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**New Guide for Advocates Provides Resources on
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 publication, [*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 in 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 has become increasingly clear that it is not enough for trafficking survivors to escape their traffickers. Survivors also need resources to rebuild their lives. I have seen far too many trafficking survivors struggling under a tax burden created through criminal fraud, which then limits their ability to recover from their experiences. Advocates, armed with these tools, can better support survivors as they work to 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 trafficking victims, this can prevent 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 inflict. 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 invaluable 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 seeks 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](#).

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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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