

August 31, 2018

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

Dear Mr. Ruben,

For my Equal Justice America Fellowship, this past summer I was a research assistant at Lincoln Square Legal Services in the Federal Tax Clinic (FTC). Under the supervision of Professor Elizabeth Maresca, I had the opportunity to not only learn about tax procedure, collection, and settlement, but also to use this knowledge to provide legal services for the FTC's pro bono clients.

During my time in the FTC, I worked with a diverse range of clients. For example, I worked extensively with a young man who lives in Puerto Rico to resolve his tax liability. Puerto Rico residents are not required to pay federal income tax, however, residents who are self-employed are required to pay self-employment tax. This client changed jobs in 2013, becoming self-employed for the first time. Based on his previous experience, he had a good-faith belief that he was only required to file and pay taxes on his income to Puerto Rico. When the IRS served him with a Notice of Deficiency, it also increased his tax debt with delinquency penalties. Altogether for the two years he was self-employed, he owed \$13,000 to the IRS. Moreover, while I was working with this client, Puerto Rico was still recovering from the devastation brought on by Hurricane Maria. I assisted this client by researching case law, the Internal Revenue Code, and Treasury Regulations, to write a letter to the client's IRS appeals officer, arguing for a removal of the penalties and a reduction of his tax liability. As a result, the IRS appeals officer agreed to remove the penalties and re-calculate my client's tax debt.

I also worked with a client who is a New York City taxi driver. This client immigrated to the US from Senegal and has limited English proficiency. He is divorced from his wife and the father of two young children. For tax years 2015, because his children lived mostly with their mother, the IRS disallowed the client from receiving Head of Household filing status and Child Tax Credits on his tax returns. To assist this client, I analyzed his tax returns and submitted an Offer in Compromise to persuade the IRS to reduce his tax liability.

I really enjoyed my time at the FTC and I am grateful that I had the opportunity to counsel and advocate on behalf of real clients. I learned a lot about tax law and the types of tax issues people face. I

regularly heard from clients about how their tax issues intimidated them and how they consequently avoided confronting their tax problems. It was, therefore, very meaningful and worthwhile to assist and support these clients in resolving their tax issues while also developing my legal research, writing and advocacy skills. I saw how the skills that I have learned in the classroom can have a significant and positive impact on other people.

I am grateful to Equal Justice America for supporting me this summer and allowing me the opportunity to both develop as a law student while working towards improving the lives of people in my community and beyond.

Sincerely yours,

/s/ Oliver Ness

Oliver Ness  
Fordham University School of Law  
J.D. Candidate 2020

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Dear Mr. Ruben,

My name is Elizabeth Maresca and I am the supervising attorney in Lincoln Square Legal Services, Inc.'s Federal Tax Clinic. I was Oliver Ness' supervising attorney for his internship with our firm this past summer.

The Federal Tax Clinic represents low to moderate income workers in their disputes before the Internal Revenue Service, United States Tax Court, New York State Department of Taxation and Finance and New York City Department of Finance. Many of our clients are single parents, lack English literacy skills and most have little or no ability to defend themselves against the government. Our interns interview and counsel clients, gather and analyze facts and evidence, conduct legal research, draft legal memoranda, prepare pleadings, motions and other court documents, and meet with government lawyers to negotiate settlements. If settlement efforts fail, the students represent their clients at trial. Our students are expected to take primary responsibility for their client matters under my guidance.

Oliver Ness worked diligently on all of his assignments. He conducted various client interviews, researched and reproduce legal memoranda to the benefit of his clients and participated in various phone calls with government officials to advocate for his clients under my supervision.

It was a pleasure having Oliver Ness intern with the Federal Tax Clinic for the summer of 2018. If you have any questions, please feel free to contact me at [emaresca@law.fordham.edu](mailto:emaresca@law.fordham.edu) or by phone at (212) 636-7353.

Thank you,



Elizabeth Maresca  
Supervising Attorney