

Law Related Education

The newsletter of the Illinois State Bar Association's Committee on Law Related Education

A Look into Legal Mutualism: The Loyola Law Federal Tax Clinic

BY AMANDA HOVDE

In today's social and financial climate there have been many changes in the tax realm and many Americans remain clueless on how the changes impact them. The terminology surrounding tax is foreign to most people which is why many seek assistance from third party professionals for help filing their tax returns and handling

issues that may arise with the IRS.

An unfortunate reality is that many people who fall at or below the poverty line cannot afford third party assistance and are unaware of the deductions and credits they may qualify for or of the programs which assist low-income individuals. For example,

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Class Dismissed: University Professor Fired Over Claims of Harsh Grading

BY BRITTANY SHAW

Recently, an 84-year-old college professor was fired after more than 80 of his 350 students signed a petition alleging that the number of withdrawals from the course was indicative of a failure by the university's Chemistry Department to provide them with the tools and resources necessary to succeed. Instead of addressing this issue directly, the university fired the professor. Educators and other members of academia have begun to question the current standards by which students are held. Some educators believe that schools of every level,

from primary to higher education, have relaxed their grading policies too much and that students are not being required to perform at high levels.

Can the professor be fired for seemingly not giving out enough A's and B's? The Civil Rights Act of 1964, along with the Equal Educational Opportunities Act of 1974 (EEOA), protects students and others from discrimination on the basis of race, color, national origin, sex, religion, age, and disability which are all considered to

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the IRS provides free file options on their website.

Even more terrifying for the average person is what to do when the IRS singles them out for audit and determines they owe money. A simple mistake or misunderstanding can result in a person owing the government money that they do not have. Oftentimes people will assume there is nothing they can do or that they need to expend additional funds for representation.

A resource that does not often come to mind is the Federal Income Tax Clinic that various law schools offer throughout the United States. One such clinic is offered in Chicago through Loyola Chicago Law School. The Clinic at Loyola Chicago helps those individuals who the IRS determine have a deficiency in their previously filed tax returns. A unique component of Clinics is that they allow students at the law school to work with clients by helping them understand their options and actively advocate on their behalf with the IRS.

The issues the clinic handles range from filing an offer in compromise (OIC) with the IRS to lower the amount an individual owes, requesting the individual be placed as currently non-collectible (CNC) which will halt the IRS's ability to collect money owed, and even appearing on behalf of the clients in court when necessary.

These services are often free, with the exception of any court related fees. In addition, the clinic only provides assistance to low-income individuals. Specifically, in order to receive assistance from the clinic, an individual's income must currently be less than 250 percent of the current health and human poverty guideline.

Not only is the Federal Income Tax Clinic impactful because it allows the opportunity to work in depth with individuals who rely on the assistance provided, it also provides students with insight into tax law and the workings of the IRS. The directors of the clinic take the time to teach their students about IRS filing requirements and the

options available to the clients prior to their representation of clinic clients.

Students are able to learn with a hands-on approach and engage with clients on a day-to-day basis. While students are given guidance by the directors, the students are the representatives of the clients assigned to them. They are given the ability to negotiate a settlement amount with the IRS, they discuss options on reducing or removing their tax liability with their client, and at times have the ability to engage in court proceedings on behalf of their client.

Federal Tax Clinics are a hidden gem for law students for countless reasons. One reason being that it expands their knowledge on tax law. Additionally, it provides students with live-client experience where they are working with real people and solving current problems.

There are multiple clinics offered by Loyola Chicago School of Law and many other law schools. The opportunities and experience students receive from these programs are immeasurable. To be able to learn by acting is a rare occurrence in law school courses and clinics allow just that. The legal field is fast-paced and stringent and to be able to enter the work field with live-client experience is an advantage. It improves students' analytical skills, helps them problem solve in a fast-paced environment, and exposes them to client relations. ■

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be protected classes. Institutions receiving financial assistance from the Federal government are subject to compliance with all Federal discrimination laws and may lose funding or other Federal assistance if they are found to be in violation of them.

Discrimination claims require three factors to be successful, namely: (1) identifying that the individual is part of a protected class; (2) the individual suffered an adverse action; and/or (3) the discrimination was the result of disparate treatment, disparate impact, or retaliation. Disparate treatment is defined as intentional behavior or targeting of an individual, whereas disparate impact deals with the unintentional results of a particular behavior

or practice. Retaliation is an adverse action taken against someone for being part of a protected class or engaging in protected activity. A complainant or plaintiff, must show that there is a causal link between the alleged discriminator's action or policy and the adverse action against them. From there, the burden switches to the opposing party to provide a legitimate reason for their actions.

Here, there has been no indication that the professor either intentionally or unintentionally discriminated against specific students in his courses. Federal law also protects employees of educational institutions from adverse or negative employment actions such as termination without apparent good cause or overly harsh

consequences following an alleged violation of policy.

If you suspect that you or someone you know has faced discrimination in school, work, or other setting, please contact an attorney at your earliest convenience. ■

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