

September 7, 2010

Mr. Dan Ruben
Equal Justice America
Building II, Suite 204
13540 E. Boundary Road
Midlothian VA, 23112

Dear Mr. Ruben:

I would like to thank Equal Justice America for granting me a fellowship this summer to work at the Community Tax Law Project. The Community Tax Law Project serves Virginia's low-income taxpayers, providing them with pro bono representation in federal and state tax disputes. My position enabled me to work directly with low-income taxpayers, helping them resolve their current tax problems. Throughout the course of the summer, I helped my clients: develop an understanding of complex tax issues; substantiate legitimate claims for tax benefits; prepare and file past due returns; establish payment alternatives to discharge their outstanding tax liability; and protect their retirement and/or disability benefits from being garnished.

All of the clients I worked with had income at or below 250% of the federal poverty guidelines, and were experiencing economic hardship. Resolving my clients' tax problems meant lifting a huge financial burden from their shoulders. For many of my clients, it was an important step towards restoring order to their troubled lives.

One of my clients was a sixty-four year old, construction worker, forced into retirement following an injury that left him unable to work. He now lives month-to-month on the \$695 he receives from social security disability income. Struggling to find affordable housing, he moved into a mobile home, owned by his brother, where he pays \$400 each month for lot rent and utilities. My client does not own a car, he has no health insurance, and he remains unable to seek gainful employment. Like many of my other clients, he had outstanding tax liabilities from prior

years and was unable to pay them. As time passed, penalties and interest continued to accrue, causing his debts to grow out of control. By 2009, my client owed the IRS close to \$10,000. Eventually, he started receiving letters for the Service, notifying him of their intent to levy his disability benefit. If the levy were enforced, my client's disability benefit would be garnished \$105 each month, leaving him with to survive on \$590, before rent and utilities. Working with an IRS Collection Agent, I established my client was facing severe economic hardship, and the impending levy was successfully blocked. My client's account was later placed in "currently not collectible" status, thus protecting him from any further IRS collection activity. Although \$105 may not seem like a lot, for my client, it made all the difference.

Providing pro bono services to Virginia's low-income taxpayers has provided me with both personal satisfaction and invaluable practical experience. It has strengthened my sense of social responsibility, and inspires me to continue helping others. Thank you again for the opportunity.

Respectfully,

Michael J. Mariani
University of Richmond School of Law
J.D. Candidate May 2011