

September 19, 2019

Dan Ruben
Equal Justice America
13540 East Boundary Rd
Midlothian, VA 23112

Dear Mr. Ruben:

I am incredibly grateful to have received the Equal Justice America Law Student Fellowship this summer so that I could have the opportunity to work at Lincoln Square Legal Services in the Tax Clinic department. For many students, myself included, working in public interest is a passion but often difficult to attain because of various other financial constraints. The EJA Fellowship gave me the ability to work with clients in need and fully enjoy my summer internship without having to worry too much about my personal finances.

I walked into my summer at the Clinic without any background in accounting or knowledge of tax and tax issues. Our supervising professor gave us a crash course on income tax, we visited Tax Court and we studied manuals provided by the tax payer advocate service to better understand what potential tax issues our clients would be facing. From the onset, I immediately noticed how pervasive tax issues are – no matter your income, your status, your country of origin, the IRS and/or the New York State Department of Taxation and Finance does not discriminate when it comes to auditing your taxes. This was depicted clearly when we went to Tax Court and saw an individual (a lawyer trained and educated in Russia) being questioned by an IRS attorney juxtaposed against a New York City resident (a student) who showed up to Court and spoke to the judge *pro se* until a *pro bono* attorney approached the bench and offered to represent him.

The work I did at the Clinic was extremely rewarding for many reasons. First, I appreciated the client interaction and the ability to get to know my clients on a deeper level. Everyone I spoke with had a story to share, looking for someone to lean on and guide them. The initial “intake” call with the client was often the longest and most important because it is when I had the opportunity to hear about the client’s situation – which included learning about the tax issue (their reason for calling the Clinic) but often getting into details about their life and experiences that led them to this point. During this initial introduction I was required to be more than a research assistant, I was also acting as a confidant and a friend. The clients who call the Clinic are counting on our legal guidance (after completing research and discussing the case with my supervising professor) and trusting us with their story in helping them solve their issue.

One major case I worked on this summer I had the opportunity to be a part of from the start to its finish. Our client and his wife came to us with an IRS issue, his wife was nervous that because they owed money they would have to go to jail. Our client received a Notice of Deficiency from the IRS for over \$5,000 due to a Cancellation of Debt claim that the IRS said he did not report.

This cancellation of debt was incorrect - our client's ex-girlfriend opened a credit card account with his name and social security number. When she declared personal bankruptcy, the debt that she had accumulated was forgiven. Since our client did not know about the credit card, did not have a copy of the credit card, and did not use the credit card for any expenses, this was not his debt. Our client did not feel that there was any debt to be forgiven, nor did he know this would have then had to be reported as income on his tax return.

I researched the IRC and wrote a letter to the Tax Court Appeals Officer assigned to his case stating the facts of the case, why this debt was not legally enforceable against him, and why he disputed the debt. Since our client was not liable for the debt, there was no income from cancelled debt. Additionally, in the alternative, the letter stated that my client was insolvent and therefore the cancellation of indebtedness is exempt from taxation under the tax code. We received a positive order and decision from the Tax Court just last week stating that my client did not have a deficiency in income for the taxable year that he received the notice from.

It was an incredible feeling having the opportunity to call him and his wife and let them know the decision had been reached and was in their favor. They were so appreciative and thankful for my help and assistance with their case. I was so pleased to know that my work had gone to really helping a family in need. That \$5,000, which they should not have even been charged with, was looming over their heads all summer, worrying them, causing tension in their family and scary thoughts, and I was so excited to share the great news with the family. While I know that not all cases produce the decision we want, it is encouraging to know that my help and advocacy was able to get this hardworking family back on their feet.

Thank you again for your assistance this summer and for giving me the opportunity to help our clients in need. I sincerely appreciate EJA's support.

Sincerely,

Cristina A. Lombardi