There are a wide range of tax issues handled by the ILS LITC. They include tax liability matters, audit issues, cancelled debt cases, and challenging controversies involving survivors of domestic violence.

Jamie also collaborates with ILS's migrant farm-worker staff to provide assistance to this marginalized population. "Recently we started seeing controversies involving H2A workers. Most of these workers were not aware until very recently that they had to file U.S. tax returns. The IRS has gone after them and has prepared 'substitutes for returns' for workers who have not filed. I have been representing several recently. One was having most of his wages levied by IRS. Another was facing assessment of a large liability that was much greater than he should have owed."

The ILS LITC has a strong network of external collaborators as well. "We network with other LITC programs from other states in the Midwest region, both in legal aid programs and with academic LITC's. It's a real community." More locally, Jamie has a partnership with the Center for Survivorship and Justice, helping domestic violence survivors get connected to her clinic's services. She is also a member of the United Way Financial Stability Alliance in Monroe County which overlaps significantly with her service area. "The Alliance has a big Earned Income Tax Credit awareness campaign. For example on Monday I am recording two radio interviews about how you get the EITC, and the other will be about interesting tax stuff and what kinds of cases we do at ILS."

The Clinic operates with full-time staff and law students. "We have a Certified Public Accountant who is working on finishing his law degree at the Maurer School of Law. The great thing about tax work is that a CPA is also authorized to represent people in controversies." Jamie also helps to train and supervise tax work elsewhere in ILS, such as in Lake County, almost 200 miles away from Bloomington.

Jamie had some advice for programs considering starting a new EITC. "If you are going to do it right you have to *go all in*. It is a relatively new area of law for legal aid programs so you have to catch up to make it work. You really need your Executive Director's backing and financial and administrative support for this, like we did."

Despite the hurdles early on, Jamie wouldn't change a thing. "At the beginning it was very hard, I was like, 'what have I done?' I never thought it would be a success! But I decided it *was going to succeed*." Jamie found it personally satisfying as well. "I've been a poverty lawyer a long time and this is the best thing that's happened to me...I learned I could start something new late in my career!"

