

Nina Olson Named U.S. Taxpayer Advocate

Nina E. Olson, founder of the Richmond-based Community Tax Law Project, has been named National Taxpayer Advocate by the U.S. Department of the Treasury.

As an independent voice within the Internal Revenue Service, she will report directly to the IRS commissioner. Beginning in March, Olson will oversee a nationwide system of local taxpayer advocates who handle tax problems that have not been resolved through discussions or correspondence with the IRS.

“Nina is a distinguished member of the tax community and has established a strong record as an advocate for taxpayer rights,” said IRS Commissioner Charles O. Rosotti. “I am confident she will give a powerful voice to taxpayers who have unresolved matters with the IRS.”

Olson served as chair of the VSB Special Committee on Access to Legal Services for two years, and presently is a member of the VSB/VBA Joint Committee on Multi-Disciplinary Practices and the VSB Millennium Diversity Initiative. Shortly after her appointment was announced, she expressed the desire to remain active in the VSB.

“There are few other lawyers I know who have demonstrated such a keen recognition of the obligation of service—to the public, to the bar and to the legal system—that comes with belonging to this profession,” said VSB President Joseph A. Condo. “Nina’s dedicated and insightful participation in the work of the Virginia State Bar will be sorely missed, and virtually irreplaceable.”

In 1999, The Virginia Bar Association awarded Olson its Pro Bono Publico Award that honors exceptional service by VBA members. Olson also received the 1999 Pro Bono Publico Award of the Richmond Bar Association.

“Nina will be terribly missed by the pro bono community in Virginia”, said VSB Pro Bono Coordinator Maureen Petrini. “But we are comforted in knowing that her vigilance and genius for recognizing trends and seizing opportunities on behalf of vulnerable Americans will now benefit even more members of the public.”

Olson founded and served as executive director of the Community Tax Law Project, the first independent 501(c)(3) low-income taxpayer clinic in the U.S. With the assistance of volunteer attorneys, accountants and in-house legal staff it provides low income Virginia taxpayers with pro bono legal representation in federal, state and local tax disputes. It also educates low income individuals about their rights and responsibilities as U.S. taxpayers.

The CTLP staff provide assistance to taxpayers who speak English as a second language, to participants in welfare-to-work programs, and to victims of domestic violence. It provides con-

tinuing education and training programs for its volunteer attorneys and publishes *The Community Tax Law Report*—a national newsletter.

The project also operates the Low Income Taxpayer Clinic Resource Center to provide technical assistance, start-up operational support, training, and practice advice to low income taxpayer clinics nationwide. (The project Web site is www.ctlp.org.)



The Virginia Bar Association

Olson is a native of Philadelphia. She earned a bachelor of arts degree from Bryn Mawr College, a juris doctor degree from North Carolina Central University School of Law and a master’s of law in taxation, from Georgetown University Law Center. She has been an adjunct professor at Virginia Commonwealth University, the College of William and Mary School of Law and the University of Richmond School of Law.

The following is an example of cases represented by The Community Tax Law Project volunteers:

A divorced woman learned that two years of joint returns with her former spouse were audited. The examiner found that the former husband had substantially underreported his gross income from a sole proprietorship and engaged in fraud by transferring these funds to his sisters abroad who in turn “gifted” them back to him. The wife had no knowledge of this activity. She had been told by her husband that she must work to pay many of the household expenses since his business was losing money. Because the ex-husband fled the United States, the IRS obtained a judgment against the joint filers. Over the years, the IRS collected more than \$8,000 from the wife, despite her average annual income of \$12,000 for herself and her daughter. This client, although a naturalized citizen, had a reading comprehension of 2% where the average person her age has a reading comprehension of 90%. After three years of representation by CTLP, the Service determined that the wife qualifies for “innocent spouse” relief under § 6013(E) and that she will receive a full refund of all amounts collected from her.