August 24, 2018

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

Dear Mr. Ruben:

Thank you for funding my experience at Brooklyn Legal Services Corporation A's Low-Income Taxpayer Clinic ("LITC"). The organization gave me a strong understanding of common tax issues faced by LITC clients and what I can do to help. With the support of an experienced attorney, Tamara del Carmen, and her assistant, Lillybeth Ventura, I was given early responsibility in handling clients' tax issues. The early responsibility allowed me to conduct most of the process of helping the clients myself until I did not understand how to proceed. When such situations arose, the LITC team had an open-door policy where I was able to seek out help. Not only was this structure conducive to learning, such delegation of tasks sped up the turnover rates for client case submissions and the speed in which clients are served since this structure would enable the supervising attorney to focus on more complex tasks.

Even during the first week, I had already begun meeting with clients. After learning about Offer in Compromise Doubt in Collectability, which relieves those without the financial means to pay their tax debt, I accompanied the supervising attorney to meet with a client who needed this relief. Soon after, I was ready to handle client intake meetings myself and much of the process to file for the appropriate relief without attorney supervision. When I did need help and during final reviews, the attorney was always available. Being entrusted with early responsibility allowed me to take ownership of my work product and effectively see the bigger picture of what I was doing.

Apart from Offer in Compromise, the LITC team made sure that I was getting broad experience in identifying a range of income tax issues. Among these were innocent spouse, earned income credit, and identity theft issues. Similarly, I was assigned early responsibility, which helped me quickly learn how to efficiently implement the appropriate reliefs. I also liked having a diverse range of income tax issues because it provided different types of work. For example, Innocent Spouse Relief focused more on drafting the details of a client's situation than Offer in Compromise, which focused more on gathering evidence to support a client's financial circumstance.

Overall, I am grateful for this experience because it created a stronger connection within me to public interest work. The experience fueled my desire to continue to give back through pro bono matters and enabled me to see how pro bono would fit into my future career.

Sincerely, Hung Ho Columbia University School of Law



August 13, 2018

Dan Ruben EJA Executive Director Equal Justice America

Re: Hung Ho

Dear Mr. Dan Ruben:

I am the clinic director with Brooklyn Legal Services Corporation A (Brooklyn A). I had the opportunity of working directly with Hung Ho during his internship. He worked under my direct supervision representing low-income taxpayers who have tax issues with the Internal Revenue Service and New York State Department of Taxation and Finance. As an intern with Brooklyn A, he has assisted our clients and helped improve their lives.

Mr. Ho was very meticulous in his work. He has very good research, communication and writing skills.

Mr. Ho proved to be hard working and took initiative to take on new assignments. Mr. Ho met with clients, performed research assignments, prepared IRS and NYS Department of Taxation and Finance forms, including Offers in Compromise and Innocent Spouse Relief.

Mr. Ho has contributed so much to Brooklyn A and our clients.

Sincerely,

Tamara del Carmen, Esq.

Low Income Taxpayer Clinic Director Brooklyn Legal Services Corporation A