

BONO

ONE FOCUS



BY SZU-LUNG CHANG, ESQ.

One of my first tax pro bono cases in Las Vegas involved a woman seeking help in filing an Innocent Spouse Relief petition with the Internal Revenue Service (IRS). She was a second-generation Chinese American from San Francisco and had been raised, according to traditional Chinese values, to believe that marriage was holy and a sacred bond between two people. For the duration of her marriage, she was a stay-at-home mother, while her husband worked as a highly skilled professional with lucrative salaries. After decades of marriage, her husband left her for younger women in another country. Her adult children blamed her for their father's choices.

My client was shaken by the challenge to her traditional Chinese values; she was also left with several empty bank accounts and astronomical tax debts, due to her husband's salaries appearing on their joint tax returns. As a stay-at-home mom, over the years she had forgone opportunities to learn new skills, make new friends and increase her own personal savings. She had given all of herself to her family, but her home had become an empty shell.

When I worked with my client on the Innocent Spouse Relief, we had to gather a variety of documents showing her cause for filing the petition. Taking on this pro bono project marked my first adventure into legal territories wherein emotions are highly charged during every meeting. I had to be a lawyer in order to guide her through the tax issues, but I also had to be a patient human being, lending a sympathetic ear to the other frustrations and difficulties she was encountering in her much-altered life.

After patiently waiting months for the IRS to accept the petition, she received the final notice of discharge from the IRS; she is was free from the tax debts. In the end, she was simply appreciative that someone from the legal community took the time to help her with her tax issues and to listen to her problems.

I have observed that taking the time to really listen to what my clients have to say and to hear the hidden meanings helps me better assist them in accomplishing their objectives. A satisfied and returning client is often the one who receives value in legal services and appreciates an attorney who exhibits fairness, empathy and humanity. The latter traits help build a foundation of trust with the client.

As an Asian attorney, I connected with this pro bono client on a personal level, because we shared a common appreciation of certain aspects of Asian culture that she strove to hold on to. This connection made her case closer to my heart because I know she is not the only person who had to go through what she did.

There are vast underserved populations, especially within ethnic minority groups, in Las Vegas. The Asian population accounts for about 8 percent of the 2 million residents in Clark County. Some members of this community prefer keeping silent rather than fighting for their legal rights, because their cultures and customs hold them back, and some, with limited English language skills, want legal services but don't have the means to afford them.

While there is a small number of Nevada attorneys with Asian heritages or backgrounds that could potentially assist the underserved Asian community legally and culturally, I believe overall collaborative efforts between the legal communities and local cultural advocates could help address the growing demand for pro bono legal services by the members of these underserved communities.

Our respective communities look up to attorneys as leaders in upholding and fighting for equality and social justice. In turn, we have a responsibility and duty to the community to serve people of all walks of life, including the ones without financial means. When we are called upon to take a pro bono case, we should not fear doing too little, but we should fear taking no action. The application of our legal knowledge and skills can help lift those who otherwise cannot help themselves. And we do this one person at a time. **NL**



SZU-LUNG CHANG of Hsin Chu City, Taiwan, graduated Summa Cum Laude with a major in economics from the University of Tennessee, Knoxville. He received his Juris Doctor Cum Laude and LL.M. in Taxation from Thomas M. Cooley Law School in Lansing, Michigan. Chang has practiced law in Las Vegas since 2010. He is associate attorney of the law firm Crest Key, Prof., L.L.C., which provides legal and accounting services, ranging from estate planning, probate and trust litigation, tax planning, and business planning. He currently serves as the president of the Asian American Advocacy Clinic, the first and only nonprofit law center dedicated to Asian Americans, Pacific Islanders and Asian-ethnic refugees (Asian Americans and/or APIA) in southern Nevada; the goal of the organization is to supplement current available legal services and to make representation and advocacy available to the entire APIA community.