

Dan Ruben
Executive Director
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Dear Mr. Ruben,

I want to thank you and Equal Justice America for the opportunity to take part in meaningful work this summer. EJA's fellowship allowed me to work full time at Lincoln Square Legal Service's Federal Tax Clinic, and it has been a truly rewarding experience. At the clinic, we provide legal assistance to low to moderate income taxpayers, helping them resolve their tax disputes. Dealing with tax authorities can be daunting for many of our clients, and so it has been invaluable to help them face their tax issues head on and help them move on with their lives.

One success story we had this summer involved helping a client substantiate her Schedule C expenses so that she ultimately owed no tax liability. As an actress and singer, this client often spent her own money to support her business efforts and yet she was denied her Schedule C deductions that she was entitled to as a sole proprietor. After submitting a letter along with documentation such as receipts and invoices that explained how her expenses related to her business, the Appeals Office of the IRS approved her deductions, and reduced her tax liability to zero. It was such a rewarding feeling to tell our client the good news, and although it may have been a small victory, it is one that I will always remember.

A large part of my efforts this summer was spent helping a client prove that income was wrongfully attributed to her. The IRS attributed hundreds of thousands of dollars of tax liability to this client from a business that her ex-husband operated. Due to a language barrier and personal hardships, our client struggled to gather the documents necessary to prove that her involvement in the business was minimal and that her ex-husband was ultimately the true owner. At LSLS, we were able to issue subpoenas to numerous companies that worked with the business in question. In response, we received documents such as invoices and contracts that helped show that the business was truly operated by our client's ex-husband, and so the income was wrongfully attributed to our client.

It is cases like these that have made my summer at LSLS truly meaningful. I am very grateful to have been able to help make a positive difference in the lives of these clients, and it is because of EJA's support that I was able to do so. My experience this past summer has taught me invaluable lessons that I will carry with me through the remainder of law school and beyond. Thank you again to Equal Justice America for helping me make a difference.

Sincerely,

Daniela Calabro

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