



# EQUAL JUSTICE AMERICA

## SUMMER 2024

### EJA FELLOWSHIP RECIPIENT

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<b>LAW SCHOOL</b>	Fordham University School of Law
<b>ORGANIZATION</b>	Lincoln Square Legal Services

Spending the summer as an intern in the Federal Tax Clinic at Lincoln Square Legal Services was an invaluable experience that deepened my understanding of legal practice and the complexities of tax law. For most of the summer, I helped low-income individuals resolve disputes with the IRS. Many of these individuals owed substantial amounts of money through no fault of their own—often victimized by tax preparation services. Throughout the summer, I gained a deeper appreciation for public interest work and developed my legal writing abilities by drafting settlement letters, audit reconsideration letters, and motions for summary judgment.

I had the opportunity to work on a challenging case involving an information disclosure by the IRS. I learned firsthand the severe implications that can arise from regulatory missteps. I assisted the attorney in preparing for the deposition of an expert witness and began drafting a pre-trial order. This hands-on experience in trial preparation was both rigorous and rewarding. I conducted extensive research into the Internal Revenue Manual and the internal training materials of the IRS, which provided me with a comprehensive understanding of the stringent regulations governing taxpayer information disclosure. The experience gave me an appreciation for the sheer complexity of the tax system and the difficulties an individual might face in Tax Court.

Working with the team at Lincoln Square Legal Services also allowed me to engage in a broader range of legal issues, from conducting client interviews to participating in strategy sessions. I learned the importance of pro-bono legal work in helping clients resolve legal matters. Clients often owed tens or even hundreds of thousands of dollars. Advising clients through their various matters helped alleviate their stress and ultimately ensured that the amount they paid in taxes



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was fair and reasonable. Even during intake calls, clients were incredibly grateful for any help the Clinic could provide.

Overall, this internship not only enhanced my legal knowledge but also reinforced my commitment to advocating for those facing injustices in the legal system. The experience underscored the critical role of legal services in empowering clients and ensuring their rights are upheld. As I move forward in my legal career, I will carry with me the lessons learned and the passion for public interest work that was ignited during my time at Lincoln Square Legal Services.