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New Guide for Advocates Provides Resources for Tax Issues Affecting Victims of Human Trafficking

The advocate's guide explores strategies to mitigate tax problems caused by a trafficker's abuse and potential tax consequences of monetary awards in trafficking cases

Washington, DC -- The University of Baltimore School of Law Human Trafficking Prevention Project, the University of Baltimore Low-Income Taxpayer Clinic, the Human Trafficking Legal Center and Ropes & Gray LLP launched a joint guide today examining tax consequences for survivors of human trafficking. The fact sheet, *An Advocate's Guide to Tax Issues Affecting Victims of Human Trafficking*, offers resources for attorneys and advocates who will likely encounter more and more trafficking survivors facing tax controversies in the coming year.

Although few people associate human trafficking and tax fraud, human trafficking victims often experience both at the hands of their traffickers. Victims can be haunted for years after they have escaped their traffickers, fending off IRS investigations resulting from the underlying victimization.

Traffickers often use their power over victims to commit tax fraud. Traffickers fail to pay employer-side taxes, steal their victims' identities, file false tax returns in victims' names, and seize fraudulent tax refunds.

Survivors of human trafficking may also encounter tax consequences as a result of a human trafficking settlement or judgment. Tax issues must be handled in the course of litigation to prevent further disruption to survivors' lives. The Advocate's Guide provides advocates with the tools to understand potential civil tax issues trafficking victims might confront.

Jessica Emerson, Director of the University of Baltimore School of Law Human Trafficking Prevention Project, who works closely with trafficking survivor clients, said, "It is not enough for trafficking survivors to escape their traffickers. Survivors also need resources to rebuild their lives. I have seen too many trafficking survivors struggling under a tax burden created through criminal fraud. Advocates, armed with these tools, can support survivors as they undo the harm that the traffickers have inflicted."

John B. Snyder, III, Director, University of Baltimore Low-Income Taxpayer Clinic, explained, "Most attorneys instinctively shut down when they see the word 'tax,' causing them to brush tax issues aside. Fortunately for human trafficking advocates and their clients, help is available through Low-Income Taxpayer Clinics nationwide."

Kat Gregor, a partner at Ropes & Gray LLP, said, "We were delighted to work with the Human Trafficking Legal Center on this project. This pro bono partnership highlights the importance of understanding tax consequences for victims of human trafficking as they rebuild their lives and hopefully receive some form of recovery for past harm. When advocates anticipate the tax issues, they can smooth out the process of navigating a complex system for victims in order to prevent their further re-victimization."

Martina Vandenberg, President of the Human Trafficking Legal Center, said, "We are grateful to the trafficking survivors who alerted us to the added burden that tax issues impose. Letters from the IRS fill everyone with dread. For trafficking survivors, tax issues only exacerbate trauma. We thank our partners, Ropes & Gray and the University of Baltimore School of Law, for providing this guidance to advocates."

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About the Human Trafficking Legal Center

At the Human Trafficking Legal Center, we believe when human trafficking survivors have lawyers, survivors have rights. We create a bridge between trafficking survivors and highly skilled pro bono legal representation. Together we work to hold traffickers accountable for their crimes through civil litigation and criminal restitution. HT Legal gains compensation for survivors so that they can reclaim their lives. We are a non-profit organization, monitoring the federal government and working to improve federal policy to benefit trafficking survivors. Learn more at www.htlegalcenter.org. Follow HT Legal on Facebook and on Twitter.

About Ropes & Gray

Ropes & Gray is a preeminent global law firm with approximately 1,400 lawyers and legal professionals serving clients in major centers of business, finance, technology and government. The firm has offices in New York, Boston, Washington, D.C., Chicago, San Francisco, Silicon Valley, London, Hong Kong, Shanghai, Tokyo and Seoul, and has consistently been recognized for its leading practices in many areas, including private equity, M&A, finance, asset management, real estate, tax, antitrust, life sciences, health care, intellectual property, litigation & enforcement, privacy & cybersecurity, and business restructuring.

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