

Michigan State University College of Law Tax Clinic

“Introduction to the Tax Clinic”

Who does the Tax Clinic serve?

- English as a Second Language (ESL) taxpayers
 - University community members
 - ESL speakers from throughout Michigan
- People in controversy with the Internal Revenue Service (IRS)
 - Communicating with the IRS on behalf of clients
 - United States Tax Court (see: www.ustaxcourt.gov for more information about Tax Court)

What do student clinicians learn?

- Clinicians learn to sharpen their analytical skills through careful reading of code, regulations, and case law
- Clinicians learn to improve interpersonal skills by dealing with both clients and governmental employees
- Clinicians learn how to better advocate for clients through the written word

How is Tax Clinic different from other law school courses?

- Clinicians are working as attorneys, under MCR 8.120, on behalf of real clients with real legal problems – the stakes are high
- Reading, research, and analysis is mostly directed towards the clinician's cases – clinicians are not surveying tax law in general, but rather focusing on very specific problems

What should 1Ls be doing?

- 1L students should be speaking with current and former clinicians
- 1L students should come to the Tax Clinic and see for themselves what goes on
- 1L students should contact Professor Halloran or myself with questions

What should 2Ls and 3Ls be doing?

- 2Ls and 3Ls should also be speaking with current and former clinicians
- 2Ls and 3Ls should be noticing that tax issues spill over into all areas of the law
- 2Ls and 3Ls should be making room in their schedules to participate in at least one clinical program
- 2Ls and 3Ls should be recognizing that public service is a responsibility that comes with the privilege of practicing law – why not start early?

What do clinicians get out of the Tax Clinic experience?

- Real-world experience
- Responsibility that is greater than the responsibility given to your peers in summer positions and part-time jobs
- Resume benefits
- Satisfaction