

August 30, 2018

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

Re: Fellowship Letter

Dear Mr. Ruben,

Thank you so much for the opportunity provided by Equal Justice America. This summer, I interned at Lincoln Square Legal Services. The Fordham Law Clinic enables students to have a hands-on experience in various areas of law. I worked in the Federal Tax Clinic, which provides assistance to low income taxpayers with their legal disputes involving the IRS.

Some of our clients came to our office because they were being audited by the IRS. For example, one of our clients, Ms. C., came to us after the IRS denied a portion of her deductions. To resolve her case, we prepared exhibits containing her bank statements and receipts to substantiate her originally filed return. We also wrote a letter to the IRS that explained the enclosures and why we believed that she did not owe the tax liability. In the end, the IRS conceded, and our client did not owe any additional taxes.

We also were able to assist our clients resolve their disputes with the IRS by guiding them through the Offer-in-Compromise program. This program enables taxpayers to enter into an agreement with the IRS that results in the partial reduction or complete elimination of their tax liability. This is a useful program for our clients since many of them have suffered hardships that have hindered them from fully paying their taxes. The Offer-in-Compromise agreement provides them with a clean slate.

My favorite part of my summer experience was that it allowed me to work with clients who are incredibly kind and grateful. It also exposed me to the immensely positive impact that this kind of work can have. I had a very rewarding summer, and I am beyond grateful for this opportunity.

Sincerely,

Daniella Villatoro
Fordham University School of Law
Class of 2019