

August 23, 2015

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

Dear Mr. Ruben:

I worked at Prairie State Legal Services' Low-Income Taxpayer Clinic (LITC) in Wheaton, IL this summer, which was made possible with a grant from Equal Justice America. My work at the clinic dealt with tax disputes between the IRS and taxpayers in Illinois who could not afford legal representation. Because of the clinic's large caseload (upwards of one hundred cases), I became aware of low-income taxpayers' great need for legal representation. Being contacted by the IRS is stressful enough, but not being able to afford an attorney or accountant makes the situation almost unbearable. I personally was fortunate enough to work on approximately twenty-five cases.

I learned about one example of this need for representation at the US Tax Court in Chicago. Taxpayers have the opportunity to petition the Tax Court if they dispute their alleged tax deficiency, but many petitioners are forced to appear at the Tax Court without legal representation. However, during calendar call at the Tax Court, petitioners without legal representation are given the opportunity to request assistance from volunteer attorneys and LITCs that appear at the calendar call. I was fortunate enough, with Prairie State, to provide advice to a petitioner at Tax Court who could not otherwise afford representation. We went through the taxpayer's case, interviewed her at her home, communicated with the IRS, and helped her understand the underlying tax issue and her options.

Another client came to Prairie State with a common problem that low-income taxpayers deal with—he received IRS correspondence and was unsure how to respond. The client was unable to live on his own because of several medical problems, which were exacerbated by the stress from his tax controversy. We helped alleviate the client's stress by researching his case,

bringing him into filing compliance, and we then explained to him that an offer in compromise was his best option in settling his tax dispute, after considering his income and expenses.

Overall, I learned a lot from working with Andrew VanSingel, the director of Prairie State's LITC, who is also passionate about low-income taxpayers' pressing need for legal representation. I was also fortunate enough to receive practical experience and client contact that could not be obtained in the classroom. I want to personally thank Dan Ruben and Equal Justice America for making it possible for law students like myself to work in underrepresented areas of public interest law like tax controversy.

Sincerely,

David Cambas
Cornell Law School, 2016