



# EQUAL JUSTICE AMERICA

## Summer 2023 EJA Fellow:

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**Organization:** Lincoln Square Legal Services

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**Update 1:** I'm grateful to receive funding through Equal Justice America to support my legal work with the tax clinic at Lincoln Square Legal Services this summer.

The tax clinic at LSLS is a pro bono clinic that represents low-income taxpayers in disputes with the IRS. The internal revenue code is extremely complicated, and taxpayers can find themselves in a dispute through no intention of their own. A federal tax deficiency can lead to a levy or lien that can turn a person's life upside down. The clinic helps our clients through what can be a very difficult time in their lives.

Equal Justice America is a nonprofit that helps fund law students working with vulnerable citizens and people in poverty.

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**Update 2:** At LSLS, I've seen how easy it is for non-English speakers to get caught up in IRS actions. The tax code is complicated enough for native speakers! Many of our clients fall in this category and have no one else to turn to.

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**Update 3:** This summer, I've seen how big an impact a tax debt can have. Clients have had licenses and passports revoked over tax liens resulting from IRS administrative errors, and our clients rely on LSLS to correct those issues.

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**Update 4:** This summer, I spent ten weeks interning with Lincoln Square Legal Services in their tax clinic, which provides representation and assistance to low-income taxpayers in their disputes with the IRS (or the state-level equivalent, New York Department of Taxation). It was a great learning experience for me in terms of substantive issues regarding tax law, but also in terms of opportunities to provide real help to people in need. Although the amounts sometimes might seem small in an absolute sense, these tax disputes can have extreme effects on the individual's lives, and our clients generally have nowhere else to turn for assistance.

One thing that surprised me about these tax issues is how deeply personal they can be. For instance, some of our clients were victims of domestic abuse, who we represented in claims for innocent spouse relief. By default, spouses are jointly liable for any tax debts of the couple, but a successful innocent spouse relief claim places the liability solely on the controlling and/or abusive spouse when the victim spouse has no knowledge of the unreported income or unpaid tax.

I'm extremely grateful to Equal Justice America for supporting my work with LSLS this past summer. This fall, I am taking a class on income tax in hopes of continuing my legal scholarship and building on what I learned over the summer at LSLS.