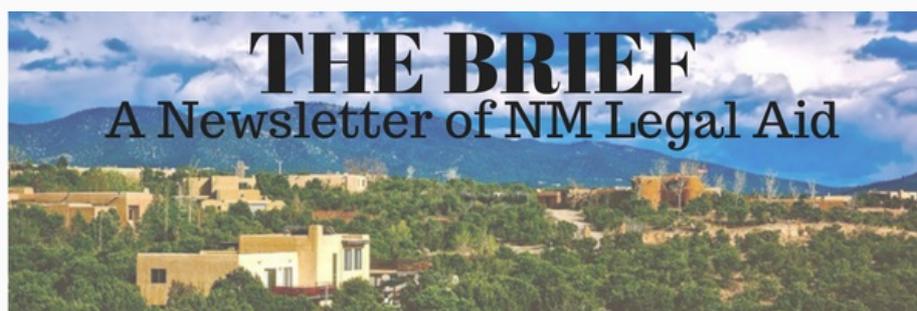


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“Can there be a just society when some do not have justice?”

-Justice Antonin G. Scalia

NMLA in Focus: Low Income Taxpayer Clinic

Most low and moderate-income Americans don't realize an obscure tax provision could have a stunning effect on their well-being. Those with earned income (from wages or self-employment) are eligible to claim the earned income tax credit on their Forms 1040---and receive a tax refund from the IRS of up to \$6,318 for 2017. In its role as the largest U.S. income support program for the working poor, the “EITC” brings New Mexicans a staggering \$515 million each year.

University studies from around the U.S. show the EITC has an amazing impact on children: raising average birth weights for babies, increasing academic achievement for those of school age, decreasing hunger. In our state in particular, a program that helps children is undeniably important.

New Mexico Legal Aid started its Low Income Taxpayer Clinic in July 2016 to give more New Mexicans access to the earned income tax credit and other child-based tax benefits—and to provide expert legal representation in disputes with the IRS and New Mexico Taxation and Revenue Department. (The IRS audit rate for those with income from \$1 to \$25,000 is double that for those with income from \$75,000-\$100,000).

In one recent case, a divorced single mother with three young children received \$10,800 from the IRS—the amount she had originally claimed before her audit. In another case, a grandfather raising two grandchildren received, with our help, almost \$4,000 in frozen EITC and other child-based tax benefits.

As with all NMLA programs, there is no cost to clients for LITC services. Funded in part with matching funds from the IRS's Taxpayer Advocate Service, the Clinic continues to expand, serving more clients by building its volunteer corps of experts. As it grows, the LITC is very grateful for its strong relationship with the UNM School of Law and for the volunteer attorneys, CPAs and enrolled agents serving on the UNM Pro Bono Panel.

The Clinic is directed by Grace Allison, a graduate of Wellesley College and The University of Chicago School of Law, who has been a tax lawyer for 38 years. Before joining NMLA, she was Adjunct Clinical Professor and Qualified Tax Expert in the Clinical Law Programs at the UNM School of Law; before moving to New Mexico, she was Tax Counsel at Northern Trust, a Fortune 500 wealth management firm. Joining Grace this past semester were Staff Attorney and UNMSOL graduate Kasey Daniel; volunteer UNMSOL graduates Denise Abeita and Stephanie Crespín; and externs Julia Coulloudon-Baca, Kaldia Khalaf, Simon Suzuki and Brian Montgomery.

New Mexico Legal Aid LITC is one of only two LITCs serving New Mexicans statewide—and receives ten or more requests for help each week. Staff and volunteer attorneys are able to bring top-notch expertise to help far distant rural areas by telephone, email and videoconference. Attorneys, regardless of their location, in or out of state, who are interested in learning more about volunteering, are encouraged to contact Grace Allison at grace@nmlegalaid.org. Significant mentoring in low-income tax law is available on request.

Rosalie "Lisa" Chavez Honored with Attorney Achievement Award



For those of you who have not already heard, former NMLA Native American Program Managing Attorney Lisa Chavez, who retired from NMLA on November 3rd, has been named as this year's recipient of the Attorney Achievement Award given by the State Bar of New Mexico Indian Law Section. This well-deserved award was presented to Lisa the evening of Dec. 7 at the Santa Ana Star Center VIP Room.

Lisa's extraordinary body of work on behalf of New Mexico's Pueblo and Tribal communities over the past 30 years has had a lasting and positive impact on thousands of tribal members and their families. The National Legal Aid and Defender Association also recognized Lisa's achievements at a national level in 2014 when they flew her to Washington to present her with the Pierce-Hickerson award for outstanding contributions to the advancement or preservation of Native American rights.

[CLICK HERE](#) to read the full announcement published by the Indian Law Section. Congratulations Lisa!

**VAP
CORNER**



Real ID and Name Change CLE and Legal Fair

The federal Real ID compliance requirement creates a particular challenge for New Mexico due to the make-up of our population. Specifically, many people with Hispanic or Native names have used other names as well; we have a large number of people who were born at home and who may not have a birth certificate; birth certificates and baptismal certificates often have different names. In addition, older New Mexicans, who have to renew their driver's licenses yearly, as well as poor and homeless people are dis-proportionally affected by the new requirements.

To address this issues, the VAP, in collaboration with the 2nd Judicial District Court Pro Bono Committee and the New Mexico School of Law organized a Real ID and NameChange Legal Fair. The legal fair was held on November 4, 2017 at the Law School. In preparation for the Legal Fair, 35 attorneys, students, and paralegals attended a 2-hour CLE presented by the Hon. Shannon Bacon, Torri Jacobs, and Shelley Strong. Eighty-four (84) clients were assisted at the legal fair by volunteer attorneys as well as by law students during the 4-hour long event.

What made this legal fair a particular success was the fact that this was a “one-stop-shopping” experience for clients. The office of vital statistics was present and able to issue birth certificates on the spot, the MVD was there with a mobile unit and issued drivers licenses on site, and Judge Bacon signed orders for free process. We hope to replicate the success of this event and take the show on the road. Watch out for more in 2018.

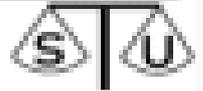
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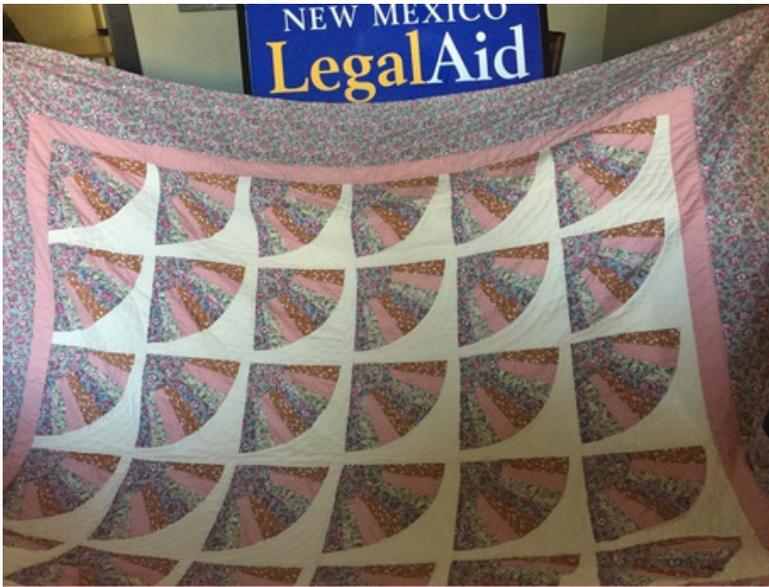
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HANDMADE QUILT RAFFLE



Buy a raffle ticket to win a beautifully home-crafted quilt contributed to NMLA by a domestic violence survivor and help support NMLA's domestic violence work.

Drawing held February 8, 2018

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