

Dan Ruben
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Dear Mr. Ruben,

Thank you for the opportunity to reflect on my summer experience at Harvard's Legal Services Center. Going into the program, I am not sure I knew what to expect. I had completed a tax clinic previously but the extent of the work covered tax credits and that was about it. I filed tax returns but there were no cases involving Tax Court, no actual tax controversies and litigation work. Also, since going back to school, I had not contacted clients and interfaced on a person-to-person basis in a long while. Imagine that! Talking to someone vs. reading a textbook! I had always believed clinic experiences to be valuable learning experiences. Completing this clinic again confirmed that book study is often far surpassed by the "learning-by-doing" that only a clinic can provide.

Of ten ongoing cases I took on this summer, three involved litigation in Tax Court. One involved a woman who had lost her Head of Household filing status and a number of tax credits. In addition to her two biological children, she had essentially assumed the role of a legal guardian for her relative. We presented all the evidence to the Appeals Officer who restored her filing status as well as two dependency exemptions, the Earned Income Tax Credit and Child Tax Credit. I learned that the clinic requires 90% of the clients we see to live below 250% of the federal poverty level. The federal poverty level for an individual is \$11,880; for a family of four, it is \$24,300. Hence, tax credits mean a lot for these clients and it was gratifying to help secure these credits on their behalf.

Another woman who came into the clinic only made \$28k/year but lived in Boston. She had been accustomed to receiving a refund each year and told me that her annual tax refund usually comprised the sum total of her savings for the year. However, due to recent changes in healthcare legislation, she had to pay \$250 to the IRS. Not receiving a refund was bad enough; having to pay an amount that she would have saved for the year was a double whammy. She cried when I told her that our services were free. In addition to amending her tax return, listening to her story and telling her it wasn't her fault that she had to pay something to the IRS lifted a huge burden off her shoulders.

Probably the most complex of the Tax Court cases involved a client who erroneously filed a large 1099-M (in an amount exceeding \$530k). Part of the challenge involved an attempt to track down the issuer of the 1099. Relationships had gone sour, litigation had ensued and both parties were at odds, so getting in touch with the other side proved challenging. The summer ended before I was able to see the case through to the end but if successful, we will have released a tax lien and abated a large tax assessment, including penalties and interest.

Two other cases involved IRC Section 6651, which allows a tolling of the statute of limitations for clients with financial disability. One client was an elderly veteran who had suffered multiple strokes, was in and out of a homeless shelter, and now received long term care in a local VA hospital. The tax returns filed by the IRS were erroneous in that they did not include basis of stock. He was unable to manage his financial affairs due to his deteriorating health so we tried to coordinate a meeting with a physician who would help establish the requirements of financial disability. Since all correspondence was handled through his social worker, it was interesting to help someone I had never spoken to nor met, not even once. Yet this man had no kin, no family relatives or children. It would mean something *to me* if his tax liabilities (which were massive) were abated and past refunds claimed. Funny how public interest work makes you care for someone you have never even spoken to nor met.

The other client for whom we presented a financial disability argument was a 39-year-old man who had been severely assaulted. Through no fault of his own, he was attacked in the head and suffered a concussion, ongoing memory loss and other lasting repercussions from his injury. Though he had been a financial analyst at one point, he could no longer hold down a job. While unemployed and recovering over a long period of time, he also failed to claim his tax refunds on time. We filed a letter to the Appeals Officer requesting that the statute of limitations be tolled so he could claim his past refunds.

I enjoyed handling these wide variety of cases. While initially nervous to call up the first clients to tell them that I was representing their cases for the summer, doing one made the next easier and so on. I also appreciated the brown-bag presentation our professor gave, explaining how tax credits keep the poor out of poverty. It piqued my interest in tax policy and I hope to explore it further. To that end, the brown-bag on food law and policy also caught my attention as federal tax incentives play a big part in promoting food donations across the country. It awakened an anti-poverty concern in me and going forward, I will be curious to explore tax strategies that aim to relieve and prevent poverty.

So, all in all, the clinic proved to be a very valuable and useful experience! Thank you for the financial support that enabled me to complete this clinic experience successfully.

Sincerely,

Angela Pau
Boston University School of Law, 2016