



International Handbook on Clinical Tax Education

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Chapter 9

Public education

Engaging with secondary education in schools

*Michelle Lyon Drumbl**

9.1 Key findings

This chapter will consider the benefits of public education by considering educational outreach projects in secondary schools. [Chapter 8](#) discussed the importance of tax education for young people. Forging relationships with local schools (and, indeed, wider community organisations) is a worthwhile endeavour for any clinical tax education project. In addition to the benefits to university students (covered in more detail in Part III), the community benefits include stronger ties to the local community as well as a contribution to the financial literacy (and tax literacy) of taxpayers.

9.2 Introduction

Law schools in the United States have a rich history of clinical education,¹ and clinical education continues to thrive in light of the American Bar Association's requirement to incorporate experiential education offerings into law school curriculums.²

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1 For a historical overview of clinical legal education in US law schools, see J. P. 'Sandy' Ogilvy, 'Celebrating CLEPR's 40th Anniversary: The Early Development of Clinical Legal Education and Legal Ethics Instruction in U.S. Law Schools', *Clinical Law Review* 16 (2009): 1; see also [Chapter 2](#).

2 See United States: Standard 303(a)(3), 2021–2 ABA Standards and Rules of Procedure for Approval of Law Schools (mandating that law schools require each student to complete at least 'one or more experiential course(s) totaling at least six credit hours'). An experiential course is defined to include 'a law clinic [that] provides substantial lawyering experience

As discussed by Castelyn and Morgan in [Chapter 2](#), tax-themed law school clinics date back to the 1970s, with most such clinics providing direct representation to taxpayers who have a controversy with the Internal Revenue Service (IRS).³ Today a national network of low-income taxpayer clinics (LITC) proliferates, with more than thirty-five US law schools currently operating a clinic that participates in the LITC programme, a federal grant programme administered by the IRS Office of the Taxpayer Advocate.⁴

The stated mandate of the LITC programme is threefold: LITCs must provide pro bono representation to low-income taxpayers in their disputes with the IRS; LITCs must educate low-income taxpayers and taxpayers who speak English as a second language as to their rights and responsibilities as taxpayers; and LITCs must identify and advocate for issues that impact these taxpayers.⁵

This chapter will focus on the second of those mandates. Specifically, it will consider the benefits of connecting with secondary schools on educational outreach projects and will describe how one LITC has undertaken such a partnership.⁶

I am the founding director of the tax clinic at the Washington and Lee University School of Law. Our law school is small, with fewer than 400 students. The law school is the only graduate programme at one of the oldest universities in the United States.⁷ Our university is located in rural Virginia in Lexington, a town of fewer than 10,000 people. The surrounding county, Rockbridge County, has a population of fewer than 25,000 and largely consists of hilly farmland and pastureland. The nearest city of 100,000 or larger is an hour's drive away.

In these regards, our tax clinic is unlike LITCs at most other US law schools. Many of those clinics are in urban settings and are accessible by public transportation, more easily lending themselves to audiences for educational programming. As Sams outlines in [Chapter 7](#), listening to the community a clinic serves is important. The rural setting and scattered population in our

that involves advising or representing one or more actual clients or serving as a third-party neutral', Standard 304(c).

3 See Keith Fogg, 'History of Low-Income Taxpayer Clinics', *The Tax Lawyer* 67 (2013): 1.

4 United States: IRS Publication 5066 'Low Income Taxpayer Clinics Program Report' (2021).

5 United States: IRS Publication 3319 'Low Income Taxpayer Clinics' (Rev. 4-2021).

6 In the United States, the term secondary school may include middle school and/or high school students; in this chapter I use the term secondary school and high school interchangeably to refer to US grades nine through twelve.

7 Founded in 1749, Washington and Lee University is the ninth oldest institution of higher education in the United States.

location makes it challenging to plan meaningful opportunities for our law students to engage with the public.

This chapter first briefly addresses the critical role that LITCs play as defenders of taxpayer rights. Expanding into the other stated missions of the IRS LITC programme, the chapter then describes how and why the Washington and Lee University School of Law Tax Clinic has partnered with teachers at neighbouring Rockbridge County High School to deliver educational outreach to secondary school students. It outlines the challenges and benefits of such an endeavour.

9.3 Tax clinics as defenders of taxpayer rights

The primary stated mission of an LITC is to provide direct representation to taxpayers in order to assist in resolving controversies with the IRS.⁸ I have written elsewhere about how LITCs embody taxpayer rights, including the right to representation and the right to a fair and just tax system.⁹ Because LITCs provide pro bono legal representation, they allow taxpayers to pursue cases even over nominal dollar amounts.

In a law school clinic setting, students can devote as much time as needed to research and advocacy on client cases because it is core to the educational mission of the curriculum. This is a luxury that private practitioners do not have, and the benefits flow to the greater good of taxpayer rights. Whereas in many cases it would not make sense to pursue a low-dollar claim if a cost-benefit analysis were applied, in a clinic setting the students can disregard time and cost. I have supervised students who have spent more than twenty hours on a matter in which less than \$1,000 was at stake for our client. The ability to pursue these cases means that the IRS is held accountable to apply the law correctly, no matter what dollar sum is at stake. Clients are empowered, and our students reap a meaningful educational experience.

It is rewarding to supervise law students as they work cases for their clients. Prior to their time in the clinic, many law students have never spoken directly to a client or called a government agency on the phone. The students develop legal practice skills experience, and at the same time also finetune or develop skills around empathy and client communication. It can be an emotional experience for students to deliver positive or negative news to their clients.

8 See United States: IRC § 7526(b)(1)(A)(ii)(I).

9 Michelle Lyon Drumb, 'Tax Attorneys as Defenders of Taxpayer Rights', *Temple Law Review* 91 (2019): 813, 818.

As mentioned, a secondary mission of the clinic is to provide educational outreach to low-income taxpayers (and taxpayers who speak English as a second language) as to their rights and responsibilities as taxpayers. I require each clinic student to undertake an advocacy project, either individually or with a group. The advocacy project can take the form of a presentation to the public or to a local organisation; alternatively, students can research tax topics of their choice and create informational brochures, web pages or YouTube videos.

As a pedagogical choice, there are important reasons to devote time to advocacy projects through which law students can educate the public. Researching a subject matter and presenting it – whether directly to the public or via a written medium – empowers law students to master the material at a higher level of comprehension. This is a practical skills-based outcome, but there are less tangible benefits to the law students that make it a compelling pedagogical pursuit. Consider as an example the global Street Law programme,¹⁰ which provides law students an opportunity to teach high school students ‘about law, the legal system, and the fundamental principles of democracy’.¹¹ Proponents of this well-known programme describe it as ‘an opportunity to develop the consciousness and other qualities necessary for social justice lawyering’.¹²

As a practical matter in my own experience, an advocacy project in the tax clinic provides an outlet for students to fulfil required clinic hours during times that their clients’ cases are relatively quiet; this fills gaps during the week as students wait on responses from the IRS or their clients in representation matters.

During the fifteen years that the Washington and Lee University LITC has been operational, students and I have experimented with many different types of advocacy and outreach projects. Some of our planned events have been admittedly ineffective or low impact, particularly when the topic matter is too general or not aimed at a specific audience. Overwhelmingly, I have found that most people are only interested in tax help when a problem is immediate – people are busy, and thus unlikely to choose to spend their

10 <<https://streetlaw.org/>> accessed 30 August 2022.

11 <<https://streetlaw.org/our-work/strategic-initiatives/law-school-programs/>> accessed 30 August 2022.

12 Elizabeth MacDowell, ‘Law on the Street: Legal Narrative and the Street Law Classroom’, *Rutgers Race & L. Rev.* 9 (2008): 285, 291; Sean G. Arthurs, ‘Street Law: Creating Tomorrow’s Citizens Today’, *Lewis & Clark L. Rev.* 19, no. 4 (2015): 925 (describing the ‘civic ignorance’ of high school students and the history of the Street Law programme’s origins at Georgetown University Law Center).

free time attending an information session solely to enhance their understanding of a subject matter.

Each year I mind map with my students about how best to entice an audience with the information we have to offer the public. More than once, students have designed a continuing legal education programme for lawyers; that proved to be an effective way to draw an audience because lawyers are required to obtain a certain number of those education programme credits annually. Some years we have partnered with specific community organisations to make them aware of tax consequences, benefits or pitfalls relevant to a particular population served by that organisation. For example, we reached out to the local women's shelter and provided training on tax topics of particular relevance to women who are in transition out of domestic relationships.

Other times, we have sought a captive audience of taxpayers. One year we partnered with the human resources office of a local employer and presented information about income tax credits available to low-income families. That programme was well-attended, but it seemed redundant to return to the same group in future years.

In 2018, two of my clinic students suggested partnering with the local high school in their advocacy project. They shared with me their view that, as teenagers, high school students are an ideal age at which to introduce a basic knowledge of tax; they and other clinic students remarked that they wished their own high school education had included more instruction on personal finances. This anecdotal evidence resonates with studies of financial literacy and young people,¹³ which has in part served as the impetus for states requiring a personal finance course in high school.¹⁴ After having represented a variety of clinic clients who made simple mistakes with their taxes, these clinic students felt it made sense to direct our educational outreach to young people because at that age group those individuals were about to enter, or had very recently entered, the workforce. Thus, they

13 In a survey exploring views on personal finance matters of Americans aged 18–26 years old, 40 per cent of respondents expressed that they wished they had learned in school how to do taxes. Only 15 per cent of those respondents aged 18–21 years old reported that they did their own taxes, while 44 per cent of those aged 22–26 years old reported doing so: Bank of America/USA Today Better Money Habit Report, 'Young Americans & Money' (Fall 2016), <https://about.bankofamerica.com/assets/pdf/BOA_BMH_2016-REPORT-v5.pdf> accessed 30 August 2022.

14 An empirical study of three states mandating personal finance classes in public schools found a correlation with higher relative credit scores and lower relative delinquency rates: Alexandra Brown et al., 'State Mandated Financial Education and the Credit Behavior of Young Adults' (FEDS Working Paper No. 2014–68, 25 August 2014), available at SSRN: <<https://ssrn.com/abstract=2498087>> accessed 30 August 2022.

posited that if we could introduce these concepts and make the teenagers aware of common pitfalls before they entered the work force, we might help prevent them from making costly errors. An added benefit to this project is that each year will bring us a fresh audience in the form of a new class of students. The students also felt the tax clinic could establish itself as a known resource for high school teachers and guidance counsellors, both for educational outreach and also to refer individuals to us for controversy representation.

To date, the partnership with the local high school has been my favourite outreach project. Notwithstanding the challenges posed by the COVID-19 pandemic, we have continued the partnership four years in a row, and I intend to make it a regular part of my students' tax clinic experience going forward.

The next section describes how our clinic first pursued the opportunity, what the educational presentation looks like, and the benefits of this partnership.

9.4 Partnering with secondary education

What it looks like

Our clinic is located within a ten-minute drive of Rockbridge County High School, a large public high school that serves residents of Lexington City and surrounding Rockbridge County. It is a secondary school, serving grades nine through twelve, which in the United States is generally ages fourteen to eighteen. There are approximately 950 students enrolled in the high school, and it serves a wide socioeconomic demographic. While many students who graduate from the high school will continue with postsecondary education, many of the graduates will not, and some portion of the students do not complete high school.¹⁵ Rockbridge County High School students can choose to pursue a standard diploma or an advanced studies diploma, with those intending to enrol in a university generally electing the latter. All students, regardless of which diploma track they elect, are required to take a course in economics and personal finance in order to graduate.

This required course in economics and personal finance provides an excellent point of collaboration for the clinic to offer educational outreach on tax issues. The students have already received an introduction to some of the topics that we might touch on in our presentation, and the subject matter is a natural fit.

15 <www.towncharts.com/Virginia/Education/Rockbridge-County-VA-Education-data.html> accessed 30 August 2022.

The first group of tax clinic students who presented at the high school designed a template presentation that subsequent clinic students have followed. The topics and precise level of details covered can be changed from year to year, either to incorporate feedback from the high school students and teachers or to incorporate changes in the tax law. The topics we have covered in the years we have done this outreach touched on three major themes: 1) an introduction to the income tax system; 2) an introduction to the most common federal income tax forms; and 3) an introduction to tax concepts that young people are most likely to encounter as they enter the workforce.

On the first point, the law students started the presentation with a simple query: 'what are taxes, and why can the government tax us?' Taking nothing for granted in talking to teenagers, the presentation covered the history and the power of the federal government to tax income and explained the role of the IRS. The law students explained that 'paying taxes is an obligation that all Americans share' and they provided examples of government services and public benefits that are funded by taxes. They explained the income thresholds for filing; while most high school students are not likely to earn enough money to owe federal income tax, those who are not categorised as an employee might have to pay self-employment tax. The presentation highlighted why it is worth determining whether a refund is due, explaining that families in particular may be due refundable credits even if no income tax is owed. The law students also emphasised the consequences of failing to file a return, filing the return late or not paying the tax due. In our clinic's controversy representation, we work with a lot of clients who owe additional penalties and interest for running afoul of the filing deadline or overlooking their obligation to file or pay. The clinic students wanted to impress upon new workplace entrants the importance of respecting those obligations and deadlines, as well as the related financial consequences for not doing so. The law students believed that educating taxpayers on such basic points at an early age could help prevent problems later in life.

This first theme of topics segues nicely to the second. The law students explained the various income tax forms that workers and income recipients must fill out, and they communicated that these information reporting forms are also sent to the IRS. Again, this point was inspired by our work with clients; a surprising number of independent contractors who receive a year-end Form 1099 reporting the total amount of payments they received for the year do not understand that the IRS also receives this information.

The law students displayed a sample Form W-4, which is the Employee Withholding Allowance Certificate that employers are required to have new employees complete so that the employer can determine how much money to withhold and remit to the IRS from each pay cheque (payslip or

salary payment) on behalf of the employee. They used this moment to ask whether any of the high school students had filled out this form in connection with a summer job. Many had, and this engaged the audience more in the conversation. The law students explained the importance of proper wage withholding so that one does not end up owing a balance due when filing an income tax return the next year. Next, they displayed Form W-2, the Wage and Tax Statement, which is the year-end information report received by anyone who earned wages as an employee the prior year. They explained how to use the information from each box to complete an individual income tax return. Pivoting from employment to self-employment, the law students showed the information forms that report taxpayer details and income for nonemployees.

In the third segment of the presentation, the students explained commonly encountered tax concepts. They displayed examples of income tax brackets, using the numbers to explain marginal rates and the concept of progressive taxation. On this point, they emphasised that one generally is never worse off for earning more money because the actual rate of taxation is blended. They explained filing statuses, which included a description of how in the United States a married couple may elect to be taxed as a unit. They introduced the high school students to the concept of a standard deduction for all filers and explained how the United States uses its revenue system to distribute social benefits to low-income taxpayers and taxpayers with children.

The presentation concluded with answers to some commonly asked questions: How are tips handled? Is over-withholding a good idea? How do I know how much money to set aside to pay taxes if I am self-employed? What are the ways I can file a return? What records should I keep? Time was preserved in each class for a question-and-answer session, with the high school students sometimes asking the law students for advice about school and career choices.

How the partnership was established

For law students, the research and design of the substantive presentation was perhaps the easiest portion of the advocacy project. The harder part, and one that comes less naturally perhaps, came first: reaching out to the school and to teachers to forge a partnership. It is very helpful that our state, Virginia, mandates a required course in economics and personal finance as a graduation requirement. As of 2020, twenty-one US states require a personal finance course, while twenty-five states require an economics [course](#).¹⁶

16 <www.councilforeconed.org/wp-content/uploads/2020/02/2020-Survey-of-the-States.pdf> accessed 30 August 2022.

Generally such courses teach financial literacy on topics such as budgeting and borrowing. While they typically may not include detailed coverage of income taxes, the course provides a natural link for the subject; hence it is relatively easy to persuade teachers of the value of our guest lecture on the subject. The teachers at Rockbridge County High School have also welcomed the idea of outside speakers in their class.

The clinic students who initiated the partnership first reached out to the high school principal to propose the idea. Even at this early stage, the students provided a draft slide presentation and an outline of the content that they proposed to cover. Persuaded of the value of such a presentation, the principal connected the clinic students with each of the three instructors who taught economics and personal finance. Early planning was essential, because the teachers wanted to find a time in the school year that fits well with their lesson plans.

Establishing and building this relationship between the tax clinic and the high school took several weeks of email communication, and then several more rounds of email exchanges to schedule the visits. The clinic students were patient and persistent, and ultimately were able to schedule times to present to each economics and personal finance class offered at the high school. Because the first year of our presentations was well designed and went smoothly, the teachers welcomed such a collaboration in future years, but still there were challenges.

One challenge is the inevitable turnover on both sides of the partnership. Students enrol in the tax clinic for a full academic year, meaning there is institutional continuity, but no personal continuity from year to year. At the high school as well there is turnover, both as to administrators and to the economics and personal finance teachers. Another challenge is that not all law students have the desire or the personality to navigate or enjoy such a partnership. The lead student on the project must possess a natural degree of confidence and initiative, as well as an interest in teaching to a general audience. Students who do not feel as comfortable presenting to an audience may be intimidated at the idea, but the project can also be an excellent opportunity to hone those skills before entering the legal profession.

Of course, the COVID-19 pandemic presented unexpected challenges. The first year of our partnership was spring 2019. Inspired by what they heard of that experience, the next academic year's clinic students worked to put everything in place for similar presentations in the spring of 2020. They were able to visit a limited number of classes in February and early March 2020 before the public health situation forced the schools to close down and go virtual, abruptly ending the collaboration for the year.

By spring 2021, the high school was open in person to students but closed to visitors; undaunted, the law students worked with the high school teachers to create a video format of the presentation that the students could watch on their own. This virtual format necessitated a pedagogical shift that was mirrored across all educational formats; to ensure that the high school students would engage with the material, the clinic students designed a quiz for the high school students to complete so that the teachers could evaluate it as a homework assignment. Having undertaken this shift also demonstrates that the programme can be expanded beyond the local, in-person model; while we returned to in-person presentations in 2022, we now know that our clinic and others can offer such online programming to high schools located in more remote regions that lack the access to in-person options.

Benefits of the community partnership

This partnership has a number of intrinsic advantages, including strengthening the university's ties to the local community as well as providing mentorship and public service opportunities to the law students. The law students benefit from the opportunity to master substantive law and present it in front of an audience, and they gain experience fielding spontaneous questions. They have to carefully consider which questions to answer or when to say they do not know the answer. All of these skills are important for lawyers.

Of course, the community benefits as well. The public school teachers generally appreciate and welcome volunteers in their classrooms as well as the opportunities for curricular enrichment presented from a different perspective. While it would be hard to quantify the degree to which a single programme can enhance financial literacy, every new exposure to the subject can provide possible benefits to the high schoolers.

Because the law students are close in age to even the youngest high school students (on average not more than ten to fifteen years older), they have an easier time developing a conversational rapport with the high school students than I would. As the parent of a high school student myself, I would most likely be viewed by the high school students as a parent rather than a relatable mentor. This is a positive example of peer learning that provides fresh opportunities for exchange between two age bands of students. The law students opened their presentation with the caveat that 'there are no stupid or dumb questions' and encouraged the high school students to interrupt at any time with questions. The law students effectively engaged the younger students with humour and openness. They asked those high school students who have had a summer job or part-time job to share their experiences with their classmates.

By ending each class session with an open-ended question-and-answer session, the high school students were presented with the informal chance to ask the law students practical questions about applying to college as well as what it is like to go to law school. This led to additional connections between the high school and the law school; for example, one teacher invited the law students to come to the high school's Future Business Leaders of America club meeting.

In short, the partnership has proved to be a wonderful way for law students to serve as role models, and for the high school students to connect with young adults they otherwise would not have had a chance to meet. For some high school students, this may be their only opportunity to interact in person with a law student, and it may help them imagine the possibility of pursuing a law degree themselves. The legal profession is keen to diversify and expand access to the profession, and this is one example of outreach that might resonate with teenagers as they consider their own future.

9.5 Conclusion

Collaborating with secondary schools has resulted in benefits both expected and unforeseen, and I am very grateful to the clinic students who initiated this project. By continuing it annually, I hope we will contribute locally to an increased tax morale and a public awareness of why taxes matter. Perhaps for some individuals we will prevent tax problems that would have otherwise occurred. As defenders of taxpayer rights, these are also important functions for an LITC.