

September 20, 2014

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

Dear Mr. Ruben:

I am writing this letter to express how amazing my internship was at Greater Boston Legal Services, where I was funded by Equal Justice America Legal Services Fellowship. I interned in the Employment Unit for 10 weeks, working on unemployment insurance claims and tax controversies. I had significant client interaction, ranging from intakes, to client counseling, to preparation for hearings. I also became well acquainted with the various forms and procedures of the Division of Unemployment Assistance and the IRS. My Supervisor, Elba Aviles, was fantastic at delegating exciting and challenging work, mentoring us through difficult times, and supporting us every step of the way.

My work often intersected with immigration issues, which was very exciting since I plan to be an immigration attorney. For example, a Brazilian couple was behind on tax payments, and the IRS was levying their house. After weeks of meeting with the couple, reviewing their financial documents, developing trust, and empathizing with their difficulty in raising an autistic son, they revealed to me that they were undocumented. Rather than seeing this as an impediment, I recognized it as an asset: I could utilize this as proof of hardship, to convince the IRS to compromise on the payment owed. After all, without work authorization, they could not find steady employment, and could not afford payments. I immediately initiated the offer-in-compromise, beginning with counseling the couple on estimated payments and advising them to contact a trusted immigration attorney regarding their status.

Another time, I was assigned an offer-in-compromise, for a client who was behind on IRS tax payments, after a serious car accident left him with \$100,000 worth of dental damage, two amputations, permanent neural and vision damage, and severe difficulty in finding a job. Despite never having taken Tax Law, I calmly began my research, and pretty soon, was projecting my client's 2014 Tax Return by interviewing him about his income, expenses, and assets and verifying this with documentation. I also meticulously investigated any discrepancies, such as variation in the value of his home. Throughout, I remained a passionate listener to his many emotional and medical troubles, which is a key part of client counseling.

The quality of client interaction this summer really convinced me that public interest work aligns nicely with my inner compass. I made deep connections, helped people get back on their feet, counseled clients through difficult decisions, and prepared them patiently and thoroughly for their hearings. The work was very meaningful and challenging as well, which really made the summer worthwhile! Thank you again for this amazing opportunity.

Sincerely,

Shayna Sehayik
Boston College Law School
JD Candidate, May 2016