

**ILLINOIS DEPARTMENT OF REVENUE
EXTERNSHIP PROGRAM**

The center for Tax Law and Employee Benefits offers a student externship program with the Illinois Department of Revenue (“IDOR”). In exchange for work assignments with the IDOR, students in the IDOR externship program (each, an “Extern”) will earn law school credit.

The primary responsibility of IDOR is to serve as the tax collection agency for state government and for local governments. The department also regulates riverboat gaming and the state’s horse racing industry, administers the state’s lottery, and regulates the manufacture, distribution and sale of alcoholic beverages. The department also oversees local property tax assessments, collects delinquent child support on behalf of the Illinois Department of Healthcare and Family Services, and functions as the funding agent for the Illinois Housing Development Authority. In fiscal year 2005, the department was given additional responsibilities related to grant program payments for local officials.

The purpose of the IDOR externship is to provide tax students with a participant-focused experience that will assist them in their later practice of tax law. Externs will be supervised by Rebecca Kulekowskis, Special Assistant Attorney General, or another IDOR attorney identified by Ms. Kulekowskis and experienced in tax law (“IDOR Attorney”).

Details of this IDOR externship program are as follows:

- (1) It is supervised by Professor Kathryn Kennedy, a full-time faculty member (the “Program Director”) in conjunction with an IDOR Attorney.
- (2) Each Extern will receive a copy of the Student Handbook prepared by the school’s Clinical Externship Program and must abide by its requirements. Externs are required to keep a journal regarding the types of projects engaged in, to be submitted to the Program Director at the conclusion of the semester.
- (3) Students interested in applying to the program must have taken **TX 340 - Advanced Federal Income Tax; TX 333 – Tax & Employee Benefits Research; TX 392 – Civil & Criminal Tax Procedures; Must have completed 10 hours in the LLM Program before applying; PLUS: Center Director Approval Is Required** and be enrolled as a candidate for the LLM program in tax law. Students must be in good academic standing in order to apply. Interviews will then be scheduled with the IDOR Attorney prior to selection of a qualified extern.
- (4) An initial IDOR on-site visit will be conducted by the Program Director prior to selecting the first Extern. On-going visits will be made as the Program Director and IDOR determine necessary and/or convenient. The program director will keep in phone contact with the IDOR Attorney on a regular basis during the term of the externship.
- (5) The classroom component of the externship consists of weekly or bi-weekly meetings between the Extern and the Program Director to update her on the Extern’s progress in the program.

- (6) Summaries of the Extern's assignments will be placed in the Extern's student file. At the conclusion of the semester, the IDOR Attorney will prepare a formal written evaluation (sample copy attached) of the Extern's proficiencies and deficiencies in legal skills and general traits, to be placed in the Extern's student file.
- (7) Each Extern is assigned to an IDOR Attorney, who is responsible for the Extern's orientation; verification of hours worked; introduction to other IDOR staff; assignment of work; and final evaluating of performance (listing of responsibilities attached).
- (8) Formal written evaluation of the Extern's performance is made at the end of each summer and forwarded to the Program Director. Externs also must meet with the Program Director for an exit interview to assess the externship experience. Copies of the Extern's formal evaluation and the results of the exit interview are kept in the Extern's student file.
- (9) Extern duties are based on IDOR's current priorities, may change from time to time, and include but are not limited to: legal research and writing related to tax claims and appeals, developments within the tax field, and related legislative and regulatory matters. Externs shall be afforded as wide a variety of experiences as is consistent with IDOR's overall workload, current priorities, and the Extern's capabilities.
- (10) Externs are required to complete 200 hours per semester for 4-semester hours of school credit or 150 hours per semester for 3-semester hours of school credit.
- (11) The number of students participating in the IDOR externship will vary depending on its need. One externship position is anticipated for each semester.
- (12) List of current field placement supervisor with address(es) and phone number(s):
Rebecca Kulekowskis, Special Assistant Attorney General
Illinois Department of Revenue
100 W. Randolph St., Suite 7-900
Chicago, IL 60601
312.814.3318 rkulekowskis@revenue.state.il.us
- (13) The educational objectives of this externship are as follows: to provide Externs with practical experience in a specialized area of employee benefits law by becoming familiar with the activities of the IDOR; to further develop practical lawyering skills to include research, writing, document review and application of law and policy.
- (14) The Program Director will have periodic email/phone meetings with Externs during the summer and a final exit interview. At the conclusion of each semester, the Program Director reports to the Dean and Director of the Clinical Education Program, by a written memorandum as to the results of each student's experience.

**Illinois Department of Revenue
Chicago, IL.**

PLACEMENT:	Illinois Department of Revenue
ADDRESS:	100 W Randolph St., Suite 7-900 Chicago, IL 60601
FIELD SUPERVISION:	An IDOR Attorney experienced in tax law
CLINICAL FACULTY:	Professor Kathryn J. Kennedy
HOURS TO BE WORKED:	Externs are required to work 200 hours per semester for 4-semester hours of school credit or 150 hours per semester for 3-semester hours of school credit.
SCHEDULING NEEDS:	Flexible – mornings/afternoon
GRADE LEVEL REQUIRED:	LLM candidate in Tax Law
COURSE PREREQUISITES:	TX 340 – Advanced Federal Income Tax; TX 333 – Tax & Employee Benefits Research; TX 392 – Civil & Criminal Tax Procedures; Must have completed 10 hours in the LLM Program before applying; PLUS: Center Director Approval Is Required.
OBJECTIVES:	To provide students with practical experience in a specialized area of state and local tax law by becoming familiar with the activities of the IDOR; to further develop practical lawyering skills to include research, writing, document review and application of law and policy.
STUDENT EXTERN DUTIES:	To work closely with IDOR attorneys. To prepare memoranda, client letters, and educational material. To analyze IDOR guidelines and tax laws. To communicate with attorneys, businesses and individuals regarding tax law.
APPLICATION REQUIREMENTS:	Formal letter to the center director indicating why you wish to do this externship and containing: <ul style="list-style-type: none"> Law school transcript Writing Sample Professional recommendation(s), upon request Interview with one or more IDOR staff members

ILLINOIS DEPARTMENT OF REVENUE

**LAW STUDENT EXTERNSHIP PROGRAM
STUDENT EVALUATION**

NAME OF STUDENT: _____

NAME OF SUPERVISOR: _____

DATE: _____

GENERAL INSTRUCTIONS:

This evaluation is designed to provide a description of the student's proficiencies and deficiencies in legal skills and general work habits. This evaluation is on an individual basis and does not compare the relative performance of one student to that of another. Personal consultation between the Supervisor and the Student will be necessary for a meaningful evaluation to all concerned. Upon completion, the evaluation should be submitted to the Director of the Center for Tax Law and Employee Benefits at The John Marshall Law School. Copies will also be retained by Rebecca Kulekowskis, Special Assistant Attorney General, Illinois Department of Revenue.

PART I: OBJECTIVE CRITERIA

Each of the following items should be answered by selecting the appropriate objective answer, followed by some brief comments. Indicate which, if any, of the criteria were not observed or are not applicable.

1. LEGAL SKILLS

A. FACT GATHERING

- Exceeds expectations
- Meets expectations
- Needs to improve (narrative required)
- Not applicable

Comments:

B. **RESEARCH**

- Exceeds expectations
- Meets expectations
- Needs to improve (narrative required)
- Not applicable

Comments:

C. **WRITING**

- Exceeds expectations
- Meets expectations
- Needs to improve (narrative required)
- Not applicable

Comments:

D. **PROBLEM SOLVING**

- Exceeds expectations
- Meets expectations
- Needs to improve (narrative required)
- Not applicable

Comments:

E. **ORAL PRESENTATIONS**

- Exceeds expectations
- Meets expectations
- Needs to improve (narrative required)
- Not applicable

Comments:

F. **KNOWLEDGE OF LAW**

- Exceeds expectations
- Meets expectations
- Needs to improve (narrative required)
- Not applicable

Comments:

2 GENERAL WORK HABITS

A. **RELIABILITY**

- Exceeds expectations
- Meets expectations
- Needs to improve (narrative required)
- Not applicable

Comments:

B. **COOPERATION AND ATTITUDE**

- Exceeds expectations
- Meets expectations
- Needs to improve (narrative required)
- Not applicable

Comments:

C. **CREATIVITY**

- Exceeds expectations
- Meets expectations
- Needs to improve (narrative required)
- Not applicable

Comments:

D. TIMELINESS – COMPLETION OF ASSIGNMENTS

- Exceeds expectations
- Meets expectations
- Needs to improve (narrative required)
- Not applicable

Comments:

E. ATTENDANCE

- Exceeds expectations
- Meets expectations
- Needs to improve (narrative required)
- Not applicable

Comments:

F. ACCEPTANCE OF CRITICISM

- Exceeds expectations
- Meets expectations
- Needs to improve (narrative required)
- Not applicable

Comments:

G. PRODUCTIVITY

- Exceeds expectations
- Meets expectations
- Needs to improve (narrative required)
- Not applicable

Comments:

H. TEAMWORK

- Exceeds expectations
- Meets expectations
- Needs to improve (narrative required)
- Not applicable

Comments:

I. RELATIONSHIPS WITH CLIENTS

- Exceeds expectations
- Meets expectations
- Needs to improve (narrative required)
- Not applicable

Comments:

J. LEARNING CAPABILITY

- Exceeds expectations
- Meets expectations
- Needs to improve (narrative required)
- Not applicable

Comments:

PART II: NARRATIVE DESCRIPTION

Describe the Student's assignments/duties, the relationship of those duties/relationships to the Illinois Department of Revenue's mission, and responsibilities and the skills needed to perform these assignments. Also note any outstanding achievements or significant deficiencies in the Student's performance. Provide appropriate comments or suggestions regarding the Student's overall experience.

STUDENT CAREER EXPERIENCE PROGRAM WORKING AGREEMENT

Between

ILLINOIS DEPARTMENT OF REVENUE

[NAME OF STUDENT]

PURPOSE OF THIS AGREEMENT

The Student Career Experience Program (SCEP) is a planned, progressive educational program that provides the integration of a student's academic studies and the real-world work experience. The anticipated result of this agreement is that each party will assist the other in the accomplishment of its objects. For The John Marshall Law School (the Institution), such objectives are primarily educational in nature. For the Illinois Department of Revenue (IDOR), the Student Career Experience Program is primarily concerned with directly applying the student's educational background in a work setting to gain on-the-job experience. This agreement provides a basis for developing mutual understanding and respective responsibilities among the Student, the Institution, and the Illinois Department of Revenue.

RESPONSIBILITIES IN THIS AGREEMENT

IDOR WILL:

- Designate a staff member to serve as a liaison between the Institution, the Student, and the IDOR.
- Establish a work schedule that will accommodate the Institution and enable the Student to meet the requirements of both the Institution and the IDOR for completion of the program.
- Orient the Student to the IDOR's mission, policies, and procedures.
- Provide quality work assignments related to the Student's academic studies.
- Assign the Student to supervisors who will provide on-the-job training, counsel students regarding their performance, conduct appraisals, share progress reports with the Institution, and complete necessary forms for the Institution.
- Notify the Institution of any change in the Student's status.

THE INSTITUTION WILL:

- Designate a representative to work with the appropriate IDOR coordinator.
- Correlate work and study in a manner that will assure maximum learning on the part of the Student.
- Furnish IDOR with requested information about the Student's field of study and academic standing.
- Monitor the Student's academic progress.
- Inform IDOR of any change in the Student's status.

THE STUDENT WILL:

- Adhere to the IDOR's work schedule and its policies and procedures.
- Assume personal and professional responsibilities for actions and activities.
- Maintain academic performance and conduct standards set forth by the Institution and IDOR.
- Provide the IDOR and the Institution coordinators with periodic progress reports on the quality of work and study assignments.
- Work effectively with peers and supervisors.
- Notify the Institution and IDOR of changes in status.

STUDENT'S WORK SCHEDULE:

- The student is expected to work [insert number of hours ____] for [insert number of weeks ____] for a total [total hours ____]
- Expected completion of work requirements: [insert month ____ and year ____]

TERMINATION:

- Failure to meet the requirements of this program within the specific time frames may result in the termination of this agreement. Only under extenuating circumstances will renegotiation be considered.
- The Student's appointment may be terminated for performance or conduct reasons, or for failure to maintain eligibility in the Student Career Experience Program.

FOR THE IDOR:

Signature (date)
Printed Name: Rebecca Kulekowskis

FOR THE INSTITUTION:

Signature (date)
Printed Name: Kathryn J. Kennedy

STUDENT:

Signature (date)
Printed Name: _____

**THE JOHN MARSHALL LAW SCHOOL
EXTERNSHIP PROGRAM
DAILY TIME SHEET**

Student: _____

Faculty: _____

Supervisor: _____

Fully describe the work you performed (e.g., research, interviewing). Time sheets must be signed by Student and Supervisor. Submit originals to Professor Kennedy monthly. You should maintain a copy for your personal records.

Do not disclose confidential information.

DATE	NAME OF CASE AND NATURE OF WORK	HOURS	INITIALED BY SUPERVISOR

Student Signature: _____

Supervisor Signature: _____