

October 10, 2016

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

Re: Summer 2016 Equal Justice America Fellowship

Dear Mr. Ruben:

I began working with the Community Tax Law Project (CTLP) in the spring semester of this year because it combined my interest in tax law and public service. The CTLP is a low-income taxpayer clinic that helps low-income taxpayers and non-native English speakers with federal and state tax controversies. Once I began working there I learned a lot about the struggle that individuals face when mistakes happen with their taxes. Some simply make a mistake when they file that the IRS will not catch for a few years and others have someone else commit fraud or other circumstances outside their control occur that put them under the scrutiny of the IRS.

In either case, these individuals need help navigating the giant bureaucracy that is the IRS. There are systems in place designed to help them, but too often they actually result in severely disadvantaging the average citizen. There are phone numbers that taxpayers can call to resolve their tax controversies, but these lines can have wait times of up to four hours. Even if the taxpayer has a simple problem to resolve, they may never be able to address it because, if they work or have a family, they cannot wait on hold for four hours at any given time.

Thanks to the Equal Justice America (EJA) Fellowship I was able to extend my time with the CTLP through the summer so that I could continue to work with the clients whom I had already built relationships. Over the course of the summer I was able to work on over twenty cases. Most of these cases involved extensive interaction with the client.

One client I built an especially close relationship with was a hardworking single father trying to make ends meet when the IRS began garnishing his wages. Someone else had fraudulently claimed his children on a tax return and the IRS was now demanding he repay thousands of dollars worth of tax credits he had received years previously. This client was carefully balancing late payments on utility bills just trying to keep his lights on and working overtime every week while the IRS was taking money from his paycheck for a debt he did not owe. We were able to quickly put him into "Currently Not Collectible" status, which involved proving to the IRS that he did not have sufficient income to live on and should not have his wages garnished. After that we began working on gathering documentation to prove that he did not owe back the credits the IRS claimed he did. At the time I left we were ready to submit the final paperwork to the IRS to prove our client's claim.

We helped clients who had made mistakes complying with the complicated healthcare requirements, clients who were not aware they had a filing requirement, and clients who simply

could not afford to pay back the debt they owed alongside those who were victims of fraud and domestic abuse. By allowing me to work closely with clients my time at the CTLP helped me to truly see the way the legal system should work. Everyone should have equal access to legal help when needed; this includes those who are victims of others' crimes and those who are victims of their own mistakes.

I learned a lot from my time with the CTLP, both about tax law and about public service. I was truly heartbroken to leave some of my clients whose cases I was not able to resolve before the end of my internship. Thank you EJA for helping me take advantage of the opportunity presented by the CTLP to both further my studies, my career, and help the community I am a member of. It was an experience I will never forget, and I plan to stay involved with the CTLP, or other low-income taxpayer clinics, in the future when I can contribute my time pro bono.

Yours sincerely,

Danielle Mayfield
Candidate for Juris Doctor, Class of 2017
University of Richmond School of Law

The Community Tax Law Project

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

Re: Equal Justice America Fellowship Recipient Danielle Mayfield

Dear Mr. Ruben:

The Community Tax Law Project (CTLP) is a non-profit organization which focuses primarily on assisting low-income taxpayers and English as a second language individuals with income tax controversies with the IRS or the Virginia Department of Taxation. As such, we run exclusively on grants and private donations and do not have the funds to provide paid internships. Nonetheless, we are heavily reliant on our ability to attract skilled and motivated law students to intern with us in order to be able to help more low-income taxpayers. We expect each intern to handle approximately twenty cases over the course of the summer. Without our interns, we would have to drastically reduce the number of low-income taxpayers we assist each year.

The Equal Justice America (EJA) Fellowship provides a valuable resource in allowing law students who cannot afford to go a summer without funding still be able to work in our office. Danielle Mayfield is one such student. She began as a part-time pro bono intern in the spring semester and demonstrated a strong interest in continuing her experience with us, but was hesitant solely due to the need to support herself financially over the summer. Because of the EJA Fellowship, we were able to help Danielle address that hurdle so that we could retain a valuable intern for the summer.

Danielle has managed and developed twenty-two cases this summer and assisted with research and document preparation on many more. While there is attorney supervision of her work, Danielle has been independently responsible for researching, organizing, and determining the best course of action in each case. In most situations, I give her a case with a general direction in mind. However, after reviewing the case and spending some time researching the options, she will come back with a more definite direction in mind and sometimes different than what I originally thought the solution would be. For example, there have been several cases that have been given to her with the expectation of resolving them using an "Offer in Compromise", but on further evaluation and communication with the client, Danielle will instead advise that they are more eligible for other collection alternatives such as an "Installment Agreement."

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Furthermore, this summer Danielle has prepared audit reconsideration requests for three clients, prepared installment agreements for three clients, submitted an offer in compromise, and completed an innocent spouse relief appeal. She has been willing to assist our organization in any way, regardless of whether or not it is strictly case work. She assisted with community outreach for the CTLP at the Veterans Services Information Fair by organizing the materials and engaging with the veterans who attended the event. Danielle also assisted with case analysis and data collection integral to our IRS grant reporting process.

In her case work, Danielle has built strong relationships with many of her clients and advocated before the IRS on their behalf for the best solution available to them. She has patiently worked with her clients in helping them find documents necessary to their case and in advising them as to the best course of action at present to resolve their tax controversy and in the future to avoid further problems. As many of our clients struggle with organizing their finances, assisting our clients with collecting the required documentation is one of our greatest challenges, and Danielle was very effective in this aspect of the internship.

Finally, Danielle has demonstrated strong writing skills that have required little to no editing in her letters to clients and the IRS. From the beginning of her internship, she demonstrated an ability to break complicated subjects down to communicate effectively with her clients. Danielle is well-organized and as a result has been a valuable resource in subjects she has previously researched because she can easily access and refer to the correct sources. She has developed a thorough understanding of the Internal Revenue Code and IRS procedures in our most utilized subject areas, such as innocent spouse relief and the ability to claim dependents for credits and tax relief.

We at the Community Tax Law Project have been extremely pleased to have Danielle Mayfield as an intern this summer and are grateful that the EJA Fellowship helped make it possible. Danielle has been a valuable asset and helped us assist twenty-two low-income taxpayers who would otherwise have had to wait longer to receive assistance without Danielle's internship. I would not hesitate to give Danielle my highest recommendation based on her time in our office.

Yours sincerely,

David M. Sams
Staff Attorney – Federal Tax
The Community Tax Law Project

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