

# State Income Tax Clinic

## aka the Tax Appeals Assistance Program (TAAP)

Participating students will gain real-world experience, representing their own clients in a litigation setting. You will have the opportunity to represent TAAP's under-represented clients on their tax issues to improve the quality of their tax appeals for a more efficient and/or favorable outcome.

**For more information, contact:**  
Jenny Vu, TAAP Coordinator at  
916-845-3644 or at [ftbtaap@ftb.ca.gov](mailto:ftbtaap@ftb.ca.gov)

**To apply, email your resume with a cover letter to:**  
Mengjun He, TAAP Supervising Attorney, at  
[Mengjun.He@ftb.ca.gov](mailto:Mengjun.He@ftb.ca.gov)

## Program benefits:

- ▶ Gain practical litigation experience and knowledge in an informal setting of an administrative appeal before the Office of Tax Appeals (OTA).
- ▶ Build lawyering skills through real-world experience of representing clients: you will interview and communicate with your own clients, conduct factual research and evidence collection, negotiate with other government agencies, provide guidance and counseling, conduct case management, and may have the opportunity to represent your client at an oral hearing before the OTA.
- ▶ Help ensure underrepresented taxpayers can meaningfully participate in the tax appeal process and have their tax disputes administered fairly and efficiently.
- ▶ Help TAAP clients better understand California tax laws to minimize future personal income tax problems.

## Program benefits (continued)

- ▶ Improve your knowledge of tax law and administrative law by participating in weekly strategy meetings discussing the substantive and procedural problems of your own cases and the cases of other externs.
- ▶ Build competency and confidence in litigation through working with judges and opposing counsels in the informal setting of administrative tax appeals.
- ▶ Expand your professional network and enhance your job aspects, through working with clients, FTB attorneys and OTA judges, and by showcasing your skills through briefs filed and oral hearings conducted, which are open to the legal community and the wide general public.
- ▶ Make real differences in the lives of otherwise underrepresented taxpayers.
- ▶ Better understand the attorney's role in the legal system.
- ▶ Experience the application of ethical standards in the practice of law.
- ▶ Gain insight into the manner in which legal theory and principles learned in academic courses are applied to solve actual legal problems and controversies.

\* Note: Individual experience and benefits vary based on the type of cases you are assigned to and your level of engagement and commitment. You mostly control what you may get out of the Program.

## Other Benefits

### You can make a difference

Most TAAP clients are low-income taxpayers who, without the Program, would be facing the prospect of a complex tax appeal without legal or tax representation.

Tax representation for these clients is nearly nonexistent in communities served by this program.

The representation provided by the TAAP students makes a real difference in the clients' lives.

### Education + Experience = JOBS

Many former TAAP students now have successful careers working in both the private and public sectors. Many have high level positions at different State Departments, such as the Franchise Tax Board, California Department of Tax and Fee Administration, and the Office of Tax Appeals.

# Who can participate in the state income tax clinic?

## Open to All & No prerequisites

- ▶ Open to all qualified students 18 years or older who are willing to work and learn.
- ▶ Open to both law school students (2L or above preferred) and LLM Students.
- ▶ Previous tax experience or coursework is helpful, but not required.
- ▶ Semester-based enrollment, with enrollment in two consecutive semesters available & encouraged.
- ▶ Program equally beneficial to those not interested in pursuing a career in tax law (See next slide).

## Flexible Schedule & Units

- ▶ You can join for units, or as volunteers.
- ▶ If for credits, you can take two or three credit units (if allowable by the school).
- ▶ No travel required as [OTA currently conducts all conferences and hearings online.](#)
- ▶ Flexible class schedule with makeup classes available
- ▶ Opportunities available for the spring, summer, and fall semesters.

## What are your roles and duties as a TAAP student representative?

- ▶ Follow both the TAAP Procedure Guide and your School's clinic policies and procedures.
- ▶ Meet weekly with the supervising attorney for an in-depth discussion of the casework to help you recognize, analyze, and resolve a variety of strategic, tactical, ethical, and interpersonal issues that arise when representing clients.
- ▶ Spend between six to nine hours per week on your assigned cases - school requirements may vary.
- ▶ Manage and work on three to five active cases at a time, handling all needed tasks such as interviewing and counseling clients; managing files and tracking deadlines; conducting factual investigations, legal research, and analysis; drafting client advice letter, case transfer memo, briefs, etc.; negotiating with FTB on case resolution; and arguing cases before the OTA.
- ▶ Update the case activity log and report to the supervising attorney weekly on case status (templates provided).
- ▶ Serve as your assigned clients' zealous representative, advisor, and advocate to seek the most efficient and favorable consideration for them.
- ▶ Keep all your clients regularly informed of their case status.
- ▶ Adhere to the Rules of Professional Conduct of the State Bar of California at all times.
- ▶ Act promptly professionally in all your interactions with your clients, the supervising attorney, FTB, and OTA.

**Thank you for considering TAAP.  
We hope to see you in our Program.**

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Mengjun He (she/her/hers), TAAP Supervising Attorney  
at [Mengjun.He@ftb.ca.gov](mailto:Mengjun.He@ftb.ca.gov)

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