



EQUAL JUSTICE AMERICA

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EJA FELLOWSHIP RECIPIENT



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Update 1: In the first couple of weeks of my internship, I completed two in-depth research memos on two different client issues. Through this research, I have learned a lot about both federal and California tax law, and the frequent issues that low-income clients in the southern California area face with respect to their taxes. Furthermore, I have also completed several client intake calls, both with my supervisor and without my supervisor. In one of these calls, I translated for my supervisor, building on my Spanish language skills. I am hoping to learn more about California and local tax issues, particularly property tax, in the coming weeks.

Update 2: In my internship, I completed several client intakes to gauge client tax issues. Additionally, I have been conducting research on property taxes in California. In my work, I have learned how to handle difficult tax issues ranging from inability to pay taxes to identity theft. In my research, I have been learning about how California's unique history has impacted current-day property tax practices. I am looking forward to getting more into the depths of this research to best understand how property taxes in California operate.

Update 3: Throughout my internship, I have continued to take client calls to better understand the tax issues my clients are facing. I have continued to conduct research on property taxes in California. I have researched the history of Proposition 13, its current practices, and the inequities the proposition has had on socioeconomically disadvantaged communities in California. Furthermore, I have been researching and writing a memorandum on disability exemptions to the typical timeline of tax return filings. I am looking forward to learning more about how Bet Tzeddek's low-income tax clinic can aid California state residents in their property tax issues in the future.



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Update 4: In the most recent weeks of my internship, I have continued to conduct pre-screen forms with many clients as we continue to get more cases. I have had to have more difficult interactions with clients, like referring cases out to different organizations. On the research front, I have continued to learn about the administration of Proposition 13 and its continuing impact on Californians. Furthermore, I have been researching the exemption given to those with financial disabilities for one of our clients. I am looking forward to turning in the final version of my Proposition 13 research paper and presenting my work to the Bet Tzedek team and fellow interns next week!

Final Reflection: Throughout my time at Bet Tzedek, I have encountered clients of a variety of backgrounds, who all were facing the same issue: attempting to pay their tax liabilities while being low-income. The fact that we had so many clients in our clinic amongst a variety of ages, ethnic/racial backgrounds, and social circumstances demonstrated how pervasive and difficult the issue of being unable to pay tax liabilities is, especially for low-income communities. One of the challenges we continued to encounter during my internship was simply the inability to take on all the cases that we received intakes for. The attorney I worked with works on a team by herself, and even with the help of my co-intern and I, we still had to refer out many cases because we did not have the capacity to handle all of these cases. This is challenging morally, because it does not feel right to reject the cases of low-income folks who need assistance, but at the same time, as a team, we did not want to spread ourselves too thin and not be able to provide proper support to our existing clients. Some of the victories we encountered were helping our clients get onto currently non-collectible status so that the government would not take a lien out of their income to pay their tax liability. Additionally, I got to take a couple of calls with the IRS, which was a great experience to better learn about their processes in a more hands-on way. A moment that stayed with me was calling clients and learning more about their stories and how they accumulated their tax liabilities, which demonstrated gaps and issues within our current tax system and how it impacts low-income taxpayers. Finally, this experience shaped me professionally by allowing me to incorporate the legal research and writing skills I learned during the school year with actual client situations and use my legal analysis skills to come up with my own judgments about our client situations. Lastly, this experience shaped me personally because it allowed me to contribute to my local Los Angeles community, showing me all of the different struggles taxpayers face, thereby broadening my understanding of tax law, and socioeconomic inequities as a whole.