August 15, 2021

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

Dear Mr. Ruben:

My name is Sydney Heiden. I am a rising 3L at Fordham University School of Law and Equal Justice America fellowship recipient. This summer, EJA's funding enabled me to intern with the Low Income Taxpayer Clinic at Brooklyn Legal Services, Corporation A. In this role, I was tasked with various responsibilities, each of which gave me valuable hands-on experience with lawyering in the public interest.

Much of my responsibilities revolved around client communication. Over the course of the summer, I called and corresponded with dozens of clients to gather information, apprise them of status updates, and address any questions or concerns. This close communication allowed me to build a rapport with the clients, which in turn made me a more effective advocate.

In addition to client communication, I conducted legal research and drafted a number of memoranda to recommend the Clinic's next course of action for clients. The opportunity to put my legal research and writing skills into practice with real cases was exciting, and not a role I took lightly. I also drafted several letters to send to the IRS and the New York State Department of Taxation on behalf of clients to contest their tax liability. I spent much of the last few weeks of my internship on one large project, an audit reconsideration in which hundreds of thousands of dollars in tax liability were at stake. It was exciting to be given such a responsibility, and rewarding to see it all come together in the end, even if I could not stay long enough to learn the final outcome.

Finally, I did some outreach work this summer, which gave me further insight into community-based engagement. On June 24th, I helped prepare and present a webinar to inform community members about the third round of Economic Impact Payments, or "stimulus checks," and about the newly-expanded Child Tax Credit, which was set to be paid out in advance starting the next month. The presentation explained the eligibility requirements and procedures for claiming the credit—crucial information for those families who rely on it. I also served on the webinar's panel, to whom community members could direct any questions they had. Needless to say, it was humbling to be entrusted with that role.

My internship with the Clinic was incredibly rewarding and impactful. For many, the tax system can feel overwhelming and difficult to navigate. But with EJA's support, I was able to advocate for and empower clients facing burdensome tax issues, while simultaneously strengthening my own skills as a future attorney.

Sincerely,

Sydney Heiden Fordham University School of Law