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EJA FELLOWSHIP RECIPIENT



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Update 1: One week into my summer with the Low-Income Taxpayer Clinic at Legal Aid Society of San Diego, I am already learning so much, including many things law school does not directly teach.

In my first week, I have been learning not only about tax procedure, but also about the day-to-day practices that make legal work possible: keeping careful track of time, reviewing and maintaining case files, communicating with clients, reading IRS and state tax notices, and making calls to agencies like the IRS and California Franchise Tax Board. Some of these tasks felt intimidating at first, especially because I had never called the IRS or FTB before. But each small step has helped me understand what client-centered legal work looks like in practice.

This first week has also reminded me that being a lawyer is not only about knowing the law. It is about being organized, attentive, patient, and able to translate complicated systems into clear next steps for clients. I am beginning to see how procedural details—deadline, a transcript, a notice, a phone call, a missing form—can make a real difference in someone’s case.

I am grateful for the opportunity to learn from the attorneys and staff at Legal Aid Society of San Diego, and I am excited to keep growing into the kind of lawyer I hope to become.

Update 2: A few weeks into my summer at the Low-Income Taxpayer Clinic, I’m learning that tax work is both highly technical and deeply human.

Some of my work has involved reviewing IRS and state tax notices, preparing forms and cover letters, researching collection deadlines, and helping organize financial information for client matters. The technical questions can be very specific: when a deadline started running, whether a penalty can be abated, what a transcript code means, or what information an agency needs before it will act.



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But behind each technical question is a person trying to resolve a problem that may feel confusing, urgent, or overwhelming. Many clients are dealing with limited income, language barriers, identity theft concerns, disability, age-related challenges, or years of unanswered notices. For them, the tax system can feel inaccessible long before any legal argument begins.

One thing I've appreciated about legal aid work is how much it requires both precision and patience. A good answer is not just legally correct; it also has to be understandable and useful to the person receiving it.

Update 3: 7 weeks into my summer with the Low-Income Taxpayer Clinic at Legal Aid Society of San Diego, I have been thinking a lot about what it means to zoom in and zoom out. Zooming in means looking closely at one client, one notice, one deadline, one phone call, one missing document. It means trying to understand what a person is actually dealing with and meeting them where they are, rather than where the system assumes they should be. Sometimes that means explaining a confusing tax notice. Sometimes it means figuring out why an agency has not responded for months. Sometimes it means simply taking the time to ask one more question because the answer changes everything.

But legal aid (and maybe public interest in general) also requires zooming out. The individual cases I work on exist within much larger systems, and I am surrounded by attorneys, advocates, and staff who have been doing this work for years, if not decades. Watching them has made me realize how much meaningful change depends on patience, persistence, institutional knowledge, and the willingness to keep showing up.

I came into this summer wanting to make a real difference. I still do. But I have also learned that meaningful change is often a long-term project, and that many cases do not begin and end within the span of one summer. Sometimes I will not get to see the final outcome of a matter I worked on. That can be difficult, but it does not make the work less valuable.

Instead, I am learning to see the value in understanding one more piece of a case, asking one better question, making one careful phone call, drafting one clearer explanation, or leaving a file in better shape for the person who continues the work after me.

The longer I am here, the more I understand that becoming a lawyer is not about arriving with all the answers. It is about learning how to listen closely, think carefully, and contribute meaningfully to work that is much bigger than any one person or any one summer.

Update 4: As my summer with the Low-Income Taxpayer Clinic at Legal Aid Society of San Diego comes to a close, I have been thinking about what it means to leave work that is still ongoing.

Many of the matters I helped with this summer did not begin when I arrived, and many will not end before I leave. Some cases are waiting on agency responses. Some require additional documents from clients. Some involve years of notices, filings, penalties, or



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unresolved questions. At first, it was difficult to accept that I might not see every issue through to the end.

But I have come to understand that this is part of the work. Legal aid is not always about arriving at a clean resolution within a summer timeline. Often, it is about moving a case forward one step at a time: organizing a file, clarifying a deadline, drafting a letter, making a call, reviewing a transcript, identifying the next question, or helping a client better understand what is happening.

This summer taught me that good lawyering requires both humility and continuity. It requires recognizing that you are entering a client's life and a case history that existed before you, and that your job is to contribute carefully so that the next person can continue the work. That kind of contribution may not always feel dramatic, but it matters.

I am especially grateful to have learned from attorneys, staff, and advocates who have been doing this work for years. Watching them approach clients with patience, seriousness, and care helped me understand that public interest work is not sustained by one moment of inspiration. It is sustained by long-term commitment, institutional memory, and the daily choice to keep showing up.

I came into this summer hoping to help create meaningful change. I leave with a deeper understanding that meaningful change is often gradual, collaborative, and ongoing. Even when I cannot see the final outcome, I can still learn from the work, support the process, and carry those lessons forward.

Thank you to Legal Aid Society of San Diego for the opportunity to learn from this work, and thank you to Equal Justice America for supporting my summer public interest experience.

Final Reflection: At the end of my Equal Justice America fellowship, I am leaving the Low-Income Taxpayer Clinic with a fuller understanding of what client-centered lawyering requires. I began the summer eager to contribute and to see concrete results. Over time, I learned that legal aid work often moves more slowly than a summer timeline allows, but that careful, steady work can still make a meaningful difference.

My work at the Legal Aid Society of San Diego exposed me to many stages of tax controversy practice. I reviewed IRS notices, account transcripts, wage and income records. I helped draft client letters, closing letters, cover letters, Form 843 penalty and interest abatement requests, Form 911 Taxpayer Advocate Service requests, Offer in Compromise materials, and internal case updates. I also contacted clients, the IRS, the FTB, and TAS to clarify account status, missing documents, and next steps. Much of this work required skills that law school does not always teach directly: tracking time, maintaining case files, translating technical rules into plain language, and knowing when to ask one more question.

The most challenging part of the summer was learning to sit with uncertainty. Many clients came to the clinic after months or years of confusing notices, unresolved identity theft concerns, collection threats, refund holds, or penalties they could not afford. Sometimes the



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next step was clear; other times, the best I could do was identify missing information, organize the record, and help move the case forward for the attorneys and staff who would continue the work.

The clients I served taught me how deeply tax issues can affect a person's life. A tax notice can threaten a fixed income, delay a needed refund, create fear about bank levies, or worsen the stress of illness, disability, housing instability, or language barriers. I worked on matters involving seniors relying on Social Security, taxpayers facing identity theft, people trying to resolve old balances, and families navigating complex filing and credit issues. Their stories reminded me that tax law is not abstract when a client is waiting for an answer.

This fellowship shaped my professional development by helping me envision the kind of lawyer I hope to become: careful, patient, practical, and attentive to detail and context. I leave with deep respect for legal aid attorneys and staff who do this work every day, and with a stronger commitment to using legal training in service of people whose problems are urgent and real.