August 8, 2016

Mr. Dan Ruben, Executive Director Equal Justice America 13540 East Boundary Round Building II, Suite 204 Midlothian, VA 23112

Dear Mr. Ruben,

I had a very fulfilling summer working at the Tax Clinic at Lincoln Square Legal Services, which is part of Fordham Law School's clinical program. During the school year, students work at Lincoln Square Legal Services' several clinics, including Consumer Litigation, Immigration, Criminal Defense, Federal Litigation, Family Law, and Community Economic Development. I was really excited to be a Research Assistant in the Tax Clinic for the summer, because I wanted to meet and work directly with clients, help them with their legal issues, and have a direct impact.

I had the opportunity to meet and work with almost thirty clients, all of whom had unique tax issues that they didn't always understand. Some of them only needed a little guidance over a phone call, but some had more complex issues that needed several meetings, calls to the IRS or New York State Tax Department, and drafting. I was really privileged to be entrusted with the clients' problems and have the opportunity to help. Most of all, I enjoyed getting to know clients, their life circumstances that brought them to this point, and making sure that their preferences and values were reflected in the paths we decided to take.

It was also interesting to see different cases at different stages: from a taxpayer who had just learned of a spouse's 20-year-old unpaid tax, to a taxpayer whose Tax Court case had already been won but who could not locate his refund, to helping with an answering brief submitted to Tax Court.

I learned a lot this summer: how a tax case proceeds, how to fill out various forms, how

to read different tax documents, and most importantly, how to communicate and help clients. I

learned how tax cases are a little like solving puzzles: the first step is figuring out the pieces of

the puzzle by looking at returns, correspondence and other documents. Although I had an

amazing supervisor who was always there to answer questions, it was a remarkable feeling to

know that the client was communicating primarily with me, and would come to me with any

issues and concerns. It was a stimulating experience, and although I was very nervous in the

beginning, it boiled down to understanding the client's needs and figuring out a way to best

fulfill them.

This summer was a tremendous learning experience and a unique opportunity to help

people, understand their problems, and assist them in solving them.

Sincerely,

Elaine Wangsawidjaja

Fordham University School of Law, Class of 2017