

2019 NATIONAL TAX CLINIC PROJECT: CURTIN UNIVERSITY – CURTIN TAX CLINIC

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ABSTRACT

This article chronicles the experience of the Curtin Tax Clinic during the 2019 National Tax Clinic Program pilot. Relevantly, this work provides a detailed overview of the design of the Curtin Tax Clinic, the role of clinical staff, student involvement, and the services provided to clients. Reflective accounts of the student experience and client case studies demonstrate the perceived value, and key learnings and challenges of the initiative. Observably, students found that their experience in the Curtin Tax Clinic promoted their sense of community and belonging, in addition to improving their understanding of taxation law and developing greater confidence in their social and professional abilities. Additionally, clients benefited from the suite of taxation services offered by the Curtin Tax Clinic, with many reporting high levels of satisfaction and improved understanding of their taxation obligations. The article concludes with an endorsement for the National Tax Clinic Program and provides key recommendations for the continued success of the initiative.

Keywords: Curtin Tax Clinic, National Tax Clinic Program; experiential learning

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I INTRODUCTION

The landscape of Australian tax and legal education is rapidly evolving.¹ In part, this evolution is catalysed by advances in digital technologies and the globalisation of economies,² and is further supplemented by the desire of employers to recruit candidates who not only possess the relevant technical ability but are also innovative, motivated and personable.³ Moreover, competition between universities, particularly in the field of legal and business education, also plays a critical role in stimulating the expansion and innovation of tax and legal courses, as business and law schools strive to deliver increasing numbers of graduates into the commercial jobs market.⁴

In response to the heightened demand for universities to deliver ‘career ready graduates’⁵ and aided further by altruistic motivation, two of the authors Castelyn and Morgan (the ‘Founders’), co-founded the Curtin Tax Clinic in early 2018.⁶

The Curtin Tax Clinic served as the impetus for the National Tax Clinic Program (‘NTCP’)⁷ which now provides government funding to 10 tax clinics located within universities across

¹ See, eg, Margaret Thornton, ‘Deregulation, Debt and the Discipline of the Law’ (2014) 39(4) *Alternative Law Journal* 213; Michael Douglas and Nicholas van Hattem, ‘Australia’s Law Graduate Glut’ (2016) 41(2) *Alternative Law Journal* 118; Michael McNamara, ‘University Legal Education and the Supply of Law Graduates: A Fresh Look at a Longstanding Issue’ (2018) 20(2) *Flinders Law Journal* 223; Lin Mei Tan and Fawzi Laswad, ‘Key Employability Skills Required of Tax Accountants’ (2019) 14(1) *Journal of the Australasian Tax Teachers Association* 211.

² Tan and Laswad (n 1) 211.

³ Colloquially referred to as a ‘career ready graduate’. See Adrian Evans et al, *Australian Clinical Legal Education: Designing and Operating a Best Practice Clinical Program in an Australian Law School* (ANU Press, 1st ed, 2017) 12–14; Tan and Laswad (n 1) 211.

⁴ Department of Education, *Higher Education Statistics Collection: Higher Education Trends: Field of Education* (TRIM reference D19/1363972, 28 October 2019); See also Evans et al (n 3).

⁵ Universities Australia, *Career Ready Graduates* (Report, June 2019).

⁶ Curtin Tax Clinic (Website) <<https://businesslaw.curtin.edu.au/law/tax-clinic/>>.

⁷ Ann Kayis-Kumar and Jack Noone, ‘Measuring the Social Impact of University-Based Pro Bono Tax Clinics: Co-Creating a Framework for Evidence-Based Evaluation’, *Austaxpolicy: Tax and Transfer Policy Blog* (Blog Post, 3 October 2019) <<https://www.austaxpolicy.com/measuring-the-social-impact-of-university-based-pro-bono-tax-clinics-co-creating-a-framework-for-evidence-based-evaluation/>>.

Australia.⁸ The primary aim of the NTCP is to assist members of the Australian community who are otherwise unable to afford professional taxation advice or representation.⁹

Against this background, this article will reflect on the operation of the Curtin Tax Clinic (‘the Clinic’) over the NTCP pilot period, which broadly corresponds with the calendar year, 1 January 2019 to 31 December 2019.

Accordingly, Part II of this work will provide a brief, albeit necessary overview of the motivations for establishing the Clinic, and will outline the operational design and implementation of the Clinic with reference to the participation of academic clinical staff, students and clients. Part III and IV will provide anecdotal and reflective accounts of the student and client experience in (or with) the Clinic. Much of the discussion in these Parts is informed by key observations surrounding the clinical learning experience and the academic perspective, in view of the challenges experienced while operating and administering the Clinic. Having regard to the observations made in earlier Parts of this work, Part V will offer recommendations for the continued success and improvement of the Clinic in the context of the NTCP, before concluding in Part VI.

II ORIGINS OF THE CURTIN TAX CLINIC AND CLINIC DESIGN

The Clinic is the practical manifestation of the Clinical Tax Education Project (‘CTEP’), a project funded by Curtin University and administered over the course of 2018.¹⁰

The educational and altruistic motivations which catalysed the CTEP continue to inform the operation of the Clinic and underpin the philosophy of the NTCP. Accordingly, it is both

⁸ Australian Treasury, *Mid-Year Economic and Fiscal Outlook 2019-20* (Interim Report, December 2019) 283. Per the Honourable Josh Frydenberg (Treasurer of the Commonwealth of Australia) and Mathias Cormann (Minister for Finance of the Commonwealth of Australia): ‘The Government will provide \$4.0 million over four years from 2019–20 to fund tax clinics across the country, following the success of a Tax Clinics pilot program’.

⁹ National Tax Clinic Program (Website) <<https://www.ato.gov.au/General/Gen/National-Tax-Clinic-program/>>. See also Prime Minister Scott Morrison, ‘Keynote Address’ (Speech, Australian Chamber of Commerce and Industry Annual Dinner, 28 November 2018) <<https://www.pm.gov.au/media/australian-chamber-commerce-and-industry-annual-dinner>>. Relevantly, the Prime Minister announced the establishment of ‘ten new tax clinics ... to provide free assistance to small businesses and individuals with disputes with the ATO. These tax clinics will ensure small businesses in need have access to specialist advice from tax practitioners and students in the field on a pro bono basis.’

¹⁰ The project was awarded a Curtin Learning and Teaching Innovation Grant in the sum of \$25,000.

necessary and instructive to explore the core rationale and development of the CTEP prior to reflecting on the operation of the Clinic in 2019.¹¹

A *Project Rationale*

The CTEP was conceived with the dual purpose of (i) responding to the evolving demands placed on Australian tax and legal education, in recognition of the emerging needs of industry,¹² and (ii) facilitating access to free and reliable tax advice for unrepresented taxpayers seeking to meet or comply with their tax-related affairs.

Each purpose is informed by an understanding of the literature concerning service-based learning pedagogical practices,¹³ and scholarship in the field of social, and specifically, access to justice research in Australia and abroad.¹⁴

While it is not the objective of this article to traverse the already well-established themes associated with these two bodies of literature, it remains important to recognise the primary contentions often advanced in these distinct — though not uncomplimentary — fields of study, and how the CTEP sought to respond to these challenges.

1 *Demands of Industry and the Future of the Tax Profession and Tax Education*

In the context of this work and the CTEP, the terms ‘industry’ and ‘tax profession’ conflate the practice of law and accounting. Accordingly, discussion in this section is intended to reflect the views of the firms and associated operators working in these disciplines, in recognition of

¹¹ For convenience, reference to the CTEP may also be taken to refer to the Curtin Tax Clinic.

¹² See generally above n 1 and accompanying texts.

¹³ See, eg, Christine Broughan, Graham Steventon and Lynn Clouder (eds), *Global Perspectives on Teaching Excellence: A New Era for Higher Education* (Routledge, 2018); David Greatbatch and Jane Holland Gunn, *Teaching Quality in Higher Education: Literature Review and Qualitative Research* (Report, 19 May 2016) 5 <<https://www.gov.uk/government/publications/teaching-quality-in-higher-education-literature-review-and-qualitative-research>>; Vicky Gunn and Anna Fisk, *Considering Teaching Excellence in Higher Education: 2007–2013* (Report, October 2013) <<http://eprints.gla.ac.uk/87987/1/87987.pdf>>.

¹⁴ See generally Mary Anne Noone, ‘Access to Justice Research in Australia’ (2006) 31(1) *Alternative Law Journal* 30; John Schamber and Sandra Mahoney, ‘The Development of Political Awareness and Social Justice Citizenship Through Community-Based Learning in a First-Year General Education Seminar’ (2008) 57(2) *Journal of General Education* 75; Jeff Giddings, *Promoting Justice through Clinical Legal Education* (Justice Press, 2013); Lisa Anderson, ‘Useful, Usable and Used’: Sustaining an Australian Model of Cross-Faculty Service Learning by Concentrating on Shared Value Creation’ (2017) 10 *Gateways: International Journal of Community Research and Engagement* 58; Evans et al (n 3).

the myriad of professional legal and accounting advisors or groups that are permitted to provide tax advice.¹⁵

Over the course of the previous three years — and in some cases, well beforehand — professional service firms,¹⁶ associations¹⁷ and various government stakeholders,¹⁸ have extended insight into the challenges and opportunities faced by the tax profession.

Recently, the Inspector General of Taxation released a substantive report of these observations in their review of the Future of the Tax Profession (‘the Review’).¹⁹

The Review comprehensively ‘examined the challenges and opportunities presented by new and emerging digital technologies, along with the accompanying social, policy and regulatory impacts on the administration of the tax system and the tax profession.’²⁰ It highlighted the need for ‘all participants within the tax system to take prompt action to address the upcoming challenges and realise the benefits presented by emerging opportunities.’²¹

As regards the future tax workforce and their respective capabilities,²² relevant challenges for higher education included, but were not limited to, ensuring that higher education courses

¹⁵ For reference in the Australian context, see *Tax Agent Services Act 2009* (Cth) (‘TASA 2009’); *Tax Agent Services Regulations 2009* (Cth) schs 1 (‘Requirements to become a recognised association’), 2 (‘Eligibility for registration as BAS agent, tax agent or tax (financial) adviser: prescribed requirements’).

¹⁶ See, eg, Stephen Coakley and Abs Osserian, *Australia’s Future Tax Professional* (Report, September 2018) <<https://www2.deloitte.com/au/en/pages/tax/articles/future-tax-professional.html>>; Christopher Kong, *Tax Function of the Future* (Professional Series, 2017) <<https://www.pwc.com/gx/en/services/tax/publications/tax-function-of-the-future.html>>; PwC, *The Tax Professional of the Future Staying Relevant in Changing Times* (Professional Series, June 2017) <<https://www.pwc.com.au/tax/assets/tax-reporting-strategy/tfof-tax-professional-future-jun17.pdf>>.

¹⁷ See, eg, Law Council of Australia, Submission No X to Inspector General of Taxation, *Review into the Future of the Tax Profession* (28 July 2017); CPA Australia Ltd, Submission to Inspector General of Taxation, *Review into the Future of the Tax Profession* (4 August 2017); Financial Planning Association of Australia, Submission to Inspector General of Taxation, *Review into the Future of the Tax Profession* (28 July 2017); Chartered Accountants Australia and New Zealand, Submission to Inspector General of Taxation, *Review into the Future of the Tax Profession* (8 August 2017).

¹⁸ Inspector General of Taxation, *Review into the Future of the Tax Profession* (Final Report, 3 April 2019), incorporating responses from the Australian Taxation Office (‘ATO’), Tax Practitioners Board (‘TPB’), and Government.

¹⁹ *Ibid.*

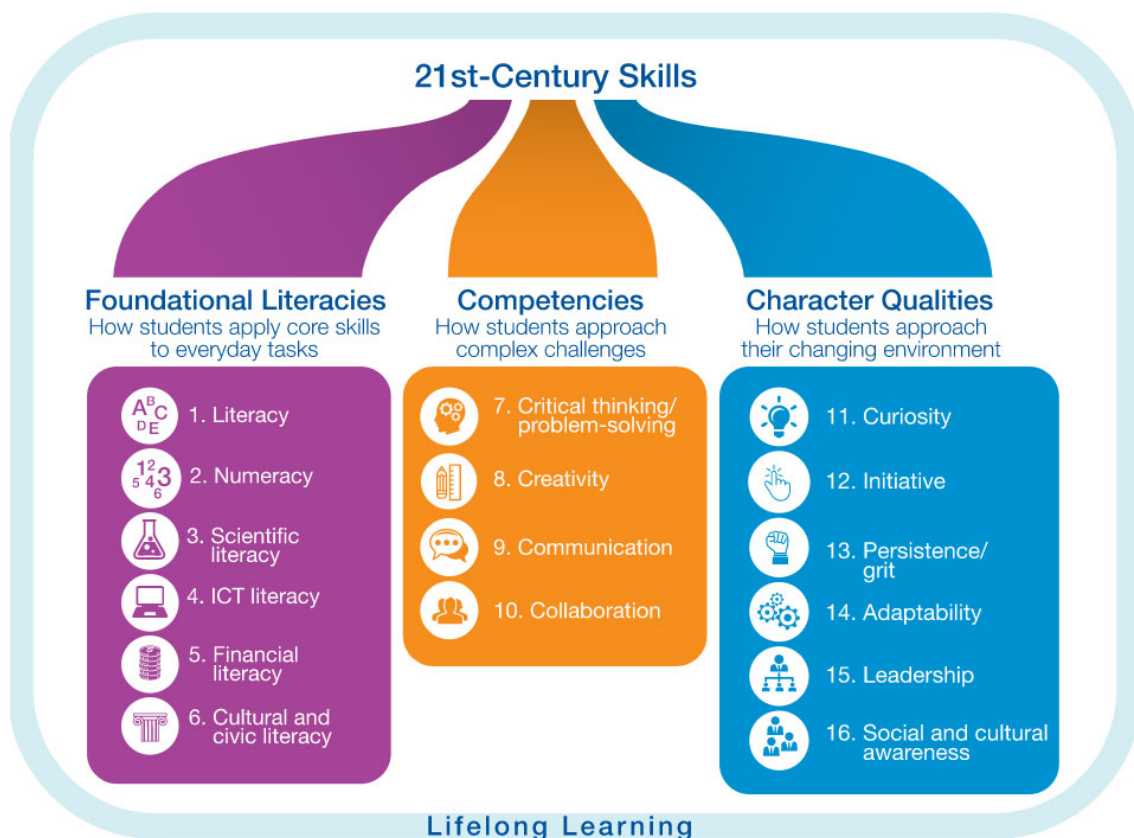
²⁰ *Ibid* iii.

²¹ *Ibid.*

²² *Ibid* 51–59.

continued to develop foundational literacies, competencies, and characteristics that are critical for the 21st century.²³ Figure 1 below depicts the framework and characteristics of the 21st century skills matrix.²⁴ In the context of this work and the CTEP, the 21st century skills matrix accords with desirable graduate attributes; accordingly, these terms may be used interchangeably.

FIGURE 1 – 21ST CENTURY SKILLS MATRIX²⁵



Though not central to the objectives of this article, it is contextually useful to note that the relationship between each skillset has been described as follows:

²³ Ibid 52. See also World Economic Forum, *New Vision for Education Unlocking the Potential of Technology* (Report, 2015) (‘WEF’).

²⁴ WEF (n 23). It is also relevant to note that these domains accord with Curtin University’s graduate capabilities and educational standards frameworks. See Leigh Smith and Christina Do, ‘Law Students’ Awareness of University Graduate Attributes’ (2018) 11 *Journal of the Australasian Law Teachers Association* 68.

²⁵ WEF (n 23).

Foundational Literacies represent how students apply core skills to everyday tasks. These skills serve as the base upon which students need to build more advanced and equally important competencies and character qualities.²⁶

Competencies describe how students approach complex challenges. For example, *critical thinking* is the ability to identify, analyse and evaluate situations, ideas and information in order to formulate responses to problems. *Creativity* is the ability to imagine and devise innovative new ways of addressing problems, answering questions or expressing meaning through the application, synthesis or repurposing of knowledge. *Communication* and *collaboration* involve working in coordination with others to convey information or tackle problems.²⁷

Character Qualities describe how students approach their changing environment. Amid rapidly changing markets, character qualities such as *persistence* and *adaptability* ensure greater resilience and success in the face of obstacles. *Curiosity* and *initiative* serve as starting points for discovering new concepts and ideas. *Leadership* and *social and cultural awareness* involve constructive interactions with others in socially, ethically and culturally appropriate ways.²⁸

Responding to this framework entails complimentary challenges for both tax and legal education. Firstly, in recognition of the foundational literacies and core competencies, tax and legal education should ideally modify or expand their course offerings by including disruptive technologies and other subjects tailored to future learning needs. This may include courses which embed developing competencies surrounding data analytics, robotic process automation and artificial intelligence.²⁹ Secondly, in recognition of the character qualities, tax and legal education should ideally focus on developing ‘soft skill’ competencies, which have often been described as ‘compris[ing] a mind-set, underpinned by essential human qualities such as intuition, creativity, passion, responsibility and kindness, courage, and self-awareness’.³⁰ By

²⁶ Ibid 2.

²⁷ Ibid 3.

²⁸ Ibid 3.

²⁹ Inspector General of Taxation (n 18) 5–17.

³⁰ See Komla Tsey et al, ‘Developing Soft Skills: Exploring the Feasibility of an Australian Well-Being Program for Health Managers and Leaders in Timor-Leste’ (2018) *Sage Open* 1, 3.

contrast, ‘hard skills or capacities’ comprise industry-specific technical skills, ‘acquired through means of self-study, work experience, education, or training’.³¹

A substantial body of literature acknowledges the integration of work-integrated or service-based learning practices into the curriculum as an appropriate pedagogical mechanism to broadly nurture and promote each aspect of the 21st century skills matrix.³² Though not without limitations,³³ the success of work-integrated or service-based learning practices is largely attributed to the design of these initiatives. Simplistically, these initiatives endeavour to blend theoretical concepts with practice-based learning, and commonly involve engagement with a workplace or community setting, where students interact and network with industry and community partners.

While these initiatives are not free from contention, the CTEP nevertheless recognised work-integrated learning (‘WIL’) as the appropriate pedagogical strategy to respond to the evolving demands placed on Australian tax and legal education as a result of the emerging needs of industry.

The operation of the CTEP in this respect was guided by the following objectives:

1. Enhancing the student experience and developing graduate attributes through facilitating awareness of workplace culture and expectations; and,
2. Improving students’ practical and technical competencies for future professional practice, and to further develop an appreciation for their chosen profession.

³¹ Ibid.

³² See Fiona Purdie et al, ‘Are Work-Integrated Learning (WIL) Students Better Equipped Psychologically for Work Post-Graduation than Their Non-Work-Integrated Learning Peers? Some Initial Findings from a UK University’ (2013) 14(2) *Asia-Pacific Journal of Cooperative Education* 117; Denise Jackson, ‘The Contribution of Work-Integrated Learning to Undergraduate Employability Skill Outcomes’ (2013) 14(2) *Asia-Pacific Journal of Cooperative Education* 99; Timothy Thomas et al (eds), *Research and Development in Higher Education: Learning for Life and Work in a Complex World* (HERDSA, Vol 38, 2015); Organisation for Economic Cooperation and Development (‘OECD’), *Skills Beyond School* (Working Group, 2017) <<http://www.oecd.org/education/skills-beyond-school/>>.

³³ See, eg, Indra Abeysekera ‘Issues Relating to Designing a Work-integrated Learning Program in an Undergraduate Accounting Degree Program and its Implications for the Curriculum’ (2006) *Asia-Pacific Journal of Cooperative Education* 7

Empirical research demonstrating the success of these two objectives is currently being undertaken and is earmarked for future distribution. Anecdotal evidence and observations commenting on the perceived success of these objectives is discussed in later Parts of this work.

2 *Access to Justice*

The relationship between clinical programs and access to justice is well established in legal education.³⁴ Though not specifically addressed in the literature, identical relationships exist in the context of tax education, as will be demonstrated below.

In the broadest sense, ‘access to justice is not just a matter of bringing cases to a font of official justice, but of enhancing the justice quality of the relations and transactions in which people are engaged’.³⁵ Importantly, this removes the idea of justice from an exclusively legal context, and addresses justice in ‘primary institutional locations of [people’s] activity – home, neighborhood, workplace, business setting and so on’.³⁶

Access to justice is a multifaceted concept. It can be a measure of the extent to which justice is done by law in a range of ways, such as ‘punitive retribution, victim recognition, wealth redistribution, loss compensation and rights vindication’.³⁷ It may also be used to advance social causes both progressive and conservative.³⁸

Facilitating access to free and reliable tax advice, thereby supporting unrepresented taxpayers, embodies the ambulatory nature of justice. Accordingly, to manifest its objectives, the CTEP sought (and continues) to operate under the auspice of it is four core service pillars: advice, representation, education and advocacy. Each pillar is aligned to a practice which has been demonstrated to promote access to justice and broadly accords with the four practical services detailed below.

³⁴ See above n 14.

³⁵ Marc Galanter, ‘Justice in Many Rooms’ in Mauro Cappelletti (ed), *Access to Justice and the Welfare State* (Sijtoff, 1981) 147, 161.

³⁶ *Ibid* 161–162.

³⁷ Evans et al (n 3) 99.

³⁸ *Ibid*.

(a) Disclaimer

The Clinic is structured as a sole practice. The Clinic Director is (and at all relevant times has been) a registered tax agent, and maintains this registration in recognition of the requirements of the Tax Practitioners Board.³⁹ As a registered practice, the Clinic is authorised to provide taxation services.

Moreover, the Clinic is permitted to advertise these services; the Commissioner of Taxation has approved each member of the NTCP as a scheme, by notice published in the Gazette, as required by sections 50-10(1)(e) and 50-10(2)(e) of the *Tax Agent Services Act 2009* (Cth).⁴⁰

(b) Advisory

The advisory pillar of the Clinic concerns the provision of timely and accurate tax advice, and the referral or conduct of casework for unrepresented, and oftentimes at risk, taxpayers.⁴¹

This includes, but is not limited to, the provision of general and complex advisory work surrounding income tax, stamp duty, capital gains tax, residency, and tax administration. Moreover, this pillar may also require the Clinic to perform compliance support services such as prior year tax return preparation and where appropriate, lodgement.

The distinction between general and complex advisory work is somewhat discretionary and is largely informed by the practical experience of the clinical director or supervisors. For completeness, an illustration of each category is embedded in the discussion in Part III.

³⁹ See *TASA 2009* s 20–5.

⁴⁰ See Commonwealth, Scheme to Provide BAS and Tax Agent Services on a Voluntary Basis, No C2019G0023, 8 March 2019.

⁴¹ See Attorney-General's Department, *A Strategic Framework for Access to Justice in the Federal Civil Justice System* (Report, September 2009); Kayis-Kumar and Noone (n 7); Curtin Tax Clinic, *Annual Report 2019* (Report, August 2020) <<https://www.linkedin.com/feed/update/urn:li:activity:6577819156249366528>>.

(c) Representation

The representation pillar of the Clinic concerns the provision of appropriate levels of representation in client dealings both administratively, with the Australian Taxation Office (‘ATO’) or Administrative Appeals Tribunal (‘AAT’),⁴² or judicially through minor courts.⁴³

While the Clinic is permitted to provide representation insofar as administrative dealings are concerned, matters which require legal advice or representation are referred to the Clinic’s network of industry partners. For completeness, an illustration of this process is embedded in the discussion in Part III.

(d) Education

The educational pillar of the Clinic concerns the provision of education services for taxpayers and stakeholders in respect of Australia’s taxation laws through outreach programs, media and community seminars.⁴⁴

(e) Advocacy

The advocacy pillar of the Clinic concerns the identification of individual and systematic areas of concern surrounding the administration of tax laws or more broadly, tax policy. This includes, but is not limited to, drafting submissions to Parliament, raising concerns through the appropriate channels with the ATO, or engaging in national discussion with key stakeholders.⁴⁵

In recognition of the above, the following sections provide a brief conceptual overview of how the Clinic operated in 2019.

B The Clinic Model

The Clinic, commensurate with its structure on inception, continued to operate as a boutique tax practice from physical premises located in Building 407, Room 216 at Curtin University, Bentley, Western Australia. In 2019, an opportunity also arose, enabling the Clinic to mobilise

⁴² Though not relevant in 2019, representation could also extend to assisting clients with matters in the Administrative Appeals Tribunal.

⁴³ Curtin Tax Clinic (n 41).

⁴⁴ Ibid.

⁴⁵ See Curtin Tax Clinic, Submission to Treasury, *Review of the Tax Practitioners Board* (27 August 2019).

and expand its reach to regional Western Australia. This was undertaken on two occasions when the Clinic travelled to Broome in August and Albany in October, with both trips aiming to provide tax assistance to regional and remote communities.⁴⁶

Promotion of the Clinic was conducted through various platforms, including social media, radio interviews, newspaper advertisements, and most relevantly, word of mouth.

The Clinic was primarily staffed by the Founders, who, in addition to their clinical responsibilities, are both academic staff members of Curtin Law School. The Clinic was provided additional assistance from volunteer members of the tax profession and the Curtin student body.

For the period which broadly corresponds to 1 January through 30 June and the month of December 2019, the Clinic was open for three days each week; from 1 July through 30 November 2019, the Clinic operated five days per week to reflect the increased demand for tax-related services during the end of financial year and tax return lodgement period.⁴⁷ When operating, the Clinic would regularly take appointments from 9am through 4pm.

The appropriateness and adoption of this model was first informed by the broad body of international literature and continued success of internationally recognised clinical tax programs — such as the United States’ Low-Income Taxpayer Clinics and Volunteer Income Tax Assistance initiative⁴⁸ — and second, by the capacities of the Founders and volunteers.

An abbreviated list of milestones accomplished by the Clinic is contained in Appendix A.

⁴⁶ See Curtin Tax Clinic (LinkedIn, October 2019) <<https://www.linkedin.com/feed/update/urn:li:activity:6585013708295143424>>; Curtin Tax Clinic (LinkedIn, August 2019) <<https://www.linkedin.com/feed/update/urn:li:activity:6573061556895129600>>.

⁴⁷ The period 1 July through 30 November is colloquially referred to as ‘tax time’ in Australia, in recognition of individual taxation return filing periods.

⁴⁸ See Cynthia Blanthorne and Stu Westin, ‘VITA: A Comprehensive Review of the Literature and an Analysis of the Program in Accounting Education in the US’ (2016) 31(1) *Issues in Accounting Education* 51; C David Strupeck and Donna Whitten, ‘Accounting Service-Learning Experiences and the IRS Volunteer Income Tax Assistance Programme: A Teaching Note’ (2004) 13(1) *Accounting Education* 101. See, eg, Internal Revenue Service, ‘Low Income Taxpayer Clinics’ (Web Page, June 2020) <<https://www.irs.gov/advocate/low-income-taxpayer-clinics>>; Benefits.Gov ‘Volunteer Income Tax Assistance’ (Web Page, 2020) <<https://www.benefits.gov/benefit/1543>>.

1 *Student Involvement*

Since inception, students have participated in the Clinic on a voluntary basis. Voluntary, as opposed to credit-based participation is an approach endorsed by the clinical tax WIL literature. Blanthorne and Westin, for example, note that tax clinics which rely on the voluntary support of students receive participants who are motivated by civic duty and a true desire to learn when compared to the credit-based structure which may engender a lack of participatory enthusiasm.⁴⁹

The application process for student participants was intended to simulate the traditional approach to recruitment. Accordingly, an advertisement indicating that the Clinic was seeking volunteers was distributed via email announcement across the University's learning management software. A complementary advertisement was also shared on social media.⁵⁰ Applicants were asked to provide a cover letter indicating why they wanted to participate in the Clinic, a current curriculum vitae and recent academic transcript.

Suitability for the position was assessed on the follow criteria:

1. Quality of cover letter: Particular emphasis was placed on how the student articulated their desire to be involved in the Clinic and whether the structure of the letter communicated this desire in a logical and coherent manner.
2. Appropriateness of course of study: Desirable candidates were enrolled in either a Bachelor of Laws, Bachelor of Commerce (Taxation) double degree or Bachelor of Commerce (Accounting/Taxation) or equivalent, in their second to third year of study. Applications from both domestic and international students were highly encouraged.
3. Prior experience: It was desirable, although not essential, that candidates had prior tax-related experience. On this point, the Founders considered that prior experience which demonstrated an ability to work both autonomously, collaboratively, and in a customer or other client-focused environment, was more relevant.

⁴⁹ Blanthorne and Westin (n 48). See also Strupeck and Whitten (n 48); Brett Long and Mehmet Kocakulah, 'VITA, the MTC and the Modern Accounting Curriculum (Part I)' (2007) *Tax Adviser* 474; Brett Long and Mehmet Kocakulah, 'VITA, the MTC and the Modern Accounting Curriculum (Part II)' (2007) *Tax Adviser* 692.

⁵⁰ See, eg, Curtin University, 'UniHub' (Website, 2020) <<https://unihub.curtin.edu.au/students/login?ReturnUrl=%2f>>.

Shortlisted applicants were asked to attend an interview with the Founders, following which successful candidates were invited to join the Clinic as student volunteers.

Over the course of the NTCP trial, the Clinic was supported by 31 student volunteers. Appendix B provides an extract of the Clinic’s Policies and Procedures Manual, which details some of the tasks a student volunteer may have been asked to perform.

Student volunteers were also exposed to ongoing training and development facilitated by the Founders and members of the tax profession. The ongoing training was instrumental in delivering on the educational objectives of the initiative and often complemented dealings concerning client matters. When not delivered by the Founders, ongoing training involved members of the profession dedicating their time to deliver skills-based workshops and insights into the use of emerging technologies in their practice.⁵¹

In volunteering their time, students could elect to receive formal recognition of their participation in the Clinic through the ‘Curtin Extra’ certification program, which formally recognises a student’s participation in various co-curricular activities upon graduation.⁵²

2 *Client Involvement*

The Clinic assisted in excess of 300 eligible clients throughout the course of the NTCP trial period.⁵³

Eligibility was, and continues to be, determined on an informed discretionary basis. Eligibility generally accords with the following requirements:

1. Currently unrepresented by a tax agent: The Clinic is intended to offer complimentary, non-competitive services to taxpayers who are unable to afford professional tax-related advice.
2. Australian resident or permanent/temporary resident (or equivalent): This precautionary requirement ensures that the Clinic’s onboarded matters fall within the

⁵¹ See Curtin Tax Clinic (n 41) for illustrations of the training sessions held throughout 2019.

⁵² Curtin Extra is Curtin’s official form of recognition for participation in co-curricular programs. See Curtin University, ‘Curtin Extra’ (Web Page, 2020) <<https://students.curtin.edu.au/experience/curtin-extra/>>.

⁵³ Curtin Tax Clinic (n 41).

clinical staff's expertise, while also affording sufficient flexibility to enable the Clinic to assist taxpayers who have recently migrated to Australia for study or work.

3. Individual or small business: Given the perceived complexities of Australia's taxation landscape, individual or small business taxpayers were identified as those most likely to need and benefit from the Clinic's services.⁵⁴

Summarily, eligibility is assessed on the basis of need, as well as a combination of personal and financial factors. Importantly, there is no financial limit attached to who may apply for assistance from the Clinic.

Further research examining the socio-economic and demographic characteristics of the Clinic's clients is currently underway, though the reflections below speak broadly to the character and nature of typical clientele and matters the Clinic might assist with.

III REFLECTIONS FROM PARTICIPANTS

A *Research Approach*

A critical aspect of this article is to provide key observations from the Clinic over the course of the NTCP trial period. The Founders have relied on their subjective experience as an essential component of the research study,⁵⁵ particularly to report on the challenges faced by the Clinic, and to provide insight into the experiences associated with operating the Clinic. Accordingly, the research approach adopted in this article is largely a reflective case study. Reflections from the academics involved, combined with anecdotes from student volunteers and clients throughout the trial period, primarily inform this discussion.

B *Key Learning Experiences: Students*

Observable learning outcomes for students involved in the Clinic included: an improved sense of community; belonging and inclusivity; a sense of pride and purpose; an appreciation and

⁵⁴ For an informative discussion on the complexities of the Australian taxation regime, see Binh Tran-Nam, 'Tax Reform and Tax Simplification: Conceptual and Measurement Issues and Australian Experiences' in Simon James Adrian Sawyer and Tamer Budak (eds), *The Complexity of Tax Simplification* (SpringerLink, 2016).

⁵⁵ Charlotte Aull Davies, *Reflexive Ethnography: A Guide to Researching Selves and Others* (Routledge, 1999).

understanding of the link between theory and practice; and, soft and technical skills development.

1 *Community, Belonging and Inclusivity*

It was evident that students who participated in the Clinic developed not only an appreciation for serving members of the community, but also strong bonds among their peers and clinical staff, with one student volunteer commenting:

“After hearing great stories of the work done by the [Clinic], I thought it would be a great opportunity to give back to the community in some way. I am limited to only one half-day per week, but so far, the experience has been positive and allows me to utilise the skills I have learnt in a pragmatic way. I was a little nervous starting out, but the nerves were quelled early by the friendly and welcoming nature of the team. This gave of a real sense of eagerness and motivation to provide positive experiences for the volunteers and our clients.”

2 *Pride and Purpose*

It was evident that, in working directly with clients, students were more attentive to the needs of others and developed a palpable sense of pride in the work they performed. In particular, students have commented that:

“The [Clinic] has provided an abundance of incredible opportunities for me as a student. Volunteering at the [Clinic] has been my first experience in the tax field and it has allowed me to help unrepresented taxpayers, assist other students lodging their tax returns, answer enquiries regarding the tax affairs of different clients, as well as going to two different conferences held for experienced tax professionals ... I am extremely grateful for this opportunity; it is fulfilling and rewarding. I am able to apply to real cases what I have been learning at University and help the community with their tax enquiries”

“My work at the [Clinic] in terms of interacting with unrepresented taxpayers through walk-in or telephone enquiries significantly improved my client service skills, which are applicable to my current role at the ATO in the Prosecutions Department.”

3 *Theory and Practice*

Most students reported an improved understanding and appreciation for the relationship between the theory taught in the classroom and the practice of the Clinic. In complement,

students who participated in the Clinic were better able to consolidate their technical tax knowledge:

“[M]y work at the [Clinic] assisted in strengthening my tax technical knowledge, which put me in a strong position to work in the tax law field. By being exposed to various taxation issues such as capital gains tax, international tax, and GST in my role at the [Clinic], I was able to become more accustomed to the relevant legislation and regulatory requirements.”

“[W]orking in the clinic, I could apply what I have learnt from class to practice, especially in cases such as when claiming deductions and preparing tax returns for clients.”

4 *Soft Skills Development*

In addition to their technical knowledge, students also reported improvement in their ability to communicate and empathise with clients and their peers:

“It has been a really great experience working alongside my supervisors and my colleagues. I gained many new skills in my pocket including public speaking, liaising with clients, and more importantly, my English has improved.”

“I was able to develop my soft skills and become more confident in speaking with new clients. Additionally, I learnt the important lesson of only eliciting the most relevant information so as to make the process as efficient as possible.”

These observations support the view that, as an educational tool, the Clinic initiative promoted the development of key graduate attributes, while broadly improving students’ practical and technical competencies.

C *Client Reflections*

Feedback from clients is reproduced as brief, illustrative case studies below, to better demonstrate the key service pillars and capabilities of the Clinic. These case studies and subsequent comments, which are representative of each pillar, were collected following a series of phone interviews over the course of the NTCP pilot period.⁵⁶

⁵⁶ Previously reported in the Curtin Tax Clinic’s Annual Report: see Curtin Tax Clinic (n 41).

1 *General Advice*

Client A was referred to the [Clinic] by the Street to Home program following the non-lodgement of income tax returns spanning a 10-year period. The Street to Home program had assisted Client A in preparing seven outstanding returns but was unable to help with the remaining three income tax returns. The [Clinic] met with Client A to assist them in accurately compiling their tax returns, troubleshooting access to information issues and cross-checking the ATO's pre-filing data.

Client A noted that they were impressed with 'the ease of it all. I didn't know how to do my taxes and they helped me work through it to sort out all my tax problems within one or two sessions ... really, really, helpful fortunately'.

2 *Complex Advice*

Client D was referred to the [Clinic] by a prominent Sydney tax lawyer when Client D was unable to continue paying for legal representation. Client D had received a sizeable default assessment raised by the ATO in relation to a property sold nine years prior. The property had been partially used as a main residence and also as a resort. Client D had minimal records given the effluxion of time and rural location of the property, and had attempted to object to the ATO's default assessment. The [Clinic] assisted Client D in challenging the Commissioner's unfavourable objection decision and assisted Client D in identifying what information available to them would be most relevant in supporting their position. The [Clinic] successfully managed to reduce the majority of Client D's debt and negotiated an appropriate payment plan that the taxpayer was able to meet.

Client D noted their matter was 'a nightmare, and the financial stress destroyed my relationship'. The [Clinic's] service however 'was wonderful. I don't know what I would have done if I didn't have the support because I was in a weak position and it was very hard for me to prove my case. But everything done was professional and thorough ... nothing but the highest regard'.

3 *Representation*

Client C attended the [Clinic] upon receiving a second prosecution and licence suspension notice for failing to adhere to a court order issued six months earlier. That court order imposed

\$17,000 in penalties for Client C’s failure to lodge 12 income tax returns and nine business activity statements across a 12-year period. Client C’s non-lodgement was exacerbated by their debilitating stress and anxiety. The [Clinic] assisted Client C, through the facilitation of pro-bono legal representation to seek an adjournment of the court proceedings to enable Client C to bring their tax affairs up-to-date. Client C noted that they were impressed with ‘the fact that they could do it all for me, all I had to do was sit there and answer questions, not even look at the forms’. Client C wished that the [Clinic] was ‘more widely advertised so more people [could] use the service ... so everybody has it available to them’.

4 *Education*

Client E was referred to the [Clinic] by their therapist for assistance in the preparation and lodgement of five outstanding income tax returns. The non-lodgement of Client E’s tax affairs was attributable to ‘pent up anxiety’ concerning the need to complete official government documents and was exacerbated by other psycho-social factors. The [Clinic] assisted Client E in compiling documentation for the relevant assessment years and diligently walked Client E through the basic income tax return requirements. The [Clinic] also offered to guide Client E through the process of preparing their tax return and lodging through the myGov portal.

Client E notes: ‘This year I have lodged and done it all myself ... leading up to it, I was seriously considering another trip to the Clinic, but knowing that it was such a simple lodgement for this particular financial year, now that everything is up-to-date ... I discovered [after looking online] ... that group certificates are sent to the ATO and then declared tax ready ... [hence] I just went through the process online and that was quite simple’.

5 *Advocacy*

Client B attended the [Clinic] after having been convicted on 52 counts of failing to lodge income tax returns and/or business activity statements across a 13-year period. Client B had previously operated a business. The Clinic assisted Client B in getting their tax affairs up-to-date, resulting in Client B being assessed with a significant tax liability which they were unable to meet. Client B’s assets had drastically declined in value and given their age, Client B’s sole income stream was their aged pension. Accordingly, the [Clinic] helped Client B to lodge a financial hardship application which was successful and relieved the financial burden on Client

B. The [Clinic] was also able to assist Client B in finding lost superannuation which has successfully been returned to them.

Client B did not wish to provide comments.

IV KEY SUCCESSES AND CHALLENGES

A *Client Experience*

For the client perspective, success is predicated on the initiative promoting access to justice for members of the Australian community. In this context, the case studies, as well as the total number of clients served, provide sufficient testimony to the value and necessity of the program and its endeavour to promote access to justice. How the notion of value is quantified requires explanation. Using the common metrics of time and money, the authors note that:

- The approximated value of the work performed by the Clinic over the NTCP trial period equated to \$318,150, as representative of the investment by academic staff and student volunteers over the period of the NTCP trial.⁵⁷
- Approximately \$1,400,000 in debt was corrected or written off,⁵⁸ corresponding with 78% of matters being resolved.
- 30 matters involved prosecution by the ATO and required additional legal support. The pro-bono work contributions by our industry partners equated to a value in excess of \$100,000. This involved the preparation of 585 income tax returns and/or business activity statements.⁵⁹

These representations and results are emblematic of the success of the initiative over the course of the NTCP trial. The additional commitment of funds to the project perhaps further confirms this success, although further empirical study is needed to confirm this hypothesis.

⁵⁷ Annette Morgan (LinkedIn, February 2020) <https://www.linkedin.com/posts/annette-morgan-30564913b_the-australasian-tax-teachers-association-activity-6627410588098273280-lUdi>.

⁵⁸ Ibid.

⁵⁹ Ibid.

B *Academic Experience*

It is the view of each academic involved in the Clinic that the Clinic's service developed a greater sense of appreciation for the provision of taxation advice, and reinforced the value associated with experiential learning.

Moreover, working with the Clinic's body of student volunteers, particularly on challenging matters, cultivated a sense of unity and a deeper awareness for the capabilities of the student cohort at Curtin University.

While there were many additional positive attributes to the experience, it is perhaps more relevant to reflect on what challenges presented and what obstacles needed to be overcome. The three most pressing issues identified in 2019 included: workload and workflow management; balancing client and student expectations; and, recognition and promotion of the Clinic. Each issue is discussed in further detail below.

1 *Workload and Workflow Management*

As the Clinic operated on a timeline dictated primarily by the needs of its clients, it was difficult to anticipate how busy the Clinic would be on any given week. This presented a scheduling challenge for both staff and students.

While nominal hours were allocated in the academic workflow for clinical staff, these hours were often inadequate for the realities of clinical practice. Oftentimes, staff were balancing their clinical duties with the requirements of teaching and research, and were frequently required to work well beyond conventional academic hours.

From a student perspective, given the limited availability of each volunteer due to study or personal commitments, the Clinic faced challenges on two extremes where the Clinic was either understaffed or overstaffed.

While time management and associated organisational strategies were implemented to better manage workflow, the reality of any practice is that these approaches, while good in theory, may not be adequate to manage what eventuates on any given day. This is an important lesson for any future tax practitioner and was treated as such by the student volunteers.

2 *Client and Student Expectations*

There is often a disconnect between reality and expectation, and this was true of the experience in the Clinic. Like most tax practices, there are often certain views that clients harbour which may be challenging to manage, particularly in the context of dispute resolution processes.

The most prevalent challenge was balancing the clients' need for information and the pace with which the relevant authority or authorised personnel would inform on a reply. For both staff and students alike, this provided an excellent learning opportunity around managing client expectations.

From a student perspective, it was incumbent on the academic staff to ensure that each volunteer was receiving a similar experience. While not achievable at all times, careful planning and workflow management coupled with honest communication and real time feedback from the student volunteers facilitated an amicable and valuable experience for all involved.

3 *Recognition and Promotion*

Lack of awareness surrounding the project and scepticism from various stakeholders presented challenges for the Clinic's promotion.

Surmounting these obstacles required the Founders to engage in ongoing discussions with industry, regulatory authorities and relevant professional associations. Awareness of the project has continued to improve over the life of the initiative, though consultation is still necessary on occasion.

V RECOMMENDATIONS

In recognition of the challenges considered above, and ultimately, to advance the underlying mission and observable success of both the Clinic and the NTCP, the authors submit the following three recommendations.

A Recommendation 1: Enable Organisations Beyond Universities to Operate Tax Clinics

It is likely that the NTCP will remain an instructive and necessary part of the Australian tax landscape. However, confining tax clinics to operating primarily within a university setting

may not be the most sensible approach to advancing the underlying motivations of the initiative. This is particularly true when considering the philosophy of access to justice.

While the current model is adequate in the short-term, opportunities for the growth of the initiative should be expanded to other organisations, such as not-for-profits or other social enterprises. Expanding the initiative in this way, particularly in remote and regional areas of Australia, gives greater scope for the delivery of necessary, free and reliable tax advice.

B Recommendation 2: National Steering Committee

It is acknowledged that logistical, funding, and other challenges surrounding oversight and expertise will impact on Recommendation 1. Accordingly, to advance Recommendation 1, as well as various complementary objectives, the establishment of a national steering committee should be considered. This committee would comprise elected members of identifiable stakeholder groups, such as members of the NTCP, industry, professional associations, other academic organisations, and relevant government bodies. Critically, the steering committee would seek to make informed decisions concerning:

1. The appropriateness and sustainability of both clinical structures and funding models.
2. Identifiable areas of need across Australia.
3. Best practice approaches to operating a tax clinic and associated reporting requirements.
4. Taxpayer eligibility criteria.

As regards identifiable challenges, it is considered that adopting both recommendations would serve to better inform the public of the initiative, and reduce complications surrounding recognition and promotion. Moreover, this recommendation may also serve to reduce workflow concerns and avail opportunities for the development of further referral networks.

C Recommendation 3: Develop National and Global Opportunities to Enhance Student Learning

Commensurate with the educational philosophy engendered by the NTCP, a natural corollary to enhancing student learning would be to formalise a program which facilitates national and international clinical exchange.

The pedagogical reasons for exchange programs are well established. Such programs are expected to develop the following attributes:⁶⁰

- Understanding of an array of different cultural and community perspectives.
- Awareness and adoption of alternative, multi-faceted approaches to learning.
- Analytical and problem-solving skills.
- Enhanced interest in global issues as well as a broader general knowledge.
- Self-development and awareness leading to enhanced self-confidence and self-esteem.
- Maturity and social poise fuelled by the necessity to confront challenges outside of a familiar support network and/or comfort zone.

It is envisaged that the clinical exchange program would see clinical students from the Clinic, and/or other NTCP members, venture to a partner institution located domestically or internationally for the period of one semester. Reciprocally, the partner institution would nominate a clinical student from their program to facilitate the exchange.

Moreover, clinical students engaged in the exchange would participate in the activities and assessments of the partner clinic and receive credit and/or recognition for their involvement over the course of the exchange.

Further research into the efficacy of these programs particularly with regard to developing graduate attributes is needed prior to commencement.

As regards identifiable challenges, it is considered that adopting this recommendation would serve to better manage student expectations and facilitate a unique educational experience. Moreover, this recommendation may also serve to reduce workflow concerns and avail opportunities for intra-university collaboration.

VI CONCLUSION

This article demonstrates the intrinsic and illustrative benefits associated with experiential learning in the Clinic over the NTCP trial period. Part I and II explored the underlying philosophy for this initiative and examined the altruistic and evidenced-based motivations for the Clinic's establishment. Part III and IV complimented the prior evaluation by engaging in

⁶⁰ See generally Abdulrahman AI-Youbi, Adnan HM Zahed and William G Tierney, *Successful Global Collaborations in Higher Education Institutions* (SpringerLink, 2019).

the process of reflection and confirmed that, by the metrics ascribed to this work, the program successfully developed the students' understanding of taxation in practice and improved awareness of workplace culture and expectations, while providing significant value to eligible members of the community. Part V made three recommendations: that the initiative be expanded beyond the confines of a university to avail the benefits of tax clinics to a wider segment of the Australian population; that a steering committee be established to improve efficiencies and organisational aspects of the NTCP; and lastly, that both domestic and international opportunities to enhance student learning be developed, such as a clinical exchange program.

In recognition of each Part, it is the authors' hope that this work advances the literature in this field and provides a platform for further research. The authors express their gratitude to those who have been involved with the initiative at any time in the past, and to those who continue to support the present and future aspirations of both the Clinic and the NTCP.

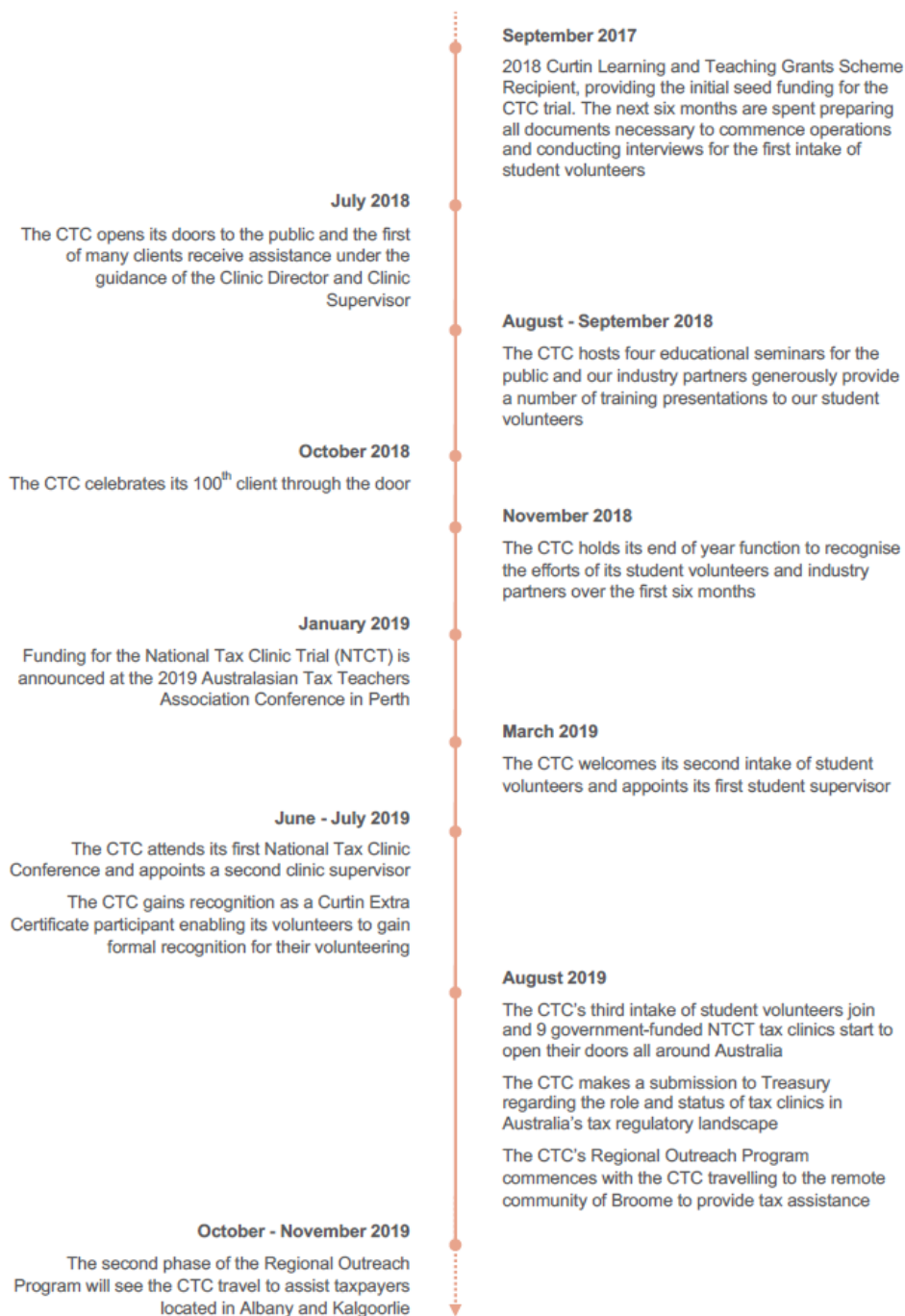
Moreover, the authors, and in particular the Founders of the Curtin Tax Clinic, wish to thank Curtin University for providing the initial funding for this project and subsequently, the Federal Government for endorsing and committing additional and continued funding to this initiative and the NTCP.

To the student volunteers, industry partners, academic and professional colleagues, and fellow NTCP participants: your encouragement, generosity, dedication, and belief in this initiative is deeply appreciated and testament to the continued success of each tax clinic in Australia.

APPENDIX A

Curtin Tax Clinic Annual Report 2019

MILESTONES



APPENDIX B

SAMPLE VOLUNTEER POSITION DESCRIPTION

Name:	
Position Title:	Student Volunteer
Description:	The position of Student Volunteer supports the Curtin Tax Clinic’s (“CTC” or “ the Clinic ”) mission of providing assistance to unrepresented taxpayers through the effective and appropriate provision of information, advice or representation.
Key Responsibilities:	<p>Under the direction and supervision of an appropriate supervisor, key responsibilities include, but are not limited to:</p> <ul style="list-style-type: none"> ▪ Preparation and drafting of tax related advice or memorandum; ▪ Scheduling, attending and managing client meetings in person or via teleconference; ▪ Facilitating discussions with clients and appropriate regulatory agencies; ▪ Contributing to the knowledge bank of the Clinic and advancing tax awareness and education in the community; and ▪ Administration
Reports to:	Annette Morgan (Clinic Director) & Donovan Castelyn (Clinic Manager)
Length of Engagement:	
Commencement Date:	
Time Commitment:	