

Dear Dan Ruben:

This summer I worked at Lincoln Square Legal Services. Lincoln Square Legal Services is a legal resource for mostly lower income people. There are a variety of practice areas at Lincoln Square Legal Services, but I worked in the Taxpayer Clinic. Under the supervision of an attorney, I had direct contact and managed the cases of over 20 clients.

Equal Justice America's grant gave me the chance to do meaningful work for people in great need of legal assistance. Most of our clients could barely afford to make ends meet and any additional expenses would be a serious burden upon them. Their large tax bills were impossible for them to pay back.

Some of the most rewarding cases I worked on were Innocent Spouse Relief cases. These were women who were left with the tax debts of their husbands from their marriages. Oftentimes, these women were victims of physical or emotional abuse, in addition to the financial abuse. Their husbands had controlled all the finances in the relationship and would not tell them about the mounting tax debt.

I remember one particular client's husband would only give her cash. He would not let her work outside the home and constantly belittled her intelligence. In addition to controlling her behavior, he had forged her signature on her tax returns. This left her liable for the taxes he neglected to pay. Once she was finally able to escape his control, she tried to rebuild her life. Unfortunately this tax debt stood in her way. She came into our office very distraught after seeing how much money the IRS was claiming she owed. After the original amount and all the fees, interest, and penalties, she was feeling

hopeless. Fortunately we were able to help her file for Innocent Spouse Relief and soon, hopefully, the debt would only be left to her husband.

I found my experience with Lincoln Square Legal Services immensely rewarding. When our clients came in, they felt helpless and lost. The system for filing for tax relief is very complicated and it can be scary to navigate it alone. Oftentimes, our clients felt they would never be able to resolve their tax issues. I was able to help people who otherwise had no access to legal assistance take care of serious burdens in their lives. After my experience this summer, I hope to continue working in public interest, providing direct legal services to people who desperately need them.

Sincerely,

/s/ Elizabeth Perez

Elizabeth Perez

Fordham University School of Law, Class of 2017