

## Saturday Pro Bono Day Helped Even Those Who Couldn't Attend

by Nathan J. Richman

The Baltimore pro bono community has recently instituted a few changes to boost flagging interest in its settlement conference days, including shifting to Saturday, and it even managed to direct assistance to taxpayers who couldn't make that session.

Janice Shih, managing attorney of the low-income taxpayer clinic at Maryland Volunteer Lawyers Service and one of the event's organizers, told *Tax Notes* that the most recent settlement conference day in Baltimore was both the first time that city's events were held on the weekend and the first time she had received responses from pro se petitioners who said they weren't available but were interested in obtaining assistance.

"Six people attended the actual day, but then we had three others who were interested [but] couldn't come on Saturday because they worked on Saturday," Shih said. "We made arrangements for them to speak to somebody else on a different day," she said, adding that the IRS attorneys may have been available for some of those additional meetings.

***Because the most recent event was on a Saturday rather than a weekday, some people who were unable to attend might have thought their unavailability was the exception to the rule and were more likely to call in to ask about alternatives, Shih said.***

Shih said that she didn't recall prior events when petitioners responded to the settlement conference day announcements saying that they couldn't attend but wanted alternatives. She speculated that because the most recent event was on a Saturday rather than a weekday, some people who were unable to attend might have thought their unavailability was the exception to the rule and were more likely to call in to ask about alternatives.

Baltimore was one of the first communities to experiment with settlement conference days organized before Tax Court calendar calls to give pro se petitioners access to free legal advice and

the chance to resolve their tax disputes in an environment more conducive to tax advice than a courthouse hallway. The events — sometimes called pro bono days, consultation days, and other variations — have been gaining traction all over the country, and IRS Commissioner Charles Rettig attended one in Washington in December 2018.

Getting taxpayers to respond to IRS letters describing the availability of free legal help has long been a concern.

### Tinkering With the Formula

Shih said the Baltimore pro bono community had noticed a recent drop in turnout at settlement conference days as well as more missed appointments. The organizers decided to make changes to see if they could restore attendance, she said.

Another organizer, Beverly Winstead of the LITC at the University of Maryland School of Law, said that the Saturday session went from 10 a.m. to 1 p.m.

Previously, the Baltimore events had been held on weekdays from midafternoon until early evening.

Before shifting to Saturday, organizers also started holding the events closer to the calendar sessions, Shih said. On its own, that didn't provide enough of a turnout boost, so they shifted the event to Saturday as well, she said.

Winstead said that the first attempt to hold a settlement conference day closer to the trial session was held approximately two weeks ahead of time, rather than the normal eight weeks, and didn't help much. The most recent event, the one on a Saturday, was approximately 45 days before the trial session, she said.

In another change for the most recent event, the IRS organizer — Nancy M. Gilmore, associate area counsel (Baltimore), IRS Small Business/Self-Employed Division — decided to bring along a revenue agent and three revenue officers, Shih said. Gilmore was one of the early architects of settlement conference days.

"I had sent her the names of the individuals who were coming so that she would have an idea, so that she . . . would be able to review their files . . . so that it could be a productive session," Shih said.

Other cities have included non-attorney participants to provide more comprehensive resolutions for taxpayers.

### Success

Winstead said that turnout had dropped to two or three responses for each session before the shift to Saturdays.

In 2016 the Baltimore organizers reported an average response of eight or nine appointments, with a high of 20 and a low of five. The nine combined responses for the latest event returned the response level in Baltimore to the historical average.

Winstead said the Saturday session was a success, and the move to the weekend helped a lot. She also welcomed the inclusion of a revenue agent and revenue officers.

***The Saturday session was a success, and the move to the weekend helped a lot, Winstead said.***

Winstead's LITC worked on two of the cases at the Saturday session, and both of those cases were settled. In one of them, the presence of a revenue officer allowed the taxpayer to not only settle the case at the event but to pay off the resulting liability before leaving, she said. Being able to pay immediately helped that taxpayer's peace of mind and prevented further accumulation of penalties and interest, she said.

Shih said that given the success of the Saturday session, she expects to try it again and to keep looking for further tweaks for future events. ■