Information Guide

Georgia State University College of Law

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Access to Excellence

College of Law

Tax Clinic

Georgia State University
The Georgia State University Mission

Georgia State University envisions its role to be that of a partner with metropolitan Atlanta. We are committed to working with the community to present creative solutions to the complex problems of an urban society and committed to helping shape the future of both the community and the university.

As an urban university, Georgia State is a unique learning environment for students and faculty, providing academic and professional training, a knowledge base, unique resources and professional expertise.

Georgia State University resolves to expand its scholarly and professional partnership with the metropolitan area, the state, the Southeast and beyond. The Tax Clinic is an important component of our commitment to the community.

Carl V. Patton
President

History of Service

At the beginning of its fall 1992 semester, the Georgia State University College of Law established the live-client Tax Clinic to serve low-income individuals enmeshed in disputes with the Internal Revenue Service. The cases handled by the Tax Clinic are postaudit matters that usually involve the Appeals Office of the Internal Revenue Service. The clinic also provides representation to those taxpayers whose cases reach the U.S. Tax Court. The Internal Revenue Service and the U.S. Tax Court have authorized law students, under appropriate supervision, to represent these taxpayers.

The clinic receives more than 150 calls a year from taxpayers and has an inventory of more than 80 open cases, including several that will require conferences with the Internal Revenue Service Appeals Office and preparation for trial. It has become the largest law school tax clinic in the nation serving the working poor, and it is the only one of its kind in the Southeast.

The Tax Clinic provides excellent training for participating students while offering an important and needed service to Georgians. I am extremely proud of our law students' representation of taxpayers who are unable to afford professional tax counsel and of what the College of Law Tax Clinic has accomplished in a relatively short period of time.

Marjorie L. Girth
Dean, College of Law
Teaching Tomorrow's Skills Today

The College of Law is strongly committed to developing the clinical education component of its professional skills training curriculum.

Students working in the Tax Clinic develop important lawyering skills by interviewing and counseling clients; conducting factual investigations, legal research and analysis; negotiating compromises; drafting documents; and litigating. Approximately 10 to 15 students work in the clinic each semester and are expected to devote about 10 hours a week to clinic activities.

Though responsible for their own caseloads, students are closely supervised. A supervising attorney and the clinic director, who is a full-time faculty member, assist students in all phases of their clinical education. Professionals with the Internal Revenue Service and the local tax bar assist in the classroom component of clinic education.

Clinic students receive ample guidance from the supervising attorney.

Valuable Client Service

The clients served by the Tax Clinic are given an opportunity to evaluate the quality of the service received and make specific comments if they so desire. Client impressions of the clinic experience are consistently positive, and most express a sincere gratitude to the students who help them resolve difficulties.

A single mother, who worked at Grady Hospital earning less than $15,000 a year with three dependents to support, no assets and non-tax liabilities exceeding $2,500, came to the clinic looking for relief from what she considered to be a large tax liability. Student attorneys demonstrated that this client was entitled to head-of-household filing status, earned income credit and dependent exemption, reducing a $1,863 tax deficiency to zero.

"I was very pleased with the professionalism and diligence of my student lawyer. He was very helpful to me in the midst of such confusion."
A waitress who earned less than $5,000 a year received a notice of deficiency arising from an allocation of additional tip income. The student lawyer proved to the satisfaction of the IRS appeals officer that the IRS had overstated the tip income and a “no change” letter was issued.

“Whenever I think someone in need has a legitimate case, I will (and already have) recommended your Tax Clinic to them. This benefits so many people; everyone wins! [My lawyer] had a fine perception of people and tax problems. He turned my negative experience into a positive experience. . . .”

A couple supporting two children had an assorted tax deficiency of $3,600. When the deficiency arose, both husband and wife were working; however, when they sought the clinic’s help, the wife was unemployed due to illness and her husband made just enough to meet monthly living expenses. They sought the clinic’s assistance and the student attorney was able to favorably resolve the case in the Appeals Office of the IRS. He successfully documented the Schedule A deductions, personal exemptions and child credit the IRS disallowed, resulting in a reduction to their tax bill of more than $2,800.

“Thorough, courteous, friendly . . . . in general, easy to deal with and most effective. We greatly appreciate [the clinic’s] and Georgia State’s help. Our case was resolved much better than we ever anticipated. Legal assistance was beyond our financial abilities, but with your help our tax liability was less than one quarter of what we would have paid back without [the clinic’s] and Georgia State’s help.”

The following comments were made by a client who had a proposed tax deficiency in excess of $3,600, after the IRS disallowed several Schedule C deductions. The student attorney resolved the case at the appeals level by demonstrating that the client was entitled to claim a substantial amount of the deductions originally denied by the IRS with no resulting tax liability.

“When I first contacted the Tax Clinic, I was distressed because I had tried to resolve my problems with the IRS without success. . . . When I left after my first appointment, I was relieved and optimistic for the first time . . . . I appreciate the hard work that all of you have done to bring my case to a successful conclusion, and I am thankful that your clinic is available.”
An Enriching Student Experience

The students selected each semester to participate in the Tax Clinic are solid academic performers who have successfully completed a basic tax course. Students seek this clinical education experience for a variety of reasons; some have an interest in tax law and others want the opportunity to learn useful lawyer skills. All develop an appreciation of the needs of the working poor.

At the end of their term with the Tax Clinic, students evaluate the experience.

“This clinic is the last hope for many of these taxpayers. Unfortunately, these tax problems are not always a high priority. . . . Their concerns often pertain to unemployment, eviction from their homes and garnishment of their wages, to name a few. Although it is not always said, the majority of the taxpayers who use the clinic facilities appreciate the help that is afforded to them.”

“The value of representing low-income taxpayers takes many forms. Society gains in many ways, as more taxes are collected in a manner that seems fair to all parties. . . . The individual taxpayer gains . . . by knowing that he or she is not in a fight with a monstrosity intimidating bureaucracy alone. The student attorney gains experience by being delegated such great responsibility so early in his or her career. But the greatest value is the feeling of satisfaction derived from helping someone less fortunate than yourself.”

“. . . Working with many of my clients, meeting them in person and communicating with them over the phone or by mail, I developed a deep sense of sympathy for their individual situations, especially their lack of financial ability to pursue any other avenue of legal representation other than the Tax Clinic. The tax experience I gained was secondary to the realization that all attorneys should spend a portion of their time handling pro bono matters, not out of duty or obligation, but rather out of a sense of compassion and understanding for others less fortunate than ourselves.”

Carlton D. Powell (seated) Special Trial Judge, U. S. Tax Court, is pictured with Tax Clinic students prior to a discussion on ethics and professional responsibility.

“Why is it important to represent low-income taxpayers? . . . At present, there is really nowhere else in the community where low-income taxpayers can . . . get the help they receive from the clinic.”

Thomas B. Wells, Judge, U. S. Tax Court, is pictured with Tax Clinic students following a discussion on tax court practice issues at the university.
In Partnership with the Community

"... The Georgia State University College of Law Tax Clinic's objective of providing legal services to low-income taxpayers is to be commended. The law students will have a unique opportunity of educating themselves while helping others. . . ."

Paul D. Coverdell
United States Senator
Former Director,
The Peace Corps

"... Part of our job at the Internal Revenue Service is to keep taxpayers alert and aware of their rights and options, but it is not the same as a taxpayer having his or her own lawyer to represent all of the interests of that taxpayer. By getting involved at an earlier stage in the process, student lawyers are able to assist in deciding the extent to which legal action is required. We have heard glowing reports on conferences held with the Appeals Office. . . ."

Dean R. Morley
Atlanta District Counsel,
Internal Revenue Service

"... We were highly supportive of the founding of the clinic and have been pleased with its activities since its founding. We are also highly impressed with the educational experience that the clinic affords law students at Georgia State College of Law. The clinic provides them with a unique opportunity to deal with live clients in settings in which they can effectively help those clients. The educational experience is enriched by the active involvement of a bar committee of senior members of the Atlanta tax bar who strongly support the program. . . ."

Philip C. Cook
Past Chair, Tax Section
State Bar of Georgia

Randolph Thrower
Sutherland, Asbill & Brennan
Former Commissioner,
Internal Revenue Service
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Paul D. Coverdell
United States Senator
Former Director,
The Peace Corps

Randolph Thrower
Sutherland, Asbill & Brennan
Former Commissioner,
Internal Revenue Service

"I am enthusiastic about the work of the Tax Clinic of Georgia State College of Law. The clinic has a well-developed plan of operations, excellent leadership, easy access for clients in the central city, active participation by students, and support and cooperation from various groups and agencies to which it relates. The Tax Clinic of Georgia State College of Law is setting a pattern that other law schools over the country want to follow."

Philip C. Cook
Past Chair, Tax Section
State Bar of Georgia

"...Part of our job at the Internal Revenue Service is to keep taxpayers alert and aware of their rights and options, but it is not the same as a taxpayer having his or her own lawyer to represent all of the interests of that taxpayer. By getting involved at an earlier stage in the process, student lawyers are able to assist in deciding the extent to which legal action is required.

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### Statistical Reports

**Status of Pending Cases**

Figures reflect status as of December 31, 1993.

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<thead>
<tr>
<th>Status</th>
<th>Number of cases</th>
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<tbody>
<tr>
<td>Appeals level</td>
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<tr>
<td>Offers in compromise submitted</td>
<td>14</td>
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<tr>
<td>Examinations division</td>
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<tr>
<td>Collections division</td>
<td>12</td>
</tr>
<tr>
<td>Other</td>
<td>13</td>
</tr>
<tr>
<td><strong>Total pending cases</strong></td>
<td><strong>80</strong></td>
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**The Role of the Advisory Committee**

In keeping with its commitment to community partnership, the Tax Clinic gratefully accepts guidance from an advisory committee including many of Atlanta's leading tax attorneys. Advisory committee members often volunteer their time to work with students on selected cases. The southeast regional commissioner, the Atlanta district director and the Atlanta district counsel of the Internal Revenue Service are also among those who have demonstrated strong support for the clinic.

- Charles E. Beaudrot Jr., Esq.  
  Morris, Manning & Martin
- Reginald J. Clark, Esq.  
  Sutherland, Asbill & Brennan
- Philip C. Cook, Esq.  
  Alston & Bird
- Charles Elrod, Esq.  
  Elrod & Thompson
- Robert Fink, Esq.  
  Troutman Sanders
- William E. Frantz, Esq.  
  Frantz, Sanders & Grattan
- Stanley H. Hackett, Esq.  
  Troutman Sanders
- Robert Hishon, Esq.  
  Hishon & Burbage

- William L. Kinzer, Esq.  
  Powell, Goldstein, Frazer & Murphy
- S. Jarvin Levison, Esq.  
  Arnall, Golden & Gregory
- Frank McDaniel, Esq.  
  Parker, Johnson, Cook & Dunlevie
- Dean Morley, Esq.*  
  IRS Liaison, District Counsel  
  Internal Revenue Service
- T. Robert Perkerson, Esq.  
  Perkerson & Hurley
- Randolph Thrower, Esq.  
  Sutherland, Asbill & Brennan
- Timothy J. Trankina, Esq.  
  Consultant, Price Waterhouse
  King & Spalding

*Ex officio
The Need for Support

The testimonials of clients, students and others, all of whom are intimately familiar with details of clinic operations from different perspectives, speak eloquently of the benefits the Tax Clinic provides. It offers free, bilingual services to qualified low-income residents of the Atlanta community and the state of Georgia. It gives law students an opportunity to develop professional skills while serving a segment of the population that is not normally served. It benefits society by helping individuals settle disputes with the Internal Revenue Service and comply with income tax laws.

The College of Law needs your support to continue this work in the years ahead. The Mark and Evelyn Trammell Foundation, which provided the initial grant to begin the clinic, is challenging the community to continue its support. The foundation will give the clinic a grant of $50,000 if the college can raise $150,000 from friends in the community. The $200,000 raised will begin an endowment for the clinic that will generate revenue for its annual operating expenses.

The second pressing need is for gifts to support scholarships and fellowships to allow exceptional students to spend additional time providing clinic services.

Following are suggested gift categories:

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Commissioner's Club</td>
<td>$10,000</td>
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<tr>
<td>Director's Club</td>
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<td>$1,000</td>
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<tr>
<td>Officer's Club</td>
<td>$500</td>
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</table>

If you value the Tax Clinic's mission and the contribution it makes to the city and the community and would like to make a gift to support this valuable service, please contact:

Professor Ronald Blasi
Clinic Director

or

Robert T. Jackson Jr., Esq.
Supervising Attorney

College of Law Tax Clinic
Georgia State University
University Plaza
Atlanta, GA 30303-3083
404/651-1412

The Tax Clinic is an important component of Georgia State University's commitment to the community.