

SETON HALL UNIVERSITY SCHOOL OF LAW
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Via Electronic Mail

January 14, 2022

Glenn A. Grant, J.A.D.
Acting Administrative Director of the Courts
Comments on Proposed Amendments to Rule 1:21-3(b) (Tax Court)
Hughes Justice Complex; P.O. Box 037
Trenton, New Jersey 08625-0037

Re: Comments on Proposed Amendments to Rule 1:21-3(b) (Tax Court)

To the Honorable Judge Glenn A. Grant:

Seton Hall Law School supports the Court's Action Plan for Ensuring Equal Justice and the focus on expanding assistance to lower-income taxpayers, including those on fixed incomes and with language access needs. The Law School recognizes the important role of law students and law graduates in providing access to legal assistance, and thus, this letter is submitted in support of the proposed amendments to Rule 1:21-3(b). The amended rule permits second-year and third-year law students to appear before the Tax Court in state tax cases, under the supervision of a licensed New Jersey attorney. This change will expand the available pool of volunteers.

I write to suggest one minor change to the proposed rule. Seton Hall Law School has a robust weekend program and most of these students complete law school in four years rather than three. Eligibility to appear in court could be tied to the amount of law school that a student has completed, rather than the year of law school attendance. Thus, law students who have completed "one-third of the credits required to graduate" could be permitted to practice in Tax Court. This would ensure that all student volunteers have completed a comparable amount of law school coursework. The rule should also permit law graduates to appear in Tax Court under the supervision of a licensed New Jersey attorney.

Through the Pro Bono Service Program, Seton Hall Law School encourages students to volunteer their time, with the goal of instilling in students the importance of pro bono work in their legal careers. Students who complete at least 50 hours of pro bono service may receive a notation on their transcript and acknowledgment of their service upon graduation. For many years, Seton Hall Law School cooperated with the IRS to offer a Volunteer Income Tax Assistance (VITA) program that provided free basic tax return preparation to lower-income individuals. At this time, the Law School does not offer an in-house clinical or pro bono program that provides free legal representation in state tax matters. Tax practitioners seeking to supervise law students who would practice under this rule could coordinate their programs with Seton Hall Law School or another certified legal services provider to ensure that students are receiving adequate training and supervision to enable them to provide high quality service to lower-income taxpayers who need assistance navigating a case in Tax Court.

I thank the Court for their acknowledgment of the important role of law students in the pursuit of equal justice for all residents of New Jersey.

Very truly yours,

A handwritten signature in black ink, appearing to read "Lori Outzs Borgen".

Lori Outzs Borgen, Esq.

Director, Center for Social Justice