**About the Faculty**

**LUZ A. ARÉVALO** is a Senior Attorney at Greater Boston Legal Services, where she co-directs the Low Income Taxpayer Clinic (LITC). In her capacity, she represents individual taxpayers, before the Internal Revenue Service, the Massachusetts Department of Revenue and the U.S. Tax Court. The clinic also engages in systemic advocacy to improve the tax system through administrative and legislative changes. Ms. Arévalo also mentors volunteer attorneys and law interns, and conducts educational workshops on tax rights and responsibilities for community organizations. If interested in the work of the tax clinic, please email her at [larevalo@gbls.org](mailto:larevalo@gbls.org).

**ANGELA DIVARIS,** Senior Attorney at Greater Boston Legal Services, joined the LITC during the pandemic. She worked an immigration attorney for 6 years in New York (and is passionate about justice for immigrants) before diving into tax law. At the clinic, she is one of 2 certified acceptance agents (CAA) allowing her to certify documents for ITIN applications. Like Luz, she represents clients before the IRS, DOR, and in Tax Court, and is an accomplished educational organizer and lobbyist.

**MIREILLE EASTMAN** is Taxpayer Advocate at the Massachusetts Department of Revenue (DOR). As Taxpayer Advocate, she ensures that DOR enforces MA tax laws in a fair and timely manner while promoting the rights of the public in all dealings with DOR. In her 20-year career at DOR, Mireille has served in various roles in the Litigation and Rulings & Regulations bureaus prior to becoming Taxpayer Advocate.

**MEL JIGANTI** is the Director of the LITC at Northeast Legal Services and has presented at the National LITC Conference.

**AUDREY A. PATTEN** is a Lecturer on Law and the Director of the Tax Litigation Clinic at the Legal Services Center of Harvard Law School.  Her practice focuses on representing low income clients in cases and controversies before the Internal Revenue Service, the United States Tax Court, and the Massachusetts Department of Revenue. In addition, she regularly litigates tax cases in the United States District and Circuit Courts. She originally joined the Legal Services Center’s Consumer & Predatory Lending Clinic in 2015 to represent survivors of domestic violence in consumer law cases, dealing primarily with debt collections and bankruptcy, as part of a medical-legal partnership with Brigham and Women’s Hospital.   Prior to joining LSC, Audrey was a staff attorney in the Battered Women’s Legal Assistance Project/Family Law Unit at Merrimack Valley Legal Services in Lowell, MA.  Audrey holds a J.D. from Emory University School of Law.