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Summer 2023 EJA Fellow:



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Organization: Fordham Law Tax Clinic

Update 1:

I'm grateful to receive funding from @Equal Justice America to support my work at the Fordham Law Tax Clinic (Lincoln Square Legal Services, Fordham Law School). This summer I have the opportunity to help low-income taxpayers who are being audited by the IRS and New York State.

Recently I've had the honor of working on Innocent Spouse Relief claims. The process of filing such claims can be confusing and it has been powerful helping clients draft answers that effectively tell their stories while helping them navigate the relief process. Many of these clients have experienced spousal abuse, including financial, emotional, and physical abuse. It feels impactful to help these clients achieve relief from what can be hundreds of thousands of dollars of unpaid taxes.

I've learned so much about joint and several liability, 8857 forms, IT-285 forms, and which information is relevant in making an innocent spouse relief claim.

Update 2:

Working at the Fordham Law Tax Clinic these past few weeks has made me realize that the child tax credit needs to be reformed. In its current state, many families slip through the cracks. Currently, an adult can only claim a child under the credit if they have a legal relationship to the child, such as through adoption or marriage. In addition, there must be a lineal blood relation, such as a child or sibling or descendent of one of those groups. This leaves nontraditional families uncovered by the credit. We have clients who claimed the credit not knowing they were ineligible, claiming the child of a long-term partner without being married or claiming a cousin's child who lives with them.



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The child tax credit is too simplistic for current family structures. While implementation would be harder with a broader range of acceptable relationships, it is low-income people who are harmed the most by the current restrictive requirements. The child tax credit is up to \$2000 per child, which can be a significant amount of money for families.

Update 3:

The Fordham Law Tax Clinic has opened my mind to consider things I never would have thought about in the past, such as how rideshare drivers pay taxes.

Uber and Lyft make taxes difficult for their drivers. On the 1099s given to drivers by the companies, only mileage driven with a passenger is included.

Uber and Lyft drivers can use these numbers as given, which results in drivers paying more taxes than they would otherwise be responsible for. Drivers are often eligible to deduct miles driven to the location where the passenger is awaiting pickup as well as miles driven to get to a central location where rideshare services are heavily used.

Drivers can try to estimate their mileage to include the without-passenger driving distance, but this leaves them vulnerable during an audit due to lack of proof. There are third party apps that purport to track this mileage, but these apps can be inaccurate, overestimating the number of miles driven compared to what is shown on an odometer.

A car's service history records can be used as proof, but drivers may not have these records in their files, especially if the audit years are three or more years in the past.

If you have ever used a rideshare app, you know the app tells you how far away the driver is from the pickup point. This means rideshare companies have access to the data that would make their driver's mileage deductions more accurate, but do not list it on the 1099s. These are miles Uber and Lyft drivers have the right to claim.

Update 4:

The summer has absolutely flown by. I had the opportunity to work as a research assistant and summer intern at the Fordham Law Tax Clinic under Professor Elizabeth Maresca and have learned so much.

I did work relating to the Child Tax Credit, Earned Income Tax Credit, innocent spouse relief, rideshare drivers' 1099k forms, and various bundled legal services, which allow the clinic to help more individuals by providing advice without taking them on as full clients. I researched which tax debts are dischargeable under



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bankruptcy and how offer in compromise agreements work. I drafted petitions to the tax court, letters to IRS attorneys, and form 8857 responses. This summer has been a tremendous learning experience.

Being audited is a very stressful experience and ending up in tax court can be overwhelming for taxpayers, especially those who cannot afford to hire an attorney to help them through the process. Taxpayers often do not understand how answers work, what evidence will be relevant to their case, and how they might be able to negotiate away penalties. The timeline can also be intimidating. I am grateful for the people I was able to help over the summer, even just as an intern.

This summer will be one I will always remember. I intend to learn more about tax law by taking an income tax class in the spring.

Equal Justice America helped to support the work I did at the Fordham Law Tax Clinic this summer. Thank you, Equal Justice America and the Fordham Law Tax Clinic, for helping to ensure people, regardless of their financial circumstances, have equal access to justice.