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THE HBCU TAX PIPELINE CREATING CHARLES HAMILTON  
HOUSTON SOCIAL JUSTICE TAX WARRIORS: HOW TO BUILD,  
MAINTAIN, AND SUSTAIN AN HBCU TAX PIPELINE

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*Alice Martin Thomas*\*

*“We use them so much in everyday language that we often don’t even notice them,  
but metaphors . . . help us think more deeply—and make sense of the world around  
us.”<sup>1</sup>*

*Hélène Schumacher*

This Essay is the first in which I share my experience as a tax scholar and teacher where I connect tax, pedagogy, and Houstonian ideals to build, maintain, and sustain an HBCU tax pipeline. Today, I have built the largest and most robust tax program in the history of Howard University School of Law. Howard was founded in January 1869 as the Howard University Law Department,<sup>2</sup> and its mission aligned with the University’s mission, which is to provide “an educational experience of exceptional quality . . . to students of high academic standing and potential, with particular emphasis upon . . . Black students.”<sup>3</sup> I pursue this mission in my work at Howard. I see it as an

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\* Associate Professor, Howard University School of Law. Thanks to Phil Hackney, Anthony Infanti, and the students of the *Pittsburgh Tax Review*. I am grateful to Alice Abreu for her visionary leadership.

<sup>1</sup> Hélène Schumacher, *The Words That Help Us Understand the World*, BBC (July 12, 2020), <https://www.bbc.com/culture/article/20200710-the-words-that-stretch-how-we-think#:~:text=Metaphors%20carry%20meaning%20across%20from,used%20metaphor%20to%20explain%20theories>.

<sup>2</sup> *Our History*, HOW. UNIV. SCH. OF L., <https://law.howard.edu/about/our-history> (last visited Aug. 20, 2023).

<sup>3</sup> *Mission & Core Values*, HOW. UNIV. SCH. OF L., <https://howard.edu/about/mission> (last visited Aug. 20, 2023); see Lauren Lumpkin & Corinne Dorsey, *HBCUs Revise Admissions Policies Amid Expected Surge in Applications*, WASH. POST (July 15, 2023), <https://www.washingtonpost.com/education/2023/07/15/hbcu-admissions-affirmative-action-ruling/> (discussing the impact of the recent Supreme Court decision in *Students for Fair Admissions v. Harvard* on admissions practices at Howard University); Andre M. Perry et al., *The Supreme Court’s Decision to Strike Down Affirmative Action Means That HBCU Investment Is More Important Than Ever*, BROOKINGS (June 29,

opportunity to bridge the gap between social justice advocacy and tax, resulting in positive outcomes in the lived economic experiences of Black, Indigenous, and immigrant communities of color.

I begin exploring what is meant by the often-employed metaphor, “a tax pipeline.” The metaphor is used to describe how and why students are encouraged to pursue tax careers. Metaphors serve a narrative and functional purpose. They help to explain, expose, and connect the target audience, our students at HBCUs, to the desired outcome—fulfilling and successful tax careers.<sup>4</sup> Professor Stacy Pies, an NYU scholar of narrative and culture, explains that a metaphor is “‘an imaginative leap that stretches how we think’ and enlarges our frame of reference.”<sup>5</sup> My goal is to enlarge my students’ frame of reference. Additional scholars I find persuasive in this effort base their understanding on principles of neuroscience and learning, explaining that metaphors enhance learning by connecting students to desired outcome using five key methods—existing schemas,<sup>6</sup> sensory memory,<sup>7</sup> visual

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2023), <https://www.brookings.edu/articles/the-supreme-courts-decision-to-strike-down-affirmative-action-means-that-hbcu-investment-is-more-important-than-ever/>.

<sup>4</sup> Stacy Pies, N.Y.U. GALLATIN, <https://gallatin.nyu.edu/people/faculty/sep1.html> (last visited Aug. 20, 2023) (“Professor Stacy Pies teaches courses that explore the role of narrative and culture in texts and human relationships.”).

<sup>5</sup> Schumacher, *supra* note 1.

<sup>6</sup> Sophia Stone, *5 Neuroscience-Based Reasons to Use Metaphors as a Learning Device*, STONE PERFORMANCE CONSULTING, LLC (Dec. 11, 2022), <https://www.stoneperformconsulting.com/post/5-neuroscience-based-reasons-to-use-metaphors-as-a-learning-device> (“Metaphors link new ideas to existing mental schemas, or neural networks that organize knowledge in the brain. . . . Metaphors are useful in describing abstract concepts in relation to concrete schemas. . . . By creating a sense of familiarity, metaphors help us learn something new by scaffolding new ideas onto existing knowledge.”).

<sup>7</sup> *Id.* (“Memory is essentially a collection of sensations coded into our brain. The more senses involved in an experience, the more retrievable the memory. . . . By drawing comparison to sensory experiences, metaphors . . . improve understanding by making the abstract feel concrete. It’s difficult to know what a particular emotion feels like to another person, but we can all relate to a bittersweet or painful sensation, which helps us understand and empathize.”).

learning,<sup>8</sup> social connection,<sup>9</sup> and self-discovery.<sup>10</sup> My use of the pipeline metaphor is predicated on my effort to connect with students using these five methods. I connect students to tax careers by encouraging them to take the leap into unfamiliar territory that I (and others) find fulfilling using their experience as learners, scaffolding tax onto their current knowledge frameworks. The tax pipeline has six key stages: (1) exposure and awareness; (2) knowledge acquisition and mastery; (3) exploration and self-discovery; (4) practice experience, in real-time, and trial and error; (5) joining the career path by getting a job or starting your own firm; and (6) staying with it, hopefully enjoying an exciting and fulfilling career.

In stage one, to expose and spark student interest, I introduce students to tax through panels and presentations, bringing before them interesting persons who are living the tax practice dream and hot topics. Next, in the second stage, I teach them the substance of tax using humor, games, and metaphors to drop the wall of fear that tax often triggers and debunk the myth that tax is only for those who love math and are super smart. I tell students my learning goal for them is that, in one semester, I will teach them a very complicated body of law and bolster their confidence that they can master any complicated statutory scheme in any area of the law, so that they never again approach such schemes with fear and trepidation. For those that like tax, I take them into stage three, the stage of exploration and self-discovery. During this stage, I encourage students to attend workshops, panels, mentorship, to read about tax, participate in VITA and similar opportunities that permit students to explore their interest in tax. In stage four, I seek placements for students in externships with the IRS and state agencies, the U.S. Department of Justice's Tax Division, law and accounting firms. If students reach stage five, wanting to secure a job in the pipeline, I write

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<sup>8</sup> *Id.* (“The first evidence of written language appeared just over 5000 years ago, while the modern eye evolved over 500 million years ago. It’s perhaps no surprise that the human brain can process visual information at least 20 times faster than a single word.”).

<sup>9</sup> *Id.* (“Understanding, and feeling understood, foster a social bond that makes the transferred information more memorable due to emotional salience, and it also promotes a sense of trust between the learner and the teacher which supports future learning.”).

<sup>10</sup> *Id.* (“When someone experiences a metaphor, they’re forced to create meaning out of it through their own interpretation. An ‘aha!’ moment is when an insight occurs through self-discovery; in fact, research shows us a neurological process happens in the brain.”).

letters of reference and make phone calls helping to secure job placements. In the final stage, stage six, once they take a tax job, I stay in touch, check in with students, and encourage them to keep going, hoping they stay in the pipeline.

In creating the tax pipeline at Howard, I share my love and passion for tax with students, along with the reasons why I love it. I express my belief that, when I resolve or prevent a tax problem for a client, it is an act of civil and human rights most times.<sup>11</sup> I also share that tax practice is very interesting and cognitively demanding, which I enjoy. I help students understand that tax impacts the everyday lives of every American, including when they get their paycheck, buy a home, or pay for an education, and it impacts the persons they care about—those that motivated them to come to Howard to pursue the dream of becoming a social engineer.

In my early practice years, I was often the one Black tax attorney in a meeting. Still today, some thirty plus years later, I still am one of a few Black tax attorneys in a meeting.<sup>12</sup> I work daily to change this reality, working the tax pipeline. When engaging with others who implicitly or outwardly engage in racial bias, questioning my presence or capacity in the tax practice area, I often get a retort of surprise when I tell them that I am a tax lawyer, and especially when I tell them my practice is (or was) in international tax. I laugh! Within the community of Black lawyers, tax law is seen as essential for counseling businesses and remedying the racial wealth gap, reducing the impact of systematic discrimination.<sup>13</sup> Consequently, Black lawyers who are astute in all aspects of tax practice are essential to achieving these goals, domestically and internationally.

I believe there are multiple entrance and exit points to tax careers with no single pathway or destination. Along my career, I have met and worked with many colleagues who experienced indirect, or even circuitous, paths to

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<sup>11</sup> Amanda Athanasiou, *The Whiteness of Tax and How to Narrow the Race Gap*, TAX NOTES (Dec. 8, 2021), <https://www.taxnotes.com/featured-analysis/whiteness-tax-and-how-narrow-race-gap/2021/12/07/7cmjb>.

<sup>12</sup> *See id.*

<sup>13</sup> *See id.*; *see also* Beverly Winsted, LINKEDIN, [https://www.linkedin.com/posts/beverly-winstead-esq-1b7a28a\\_nationalbarconvention-taxes-taxattorney-activity-7094460885171097602-QNlp](https://www.linkedin.com/posts/beverly-winstead-esq-1b7a28a_nationalbarconvention-taxes-taxattorney-activity-7094460885171097602-QNlp) (last visited Aug. 20, 2023) (“I had an amazing time speaking at the #nationalbarconvention. Our panel discussed tax strategies for attorneys and business owners. The room was packed and the questions from the audience were great.”).

a sustained tax career. I, too, took a circuitous path. I left law school to enter the world of transactional law. Starting in a major New York law firm that required its attorneys to float through several practice areas before settling within a practice group. I traveled through the food and drug, banking, and environmental law groups before settling in the tax group.

Kevin Dolan, a new partner at the firm, joined the firm from the IRS. He was the first Associate Chief Counsel (International) and was responsible for all regulatory, private ruling, and litigation matters within the international tax area, including certain competent authority responsibilities under U.S. tax treaties. When he joined the firm, he brought along two attorneys, yet he needed more. A colleague, another Howard grad, heard of the opportunity and suggested that I join Kevin's team because "I like tax." I did, and surprisingly and unexpectedly, I spent the majority of my practice life practicing international tax law in both the transactional and controversy areas. I also worked on tax pro bono projects, setting up nonprofits and securing their federal tax-exempt status. Over time, I built a substantial reputation in the D.C. market working for small nonprofits in the Black community—again, circuitous. I have never exited the pipeline. I am now ushering others into the pipeline. Now, I have taught tax classes at HBCUs, both UDC and Howard, continuously for twenty-six years, having taught tax to hundreds of Black and other students.

Adopting a persistent and consistent approach, emphasizing a growth mindset and the joy of discovery, has proven to be a good way to build, recruit, and retain students in the pipeline.<sup>14</sup> And, yes, it is exhausting, as I often have limited resources to do so. While certain courses and experiences are important, the more valuable insight is more about teaching students the importance of attitude. I encourage students to be inquisitive and creative, rigorous and purposeful, collaborative and persistent, noting that one's command of substantive tax law is indeed a necessity but not the controlling factor.

My work is built upon this model and its success. The success of others depends on our capacity to help students intentionally and purposely enter

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<sup>14</sup> Carol Dweck, *What Having a "Growth Mindset" Actually Means*, HARV. BUS. REV. (Jan. 13, 2016), <https://hbr.org/2016/01/what-having-a-growth-mindset-actually-means>.

the pipeline and stay with it.<sup>15</sup> Our efforts to spark interest, curiosity, and exploration can't do it alone. While I am the lead pipeline builder at my institution, identifying and picking the right partners to help build and inform the pipeline is critical to its success. I continuously welcome like-minded builders to work with my students and me, welcoming my students into tax careers.<sup>16</sup>

I recruit students, young and old, single and married, parents and nonparents, neurodiverse students and veterans, and international students to my tax classes and programs. I attract former accountants, engineers, economists, aspiring fashion designers, entrepreneurs, and entertainment lawyers to learn more about tax. I hope to find people along the way who will join the tax pipeline and not exclude themselves because of their own self-manufactured walls or barriers. For the walls built by others to block us, I help break down those walls and barriers by providing opportunities for students to meet motivating tax attorneys working in various public and private organizations. I also seek out and place students in externship experiences where they can experience and learn what it is like to be a tax attorney in real time, igniting their interest and joy for tax. I frequently hear stories from practicing attorneys who share that they chose tax because of the passion, encouragement, and joy exhibited by their tax professor. I enjoy being that professor for Howard students and those I come into contact with. I challenge and take down implicit bias as I encounter it and proactively engage in antiracist strategies to diversify tax, which is no small task.

As I move on, I share the genesis of my passion to create the next cadre of tax social justice engineers. I was born in the Midwest, in St. Louis, Missouri, as one of four children. Both parents worked in St. Louis public schools—my mom was an exemplary elementary school teacher, and my dad was the head building superintendent of a high school. Both were homeowners, with my dad doubling the size of my home built from the ground up. He was born in Livingston, Alabama, and my mother in St. Louis. Her family came to St. Louis from Little Rock, Arkansas. My father, born in 1917, was blocked from a quality middle school and high school education

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<sup>15</sup> *See id.*

<sup>16</sup> Skadden Arps, Baker McKenzie, Reed Smith, EY, KPMG, and a few solo practitioners are key partners, as well as governmental agencies, like the IRS and Department of Justice's Tax Division, and bar associations including D.C., Maryland, and the ABA.



but was self-taught. My family lived one home away from my maternal grandparents who moved from St. Louis City<sup>17</sup> into St. Louis County in the fifties. I think of them as a “Raisin in the Sun” story.<sup>18</sup> My grandparents’ home was one of the largest on the block. It housed four families, three of mom’s sisters and their families, in separate but connected homes—a townhome, the main home, and two apartments. Our family was close-knit.

I grew up in the part of St. Louis County called Pagedale. It “evolved from rural farmlands”<sup>19</sup> and was incorporated in 1950. The community grew and expanded into a working-class community in which entrepreneurship was a major part of its growth, resulting in an influx of workers, small-business owners, and their families. My family was one of those families.<sup>20</sup> Both my dad and grandfather were entrepreneurs, seeking and achieving economic parity and homeownership. My father worked for the school system during the day and for himself all night and on weekends, and my mom taught during the school year and summer school.

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<sup>17</sup> *A Brief History of St. Louis*, ST. LOUIS-MO.GOV, <https://www.stlouis-mo.gov/visit-play/stlouis-history.cfm> (last visited Oct. 18, 2023) (explaining the history of St. Louis).

<sup>18</sup> See Alice M. Thomas, *The Racial Wealth Divide Through the Eyes of the Younger Family: Undoing America’s Legacy of Wealth Inequality in Search of the Elusive American Dream Utilizing a Sankofa Model of Transitional Justice*, 5 FLA. A&M UNIV. L. REV. 1 (2009).

<sup>19</sup> *Welcome to the City of Pagedale*, CITY OF PAGEDALE, <https://www.cityofpagedalemo.gov/community> (last visited Oct. 19, 2023).

<sup>20</sup> *Id.*



In my youth, I visited many St. Louis historic sites, including the Old Courthouse<sup>21</sup> where the *Dred Scott* case<sup>22</sup> was litigated and decided. I was captivated by the *Dred Scott* case and family, its trials and tribulations.<sup>23</sup> It wasn't until later when I went to college and then law school that I connected the dots between my passion for social justice and my childhood.

My youth experiences and growing awareness continued in college. While attending Washington University in St. Louis, I experienced in-your-face discrimination in my first year when my English teacher declared that we would earn no more than a “C” in her class. Lost in the moment and wondering what prompted her to say such a thing, I looked in the direction of the students and realized that she was addressing a small group of Black students. As I rebounded and moved through my undergraduate years, experiencing other racial slights, including the students dressed as formerly enslaved persons in blackface at the spring community festival, I took up the mantle of protest and defiance. This led to my participation in student protests, on and off campus, and in the greater St. Louis area.

My passion, advocacy, and preparedness grew deeper in college. In 1983, I helped found and build Better Family Life, Inc. (BFL), a § 501(c)(3) nonprofit,<sup>24</sup> now forty years old, serving more than 50,000 low-income children and adults in St. Louis City, including the underemployed,

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<sup>21</sup> See *Old Courthouse*, NAT'L PARK SERV., <https://www.nps.gov/jeff/planyourvisit/och.htm> (last updated Mar. 21, 2023) (“The Old Courthouse was the site of the first two trials of the pivotal Dred Scott case in 1847 and 1850. It was also where Virginia Minor’s case for a woman’s right to vote came to trial in the 1870s. . . . [And the] Old Courthouse is listed in the National Park Service’s National Underground Railroad Network To Freedom. The Network to Freedom recognizes sites, programs and facilities with verifiable associations to the Underground Railroad. The . . . Underground Railroad has been broadly defined . . . as the ‘historic resistance to enslavement through escape and flight.’ The Old Courthouse is linked with the story of the Underground Railroad, and with that of slavery, as a property associated with legal challenges to slavery. It was a public forum as well as a courthouse. Enslaved people were auctioned from its steps in estate settlements, while one man’s suit for freedom helped plunge the country into Civil War. The Old Courthouse was the site of hundreds of suits for freedom, but one gained notoriety. In 1847, Dred Scott, with his wife Harriet, sued for, and were granted, their freedom. After many appeals, the case was decided upon by the Supreme Court. The decision stated that slaves were property, and as such, had no right to sue.”).

<sup>22</sup> See generally *Dred Scott v. Sandford*, 60 U.S. 393 (1857).

<sup>23</sup> *The Dred Scott Case*, NAT'L PARK SERV., <https://www.nps.gov/jeff/planyourvisit/dredscott.htm> (last updated Sept. 19, 2023).

<sup>24</sup> *Better Family Life*, <https://www.betterfamilylife.org/> (last visited Oct. 19, 2023).

unemployed, and skill-deficient, with various programs, including economic, housing, workforce development, educational, youth, social, cultural, and artistic programs. It built its offices and community center in an old elementary school located in the center of the city. BFL was the brainchild of Malik Ahmed, born and reared by parents who migrated from Alabama to Harlem, New York. Mr. Ahmed married DeBorah Ahmed, one of our dance teachers at Washington University, and who later became an active participant in the civil rights movement. He eventually spent three years working in Mali, West Africa, in the Peace Corps as an urban planner.<sup>25</sup> Mr. Ahmed shared his experience in transforming lives in Mali and the United States with me and other students. In my early tax practice years, I performed the organization's tax-exempt work, securing tax-exempt status for chapters formed in other cities across the nation.

With this background, I address what I mean by the HBCU tax pipeline, and why I think it is unique and critically important in helping to diversify tax practice. I think that the diversification of perspectives in tax is essential to lifting the inequities that continue to surface.<sup>26</sup> I enlivened the tax pipeline at Howard, thereby creating the tax pipeline we experience today. While I would like to take credit for the Howard tax pipeline, I can't. I did not create the pipeline; I enlivened and expanded it. I too am a product of the Howard tax pipeline. I matriculated at Howard in 1989 and earned dual degrees in both law and business—the first to do so. During my matriculation, all students were required to take Federal Individual Income Tax. I loved the class and earned the highest grade. At that time, I planned to pursue a transactional career, so I took Corporate Tax. I loved it!

My Federal Individual Income Tax professor, Spencer Boyer, one of the longest-teaching academics who retired after fifty years, was a legend in his time. He is a Howard undergraduate alumnus who then earned his law degree from Harvard. While at Harvard, he founded the *Harvard Civil Rights-Civil*

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<sup>25</sup> See generally MALIK AHMED, FROM THE PROJECTS TO THE PYRAMIDS: IN SEARCH OF A BETTER FAMILY LIFE (2019).

<sup>26</sup> See Athanasiou, *supra* note 11; Katharine Miller, *IRS Disproportionately Audits Black Taxpayers*, STAN. L. SCH. (Jan. 31, 2023), <https://law.stanford.edu/press/irs-disproportionately-audits-black-taxpayers/>.

*Liberties Law Review*. My next tax teacher was Loretta Collins Argrett,<sup>27</sup> who taught Corporate Tax. She later became the first African American woman to serve as the Assistant Attorney General of the U.S. Justice Department's Tax Division.<sup>28</sup> She was a phenomenal teacher and role model. She was the first African American staff member of the Joint Committee on Taxation and the first African American partner at her major law firm. Most recently, the ABA named a diversity fellowship after her, the "Loretta Collins Argrett Fellowship."<sup>29</sup> I am among the inaugural recipients of that fellowship.<sup>30</sup> Finally, while I did not take a tax class with her, I was mentored by Professor Alice Gresham, a Howard law alum, who worked at the IRS and later became dean of the law school and Deputy Director of the American Association of Law Schools.<sup>31</sup> I stand on the shoulders of giants and now lead the Howard Tax Program.

The tax pipeline program includes courses (both doctrinal and externship), programs, panels, and presentations. I achieve programmatic success in cooperation with inside and outside partners. When I was recruited to Howard, I was recruited to anchor the first-year Contracts course and commercial law courses (i.e., Sales and Secured Transactions). It was appreciated that I had an affinity and love for tax. I, along with a colleague, Professor Keeva Terry, teach the gateway course, Federal Income Tax. I teach in the fall and she in the spring. Students take their first tax course in the fall of their second year. They take advanced doctrinal courses in the spring semester, which include Partnership, State and Local, International, and Nonprofit Tax courses. The courses are alternated so that students get to take the classes and fit them in their schedules over two academic years. We

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<sup>27</sup> *Loretta Collins Argrett Biography*, AM. BAR ASS'N, <https://www.americanbar.org/groups/taxation/dei/argrett-bio/> (last visited Oct. 19, 2023).

<sup>28</sup> *Tax Trailblazers: Loretta Collins Argrett*, U.S. TAX CT. (Feb. 24, 2021), [https://www.ustaxcourt.gov/engagement\\_outreach.html#MEDIA](https://www.ustaxcourt.gov/engagement_outreach.html#MEDIA).

<sup>29</sup> *The Loretta Collins Argrett Fellowship*, AM. BAR ASS'N, <https://www.americanbar.org/groups/taxation/dei/argrett-fellowship/> (last visited Aug. 10, 2023) ("The goal of the Loretta Collins Argrett Fellowship . . . is to identify, engage, and infuse historically underrepresented individuals into the Section, create a more accessible, equitable, and inclusive pathway into Section leadership, and support the expansion, diversification, and inclusiveness of the tax profession to create a space and sense of belonging.").

<sup>30</sup> *Loretta Collins Argrett Fellows*, AM. BAR ASS'N, <https://www.americanbar.org/groups/taxation/dei/argrettfellows/2022-25-fellows/> (last visited Aug. 10, 2023).

<sup>31</sup> *Alice Gresham Bullock*, HOW. UNIV., <https://law.howard.edu/alice-gresham-bullock> (last visited Aug. 10, 2023).

offer Corporate Tax in the fall semester of their third year. I teach the Tax Externship, both semesters, to both 2L and 3L students. I have taught (or offered) other courses, including Race and Tax Policy and Income Tax Accounting. Our tax pipeline consists of six regularly offered tax classes.

I expanded the tax externship beyond the IRS Office of Chief Counsel to now include the U.S. Department of Justice's Tax Division, Big Four accounting firms, summer placement in-person and remote work with major law firm tax groups, and pro bono tax projects. The Tax Externship course is one of the major anchors in the program. The Tax Externship is where students get experience with problems and applying tax law in real time, as well as exposure to working professionals. Through the years, as increasing opportunities presented themselves, especially through and after the pandemic, I sought other placements, since the Office of Chief Counsel temporarily closed its extern program. While the pandemic had many gross negatives, it had the unintended benefit of accelerating the expansion of the Tax Externship course and thereby the tax program.

Ernst & Young (EY), a major Big Four accounting firm, was a major partner. An EY partner, Angela Spencer-James, created a program with Howard where JD students would intern with EY in their second-year summer, apply to an LLM program in the fall of their third year, and upon acceptance and graduation from Howard, earn their LLMs and then join EY. We quickly succeeded in placing fifteen students through this program in three years, earning their LLMs from NYU and Georgetown. This is incredible considering that Howard students are heavily recruited for high-paying jobs so choosing to pursue the LLM and work for a major accounting firm is a disincentive. The major accounting firms pay less than the major law firms Howard students are typically recruited to join, many now paying close to \$225,000 in starting salaries in major markets, so this was a win!

Ms. Spencer-James, in creating the program, was motivated by the singular question: "Why don't more Black students pursue the tax LLM?" She believed that the cost of the LLM was prohibitive, as many top LLM programs, like NYU and Georgetown, cost over \$70,000 to attend. That was then compounded by the cost of their undergraduate and JD degrees. Additionally, the racial wealth gap was an inherent roadblock for these students and their families. When the program launched, students were robustly interested, affirming the idea that cost was a major deterrent, not interest or inclination. Some of these alums still work for EY, while others are now at major law firms and corporations and some are now teaching.

I have heard others posit that Howard students are not interested in tax because they are more interested in civil and human rights. I strongly counter this idea with the key observation that tax law is social justice law. It is an element of civil rights and human rights because economic parity is the true leveler of 400 years of economic exploitation, oppression, and injustice.<sup>32</sup> Tax is essential to economic parity and, ultimately, community wellness and stability. Students who see tax through a social justice perspective, as many others, welcomed the further illumination shared when Professor Dorothy Brown published *The Whiteness of Wealth*. Professor Brown highlighted that the tax system is not race-neutral but instead race-, gender-, and class-slanted, impoverishing Black Americans.<sup>33</sup>

Another key partner is Skadden Arps. Under the leadership of Mr. Fred Goldberg<sup>34</sup> and Ms. Jessica Hough,<sup>35</sup> they have staffed and taught in our upper-level Corporate Tax class, which was first taught many years ago by Professor Loretta Argrett, later followed by a Howard alum who is a former student of mine and was a research assistant for Dean Alice Gresham. That alum is now a tax partner at a major law firm, Eversheds Sutherland, and is the first Howard grad to become a tax partner in a major firm.<sup>36</sup> In the end, I have built the most robust tax pipeline in the history of Howard Law School through vision, outreach, and strategic partnership.

I motivate and inspire students to consider tax and populate the tax pipeline. How? I attend and present at various tax meetings. I meet and network with lots of attorneys across the nation, practicing in large and small markets. I meet state and federal tax attorneys. I also meet and network with Tax Court judges and law clerks to help place students and young attorneys as externs and law clerks. I host tax attorneys in person and remotely in my class and in the classes of colleagues. I attend and invite guests to student-

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<sup>32</sup> See Athanasiou, *supra* note 11.

<sup>33</sup> DOROTHY A. BROWN, *THE WHITENESS OF WEALTH: HOW THE TAX SYSTEM IMPOVERISHES BLACK AMERICANS—AND HOW WE CAN FIX IT* (2021); see also Athanasiou, *supra* note 11.

<sup>34</sup> Fred T. Goldberg, Jr., SKADDEN, <https://www.skadden.com/professionals/g/goldberg-jr-fred-t> (last visited Aug. 10, 2023).

<sup>35</sup> Jessica A. Hough, SKADDEN, <https://www.skadden.com/professionals/h/hough-jessica-a> (last visited Aug. 10, 2023).

<sup>36</sup> Xenia J. Garofalo, EVERSHEDES SUTHERLAND, <https://us.eversheds-sutherland.com/People/Xenia-J-Garofalo> (last visited Oct. 15, 2023). Ms. Garofalo was recently recognized in the 2024 edition of *The Best Lawyers in America* as “One[ ] to Watch” in her respective field. *Id.*

led programs, like the Black Law Student Association, Women Law Student Association, and the Fashion Law Student Association. I encourage students to compete in the ABA Law Student Tax Challenge and to join the ABA Tax Section and state bar tax sections. I encourage students to attend programs sponsored by these groups.

I help students see tax in all sectors of life. For example, I attended a program of the Black Entertainment Law and Sports Association (BELSA) and met a lawyer there who specializes in tax. I identified this lawyer to my students, embedding the idea that tax occurs in many areas and facets of law practice. I share Mr. Goldberg's vision with students that tax is not a destination but a lens through which you practice. I tell students that if you would like to negotiate, then you can do so in the space of tax. If they want to litigate, you can litigate tax cases. If you want to do transactional, policy, or planning, you can do that too. For those who want to work in the sphere of public interest, you can work for or on behalf of low-income taxpayer organizations or clinics. Opportunities are enormous, and messaging is key.<sup>37</sup>

I recently sparked a student's interest in tax when she attended a D.C. Bar tax panel where I was presenting, and she shared a project that she was working on in support of D.C. strippers who were being reclassified as employees instead of independent contractors. This interest and tax insights I shared with the student led to the student enrolling in the Federal Income Tax class, enrolling in an independent study, writing a scholarly paper on the topic, and being introduced to Nina Olson<sup>38</sup> and the Center for Taxpayer Rights.<sup>39</sup> Her interest in tax was sparked when I connected the social justice side of tax with how she wanted to help this population of underserved workers.

In connecting students to the pipeline, I have held (and will continue to hold) various panels. For example, one panel was attended by EY Black tax

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<sup>37</sup> Alice G. Abreu & Richard K. Greenstein, *Tax: Different, Not Exceptional*, 71 ADMIN. L. REV. 663, 664 (2019); see also Alice Abreu & Richard Greenstein, *Rebranding Tax/Increasing Diversity*, 96 DENV. L. REV. 1, 6 (2019).

<sup>38</sup> *Nina E. Olson (2001–2019)*, TAXPAYER ADVOC. SERV., <https://www.taxpayeradvocate.irs.gov/about-us/past-leadership/prior-nina-olson/> (last visited Aug. 10, 2023).

<sup>39</sup> *About Us*, CTR. FOR TAXPAYER RTS., <https://taxpayer-rights.org/about-us/> (last visited Aug. 10, 2023).

partners, male and female, from across the country. Another panel of congressional tax representatives from the Senate Finance Committee drew both Republican and Democratic support and was led by Black tax attorneys.<sup>40</sup> Another panel was attended by attorneys from the IRS Office of the Chief Counsel, including then-Chief Counsel Michael Desmond.<sup>41</sup> Another panel was attended by Maryland State Bar Association Tax Section attorneys, which included Beverly Winstead, the first Black person to head the state bar tax section, and this past spring we again hosted the panel, but remotely.

Maintaining the tax pipeline requires creating opportunities for students to learn about tax, to meet and greet role models, and see themselves in someone else's shoes. As students gain exposure, they often ask, "What does it mean to practice tax?" They perhaps have seen lawyers practicing criminal or corporate law on TV, some may have real-life experience because they worked as paralegals, or others have family members or friends who are lawyers, but few know or have met a tax lawyer. As their teacher, I am often the first tax lawyer they have ever met, so my job is to expose students to the multiplicity of the practice by exposing them to lawyers in private practice, public practice, corporations, courts, and consulting.

Building a pipeline is a personal investment of time, money, and resources. Partners invest lots too. We also participate in professional development programs that equip students with critical soft skills for career success and help bridge the gap between the JD and permanent job placements. A key goal of the HBCU tax pipeline is to create diverse talent pipelines through immersive experiences and internship opportunities that open doors to full-time employment, advancing racial equity and justice.

Finally, five key strategies to remember when creating, maintaining, and sustaining a tax pipeline include: (1) connecting with HBCUs to expand the talent pool; (2) allowing students and recent graduates to become familiar with your organization, increasing their comfort and sense of belonging; (3) encouraging partners and others to intentionally tap the vast, diverse, and

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<sup>40</sup> *Tax Trailblazers: Tax Careers on Capitol Hill—Tiffany P. Smith, Andre J. Barnett, and Praveen Ayyagari*, U.S. TAX CT., [https://www.ustaxcourt.gov/engagement\\_outreach.html#MEDIA](https://www.ustaxcourt.gov/engagement_outreach.html#MEDIA) (last visited Aug. 10, 2023).

<sup>41</sup> *Michael J. Desmond*, GIBSON DUNN, <https://www.gibsondunn.com/lawyer/desmond-michael-j/#:~:text=Desmond%20served%20as%20the%2048,of%20the%20federal%20tax%20law> (last visited Aug. 10, 2023).



well-qualified HBCU talent pool with the understanding that HBCUs attract large numbers of African Americans, Caribbean and continental Africans, and Latinx students; (4) connecting with HBCU faculty who prepare students for these opportunities and sharing up-to-date information on in-demand skills and industry trends; and (5) creating opportunities through scholarships, paid internships, and jobs.

The pipeline is a continuous link from its inception to awareness and possibility, inviting students to join the pipeline, achieving joy and professional satisfaction. This effort takes constant vigilance, partnership, and creativity. Which I am up for! Which HBCUs are you up for?

