

September 20, 2019

Dan Ruben
Executive Director
Equal Justice America
13540 East Boundary Road
Building 2, Suite 204
Midlothian, VA 23112

Dear Dan:

My name is Andrew Snyder, and this past summer I was fortunate to be selected as an Equal Justice America Fellow. I worked as a Legal Intern at the Fordham University School of Law Federal Tax Clinic. I was directly involved in deficiency cases at every stage of the IRS appeals process, interviewing and counseling clients, drafting memoranda of law and negotiating settlements with IRS attorneys for and on behalf of our low-income clients.

Over the summer, I conducted no fewer than 10 intake interviews with potential clients. The purpose of these phone calls was to identify the tax issue each prospective client faced and to determine whether we would extend an offer to take them on as a client, or merely consult them as they independently attempted to resolve their issue. As an office of limited resources, we simply cannot help every client who contacts us.

Of the callers we did accept as clients, however, one in particular stands out as a success story. A woman contacted our office because New York State had frozen a bank account jointly owned by herself and her son. This client had outstanding tax debt with NYS, but her only source of income was exempt from levy. However, this client's son had deposited money into the joint account and NYS therefore froze it in order to seize the assets. We successfully demonstrated to NYS that our client did not control the funds entering and exiting the account, and NYC conceded.

Another of my major projects involved petitioning the tax court on behalf of a low income client against whom the IRS had assessed an income tax deficiency of \$84,000.00. This client had worked as a construction worker. Of his six coworkers, he alone had a social security number. His employer wrote him checks in amounts that represented the total compensation of the six men in order to claim as large as possible a deduction for salaries and wages. Our client took these checks, cashed them, paid his coworkers and then deposited his share of the wages.

While our client reported income of less than \$50,000.00, his employer reported to the IRS having paid him roughly \$250,000.00. We therefore petitioned the tax court on his behalf, submitting as proof copies of checks that he had received from his employer which did not come close to approaching \$250,000.00. We also attempted to demonstrate the pattern described above of depositing the check, immediately cashing it, and the same day or next depositing a much smaller amount, in arguing that he only kept his share of the wages.

The most important thing I learned through this work is its importance. The majority of our clients are low-income and belong to marginalized groups. Perhaps for the first time in their lives someone “went to bat” for them on an issue distressing to them. The gratitude that our clients expressed to me and my fellow Legal Interns was humbling and grounding. I know that I was doing the most important work of my life.

Once again, I sincerely thank you for the funding that your organization provided to me this summer. I could not have worked in this capacity without it.

Sincerely,
Andrew L. Snyder
Fordham University School of Law
Class of 2021