

The Grim World of Some J-1 Teachers Tax Documents Show All Concerned in Bad Light

By David North

An examination of six U.S. Tax Court decisions offers a revealing look at the inner workings and results of the program to import teachers from abroad on J-1 “cultural exchange” visas.

The grim world of temporary alien teachers in the United States, how they are ill-used by school boards, and how some of them, in turn, tried to cheat the income tax system, has been revealed (inadvertently) in the records of the U.S. Tax Court.¹

Meanwhile these non-native English speakers are often placed in tough inner-city schools where they are teaching classes that would far better be taught by, for example, native-born ex-Marines from the neighborhood who could simultaneously manage the classrooms and serve as role models.

Finding, hiring, and perhaps funding some of the college educations of American inner-city residents to do this work, of course, is more expensive in terms of both money and staff time than tapping into the endless supply of docile alien, usually Filipina, teachers.

Further, as a result of the use of both the J-1 and H-1B “temporary” worker programs, thousands of jobs that could be going to U.S. residents are being filled by these aliens. (For an overview of nonimmigrant worker programs and the public schools, see my CIS *Memorandum* “K-12 + H-1B = ?”²)

And, at the same time, overseas families are broken up as parents and spouses come to the United States, leaving their children and spouses in the homeland — an ironic byproduct of an immigration system that places so much reliance on “family reunification,” and has numerous statutory provisions for giving immigration preferences to family members.

The disturbing details of this system, routinely glossed over by the press, emerged in a set of recent and lengthy (30 pages or so each) opinions of the U.S. Tax Court;³ all six of the court cases were caused by the then J-1 teachers claiming a series of tax breaks that they did not deserve, and which IRS rejected; in each instance the teacher appealed; and, as a result, separate decisions were written by a federal judge, with these largely supporting the IRS position.

These six opinions offer a revealing and disturbing view of how the foreign teacher program works, and the judge’s opinions, collectively, show all concerned in a bad light — the school systems, the State Department, the tax preparers, the IRS, the teachers, and perhaps, to a minor extent, the judge as well. This is clearly not a structured survey using random techniques in the traditional social science manner, but it does show (all based on the reports of a federal judge) some of the rarely reported unpleasant inner workings of this program.

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The Teachers. The six teachers in question have many things in common: all are from the Philippines, all were experienced teachers before coming to the United States, all had a bachelor's *and* a master's degree from that nation,⁴ all were recruited through the State Department's J-1 (exchange visitor) program, all worked in the Baltimore area for one of three schools districts, all arrived in the United States in 2005, all grossly over-claimed income tax breaks in *three* consecutive federal income tax filings, and four of the six experienced serious troubles in the schools where they worked, problems that cast doubts on their abilities to do the jobs for which they had been hired. All these data are drawn from the texts of the judge's opinions.

Despite these on-the-job difficulties, to be spelled out later, all six were still working in Maryland schools when the tax trials were held in fall 2010; by then all were on H-1B visas. All the trials were in the fall of 2010 and were before the same official, Special Trial Judge Stanley J. Goldberg, who, coincidentally, was a product of the Baltimore public schools.⁵

The names of the six teachers, and a brief biographical note on each, follow:

- Aida B. Abiog, married with three children, was hired by City of Baltimore and she was still with the city schools at the time of the tax trial. Her family has moved to the United States.⁶
- Estrella A. Lumaban is married with two children; her husband and children remain in the Philippines. She was initially hired by Baltimore County, and at the time of the trial was teaching in nearby Prince George's (PG) County, Md.⁷
- Patrocinio Malazarte, Jr., the only male in the group, was also the only one with two master's degrees (both from the Philippines); further he had completed his course work for a doctorate in education. He has a wife and three children, who are now in the United States. He was hired as a J-1 by Baltimore County and by 2010 he was working as an H-1B, for PG County.⁸
- Edralin A. Pagarigan initially left her husband and three children in the Philippines to come to the United States where she worked first for Baltimore County, and later for PG County. By 2010, her family was in the United States.⁹
- Bernadette M. Samaco also has a husband and three children, now living in the United States. She has worked for Baltimore City.¹⁰
- Shirley Ucol-Cobaria, for whom there is no family information in the summary opinion on her case, and, perhaps no immediate family, is a teacher for the City of Baltimore.¹¹ At 29 or 30, now, which can be estimated by the fact that she started teaching in 2002 in the Philippines, she is probably the youngest of the six, with Lumaban, apparently in her late forties, being the oldest.

The Recruiting Process. As Judge Goldberg points out in the Lumaban opinion:¹²

“Generally, foreign teachers who want to teach in the United States may obtain one of two types of visas. One is the H-1B visa The second is the J-1 visa The J-1 visa is more convenient for foreign individuals who are new teachers in the United States because the visa timing coincides with the academic school year in the United States.”

The reasons for this, as he does not elaborate, are these:

First, there never is a ceiling on the number of J-1 visas, as there is on H-1Bs, so the school board in question can always get exactly the alien teachers they want, when the board wants them. The J-1 system facilitates hiring someone in May or June for work starting the following fall.

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Second, the routine H-1B schedule means that school boards have to decide by April 1 what teachers they want, but none of them will be available until well after the next fiscal year begins on October 1.

In addition, middleman fees in the J-1 program can, legally, be borne by the teachers, while in the H-1B program the fees must be paid by employers, though the judge does not mention this. He does note in several of the opinions (there is a bit of repetition in the texts, as they all deal with many identical factors) that these fees, for the six, generally were \$8,200 each, which he said is a substantial amount of money for anyone teaching in the Philippines.

Three State Department contractors, Amity Institute and Avenida Associates, in the States, and Badilla Corp., a Filipino institution, played the middleman roles, did the recruiting and transporting, and collected the fees. The school boards sent their own people to the islands to make the final selection of teachers.

Since there is, as the judge notes in several of the opinions, at least a 16-to-1 differential between school teachers' salaries in the islands and in Maryland, there presumably were many more island teachers interested in these jobs than slots for them, so the school systems must have been able to pick and choose among the applicants.

Each of these six signed a flurry of contracts with the middlemen and with the school systems, and then came to the Baltimore area in the late summer of 2005.

The Impact on the Teachers' Families. We know from the opinions that five of the teachers had children, and that four of these families moved to the United States. We also know that one of the provisions in one of the contracts they signed said that the teachers' families could not move to the States until the teacher had satisfactorily completed the first year of work.

But there are at least three family-related elements that are not commented on in the judge's opinions.

The first is the mandated year-long separation of the four mothers and one father from their children. In the case of Pagarigan, for example, she left behind 11-year-old twins and a six-year old child to take the job in Maryland. That the U.S. immigration policy, which is so family-oriented, would facilitate such arrangements is interesting, to say the least.

The second family-related consequence of the J-1 practice, also not noted in these proceedings, is that there is a series of upsets that are thrust on the families of the teachers. At first there is the separation, with the father or mother being forced into the sole parent role; then, after the families come to the United States, the father (or in one case, Mrs. Malazarte) obtained, or could have obtained, the right to work in the United States as a J-2.

Presumably this situation lasted, in these cases, for two years until the teacher switched to H-1B status (which is logical in itself for the family), but then the four fathers and Mrs. Malazarte were thrust into H-4 status, where legal work is banned. Talk about a government-mandated roller coaster in family finances and in male-female roles.

All of these adverse consequences could, of course, have been eliminated — and this is the third non-spoken element in the opinions — had the school boards hired citizen or green card teachers whose families would not have been disturbed by any of these aforementioned factors. And, of course, there are large numbers of unemployed teachers in the United States.

So far we have focused on the teachers and their families. On one hand, the teachers have much higher salaries¹³ than before, but they also have the much higher U.S. cost of living, and the high costs of trans-Pacific travel; further, family relationships have been upended and husbands (and Mrs. Malazarte) consigned to either illegal work or no work at all. On balance, the teachers are witting and willing participants in these arrangements. They — like most alien teachers on temporary visas — show no signs of wanting to go home.

How about the unwitting participants, the kids in the classrooms? That brings us to the next topic.

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The Educational Record of the Six Teachers. Bear in mind that although our data source consists of legal rulings on tax matters, and not educational ones, there are a number of strong clues in these opinions on the educational experience, and qualifications, of these six teachers. Bear in mind, further, that the study group was selected purely for tax-related reasons by a taxation-oriented agency, the IRS, whose actions led to the appeals to the Tax Court. The group was not selected because of classroom qualifications of the teachers, or the lack thereof.

Fortunately for this article, the judge thought it useful to get a multidimensional view of the people before him, thus providing us with the information on education in the Philippines and family composition that we have been discussing. Further, the judge devoted several pages in each opinion to a description of the recruitment process, the fees paid therein, and the salaries paid to the teachers.

Similarly, probably working with the same mindset as noted above, he discussed the teachers' work in this country and the total picture is not very reassuring, at least not to this reviewer.

Four of the six teachers had troublesome experiences with the schools; troublesome to them, but also presumably troublesome to their employers and to the students in the classrooms. None of these troubles were sufficient to kick them out of teaching, but they should be worrisome to concerned onlookers. Here's the record:

In the case of two of the teachers (Malazarte and Abiog) there is nothing negative about their work in the opinions about either of them; Malazarte, as noted earlier, is much the best educated of the six. Ms. Abiog is one of three teachers in the opinions whose contacts with the Praxis tests were mentioned.

There are two parts of the Praxis process, Praxis I and II; both are teacher certification examinations run by the Educational Testing Service.¹⁴ To be a fully qualified teacher in Maryland, and many other states, one must pass Praxis I and certain parts of Praxis II, depending on what one is teaching. Under some circumstances, the Maryland school systems of interest hire teachers on a temporary basis, giving them time to pass Praxis I and II; apparently this is the norm with foreign teachers in these three systems.

Ms. Abiog is noted in the opinion as having passed both Praxis I and Praxis II by the time of the trial, but she had passed neither at the time of her hiring. The practice of some school boards of hiring teachers, generally aliens, before they pass the Praxis examinations, is regarded with disfavor by some commentators. Ms. Abiog is one of three teachers on whom we have Praxis-related information.

Let's turn to the other four teachers.

Lumaban. In March 2006, partway through her first year of teaching, she was given an "unsatisfactory" rating by her principal; a month later she was told that Baltimore County would not renew her contract. She then got a job with PG County. The latter either did not know about, or care about, her record with her first employer.¹⁵ At the time of the trial she was still with PG County.

Pagarigan. She, too, had been hired by Baltimore County. According to the judge's opinion: "[A]fter one month, because of [her] difficulties with high school students, [Baltimore County] reassigned her to teach secondary science at General John Stricker Middle School. The principal of Stricker issued an evaluation ... as unsatisfactory. [She later] received a letter ... from the area assistant superintendent stating that [she] needed to show major improvement to continue teaching [in the next school year]."¹⁶

She was, despite the above, retained by Baltimore County and subsequently she, too, left for the PG County schools where she continued to work at the time of the trial.

Ucol-Cobaria. A Baltimore City teacher, it is not clear to me that she had a valid education certificate at the time of the trial. We know, from the opinion, that she had not, by fall 2010, five years after her arrival in the school system, passed Praxis II.

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The judge noted on this point: “petitioner received a Maryland education certificate in 2007, valid from July 1, 2005, through June 30, 2010. As of trial petitioner had not completed the Praxis II test.”¹⁷ Does that mean that her temporary certificate was no longer valid several months later, at the time of the trial? Shouldn’t we expect a teacher to be fully certified *five years* after starting to teach?

We cannot tell from the evidence available whether she is currently fully and formally qualified to teach, but we can tell that she was not fully happy in her job. According to the opinion:

“Soon after she began teaching at Lombard [Middle School] petitioner began experiencing significant difficulties with student behavior and attitude. Petitioner also sustained physical injuries when two students began fighting in her classroom and a table was pushed against her leg. In a November 14, 2005, e-mail to Amity, petitioner chronicled her difficulties and requested a transfer to Baltimore County Schools for the following year. Petitioner began her e-mail by stating: ‘i’m really having second thoughts of continuing my teaching here at baltimore city for the next school year.’ Petitioner’s transfer request was denied, and she continued teaching at Lombard.”¹⁸

Were I a teacher seeking another teaching job, even in an e-mail, I probably would have used the correct capitalization, but perhaps that’s old fashioned.

Samaco. Like Ucol-Cabaria, Samaco had not passed Praxis II at the time of the trial, despite her five years in the system. She was, however, scheduled to take the test at that time, according to the opinion, which also stated:

“[The City schools] assigned petitioner to teach first grade at Samuel F.B. Morse Elementary School [S]oon after she began teaching at Morse petitioner began experiencing significant difficulties with student behavior and attitude. Petitioner also sustained physical injuries when she was punched and had her hair cut by a student in her classroom.”¹⁹

A good teacher, of any size, is supposed to be able to manage a classroom. But I cannot help wondering if Samaco’s physique had something to do with this incident. I do not know how tall she is, but it is well known that adult Filipina women are considerably shorter than adult American women (4’ 11.8” vs. 5’ 4.6”, according to one source²⁰) and she may be shorter and slighter than her country’s average.

One worries about a teacher who cannot protect herself from first graders, and worries about what that group of first graders will do to teachers when they get promoted to, say, the sixth grade.

Samaco could not do what many a citizen or green-card teacher would have done under those circumstances: resign and look for a job elsewhere. There is very little opportunity for that when one is a nonimmigrant teacher under contract with both the State Department’s middleman firm and the city school system.

And this, of course, is perhaps the most significant attraction of such workers. The schools can assign them to grim situations and know that they have no choice but to tough it out.

Meanwhile, one gets a totally different picture of the experience of Filipina teachers in the classroom when one listens to the educational establishment, in this case represented by George Duque, manager of recruitment and staffing for Baltimore City Public Schools (BCPS), who was a witness at one or more of the trials. Again quoting from the Samaco opinion:

“Mr. Duque likewise testified that BCPS wanted to retain the teachers it hired as long as possible. Corroborating this testimony is the evidence from the addendum that BCPS retained an extremely high percentage, 95.5 percent of the Filipino teachers it hired through the exchange program.”²¹

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One does not know what definitions were used to come up with the 95.5 percent figure, but that happy percentage does not mesh well with what we see from our admittedly small study group, and the happy percentage, of course, is what the press will use.

The Tax Records of the Six Teachers: Background. While two of the six teachers apparently had good educational records, all six failed miserably with the tax system.

In fact, each of the six of them filed quite inappropriate federal tax returns for each of the years 2005, 2006, and 2007, batting, if you will, zero for 18. I have not added it up, but they collectively failed to pay taxes on hundreds of thousands of dollars in taxable income.

While the teachers' collective record is deplorable, one can also argue that numerous elements in the system — the State Department recruiters, the schools, the teachers' union, the IRS, and particularly the private, for-profit tax preparers — all committed major errors.

There is nothing in the record, for instance, to suggest that the recruiters or the schools or the union lifted a finger to tell the teachers anything about the income taxes they would have to pay, at both the federal and the state levels. One would think that entities such as these, all supported directly or indirectly by tax dollars, would have enough enlightened self-interest to coach the teachers a bit on their absolute duty to pay income taxes, and on some of the complications in their situation. But apparently nothing of the kind happened.

There were three basic issues covered in all 18 of the federal tax returns:

1. Were the teachers obliged to pay any tax at all, for the first 24 months of work, under the Treaty with the Philippines?
2. Were the teachers properly reporting, in their 2006 and 2007 returns, all their income, including non-school income, and were they correct in the deductions they claimed?
3. Were they knowledgeable enough about such matters to be penalized (over and above paying the neglected taxes)? IRS calls it an "accuracy-related penalty."

In general terms the judge found that the treaty did not call for the non-payment of taxes, that some of the deductions were appropriate, but most were not, and that no additional penalties were to be levied because the teachers had relied on the advice of tax-preparers whose credentials had not been challenged by IRS. My own sense is that the judge was completely correct on the first two sets of issues, but should have handled the tax preparers and the penalties differently.

The details are complicated, particularly the question about the tax treaty, and a small digression may be helpful.

The United States has signed tax treaties with many nations, but not all. The treaties are, broadly speaking, designed to make sure that our overseas citizens are not taxed inappropriately by other nations, and that comparable arrangements are made for the other nation's workers and students in this country. It is all supposed to be equitable, but it is not, because, while India's students, for instance, are numerous in the United States and get very substantial tax breaks, we have very few students in India, and if our overseas students have any India-based incomes, they cannot be very large.

Many of the treaties are very old and do not reflect current realities, but they remain in force and are hard to change. Each of the treaties is different, and many are hopelessly complicated.

It is within that context that we have a tax treaty with the Philippines.

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Meanwhile, it so happens that I have had a lot of experience with these treaties, because I started and continue to manage a (seasonal) volunteer income tax assistance program for graduate students at a major Washington-area university. The majority of the people my team and I help are from overseas, often from countries with these treaties. I have been doing this for 10 years, and must admit that the particular treaty-based tax issue in these six cases was new to me.

Most of the grad students we see at the university are either citizens or aliens on F-1 visas; we see only a handful of J-1 people each year. Further, probably 99 percent of the people are not from the Philippines, and the vast majority are students, not teachers; I do not recall meeting a J-1 from that country.

Most treaty provisions deal with what the alien is doing in this country, how long he or she has been here, and sometimes, with the source of their funding. The Philippines Treaty regarding teachers adds an additional complication: How long the Filipino is *planning* to stay in the United States, which can be a bit subjective. Teachers from that country can exempt all income from teaching in the United States for two years, provided they plan to go back at the end of the two years.²²

All six of the teachers claimed the exemption clause, while simultaneously signing contracts that went beyond two years, and, in fact, staying beyond two years, which, as the judge noted in several of the opinions, is the norm for teachers from that country.

The State Department-funded agencies, the schools, and the union should have all told the teachers to ignore the treaty provision unless they, in fact, planned to return.

I have some limited sympathy with the teachers who got this wrong, but none with the income tax preparer they hired, an accountant from the Philippines who presumably had a substantial number of Filipina teachers as clients and someone who was paid to help with income tax returns. He is Fred R. Pacheco, of Baltimore; he was noted as the preparer in four on these cases, and in the other two²³ the preparer was not named, but described in such a way that it might have been the same person, and probably was.

The 2005-2006 Tax Filings and The Judge's Decisions. The judge decided in all six cases that the claim to exempt the wages because of the treaty was inappropriate, because it was clear that all six intended to stay for more than two years.

Then he ruled against, in footnotes, the non-reporting of interest income and Maryland tax refunds. In several instances these should have been reported but were not.²⁴ I have trouble understanding how a tax professional could miss something like this. (By definition, there were no refunds in 2005.) The lawyers writing the appeals cases did not even try to defend these omissions.

The judge then dealt with the various deductions. In some cases he overruled IRS staff decisions that some of the deductions were not warranted. The judge ruled that both union dues and the fees paid to the State Department's contractors were appropriate deductions, being related to job searches.

But he ruled against most of the other claimed deductions, which included rent, meals, plane trips back to the Philippines, and the purchase of computers (in the case of Ucol-Cobaria, it was the purchase of two computers). In a couple of instances the teachers tried to claim the non-receipt of state income tax refunds as an expense.

What I find interesting, and distressing, is the fact that the tax preparer bothered to claim deductions in cases, such as in 2005 and 2006, when all reported income, in his eyes, was to be wiped off the returns anyway because of the treaty claim. When you accidentally or purposely kill an ant on the sidewalk with your foot do you then get a hammer and smash the insect a couple of more times?

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There are only two reasons why the tax preparer would take such a double whammy approach: 1) he did not know any better, or 2) he was worried that the claimed exclusion of income because of the treaty would not fly, and therefore created other tax breaks through deductions as a back-up measure. Odd.

The 2007 Returns. Bear in mind that IRS reacted several years after the last of these returns were filed, so that there had been no useful feedback to the teachers when they got around to filing their returns for 2007 in the spring of 2008.

By then all the teachers, except Lumaban (the only one who was actually fired) had ended their relations with Pacheco and had turned to other tax preparers, but the teachers and the preparers were still making most of the same mistakes.

Samaco, for example, tried to claim \$5,531 in various deductions for 2007, but the judge accepted only \$800 of them.

Abiog went a step further, and made an additional mistake, one that even Pacheco had avoided. She filed the IRS form 1040 (for citizens and green cards) not the 1040NR that one should file if one is a nonresident in the eyes of IRS, as all six were. The 1040, incidentally, was not just the wrong form for Abiog; that form would have opened up many tax breaks that are denied to people using the 1040NR. She also failed to report any interest or Maryland tax refund income.

Accuracy-Related Penalties and the Judge. The kind-hearted judge ignored the levels of education of the teachers (my sense is that teachers should be better at dealing with government forms than most people), and decided that he would not levy the accuracy-related penalties on any of the six teachers, on the grounds, for instance, that the “petitioner [Samaco in this case] had ‘full confidence’ in all her preparers.”²⁵

My sense is that he should have invoked the penalties for the third year, on the grounds that the teachers should have learned by then and that all but one were out from under the influence of Pacheco. He might have waived the penalties in the first two years by saying that they had been without the benefit of effective counsel or advice.

The treatment by the judge of the tax preparers bothered me. After seeing all this evidence of, at the very least, sloppy work, the judge might have referred Pacheco to the IRS disciplinary authorities. He might have chastised IRS for not challenging Pacheco’s credentials at the trial; the agency had nothing to say about his many terrible filings according to the opinions. (It is possible that the judge may have taken these steps, but it is not in the record.)

Further, the judge or IRS might have done what CIS did recently. We called the appropriate office at IRS, the Office of Professional Responsibility, and asked if Pacheco was, indeed, “an enrolled agent.” We were told that he was not now, and never had been. And, of course, he should have been, as he was taking fees for helping people with their federal income tax returns.

There was another missing element in my eyes, but maybe the tax court cares only about *federal* taxes. If there was such an obvious cluster of 18 federal returns with multiple faults in each, might the same people, probably using the same questionable preparers, have underpaid their Maryland taxes as well? Why was there not a referral to the state reflected in the opinions?

In summary, the court’s opinions have shed an unflattering light on nearly everyone involved with this small segment of two of the nation’s nonimmigrant worker programs (J-1 and to a lesser extent H-1B).

The commendable exception is someone within IRS who noticed these highly questionable returns and did something about them — setting in motion the appeals to the Tax Court, and the judge’s reactions to them. Sadly, we will never be able to identify that person.

End Notes

¹ I am grateful to N. Benahmed, a fully qualified U.S. teacher, for pointing out this data source, and for her comments on an earlier draft of this document.

² <http://cis.org/h1bteacherrecruitment>. An excellent review of the J-1 program can be found in Daniel Costa, “Guestworker Diplomacy: J visas receive minimal oversight despite significant implications for the U.S. Labor market”, Economic Policy Institute, July 2011, <http://www.epi.org/page//BriefingPaper317.pdf?nocdn=1>.

³ The U.S. Tax Court is a somewhat obscure federal entity that only hears tax cases; the 19 judges are presidential appointees and there are also senior judges and a few special trial judges. Its headquarters are in a new, palatial structure right next to Washington’s Union Station. See <http://www.ustaxcourt.gov/>.

⁴ Since high school ends in the Philippines at the end of 10th grade, a BA from that country is often equated with a U.S. associate’s degree, and a master’s with a U.S. bachelor’s degree. See http://en.wikipedia.org/wiki/High_school.

⁵ I gleaned this from his U.S. Tax Court biography at <http://www.ustaxcourt.gov/judges/goldberg.htm>, not from anything he wrote in the opinions. The judge handed down his opinions in the fall of 2010, and apparently has since retired; he is no longer listed as a judge on the Tax Court’s website. He joined the bench in 1985. My sense, just from reading these opinions, is that the judge is a careful public servant, thorough in his work, and kindly (perhaps a little too kindly) in his outlook.

⁶ See the tax court’s summary opinion on her case at <http://www.ustaxcourt.gov/InOpHistoric/ABIOG.SUM.WPD.pdf>.

⁷ See the tax court’s summary opinion on her case at <http://www.ustaxcourt.gov/InOpHistoric/LumabanOpinion.SUM.WPD.pdf>.

⁸ See the tax court’s summary opinion on his case at <http://www.ustaxcourt.gov/InOpHistoric/MalazarteOpinion.SUM.WPD.pdf>.

⁹ See the tax court’s summary opinion on her case at <http://www.ustaxcourt.gov/InOpHistoric/PAGARIGAN.SUM.WPD.pdf>.

¹⁰ See the tax court’s summary opinion on her case at <http://www.ustaxcourt.gov/InOpHistoric/SAMACO.SUM.WPD.pdf>.

¹¹ See the tax court’s summary opinion on her case at <http://www.ustaxcourt.gov/InOpHistoric/UcolCobaria.SUM.WPD.pdf>.

¹² Lumaban opinion, *op. cit.*, p. 5.

¹³ The most dramatic of the before-and-after salaries noted in the opinions is that for Malazarte, who went from \$3,000 a year in the islands to \$63,326 a year in Baltimore County, a 21-to-one ratio. Most of the others were in the 16- or 17-to-one range, with Ucol-Cobaria, the youngest of them, for example, getting \$34,973 in her first year and \$44,733 in her second. See their respective opinions, p. 8 in his case, and p. 7 in hers.

¹⁴ See http://en.wikipedia.org/wiki/Praxis_test.

¹⁵ Lumaban opinion, *op. cit.*, p. 8.

¹⁶ Pagarigan opinion, *op. cit.*, pp. 7-8.

¹⁷ Ucol-Cobaria opinion, *op. cit.*, pp. 6-7.

¹⁸ *Ibid.*, p. 7.

¹⁹ Samaco opinion, *op. cit.*, p.8.

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²⁰ See <http://www.disabledworld.com/artman/publish/heightchart.shtml>.

²¹ Samaco opinion, *op. cit.*, p.20.

²² For the income not to be taxed, “the individual must have been invited to the United States for a period not expected to be longer than two years by the U.S. Government or a state or a local government,” according to the relevant IRS publication: “U.S. Tax Treaties”, Publication 901 (Rev. April 2010), U.S. Department of the Treasury, 2010, p. 18.

²³ The two cases where the preparer was not mentioned by name, just described, were those of Samaco and Ucol-Cobaria.

²⁴ In the case of Pagarigan, for instance, she failed to report, for 2006, \$600 in state tax refunds and \$41 in interest payments. Since these income items are routinely reported by the payer to IRS, it is more than odd that they did not appear on her return, which was prepared with professional help.

²⁵ Samaco opinion, *op. cit.*, p.30.