Summer 2018 EJA Fellow



Name: Lina Pan

Law School: Columbia

EJA Fellowship: Brooklyn Legal Services

Corporation A

Entry 1: Week of 6/11/2018

#EJAFellowUpdate

Over the past few weeks I have worked with <u>Brooklyn Legal Services Corporation A</u>'s Low Income Taxpayer Clinic to help low-income taxpayers resolve their federal and state tax disputes. I am fortunate enough to have my work sponsored by a generous fellowship from <u>Equal Justice America</u>.

Entry 2: Week of 6/25/2018

#EJAFellowUpdate

Over the past few weeks I have worked with <u>Brooklyn Legal Services Corporation A</u>'s Low Income Taxpayer Clinic to help low-income taxpayers resolve their disputes with federal & state tax agencies. My work at Brooklyn A has allowed me to build relationships with a wonderful, diverse group of clients, and has deepened my understanding of the unique tax burdens faced by low-income taxpayers in urban communities. I am fortunate to be sponsored this summer by a generous fellowship from <u>Equal Justice America</u>.

Entry 3: Week of 7/9/2018

#EJAFellowUpdate

Over the past few weeks I have worked with Brooklyn Legal Services Corporation A's Low Income Taxpayer Clinic to help low-income taxpayers resolve their disputes with federal & state tax agencies. By helping low-income taxpayers file offers-in-compromise and audit reconsiderations, Brooklyn A helps ensure that low-income taxpayers are treated fairly by tax authorities. My work at Brooklyn A is sponsored by a generous fellowship from Equal Justice America.

Entry 4: Week of 7/23/2018

Last #EJAFellowUpdate!!!!

Over the past few weeks I have worked with <u>Brooklyn Legal Services Corporation A</u>'s Low Income Taxpayer Clinic to help low-income taxpayers resolve their disputes with federal & state tax agencies. The low-income community that Brooklyn A serves is frequently the target of phone scams, tax preparer fraud, and identity theft schemes. Many of our clients come to our tax clinic to help resolve these issues with the IRS and New York State.

But when a client comes to our clinic with a tax problem, they're frequently juggling many other burdens in their lives--think bankruptcy, foreclosure, unemployment, chronic illness, divorce, custody battles, deportation, domestic violence, and homelessness. On top of that, many of our clients only receive social security income, and have no other means of paying off their tax debts, let alone their necessary expenses. Nevertheless, the IRS will frequently exercise its authority to levy up to 15% of our clients' monthly social security income. This is where Brooklyn A steps in to help the taxpayer work out a one-time legal settlement with the IRS and/or New York State. In doing so, Brooklyn A provides a crucial service to a deeply underserved community in need of legal expertise.

Whether or not you plan to pursue a career in public interest law, it's worth spending a few hours each week (or even each month) volunteering your time and legal training to help this deeply underserved group of people. I'm grateful that <u>Equal Justice America</u> sponsored me for the duration of my internship with Brooklyn A. I will most likely be volunteering with Brooklyn A over the course of my 2L year--if any of you are interested in joining me as a volunteer, or want an interesting and meaningful way to satisfy your experiential credits for the Bar, please let me know!



August 13, 2018

Dan Ruben EJA Executive Director Equal Justice America

Re: Meng Zhen Lina Pan

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 Lina Pan during her internship. She 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, she has assisted our clients and helped improve their lives.

Ms. Pan has an excellent attitude and initiative to do work. She has very good research, communication and writing skills.

I have observed Ms. Pan's interactions with clients in settings ranging from office appointments to IRS examinations. Without exception, Ms. Pan is intelligent, compassionate, patient and articulate. She is dedicated to a career in public service advocating for low income individuals. Ms. Pan met with clients, performed research assignments, prepared IRS and NYS Department of Taxation and Finance forms, including Offers in Compromise and prepared legal memorandums.

Ms. Pan 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

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