

September 18, 2019

Dan Ruben & Katie Toman
Equal Justice America
Building II – Suite 204
13540 East Boundary Road
Midlothian, VA 23112

Dear Mr. Ruben and Ms. Toman:

About a month ago now, I completed my summer internship at the Fordham Federal Tax Clinic. The tax clinic is one of a few different clinics at Fordham Law School that function as a legal services firm. The tax firm, in particular, provides consultation and representation services to individuals that are facing an issue with either the IRS or with New York State. Typically, to qualify for the clinic's legal representation services, these individuals must meet certain salary requirements – i.e. most must fall within 250% of the poverty line.

This summer, I was one of five Research Assistants at the Tax Clinic. As Research Assistants, we were tasked with interviewing new clients and working through existing clients' issues. Most of our clients were being audited by the IRS or New York State (NYS) or had received a notice of deficiency from these agencies. For these clients, we assessed the reason for their audits in the first place and how we could remedy the situation to alleviate some of their liability or burden. For some clients, we determined that the IRS/NYS was correct in notifying the taxpayer that he/she owed money. For those clients, we merely explained the available payment options to them so that they would not have to pay a large bill at once. For example, one of our clients who had taken out money from her retirement account did not realize that she needed to report doing so on her tax return. The IRS in turn informed her that she owed money for not reporting this on her tax return. Despite the fact that we could not refute the IRS' assessment, we explained that she should request a payment plan that worked for her, based on her monthly salary.

For other clients, we determined that the IRS/NYS was incorrect in their assessment of tax liability. For those clients, we wrote letters to the IRS/NYS explaining why we believed our position was correct and offering proof to substantiate that claim. For example, one of our clients had been audited and denied educational credits by the IRS. After looking at the corresponding section in the International Revenue Code for educational credits, we determined that the taxpayer met the enumerated requirements. Thus, we wrote a letter to the IRS claiming that it had incorrectly denied our client credits. To substantiate our claim, we offered proof of her attendance of the university, proof of her payment of tuition, and proof of her graduation from the university.

While the Tax Clinic typically provides legal services to lower income and disadvantaged individuals who are in legal battles with the IRS, we did work with some clients who did not necessarily meet the salary requirements but who were attempting to claim Innocent Spouse Relief. These were individuals who were blindsided by their respective spouses and had no part in preparing tax returns. Therefore, they were attempting to prove that they should not be held liable for the bill sought by the IRS or NYS.

In addition to servicing clients, we also engaged in a few activities outside the office. For example, we attended Tax Court in New York to watch cases unfold in front of a judge. This was particularly interesting to see in real time. Further, we participated in a program called the Civil Legal Advice and Resource Office (CLARO) in the Bronx, in which we conducted screening interviews and worked with volunteer attorneys who provide limited-legal advice on consumer issues to underserved populations.

In all, the experience at the Tax Clinic this summer was not only a great learning experience in terms of exposure to a different area of law, but it was also gratifying and rewarding work. The clients we served trusted us and were grateful to have our help during a stressful time. Working at the Tax Clinic solidified my excitement about law school and my enthusiasm for a legal career.

I believe strongly in the important work that the clinic does and am very grateful for EJA's financial support this summer.

Very truly yours,

Sarah McShane