



## NEW JERSEY STATE BAR ASSOCIATION

DOMENICK CARMAGNOLA, PRESIDENT  
Carmagnola & Ritardi, LLC  
60 Washington Street, Suite 300  
Morristown, NJ 07960-6859  
973-267-4445 • FAX: 973-267-4456  
dcarmagnola@cr-law.net

January 14, 2022

Honorable 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, NJ 08625-0037

Re: Comments on Proposal to Permit Law Students to Provide  
Pro Bono Legal Services in State Tax Matters (Rule 1:21-3(b))

Dear Judge Grant:

The New Jersey State Bar Association (NJSBA) thanks the Court for the opportunity to provide comments on the proposal to allow second-year and third-year law students to provide pro bono legal assistance in state tax matters under the supervision of a New Jersey licensed attorney. The NJSBA applauds the efforts of the Court to expand access to legal assistance at all levels, while providing pro bono opportunities for law students early in their careers. The proposal will also introduce law students to one of the many ways they can give back from their first days in the profession. With regard to this specific proposal, the NJSBA commends the general concept of allowing pro bono law student representation in state tax matters, but recommends some adjustments to the current recommended structure.

The proposal defines law students who may practice as “second-year” and “third-year” students. Many law students do not complete law school in the traditional three years. To ensure all qualified students can participate, the NJSBA suggests that the proposal define law students able to practice in state tax matters as those who have completed one-third of the course requirements for graduation.

The proposal does not include law graduates as advocates who can practice in state tax matters under supervision. It appears that this is an oversight and the NJSBA suggests that law graduates be expressly included.

Finally, the Rule does not envision a role for the student’s law school in the model. Inclusion of the student’s law school, whether that role be one of approval, oversight, monitoring or something similar, will help ensure that the law student’s experience is fulfilling, the client is well-served, and the supervising attorney receives *Madden* credit, if appropriate. As the proposal does not alter the current requirements for obtaining *Madden* credit, the supervising attorney will not be able to seek such credit unless the supervising attorney is working with a certified organization, which includes law school clinical or pro bono programs under R. 1:21-11.

Again, the NJSBA wholeheartedly supports the Court's continuing commitment to expanding access to pro bono legal representation for litigants who cannot afford private counsel, as well as the engagement of law students in such efforts. We thank the Court for its consideration of our comments, aimed at improving the proposal, and we stand ready to assist in any way we can.

Respectfully yours,



---

Domenick Carmagnola, Esq.  
President

/sab

cc: Jeralyn L. Lawrence, Esq., NJSBA President-Elect  
Angela C. Scheck, NJSBA Executive Director