

July 30, 2009

Mr. Dan Ruben
Equal Justice America
Building II, Suite 204
13540 E. Boundary Road
Midlothian, VA 23112

Dear Mr. Ruben:

I would like to thank Equal Justice America for granting me a fellowship this summer to work at the Community Tax Law Project. With my background in tax, I was able to quickly and efficiently handle each client's tax problems. The Community Tax Law Project assists low income taxpayers with their problems with the IRS and the Virginia Department of Taxation. This summer I was able to help many people get their lives back on track and their tax problems behind them.

Most of the taxpayers I worked with had outstanding tax liabilities from prior years and could not afford to pay them. Many were having their wages, social security, or disability garnished by the IRS. I was able to stop the levies on their income and stop further collection activity by the IRS until such time as they had sufficient income or money with which to pay the debts, if ever. In some situations, we were able to settle the outstanding debt with the IRS and the Virginia Department of Taxation for a fraction of the total balance or get the taxpayer a very small nominal payment per month instead of the large payment that they were currently trying to make.

One such instance was with a couple with a young child who had recently been diagnosed with diabetes. They owed the IRS and Virginia a very large sum of money from when he was self-employed. Although no longer self-employed, they were not making enough money to cover their living expenses and were often having to rely on gifts from family to pay all their

monthly bills. They were collecting food stamps and receiving Medicare. We met with an IRS agent in an administrative hearing and were able to settle their very large debt for a very, very small amount of money. This allowed them to get completely free of their debt with the IRS and start receiving tax refunds again, which they needed.

I worked with the mentally ill, disabled, elderly, unemployed, homeless, recently released from prison, incarcerated, and those barely getting by. I stopped levies, garnishments, prepared tax returns, and provided light at the end of the tunnel. I gave people tax advice, offered solutions to their problems, explained complex tax issues in a simple manner, and simply provided an ear to people who needed one. I helped people navigate the complex maze of tax code, regulations, and procedure to emerge at the other side with their burdens lightened and their spirits lifted.

Thank you again for the opportunity.

Yours truly,

Jenni Black
University of Richmond School of Law
Graduation December 2009