



EQUAL JUSTICE AMERICA

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Update 1: My first few weeks at the Low Income Taxpayer’s Clinic within GBLS has been eye-opening and educational. I have not only about tax, but about the IRS and how it functions, as well as more general theories about taxation and types of controversies that end up in tax court. The most interesting piece about tax is that it affects so many types of legal issues. Though often considered a more niche legal field, it touches a wide variety of matters and unfortunately, a lot of people do not know about basic tax concepts that impact other issues. For example, after years in immigration, this was the first time I saw how important tax is for immigrants, and how certain tax credits are some of the most powerful tools we have against poverty and for the promotion of general welfare. I learned how the difference between an SSN and an ITIN can impact families, even families with US citizens. These are important issues immigration lawyers should know about, but oftentimes the worlds don’t interact. I am really enjoying my first assignment, though very challenging given my lack of tax background. I am writing about taxability of Paid Family and Medical Leave, which also intersects with the more broad employment unit at GBLS. It has forced me to research and learn quickly and was a great opportunity to dive into the tax world. Further, I had the opportunity to attend a federal forced labor trial. It was difficult to watch, especially coming from an immigration law background, and having to see the ways that the defendant abused immigrants in the workplace, but it was a unique opportunity to see our own clients testify, alongside our own GBLS Employment Unit attorneys. I was impressed by our clients’ bravery, as well as our team’s composure and preparation. These are all opportunities that I am grateful for and looking forward to my next projects!

Update 2: In the last few weeks, I have begun doing more client based work, which has been fulfilling and exciting and also breaks up the work I am doing in researching various tax rules (such as taxability of attorney fees in settlements involving public benefits, or tax penalty relief). I began working on my Deferred Action for Labor Enforcement case and had my first conversation with the client to understand what was going on at his former employer. I also met with several clients with the managing attorney to discuss various tax issues, which often require



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the client to have maintained good records over the years (income, expenses, etc.). These opportunities have helped me build one-on-one client skills, but also problem-solving, because oftentimes the client did not have the types of evidence we needed to provide the IRS or the other agencies, and problem-solving together with the clients has been rewarding and challenging work. I look forward to continuing to research interesting tax topics, and staying involved with various tax controversy issues.

Update 3: In the last two weeks, I have gotten to continue working closer with clients on a variety of matter. My favorite moment was when a client, who was a bit unresponsive in the beginning, but trying to get his life organized again, came in for an appointment. He was very friendly and eager to fix his situation and get back on track to support his family. He was also very grateful for our help and kept thanking us for our work. This motivated me to be diligent with following up with clients and being understanding of everyone's situation - even if they are not responding, they still care. Oftentimes, there are other life circumstances acting as barriers to their progress. I enjoyed being able to be an encouraging and friendly face in his journey to getting back on track. I also enjoyed using both my Portuguese and Spanish skills to help 2 other clients one-on-one. One of our Brazilian was extremely sweet and grateful for my help - I did not do much, other than help her realize she did not owe taxes she thought she owed! It was a bit confusing for us both to figure out what was going on but it was worth it after seeing how relieved and grateful she was. Finally, I made more progress on a deferred action case (immigration/employment) and although it can be tedious and difficult to figure out the minute details needed for the USCIS forms, it is great to see it coming together and hopefully ready for filing shortly. These are the types of client skills I wanted to work on this summer, and I am excited to focus on them the last couple weeks. It has been a good mixture of transactional/research/writing work, now combined with client work.

Update 4: In the final half of this internship, I have begun to wrap up my larger projects, including the PFML brief piece that I have been drafting with members of the team. I also finished drafting the Deferred Action for Labor Enforcement case and will be meeting the client for final signature and filing. Last week I also helped in a TPS/Temporary Protected Status for Haitian immigrants clinic and that was my first experience working on a TPS application. It was a tough and long application, and I helped a family of three, which took several hours. I am going to the clinic again this week and hopefully will be able to more efficiently prepare the application, work with the translator and get more familiar with the forms. The opportunities to work across my team on my major writing piece (PFML) as well as the opportunity to work with other attorneys in immigration and employment for the other projects has been a valuable part of this experience. I have learned about new subject matters from experts in different areas with different career paths from my own. In the final two weeks coming up, my goal is to finish up a few writing pieces for the team and ensure all my clients are taken care of. It has been a busy few weeks after finally getting ramped up and the last few weeks have come up quickly!

Update 5: Overall, I had a great experience at GBLS and the tax clinic. This was my first dive into a brand-new area of law, after working in immigration for several years before law school. Initially, I was worried about the learning curve, but I was relieved when I began enjoying the



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assignments I was given. It was a great mixture of client work, research, and writing, which are all skills that I will bring into my next job, in whichever area of law that happens to be!

I was particularly grateful to gain more one-on-one client relationship skills and one of the most rewarding moments was when I had a final meeting with one of my clients who I had helped from his first meeting through to the final meeting. He was moved to tears when I told him he had been a great client and that he was doing amazing work in getting his taxes (and general life matters) sorted. He told me that he did not know if he deserved to be praised and when I told him he deserved it, he was moved. I had been his primary point of contact, setting up meetings, and reviewing documents with him to make sure we could portray the situation to the attorney for her recommendations. This client work made me excited to continue my career in becoming a trusted advisor to clients in the future.

I also enjoyed the research and writing portion of the internship. While I came in without a tax background, researching different areas of law, like different tax rules, tax procedures, and my assignment on the taxability of paid family medical leave, all strengthened my ability to research in new ways. In law school, we are mostly taught about case law research, and these projects forced me to learn about researching beyond case law and into administrative law, regulations, and all the ways that tax law is created outside of the judicial system. This is a crucial skill, as I can confidently enter into any area of law and know that I will be able to adjust and expand my research skills according to the subject matter area.

I am grateful for my time with GBLS and the life-long professional skills I developed through the various work assignments I was given. This summer made me more excited to jump into the legal field and begin applying the skills we learn in the classroom.