

A ROLE FOR SERVICE-LEARNING IN TAX EDUCATION: TEACHING COMPLIANCE AND CONTROVERSY RESOLUTION

by

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As legal educators contemplate the task of teaching students the intricacies of regulatory law, the “how-best-to” question is always front and center. How best to teach the commercial code, how best to teach the bankruptcy code, how best to teach the tax code? Taking from the old adage that experience is the best teacher, Bentley has implemented an experiential approach to the teaching of the tax code in several of its courses. Together with the Accountancy Department, Bentley’s Department of Law, Taxation, and Financial Planning utilizes service-learning pedagogy to teach aspects of tax compliance, taxpayer education, and tax controversy resolution.

Making use of the Bentley experience as an example, the goal of this paper is to offer guidance to faculty interested in taking an experiential approach to tax education. After providing an overview of service-learning, this paper spotlights two service-learning programs that can be utilized in tax-related courses. These programs are the Volunteer Income Tax Assistance Program (VITA) and the Low Income Tax Clinic (LITC). In explaining these programs, this paper discusses VITA and LITC service projects, course learning objectives, and student reflection. The hope is that faculty who teach aspects of the tax code will better understand the advantages of utilizing service-learning pedagogy and the mechanics of implementing VITA and LITC programs on their campuses.

Service-Learning Defined

Service-learning is a type of experiential learning that has gained prominence nationally as a pedagogical tool in higher education.¹ At base service-learning attempts to teach academic course content through service projects performed by students in the community. As Bringle and Hatcher have defined it, service-learning is “a credit bearing educational experience in which students participate in an organized service activity that meets identified community needs and reflect on the service activity in such a way as to gain further understanding of course content, a broader appreciation of the discipline, and an enhanced sense of civic responsibility.”² Because of the centrality to service-learning pedagogy of both experiential learning and community service, Edward Zlotkowski places service-learning “at the intersection of these two primary axes—the traditional-active learning axis and the public-private axis.”³ In a nutshell, service-learning allows students who are learning concepts and developing skills in their course work to apply those concepts and skills in service to the wider community, and then to reflect on the experience’s impact—on their academic learning, on their self-understanding, on the people they serve, and on society.

A number of factors contributed to the early development of service-learning during the latter part of the 20th Century. Significant among them was the Wingspread Conference held in 1989 at Racine, Wisconsin.⁴ The conference developed ten foundational principles that act as guidelines for developing effective service programs and courses.⁵ These principles focus on learning through service that is structured with clearly identified learning and service goals,⁶ that is active in meeting important community needs,⁷ and that is collaborative among the participants.⁸ Central to all the Wingspread principles are the stakeholders—the faculty who teach service-learning courses, the students who take the courses and perform the service, and the community partners who provide the meaningful opportunities for the community service that contributes both to student learning and community need.

For faculty, a number of studies and commentaries affirm the benefits offered through service-learning pedagogy. These benefits often relate to enhanced teaching, inter-disciplinary and cross-disciplinary collaboration, increased opportunities for research and publishing, and course promotion, among others. For example, in a 2002 study of factors that motivate faculty who use service-learning pedagogy at colleges and universities in Ohio, researchers found that faculty are most influenced by student learning outcomes, which evidence increased course-based understanding through service-learning.⁹ As the authors note, this finding is consistent with the findings of other studies.¹⁰ A subsequent study at California State University Long Beach drew a related conclusion. It found that faculty there who teach service-learning courses do so because they believe that it makes them more effective teachers.¹¹ In addition the Long Beach study also found that service-learning creates opportunities for faculty to share and exchange information with each other.¹² This is consistent with Zlotkowski’s observation that service-learning promotes increased communication among faculty within and across disciplines.¹³ In addition to enhancing teaching and offering greater opportunities for such faculty collaboration, service-learning can promote faculty scholarship by facilitating community-based research (CBR).¹⁴ This is a form of engaged, collaborative research that both develops from and enriches the university-

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community partnership. A number of regional networks now exist to provide support to faculty engaged in CBR.¹⁵ Finally, service-learning can assist faculty with course promotion. For example, a 2003 study at Tulane University found that “[s]ervice-learning students evaluated their courses more positively than did nonservice learners.”¹⁶ In another 2003 study at a western states university, researchers found that “service-learning could increase the value of unpopular courses that have a stereotypical reputation of being ‘unpleasant’ or ‘useless’....”¹⁷

In addition to providing advantages for faculty, service-learning has also been shown to have positive impacts on students. Research conducted since Wingspread demonstrates the breadth of that impact. A respected long-term study published in 2003 found that service-learning contributes positively to: (1) students’ academic learning; (2) students’ ability to engage in problem analysis and critical thinking; (3) students’ ability to understand, work with, and communicate with others; (4) students’ ability to transition classroom learning to real-world application; and (5) students’ personal and civic development.¹⁸ Correlatively, other studies have found that students engaged in service-learning experience an enhanced development in cognitive skills,¹⁹ demonstrate an enhanced ability to apply professional business competencies to strategic problem-solving,²⁰ develop long-term positive attitudes toward personal and social responsibility,²¹ and are more likely to remain in college than drop out.²² Additional research has found that these benefits appear to have equal application irrespective of student abilities. For example, a three-year study of higher and lower course performing students in service-learning classes at California State University Northridge found that irrespective of student abilities “all students got something [out of service-learning], and the something they report receiving is consistent with basic service-learning principles.”²³

These findings come as no surprise at Bentley. Annual assessment surveys of Bentley students consistently confirm the positive impacts of service-learning.²⁴ By substantial margins Bentley service-learning students report that service-learning has helped them improve their verbal and interpersonal communication skills, has increased their awareness of diverse populations in the community, and has taught them things that they would not have learned in the classroom. The surveys also indicate that many students gain a deeper understanding of the course material as a result of their service-learning projects.

Finally, in addition to faculty and student stakeholders, community partners also benefit from service-learning. These partners can include non-profit organizations; governmental entities like public schools, administrative agencies, and legislative committees; informal neighborhood and community groups; and individuals from various demographic groups in the community. In each instance, however, building beneficial partnerships takes time and a shared vision of goals. Thus, while the community partner needs to appreciate the academic aspect of the service-learning project, faculty must understand the goal from the community partner’s perspective and work with the partner to achieve the goal. If the approach in working with the partner is reciprocal and gives voice to the partner in program planning and implementation, partners perceive the experience as beneficial.²⁵ This reciprocal nature of the relationship and the benefits that flow from it were very much on the minds of the Wingspread conferees, who identified an effective program as one that from the outset involved service recipients in setting program goals.²⁶ Other aspects of service-learning programming that contribute to the positive experience for partners include the delivery of direct and tangible results to their organizations²⁷ and the establishment of positive interpersonal relations between organization members and the students with whom they work.²⁸

Service-Learning Curricular Models

Recognizing the benefits that service-learning can have for faculty, students, and community partners, colleges and universities have adopted several models for incorporating service-learning into their curricula.²⁹ Two of the most common models are the embedded service model and the 4th-credit service model.³⁰

In the embedded model all students in the course participate in the service project. Their project performance is then calculated into their course grade along with other factors like exams, papers, and presentations.³¹ In the embedded model, because all students are engaged in the service, their experience can become the focus of teaching and result in engaged student discussion during class meetings. As one Bentley student put it: “Service-learning is a continuous cycle created by taking what a student learns in the classroom, then applying that learning in the community, and finally taking all experiences and new-found knowledge through service back to the classroom.”³² Bentley’s LITC program follows the embedded course model.

The 4th-credit service model involves smaller groups of three or four students rather than the whole class. In this approach the service project is an option. Students who select the option undertake an expanded workload for which they are awarded a “4th-credit” in what otherwise is a 3-credit course. This model obviously requires a mechanism within the curricular structure of the university or college that accounts for the additional credit and applies it toward the degree. At Bentley, for example, students are advised in advance of course registration that a particular course offers a 4th-credit service-learning option. Once in the course, a student who opts for the service project is required to register formally for it. This process ultimately results in the student receiving two grades—one for the three-credit course that offers the service-learning option and one for the service-learning project itself. The student’s transcript will then show service-learning as a separate course. Students who complete three such options during their careers at Bentley are allowed to bundle the credits together to satisfy one elective requirement for graduation. Bentley’s VITA program utilizes both the 4th-credit and the embedded models.

Whether adopting the embedded or the 4th-credit model, reflection remains a key tool for maximizing the learning in service-learning. As Bringle and Hatcher note, reflection can assist students in improving their understanding of course

content, providing a broader appreciation of the discipline, and enhancing their sense of civic responsibility.³³ Reflection, which is in effect “critical thinking,”³⁴ utilizes several formats. These include student journals, discussion groups, class presentations, reaction papers, electronic blogging, and any other format that encourages students to assess their experience.³⁵ These are not unfamiliar techniques; they are used regularly by teachers everywhere. Their goal in service-learning, however, encompasses a wider objective beyond the purely academic. Service-learning puts the service experience to use in order to assist students to think critically not only about the subject matter, but also, as Debra Burke put it, about “their beliefs, values, and potentially their future behavior.”³⁶ This broad critical thinking objective is certainly not lost on many lawyers whose own educational experience in law school was built around the Socratic method.

There is a kinship, therefore, between legal education and service-learning that is forged by the concept of critical thinking.³⁷ At Bentley, the Department of Law, Taxation, and Financial Planning (LTPF) relies on this kinship in sponsoring several programs that advance legal education through service-learning. Before discussing in detail the VITA and LITC tax programs, a brief review of three LTPF law programs might be helpful. These programs, which are augmented by the Bentley Service-Learning Center,³⁸ utilize the 4th-credit model. They include consumer protection, gay and lesbian rights, and cyberspace.

The consumer protection program is known as BCAL—the Bentley Consumer Action Line. BCAL is conducted by LTPF under the auspices of a grant from the Massachusetts Attorney General’s Office. It is the only consumer office in Massachusetts that is staffed by undergraduate students. Under the program the Attorney General’s Office directs to BCAL formal complaints lodged by consumers against Massachusetts businesses. The complaints, which originate in eleven designated cities and towns in southeastern Massachusetts,³⁹ are then mediated by approximately 15 Bentley students. These students receive a program orientation that includes guidance both on protecting the confidentiality of the parties involved and against giving legal advice. The students’ role is to log the formal complaints, contact the identified merchants, and help the parties reach dispute resolution. Each student works approximately 30 hours per semester and is responsible for approximately five to ten cases. BCAL students are drawn from several LTPF law courses including the legal environment course, business law, and alternative dispute resolution. In each instance through their participation, BCAL enhances student achievement of one or more course learning objectives as identified on their course syllabus.

The gay and lesbian rights service project is a collaboration between Massachusetts Gay and Lesbians Advocates and Defenders (GLAD)⁴⁰ and students in the LTPF course “Outsiders and the Law.” Begun in 2007, the project enlists the help of one or more students at GLAD’s offices in downtown Boston. Students undergo a training program at GLAD before undertaking the role of staffing GLAD’s call-in center and information line. While learning much about the law as it relates to gay, lesbian, and transgender issues, students act as an information conduit regarding GLAD’s program of support and assistance. Legal questions are flagged and referred to GLAD’s on-site legal staff. In addition to enhancing the specifically legal learning objective on the course syllabus, this project greatly assists students in learning about and reflecting on diversity issues.

The cyberspace project is a collaboration between the Economic Justice Project (EPJ)⁴¹ of the Lawyers’ Committee for Civil Rights of the Boston Bar Association and students in the LTPF course “Cyberlaw.” EPJ seeks to provide a safeguard for the civil, social, and economic rights of low-income individuals seeking to establish or expand small businesses located in under-served urban neighborhoods. Bentley student participation in this project consists of preparing and delivering an electronic commerce workshop to these low-income individuals that focuses on legal issues related to the development of their businesses’ websites. From the course syllabus the issues discussed in the workshop include jurisdiction, intellectual property, on-line contracting, and privacy. As with students engaged in the BCAL and GLAD projects, students in Cyberlaw who undertake the EPJ project reflect on their service activity so as to reach a deeper level of academic, personal, and civic understanding.

VITA (Volunteer Income Tax Assistance Program)

Like these law-related projects, VITA, Bentley’s Volunteer Low Income Tax Assistance Program, is also a service-learning program. It seeks to provide undergraduate tax students with an experiential learning opportunity that both enhances their learning and serves a community need. The Internal Revenue Service (IRS) has sponsored the VITA program since 1969.⁴² It is directed by the IRS Division of Stakeholder Partnerships, Education, and Communication. The IRS goal is to use VITA as a means of offering free tax preparation assistance to low and moderate income taxpayers, such as seniors, disabled persons, people with limited English proficiency, and others who cannot afford professional tax assistance.⁴³

Nearly every large community and many small communities have one or more VITA sites that operate during the annual tax filing season. Local communities support VITA because it provides a means for low to moderate income individuals to have their tax returns properly prepared without a fee. For the past several years communities in urban areas have actively partnered with VITA sites to encourage the working poor to file tax returns. In many cases these taxpayers have no income tax liability, but are eligible to receive the Earned Income Credit (EIC), a refundable tax credit.⁴⁴ For the 2007 tax year, the maximum EIC for which a taxpayer could qualify was \$4,715.⁴⁵ These refundable credits increase the disposable cash available to these taxpayers; this increase in disposable income in turn benefits the local economy.

Since its inception VITA has developed into a fairly sophisticated program. For example, many VITA sites prepare tax returns using IRS provided tax software. They also e-file tax returns where possible. To accomplish this, the IRS

provides VITA sites with detailed instructor and volunteer training materials. Taxpayer information and interview forms are also provided by the IRS. In addition to providing these materials and forms, the IRS also assigns a representative from the Division of Stakeholder Partnerships, Education, and Communications to act as the liaison between the site and the IRS. Further, the IRS requires each VITA site to have a Site Supervisor, who is a volunteer responsible for assuring the operations of the site as it relates to the training of volunteers, the quality of tax return preparation, and effective site operation. The Site Supervisor interacts directly with the assigned IRS liaison.

The Bentley Site Supervisor is appointed by the Accountancy Department Chair. The Supervisor is a full-time member of the faculty, who is also an experienced tax professional. Being the VITA Site Supervisor is considered a major service component for faculty in the annual faculty evaluation review process. On a rotating basis all other members of the faculty who are qualified are expected to assist the Site Supervisor in reviewing completed tax returns and answering volunteer and taxpayer questions. Bentley provides further resources to VITA through the Service-Learning Center. The Center assigns a student project manager to assist the Site Supervisor. The project manager must have at least one year of prior experience working as a volunteer in the VITA program. The student manager is not only responsible for assuring the smooth operation of the site, but also has primary responsibility for managing the e-filing of tax returns and resolving e-filing exceptions. At Bentley the success of the VITA program is a direct function of having a Site Supervisor who is competent and dedicated and having a project manager who has an aptitude for computer software and an attention to detail.

With these administrative supports in place, VITA engages Bentley students in a highly structured experiential learning environment to deliver tax preparation services to the community. The services are available during the annual income tax reporting period each year. Through VITA the Accountancy Department teaches tax compliance issues to undergraduate students in the Federal Taxation and Advance Federal Taxation courses. Both courses follow the American Institute of Certified Public Accountants Model Curriculum for Federal Taxation.⁴⁶ There are multiple sections of the introductory Federal Taxation course and one section of the Advance Federal Taxation course. Normally during spring semester 100 to 125 students take one of these courses, 40 of whom usually volunteer for the VITA program. All students in these taxation courses who volunteer for VITA must pass the IRS-sponsored VITA test prior to acceptance into the VITA program. This includes returning students, who must re-take the test in order to be eligible to resume their volunteer service.

To prepare for the test and participation in VITA generally, Bentley students are encouraged to attend a half-day tax training workshop. The workshop is presented by the Site Supervisor. It covers the common tax situations that the students should expect to encounter. The Site Supervisor assumes that students do not have prior tax preparation experience and are not experts. By the completion of the workshop, however, they are expected at minimum to be able to recognize tax issues that may need research or situations requiring help from the Site Supervisor. During the workshop students also receive coaching on interview techniques. This is especially important since each student will be asking questions and seeking clarification on issues that are of a personal nature to the taxpayers that they serve. Following the training workshop student volunteers are given the IRS test. It is an open-book test. If a student is not successful in passing the test on the first attempt, the IRS allows the student to take a follow-up test that the student must pass. Time spent participating in the workshop and taking the test, however, do not qualify as service for the purposes of the course. Credit is only given for service hours actually spent working with the public at the VITA site.

An important part of the volunteer training is focused on the necessity of confidentiality of taxpayer information. Volunteers are expected to treat each taxpayer's information and documents with dignity and respect and never give an impression that personal tax information is discussed outside the necessary operation of VITA.

The Bentley site operates from early February to mid-April as a drop-in center. It is open to the public on Tuesday and Thursday evenings for three hours and on Saturdays during the day. Student volunteers sign up for three hour shifts. The Service-Learning Center on Bentley's campus serves as the VITA site. The Center and nearby conference rooms provide ample space for confidential taxpayer interviews and individual tax return preparation. During these sessions the student volunteers are expected to have their personal laptop computers with the tax software already loaded for return preparation. Once a tax return has been e-filed or printed for paper filing students are required to delete the taxpayer information from their personal laptops. During each VITA session taxpayers are served on a first come, first served basis. The Site Supervisor circulates through the preparation areas and is available to answer questions and to help resolve any tax issues. Novice student volunteers are paired with other students who have had prior VITA experience. This reduces initial student anxiety. Very quickly, however, students move to preparing tax returns on their own without the help of this "buddy system."

As noted above, Bentley uses two curricular models for students engaged in service-learning. These are the embedded and 4th credit models. The embedded model is used in the Advance Federal Taxation course while the 4th-credit model is used in the introductory Federal Taxation course. Students in the Advance Federal Taxation course who choose to participate in VITA must complete at least fifteen hours of service. Frequently, however, these students volunteer for more hours than the minimum requirement. Reflection is also required of all VITA volunteers. This is normally in the form of a journal, but students also use classroom time to reflect on their VITA experiences and to relate VITA to course learning objectives.

The Advance Federal Taxation course is an elective generally taken by seniors. Embedding service-learning at this advanced level directly enhances several course learning objectives. These objectives include:

- exploring the structure of income taxation, including terminology and tax formulas;
- mastering detailed tax laws and applying them to a variety of situations;

- appreciating the ethical implications of taxation from the perspectives of both the practitioner and the taxpayer; and
- researching, interpreting, and communicating tax law to others.

In the advanced course students are given the choice of participating in VITA or undertaking an alternative project, which involves researching and writing a major term paper. Students are given this choice because there may be situations where their schedules do not allow them to participate in VITA. The experience at Bentley, however, is that about 85% of the students enrolled in Advance Federal Taxation choose to participate in VITA. Students have noted several motivations for doing so. These motivations include the desire to get actual experience preparing tax returns, the desire to build a strong resume, and not surprisingly, the desire to avoid writing the term paper. Also, students in the course who have taken other service-learning courses are often motivated to participate in VITA because of their previous positive experience in service-learning.

The history of Bentley's VITA program confirms that most students who participate in VITA satisfy these motivations. Each student volunteer receives significant experience while preparing between nine and fourteen tax returns. The number of tax returns prepared by each student fluctuates from year to year depending on the complexity of the returns or the number of taxpayers seeking assistance. Overall, during spring 2008, Bentley's VITA students prepared more than 470 tax returns. In preparing these returns volunteers encountered a variety of client situations and were effectively challenged in their tax knowledge. Regarding resume building Bentley's Career Services Office uses the VITA experience as a specific example of extra-curricular activities undertaken by students that potential employers find valuable in a prospective employee. In addition to gaining real-world experience and building resumes, VITA also proves to be a fun experience for students. The Site Supervisor, the project manager, and the student volunteers interact during the program building a strong sense of community with a common purpose. They share learning experiences and tax knowledge as well as supporting one another in various ways.

The 4th-credit option is available for students enrolled in the introductory Federal Taxation course. This course is most commonly taken by juniors. In this course it is less likely than in the advanced course that students have had prior tax experience. More effort and preparation in the training workshop is, therefore, required for these students to pass the qualifying VITA test. Consistent with other Bentley 4th-credit service-learning courses, students in Federal Taxation who opt for VITA must provide a minimum of twenty hours of service. The experience at Bentley is that normally twenty percent of the students in the Federal Taxation course participate in the 4th-credit option. With the 4th-credit being optional, however, and the workload significant, there is generally an attrition rate among VITA students that reduces the number who successfully complete the VITA program. Students' comments regarding their motivations for participating in VITA are similar to those of students in the advanced course. An additional motivation, however, is the desire to earn the extra credit toward graduation. Anecdotally, Bentley accounting faculty have noted that students who participate in VITA as juniors often seek subsequent tax internships. Many of these students attribute their desire to pursue a career as tax professionals to their VITA service-learning experience.

All VITA students show remarkable signs of personal and professional growth in a short period of time. Their skills at tax return preparation and their ability to navigate tax software increase with every session. Their progress is illustrated by what they write in their journals. The three journal entries that follow, which were written by different students, demonstrate the point.

- One student writing about the first day of the VITA experience said: "Today at the VITA program I was initially assigned to work with a student who had volunteered a previous week and already knew how the program worked. After observing 2 or 3 basic returns, I started doing returns on myself [sic]. As it was my first day on the VITA software, I spent the majority of my time acclimating myself and gaining confidence with how the program worked. The tax returns I prepared were very basic, yet well suited for my first day at the program."
- An experienced student volunteer wrote: "Another woman came in with her 3 children and she barely spoke any English. I asked her if she was filing married separately or jointly because I saw she had a wedding ring on her finger. When I asked her this, she handed me her husband's death certificate^⑧ I almost started crying right in front of her. She was so strong and supported her two children, even though her husband had just died in April [2007]. She is working 2 jobs to try to support herself and her kids and is making pennies^⑨ I just wanted to reach out and give her all my \$ (even though it wouldn't be much) so that things would be easier for her. We got through the return and she was so grateful. Working with the people that come to VITA for help with their taxes really makes me realize just how lucky I really am and what kind of impact I have on these people's lives who are less fortunate than I am. It's very rewarding.'
- In commenting on the VITA experience at the end of the semester a student noted: "I greatly enjoyed participating in the VITA program. Apart from being an incredible learning experience, I also have discovered the appreciation that taxpayers have for this program. Many taxpayers I encountered were so incredibly thankful for the services that Bentley provided that being a part of the VITA program has made me more proud to say that I am a Bentley student."

VITA has proved to be a time-tested program that allows for a positive experience both for student volunteers and for the community. Every Accountancy Department has a nucleus of faculty with the necessary tax expertise to manage a VITA program. Further, every college and university has students with the acumen to participate in VITA. Through VITA they will have a meaningful experience that will enhance their ability to meet their tax course learning objectives. Finally, for the community at large there are a host of taxpayers who need and can benefit significantly from this service-learning activity.

BLITC (Bentley Low Income Tax Clinic)

Another Bentley tax program that uses service-learning pedagogy is BLITC, the Bentley Low Income Tax Clinic. The Clinic is an elective graduate course. Like VITA, BLITC assists low income individuals with tax issues. Unlike VITA, however, BLITC focuses on tax education in the community and tax controversy resolution in disputes between low income individuals and the IRS. Being at the lower end of the income scale individuals are often ignorant of the tax system and the implications of not filing. In many ways, they have much to fear from the system. They have obligations, but fail to address them. This failure to act is apparent to the IRS, which then pursues these individuals exacerbating the fear and creating additional hurdles to a timely response. In such circumstances, the IRS becomes the antagonist.⁴⁷

An initial attempt to mitigate this antagonism came in 1979 when the IRS created the Office of the Taxpayer Ombudsman “to serve as the primary advocate, within the IRS, for taxpayers.”⁴⁸ A more far-reaching change occurred in 1996 when Congress enacted the Taxpayer Bill of Rights 2, replacing the Office of the Taxpayer Ombudsman with the Office of the Taxpayer Advocate (TAO).⁴⁹

The newly formed TAO is designed to be an independent organ within the IRS. Its employees are charged with the responsibility of assisting taxpayers who are experiencing economic harm and seeking help with tax problems that have not been resolved through the normal IRS appeals process.⁵⁰ The National Taxpayer Advocate heads the program and has local Taxpayer Advocates in all states who report directly to the National Taxpayer Advocate.⁵¹ The TAO and its independence are strengthened by the fact that the TAO reports directly to the Commissioner of the IRS⁵² and annually files two reports to Congress regarding the performance of the IRS and the tax system.⁵³ This independence and the direct reporting line to Congress are analogous to corporate internal auditors who are responsible to the corporation’s Board of Directors.

Following the creation of the TAO, further relief for taxpayers came with the IRS Restructuring and Reform Act of 1998 (also known as the Taxpayer Bill of Rights 3),⁵⁴ which created Low Income Taxpayer Clinics (LITCs). LITCs are designed to provide tax services to low income individuals,⁵⁵ many of whom are veterans, the elderly, aliens, and non-English speakers. They are often dispossessed, disenfranchised, or disabled. The services provided to them include both educational outreach and controversy representation.⁵⁶ Outreach is the process by which clinics provide educational workshops on taxpayer rights and responsibilities. Controversy representation before the IRS protects the interests of low income individuals on a variety of matters such as identity theft, taxpayer identification, audit, appeals, collection, audit reconsideration, and tax litigation. The clinics operate independently⁵⁷ in that they determine when and where to provide outreach. They also apply income poverty guidelines⁵⁸ and other criteria in determining whether to represent a client in a controversy with the IRS.

LITCs are located in every state, the District of Columbia, Puerto Rico and Guam.⁵⁹ The Internal Revenue Code (IRC) authorizes the IRS to award matching grants of up to \$100,000 per year⁶⁰ to organizations such as accredited law schools, business schools, and entities that qualify as Section 501(c) non-profit organizations,⁶¹ to enable them to establish and operate clinics.

Under such a grant, the Bentley Low Income Taxpayer Clinic (BLITC)⁶² was formed in 2000.⁶³ From Bentley’s perspective BLITC’s purpose is two-fold. It delivers a necessary service to the community while simultaneously establishing an experiential learning opportunity for students who are currently studying taxation. The expectation is that through their service students will enhance their understanding of tax law and their ability to apply their classroom tax knowledge to real world situations.

The Clinic has a three-person staff comprised of a program administrator, who holds a master’s degree in taxation, and two experienced faculty members, one a lawyer and one a certified public accountant. The clinic also receives administrative assistance from the Bentley Service-Learning Center. The staff has the responsibility of managing the daily business of the Clinic while teaching the course and providing guidance and mentoring for students.

Within the curricular structure of Bentley College, BLITC is a three-credit elective graduate course with an embedded service-learning component. It is structured to provide outreach, representation, and advocacy services in the community by utilizing the skills of specially educated students. It is offered every semester and consequently provides continual services to the community year round. The Clinic is available as a course to students pursuing a master’s degree in taxation, financial planning or accountancy. Each semester approximately five students enroll in the course. To enroll students must submit a resume and may also be interviewed. In addition, to ensure that students have the background necessary to be successful in the course and to provide a high quality service to the community, they must have completed two prerequisite tax courses and fulfilled an experience requirement, which may be met, for example, by prior participation in a VITA program.

Once in BLITC students receive an orientation to assure that they are familiar with the Clinic’s tax practice. This orientation provides a broad overview of the types of cases that students may be assigned and an explanation of related IRS forms. It instructs on course expectations, case management procedures, and the skills necessary for success. It also makes students aware of potential language barriers that may arise when dealing with non-English speakers. Further, throughout the orientation students are mentored by experienced students from the prior semester and are given cases from that semester that had not been resolved. This student-to-student mentoring often continues for an extended period in part because the experienced students become so invested in their clients that they want to see their cases through to conclusion. Throughout the entire orientation and the course generally, the need for confidentiality of clients and their situation is strongly emphasized.⁶⁴

The Clinic's learning objectives closely track those of the Bentley Law, Taxation, and Financial Planning Department (LTFP). Specifically, students participating in the Clinic are expected to develop the appropriate level of knowledge and skills to be able to:

- fully analyze a tax situation and identify the relevant issues;
- use a variety of research tools as part of conducting tax planning research and analysis;
- identify the sections of the IRC that are relevant to a particular tax situation;
- utilize the tax law to arrive at a tax controversy resolution;
- represent clients as advocates in negotiating and settling tax controversies;
- identify situations that provide ethical challenges and explain the appropriate actions based on the ethical standards of the tax profession;
- recognize when cultural, racial, and gender issues exist in a case and adjust the analysis and the communications accordingly; and
- attend and deliver educational outreach programs to diverse community-based organizations regarding individual rights and responsibilities of residents of the United States.

Utilizing these student skills, BLITC provides both outreach and controversy resolution services within a large area of eastern Massachusetts. As already noted, clients served within this area must meet the poverty guidelines.⁶⁵

BLITC Outreach

The outreach portion of the program is facilitated by relationships with community partners, referred to in the LITC context as "community based organizations" (CBOs). These organizations become aware of BLITC through advertisements and other overtures made by the staff of the Clinic. As a result, the constituents of the various CBOs become the audiences for BLITC's outreach presentations. These presentations discuss the tax rights and responsibilities of people living in the United States. To assure that there is a minimum level of understanding of tax terms, concepts, and jargon during outreach, BLITC provides CBOs with materials to distribute to their constituents prior to the formal presentation by Clinic staff. These materials and the presentations themselves are recorded on DVDs. BLITC is in the process of making these materials available on its website.⁶⁶ Students are expected to attend outreach sessions to reinforce their understanding of the material. Ultimately, they help make the outreach presentations, answer questions from the audience, and engage in one-on-one discussions with those attending.

Members of these audiences are from all walks of life. They have issues that range from simple ignorance of tax law to fairly complex tax problems. Their problems may be complex because the intricacies of substantive and procedural tax law are compounded by personal issues. For example, many have problems speaking English. To deal with the language barrier, BLITC uses the services of interpreters. It is not uncommon for there to be five interpreters speaking different languages at outreach presentations.

BLITC Controversy Resolution

In addition to outreach BLITC also assists in controversy resolution. Controversies come to the Clinic from CBOs, other clinics, advertising, word of mouth, outreach sessions, IRS referrals, and the TAO. The process starts with an initial client case intake, which is assigned to a student who assumes responsibility for that case. The student must gather the facts through client contact, analyze the situation, identify issues, research the law, finalize a solution, develop a course of action, and communicate it to the client. If the solution requires contact with the IRS or another government agency, the student is responsible for that contact and advocating for the client.

Students quickly learn that the controversy side of the Clinic is essentially a tax practice, which requires aggressive and efficient case management and client prioritization. Students must be prepared to deal with clients. They must understand that clients come from varied socio-economic backgrounds and often lack basic information about tax concepts. Thus, while managing client relationships, students must also manage client fears and deal with client errors. They do this while always conscious of and adhering to the highest ethical standards.

While the Clinic, as noted, has the look and feel of a tax practice, it is a tax practice with a difference, for it is not a business in the true sense. A business has paying clients, who provide expanding resources to satisfy demands. The clinic does not have this luxury. Accordingly, students must learn to manage their time, clients, and client relationships in order to resolve controversies within these tight constraints. It is easier in the real world.

To manage efficiently the Clinic's case load, students meet once per week for two hours during which time they review their cases and provide updates and a proposed course of action. The administrative staff and fellow students critique the proposed course of action with a view toward an effective and expeditious resolution of the controversy. During these sessions, during outreach, and at other times during the semester, Clinic staff assess student performance. This close interaction provides the opportunity to monitor students to assure that they are learning and growing in accordance with the objectives of the Clinic.

During these weekly meetings and at other times during the semester as part of service-learning pedagogy, students are also asked to reflect on their experience. Reflection is designed to assure that students are learning course content. Reflection also provides the opportunity for students to relate their service experience to their tax education, to their future careers as tax professionals, and to their long-term civic engagement. During reflection students comment on a range of issues. They often note the importance of teamwork, time and case load management, cultural sensitivity, and

interpersonal and critical thinking skills. They also comment that they feel they are making a difference in the lives of clients who would otherwise fall through the cracks. Overall, students evaluate BLITC as both the most challenging and most rewarding course in their graduate school career.

Conclusion

As evidenced by these Bentley programs, legal and tax education can benefit from service-learning pedagogy. By engaging students experientially in their own education, service-learning provides an active link between the student and learning. It makes room for experience as the best teacher. It also assists students in developing that range of interpersonal skills that will benefit them in the long term both personally and professionally.⁶⁷

For law and tax faculty inclined to implement service-learning in their courses, or simply to learn more about it, the first step is to contact the university or college office responsible for coordinating service-learning. Like Bentley, most colleges and universities have a service-learning center or coordinator.⁶⁸ Also, most states have a Campus Compact office or representative that facilitates service-learning across the state.⁶⁹ Faculty need not feel cast adrift without support in contemplating and implementing service-learning in their courses. Further, law and tax faculty in particular should be encouraged by the fact that “there is a growing interest in service-learning among law teachers generally.”⁷⁰

Footnotes

¹ Campus Compact, an organization of professionals that provides leadership, resources, and advocacy to support service-learning in higher education nationally, reports that between 1984 and 2005, its membership grew from four institutions of higher education to 975, with 286 joining just since 2000. CAMPUS COMPACT, A SEASON OF SERVICE 28 (2005). More recently, Campus Compact reported that nearly one-third of students on its member campuses contributed \$7 billion worth of services to their communities during academic year 2006-2007. CAMPUS COMPACT, COMPACT CURRENT 1 (2008).

² Robert G. Bringle & Julie A. Hatcher, *Implementing Service-Learning in Higher Education*, 67 J. HIGHER EDUC. 221, 222 (1996).

³ Edward Zlotkowski, *A New Model of Excellence*, in *SUCCESSFUL SERVICE-LEARNING PROGRAMS: NEW MODELS OF EXCELLENCE IN HIGHER EDUCATION* 1, 4 (Edward Zlotkowski ed., 1998).

⁴ See generally ELLEN PORTER HONNET & SUSAN J. POULSON, *PRINCIPLES OF GOOD PRACTICE FOR COMBINING SERVICE AND LEARNING*, A WINGSPREAD SPECIAL REPORT (1989). Believing that the Wingspread Principles are insufficient in themselves for assisting faculty in developing service-learning courses, Jeffrey Howard has developed ten additional principles that complement those of Wingspread. J. Howard, *Community Service Learning in the Curriculum*, in *INTRODUCTION TO SERVICE-LEARNING TOOLKIT: READINGS AND RESOURCES FOR FACULTY* (Campus Compact ed., 2003).

⁵ For a complete statement of the Wingspread Principles, see Ellen Porter Honnet & Susan J. Poulsom, *Principles of Good Practice for Combining Service and Learning*, at <<http://www.johnsonfdn.org/principles.html>> (last visited May 18, 2008).

⁶ *Id.* Principle 3: “An effective program articulates clear service and learning goals for everyone involved.”

⁷ *Id.* Principle 1: “An effective program engages people in responsible and challenging actions for the common good.”

⁸ *Id.* Principle 5: “An effective program clarifies the responsibilities of each person and organization involved...through a negotiation process...identifying and assigning responsibility to the tasks to be done, while acknowledging the values and principles important to all the parties involved.”

⁹ Elisa S. Abes et al., *Factors That Motivate and Deter Faculty Use of Service-Learning*, 9 MICH. J. COMMUNITY SERVICE LEARNING 5, 14 (FALL 2002).

¹⁰ *Id.* Earlier studies cited found that “the most influential factors were related to student course-based learning, including relevance to course materials, self-direction, and improved student satisfaction with education” and that faculty embrace service-learning “because they value active modes of education and experiential learning”.

¹¹ Valerie C. McKay & Patricia D. Rozee, *Characteristics of Faculty Who Adopt Community Service Learning Pedagogy*, 10 MICH. J. COMMUNITY SERVICE LEARNING 21, 28 (SPRING 2004).

¹² *Id.* at 30.

¹³ Zlotkowski, *supra* note 3, at 6.

¹⁴ Kerry Strand et al., *Principles of Best Practice for Community Based Research*, 9 MICH. J. COMMUNITY SERVICE LEARNING 5 (SUMMER 2003).

¹⁵ Randy Stoecker et al., *Community-Based Research Networks: Development and Lessons Learned in an Emerging Field*, 9 MICH. J. COMMUNITY SERVICE LEARNING 44, 45-50 (SUMMER 2003).

¹⁶ Sarah M. Gallini & Barbara E. Moely, *Service-Learning and Engagement, Academic Challenge, and Retention*, 10 MICH. J. COMMUNITY SERVICE LEARNING 5, 10 (FALL 2003).

¹⁷ Nicholas Evangelopoulos et al., *Can Service-Learning Help Students Appreciate an Unpopular Course?: A Theoretical Framework*, 9 MICH. J. COMMUNITY SERVICE LEARNING 15, 22 (WINTER 2003).

¹⁸ Janet S. Eyler et al., *At a Glance: What We Know about the Effects of Service-Learning on College Students, Faculty, Institutions, and Communities, 1993-2000, Third Edition*, in *INTRODUCTION TO SERVICE-LEARNING TOOLKIT: READINGS AND RESOURCES FOR FACULTY* (Campus Compact ed., 2003).

¹⁹ Lori J. Vogelgesang & Alexander W. Astin, *Comparing the Effects of Community Service and Service-Learning*, 7 MICH. J. COMMUNITY SERVICE LEARNING 25, 30 (FALL 2000).

²⁰ C.H. Lamb et al., *Learning Well by Doing Good: Service-Learning in Management Education*, in WORKING FOR THE COMMON GOOD: CONCEPTS AND MODELS FOR SERVICE-LEARNING IN MANAGEMENT (P.C. Godfrey & E.T. Grasso eds., 2000).

²¹ L. Mickey Fenzel & Mark Peyrot, *Comparing College Community Participation and Future Service Behaviors and Attitudes*, 12 MICH. J. COMMUNITY SERVICE LEARNING 23, 29 (FALL 2005).

²² Gallini & Moely, *supra* note 16, at 11-12.

²³ Rebecca A. Litke, *Do All Students “Get It?”: Comparing Students’ Reflections to Course Performance*, 8 MICH. J. COMMUNITY SERVICE LEARNING 27, 34 (SPRING 2002).

²⁴ The results of the two most recently compiled Bentley surveys from 2005-2006 and 2006-2007 demonstrate a consistent student satisfaction with service-learning. This is evidenced most clearly in the response by students to the statement—“I hope to have another chance to do service-learning.” In 2005-2006, 63% strongly agreed and 25% agreed. In 2006-2007, 51% strongly agreed and 34% agreed.

²⁵ Devi Miron & Barbara E. Moely, *Community Agency Voice and Benefit in Service-Learning*, 12 MICH. J. COMMUNITY SERVICE LEARNING 27, 34 (SPRING 2006).

²⁶ Wingspread Principles, *supra* note 5, Principle 3: “These goals should reflect the creative and imaginative input of those providing the service, as well as those receiving it.” Noting the importance of reciprocity in the context of community-based legal research, one commentator stated: “Reciprocity is often emphasized in all forms of service learning. The law school participants and the community members involved are both serving and being served, learning from one another and teaching each other. Both sides of the partnership should be involved in designing the research and in implementing the project. It changes the traditional academic research approach of studying a community to a methodology that is conducted in the community, with the community, and for the community.” James H. Backman, *Law Schools, Law Students, Civic Engagement, and Community-Based Research as Resources for Improving Access to Justice in Utah*, 2006 UTAH L. REV. 953, 984 (2006).

²⁷ Miron & Moely, *supra* note 25, at 34. In a three-year study of service-learning projects undertaken by students in a graduate level course in nonprofit management, a researcher found that community nonprofit organizations “prefer interactions with universities that provide low risk and high benefits.” Brenda K. Bushouse, *Community Nonprofit Organizations and Service-Learning: Resource Constraints in building Partnerships with Universities*, 12 MICH. J. COMMUNITY SERVICE LEARNING 32, 39 (FALL 2005).

²⁸ Miron & Moely, *supra* note 25.

²⁹ Campus Compact has published a guidebook for service-learning practitioners that provides six different models for course organization. Richard Cone, *Six Models for Service-Learning*, in FUNDAMENTALS OF SERVICE-LEARNING COURSE CONSTRUCTION (Kerrissa Heffernan ed. 2001).

³⁰ The Bentley Service-Learning Center has published guidelines for faculty in constructing both embedded and 4th-credit service-learning courses. Generally, both sets of guidelines reference the need for the service project to meet at least one course learning objective, for the course instructor to provide structured opportunities for reflection, for the instructor to meet with the community partner to establish common goals, and for the syllabus to explain the project and student evaluation with clarity. For a copy of both sets of guidelines, click on the related links at <<http://www.bentley.edu/service-learning/faculty-resources.cfm>> (last visited May 19, 2008).

³¹ In his first principle of good practice for community service-learning pedagogy Jeffrey Howard reminds faculty that “academic credit is for learning, not for service.” This applies to both embedded and 4th-credit service-learning projects. Howard, *supra* note 4, at 102.

³² Amber Gradziel was a service-learning student leader at Bentley serving on the Service-Learning Steering Committee from 2000-2002. After graduation she became the director of an after-school children’s program in Waltham, Massachusetts, while earning her graduate degree.

³³ Bringle & Hatcher, *supra* note 2, at 222.

³⁴ Shortly after becoming director of the Bentley Service-Learning Center in 2001, in a conversation with Edward Zlotkowski I noted that some faculty, particularly in the business disciplines, seemed to be having some difficulty with the concept of reflection. I asked what other word or words he might suggest that I use in talking with these faculty about it. He suggested referring to reflection as “critical thinking.”

³⁵ For suggestions on various forms of reflective exercises, see Robert G. Bringle & Julie A. Hatcher, *Reflection in Service-Learning: Making Meaning of Experience*, in INTRODUCTION TO SERVICE-LEARNING TOOLKIT: READINGS AND RESOURCES FOR FACULTY (Campus Compact ed., 2003), and Robert Kottkamp, *Means for Facilitating Reflection*, in INTRODUCTION TO SERVICE-LEARNING TOOLKIT: READINGS AND RESOURCES FOR FACULTY (Campus Compact ed., 1999).

³⁶ Debra D. Burke, *Service-Learning: Opportunities for Legal Studies in Business*, 24 J. LEGAL STUD. EDUC. 129, 147 (2007).

³⁷ Writing in the context of legal externships, one commentator noted the very clear connection between reflection and legal education: “The service-learning requirements for reflection within a classroom setting is [sic] entirely consistent with the ABA [American Bar Association] regulatory preferences for a classroom component (and with prior regulatory requirements to engage each student in reflection).” Linda F. Smith, *Papers Presented at the Catholic University Law*

School Symposium on “Externships2: Learning from Practice”: Why Clinical Programs Should Embrace Civic Engagement, Service Learning and Community Based Research, 10 CLINICAL L. REV. 723, 729 (2004).

³⁸ For an overview of the Bentley Service-Learning Center and its programming, go to <<http://www.bentley.edu/service-learning/>> (last visited May 19, 2008).

³⁹ BCAL serves the Massachusetts cities and towns of Attleboro, Bridgewater, Brockton, East Bridgewater, Easton, Mansfield, North Attleboro, Norton, Raynham, Taunton and West Bridgewater. Since the inception of the program in 1993, BCAL has handled more than 3000 cases reaching dispute resolution in 75% of them. In the process, BCAL’s mediation has resulted in refunds to consumers of more than \$600,000.

⁴⁰ For background about GLAD and its services, visit its website at <<http://www.glad.org/>> (last visited May 19, 2008).

⁴¹ For information about the Economic Justice Project of the Boston Bar Association, go to <http://www.lawyerscom.org/lawyers_programs.html> (last visited May 19, 2008).

⁴² IRS Publication 1084, at 1-5 (2008).

⁴³ IRS Publication 1155, at iii (2008).

⁴⁴ Refundable credits mean that if the total of the credit exceeds the taxpayer’s liability, even a zero liability, the taxpayer receives a refund from the government.

⁴⁵ IRS Publication 17, at 232-245 (2008).

⁴⁶ AICPA adopted the AICPA Model Tax Curriculum in 1998. The Model Curriculum can be found on the AICPA WEBSITE at <<http://ceae.aicpa.org/Resources/Education+and+Curriculum+Development/Model+Tax+Curriculum/>> (last visited May 31, 2008).

⁴⁷ Helen Halyard, *US Tax Agency Targets Poor*, WORLD SOCIALIST WEBSITE, at <http://www.wsws.org/articles/2006/feb2006/irs-f01.shtml>, Feb. 1, 2006 (quoting David Marzahl, executive director for the Center for Economic Progress, as stating that “[t]he people most in need of tax fairness have been targeted for no other reason than that they are low income.”).

⁴⁸ H.R. REP. No. 104-506, at 23 (1996), reprinted in 1996 U.S.C.C.A.N 1143, 1146.

⁴⁹ Taxpayer Bill of Rights 2, Pub. L. No. 104-168, 110 Stat. 1452, 1453-1455 (codified at 26 U.S.C. § 7802 and other scattered sections).

⁵⁰ H.R. REP. 104-506, at 24-25 (1996), reprinted in 1996 U.S.C.C.A.N 1143, 1147-48.

⁵¹ *Id.* (“While the Taxpayer Advocate would not have direct line authority over the regional and local Problem Resolution Officers (PROs), the Committee believes that all PROs should take direction from the Taxpayer Advocate and that they should operate with sufficient independence to assure that taxpayer rights are not being subordinated to pressure from local revenue officers, district directors, etc.”).

⁵² 26 U.S.C. § 7803(c)(1)(B)(i) (2008).

⁵³ 26 U.S.C. § 7803(c)(2)(B) (2008).

⁵⁴ Internal Revenue Restructuring and Reform Act of 1998, Pub. L. No. 105-206, 112 Stat. 685 (codified at 26 U.S.C. §§ 7801-7804 and other scattered sections).

⁵⁵ IRS Publication 3319, at 1 (2008).

⁵⁶ 26 U.S.C. § 7526(b)(1)(A)(ii) (2008).

⁵⁷ IRS Publication 4134, at 1 (2008).

⁵⁸ IRS Publication 3319, at 4 (2008). “Low income status is determined by reference to the Federal Poverty Guidelines, which are updated annually by the Department of Health and Human Services.” IRS Publication 4134, at 1 (2008).

⁵⁹ IRS Publication 4134 (2008).

⁶⁰ 26 U.S.C. § 7526(c)(2) (2008).

⁶¹ 26 U.S.C. § 7526(b)(2) (2008).

⁶² Visit the Bentley Low Income Taxpayer Clinic website. Go to <<http://www.bentley.edu/service-learning/blitc/index.cfm>> (last visited May 8, 2008).

⁶³ Information and instructions for establishing a Low Income Taxpayer Clinic are available from the IRS. See IRS Publication 3319 (2008).

⁶⁴ Treas. Dept. Circular No. 230 (2008).

⁶⁵ 26 U.S.C. § 7526(b)(1) (2008).

⁶⁶ Bentley Low Income Taxpayer Clinic, *supra* note 62.

⁶⁷ See *supra* notes 18-21 and accompanying text. See also ALEXANDER W. ASTIN ET AL., HOW SERVICE LEARNING AFFECTS STUDENTS (UCLA Graduate School of Education & Information ed., 2000) (demonstrating that student service participation shows significant positive results in eleven learning outcome measures).

⁶⁸ Reminding legal educators that assistance is available in developing and implementing service-learning, one researcher from Utah notes: “...colleges and universities throughout the state also have similar centers or offices responsible for community service and service learning on their campuses. New opportunities should also arise through contacts with these offices or Utah Campus Compact, the state umbrella office for these kinds of experiential programs. These offices have developed good contacts and programs with community groups and they are knowledgeable about other campus-related programs involved in the community. It is wise to contact them....” James H. Backman, *supra* note 26, at 976-977.

⁶⁹ As of 2005, Campus Compact maintained its national office in Rhode Island and had affiliated offices in 31 states. In addition, member colleges and universities were located in 49 states and several U.S. territories. CAMPUS COMPACT, A SEASON OF SERVICE, *Supra* note 1, at 27-28.

⁷⁰ Mary Pat Treuthart, “*Weaving a Tapestry: Providing Context through Service-Learning*,” 38 Gonzaga L. Rev. 215, 235 (2002/2003). The growing utilization of service-learning among law faculty “is evidenced by the topic’s inclusion on the programs of national legal education conferences and in law review articles during the past few years.” *Id.*