



# Generous Public Service



It's not every day that twelve UW School of Law students brave the snow and ice of winter in rural Alaska to help people with their taxes. But for a week in the dark month of February, volunteer students and the program sponsor, the Alaska Business Development Center (ABDC), make the trek to the farthest reaches of Alaska where temperatures can fall below -20.

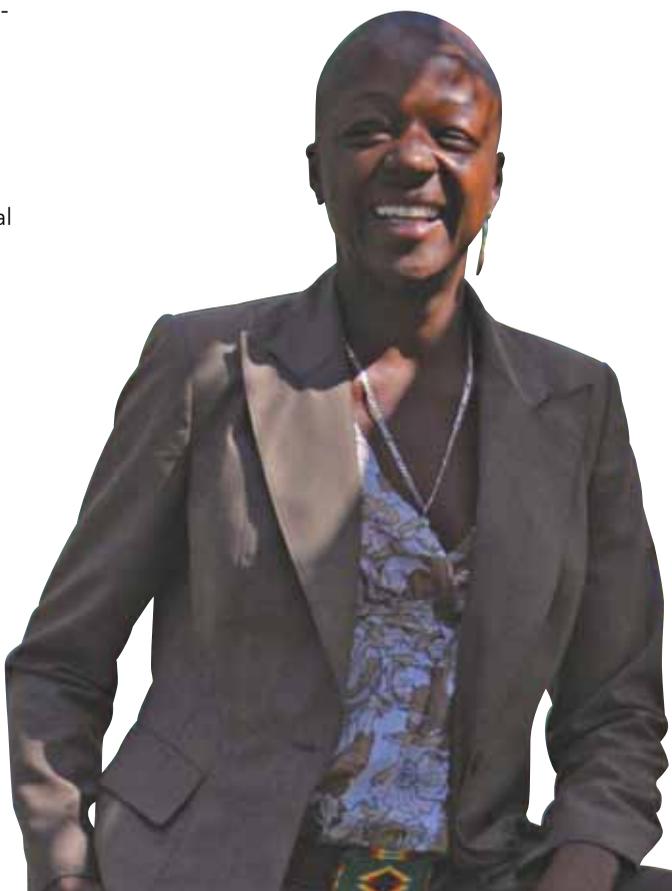
These students make the journey to help solve a problem. Alaska Native communities are thousands of miles away from Washington, DC. Incomes are often derived from sole proprietor commercial fishing businesses. With minds focused on the catch, holding onto receipts and filing a tax return is not often the first thought of local residents. This situation raised the prospect of IRS collection on commercial fishing permits and other assets held by Alaska Natives living in these communities. Seizure of commercial fishing permits, for example, could lead to devastation of village economies. Tax credits – particularly the Earned Income Tax Credit – can provide much-needed funds to the villages.

To address this problem, Alaska Native Corporations and community development organizations approached ABDC to provide tax preparation and counseling services in rural communities. ABDC sought volunteers for this program among accounting and law students.

**Roberta Armstrong '08**, then a third-year law student, discovered them and began an ongoing relationship between ABDC and the UW Law Graduate Taxation Program. Serving as volunteers for ABDC's program, with the assistance of the Graduate Taxation Program, Armstrong and other UW Law students have assisted sole proprietors, commercial fishers, and individuals who need assistance due to low income, language barriers and isolation.

Before attending law school, Armstrong came from a completely different career as a dual engineer, chemical and paper science engineering, with the Kimberly-Clark Corporation where she worked in a managerial capacity for six years.

Armstrong can change the atmosphere in the room, and it's clear from the first meeting that she is a powerhouse who is willing to use her super-powers for good in order to provide services to under-served communities wherever they may be located.



LEFT ABOVE: NATASHA WALICKI '11, MARIANNA CARPENETI '12, CHRIS REITZ '12; LEFT BELOW: TUNUNAK, AK; RIGHT: ROBERTA ARMSTRONG '08

Working with the UW Native American Law Student Association (NALSA) and with the Alaska Business Development Center's Volunteer Tax & Loan Program, Armstrong was able to "connect the dots" for law students to improve their skills while sharing with "our neighbors".

"The overall response and participation by the students has been phenomenal and speaks volumes to the law school's commitment to public service by helping families get the tax refund they deserve and by putting dollars into our local economy and the communities we serve," writes Armstrong.

Armstrong says that her 2007 internship with the Institute of Indian Estate Planning and Probate awakened her to the injustices incurred by the U.S. Government's "outlandish treatment" of Native Americans. "Being of black ancestry, I internalized the plight of the Indian on a personal level. Governmental initiatives have devastating effects on individuals, family, and community.

"My internship experience at the Confederated Tribes of the Warm Springs Reservation of Oregon was rewarding as well as life changing. Based on this successful experience within the Reservation, I was inspired to start a grass-roots 501(c)3 non-profit professional services corporation called, Stewards of Indigenous Resources Endowment (SIRE). "

Armstrong created SIRE's Tax Outreach Program to train law students to assist people in our community. As a result, 16 UW Law students volunteered at the United Way of King County tax assistance sites.

Volunteers going to Alaska are not paid and must arrange their own transportation to Anchorage as well as additional living expenses (a frozen dinner can cost upwards of \$7.00, a gallon of water can cost nearly \$10 and fuel costs often exceed \$8/gallon). For law students who volunteer, the University of Washington School of Law contributes needed airfare and tax law education. The number of student volunteers has grown from one student in 2008 (Armstrong) to 12 in 2011. The law school program was recently named the Rural Alaska Tax Assistance Program.

**Rob Misulich '11** wrote of his first experience as part of the program, "After arriving in the hub city of Bethel, we boarded a single-engine plane and flew to the village of Quinhagak (population 669), located along the Bering Sea. When our plane landed, we went straight to the washateria: our office for the next three days. A line of clients was already waiting for us!

"Each member of our team completed over 50 returns in Quinhagak, a village in which we had only just stepped foot for the first time. While

CHRIS REITZ '12



it might take an observer weeks or months to understand the dynamics of a village like Quinhagak, each of us spoke with residents individually about their living situation, their families, and their work. Clients included halibut fishers, village store employees, and the town nurse. Many households and tax returns were not typical. For example, Quinhagak's older residents often legally adopt their grandchildren. Extended family members often live in the same household. Income levels varied. To estimate an average, it would be about \$10,000 per return."

The contributions to the program along with its relationship with UW Law has grown in just a few short years. ABDC reports that the 12 students of **the 2011 UW Law team prepared 995 tax returns resulting in tax refunds totaling \$1,506,679.**

In addition to these remarkable returns, the program offers students a multi-disciplinary, educational experience. Volunteers gain experience in these areas:

- **Substantive Tax Law**

Application of substantive tax law learned in VITA training, ABDC's Alaska-specific case studies, and UW Law courses to real-world situations.

- **Tax Return Preparation**

Including Schedule C filings for small businesses.

- **Interviewing and Counseling**

Emphasis on communication with clients who speak English as a second language and adhere to different etiquette rules in conversation.

- **Tax Controversies**

Volunteers record information relating to prior audits and spousal disputes for resolution through ABDC's Low Income Taxpayer Clinic.

- **Alaska Native Issues**

Financial discussions with taxpayers and travel to villages increase awareness of the struggle for survival in Native Alaska. The program has increased interest in courses such as American Indian Law.



MARIANNA CARPENETI '12 WITH A CLIENT

When asked if this is what she had in mind for the program, Armstrong answers:

"Absolutely! I am a proud alumna of UW Law, and that is why I did not hesitate in seeking a partnership with the law school in providing tax return assistance to our Alaskan neighbors. Additionally, because I was a NALSA member, I knew the organization would happily support educational outreach and services to Alaska Natives.

"I am excited about my relationship with the law school as we strive together to educate our students on the importance of being stewards of law. Moreover, our program encourages law students to use their skills and talents to increase our community's awareness of its fundamental rights."

*Ms. Roberta Armstrong is the Founder and Executive Director of Stewards of Indigenous Resources Endowment (SIRE) providing Indian estate planning education and services to Indian Country. For more information about SIRE's public service work, contact her at 425.737.5448 or roberta@indianwillsonwheels.org.*

*For more information about the UW Law Rural Alaska Tax Assistance Program, contact Professor Scott Schumacher, Director, Graduate Program in Taxation at 206.543.5351 or sschum@uw.edu.*

PHOTO CREDITS MARI CARPENETI, ROB MISULICH, AND CHRIS REITZ