

August 25, 2013

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

Dear Mr. Ruben:

This summer at the Community Tax Law Project in Richmond, VA, I worked with clients to resolve their tax issues with both the IRS and the Virginia Department of Taxation. I also conducted research for my staff attorney supervisor regarding recent changes to the tax code.

Many of the clients that I worked with had valid tax liabilities assessed but could not pay them. I worked with the client and the tax organization to develop a payment plan for the client if possible. If not, I would prepare an Offer in Compromise. The Offer would include a statement of the client's finances. In addition, I would include a narrative describing the client's current situation and explaining why they were unable to pay the debt.

One client in particular had outstanding liabilities with both the IRS and Virginia. He was retired while his wife worked part-time. The two were raising their grandson and supporting themselves solely on the wife's part-time income and my client's unchanging social security benefits. The client was unable to sleep most nights because he was so worried about the collection actions that were being taken against him. Within my first few weeks of working with this client, I was able to request Currently Not Collectible status with the IRS. This meant that the IRS would cease pursuing collection activities against my client until his financial situation significantly improved (which was unlikely) or until the ten-year statute of limitations ran, at which time the debt would be forgiven. I also submitted an offer of \$25 to the state of Virginia to settle a thousand dollars in tax debt. When I called the client to tell him that I had submitted the offer, he told me that the night he signed the offer and sent it back to me was the first night in several months where he had gotten a full night's sleep. This client in particular made me realize how important the work I was doing was. His debt had taken over his life, and by working with him, we were able to put things back to normal.

I also worked with several clients who were disputing that they owed the tax that had been assessed. One client had several thousands of dollars of liability with Virginia. Her ex-boyfriend had started a company, and, without the client's knowledge, had named her as CEO. He then did not pay withholding taxes for several years. Because she was listed as the CEO, the tax was assessed against our client. The IRS quickly forgave the debt, noting that the income listed on her W2 for those years was unlikely the salary of a CEO. In addition, the indication that she was working part-time at several stores further demonstrated her innocence.

However, Virginia continued to assert that she was responsible for the money. Unfortunately, there was not much evidence, other than her income statements, that she was not the CEO of the company. Therefore, I submitted a combination offer challenging her liability and her ability to pay. I included her income documents from the years in question as well as some documents on which the CEO forged her signature to demonstrate that our client was not liable. However, since she was insolvent, I included a financial statement to indicate that even if she were liable, she could not pay. Therefore, if this offer is accepted, she will be relieved of thousands of dollars of debt that she did not even legally owe.

I thoroughly enjoyed working with each client that I had. Each case was so different, but each client was equally as distraught by the collection notices they were receiving. Being able to provide clients guidance and information, even if we could not completely relieve their debt, was always sincerely appreciated. It reinforced to me the power of knowledge and the profound positive effect that can occur merely by having an informed advocate.

Sincerely,

Sara Page Waugh  
University of Virginia, J.D. Expected 2015

# The Community Tax Law Project

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August 15, 2013

## Via Regular Mail

Mr. Dan Ruben  
Executive Director  
Equal Justice America  
13540 East Boundary Road  
Midlothian, Virginia 23112

**Re: Equal Justice America Fellowship  
Sara Page Waugh**

Dear Mr. Ruben:

I am writing to follow-up with you regarding the internship we hosted this summer with Sara Page Waugh, a recipient of your Equal Justice America Fellowship. I would like to thank you again for your monetary contributions to fund her employment here from mid-May to mid-August 2013. It was such a pleasure to work with such a bright, enthusiastic young woman.

As you may know, the Community Tax Law Project (CTLP) is a low income taxpayer clinic that assists individuals with tax controversies with IRS as well as the state of Virginia. These tax issues often have a lasting impact on the lives of our clients, which must be eligible for our services by their low income. For these clients, tax is only one of the many problems that they are facing every day and so it can often be challenging to earn clients' trust, build a good rapport, and maintain communication and cooperation with our clients. Sara Page was good at all of these things.

The first couple days of the internship, I provided Sara Page with our in-house training handbook and then walked through the handbook with her. The handbook includes relevant tax laws, helpful articles on tax controversy law, and pertinent forms and resources that are useful on an everyday basis in the practice of tax controversy law.

After the initial training, Sara Page also watched a series of three DVDs created by the Taxpayer Advocate Service for the purpose of educating its employees on tax controversy issues and tax law. These DVDs were also distributed to the low income taxpayer clinics. They are extremely informative and have been a great training resource for us.

After Sara Page gained a good foundation through the provided training materials and DVDs, she eagerly began working on a handful of cases. One of the elements of our

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internships that we find valuable to our interns is the hands-on experience that they get while working with CTLP; there is never a shortage of cases. By the end of Sara Page's internship she had worked on approximately fifty CTLP cases, involving a variety of different tax controversy issues. While working different cases Sara Page communicated directly with clients via telephone, mail, and in-person. She also communicated with the IRS on behalf of clients via telephone, and prepared correspondence and requests that were sent to the IRS on behalf of clients. Her casework was under my supervision and although I was very available for questions, and guidance, the cases were essentially her own.

In addition to the above, Sara Page also worked on various small research projects upon my request. These included questions about Virginia residency for the purpose of filing returns, income thresholds and filing requirements in Virginia, eligibility for the Earned Income Tax Credit, and the foundation for determining Virginia sales and use taxes. Sara Page also assisted in aspects of our grant reporting. She wrote case stories to be used in grant reports, and also performed case reporting on controversy cases.

Sara Page was a great asset to CTLP this summer and we were sad to see her go! Despite her large caseload, if she was finished with her tasks for the day, she would come to me and ask what else she could help me with. I know that one day she will make a great lawyer.

Thank you again for helping to make Sara Page's internship possible. We truly appreciate your support! I know that she was a big help to us this summer, and I know that she also gained a great deal of valuable legal experience in many different areas of controversy practice; something that can be hard to come by these days.

Please do not hesitate to contact me should you need anything further. I can be reached via telephone at 804-358-5855, ext. 5 or via email at [nporcari@ctlp.org](mailto:nporcari@ctlp.org).

Very truly yours,

Nancy A. Porcari  
Staff Attorney