

## The Challenge: Client Dissatisfaction

the medical profession. Some hospital have distributed questionnaires to patients which give patients the opportunity to voice their complaints.

Furthermore, law schools should decrease the expense of education or increase opportunities for loan forgiveness in order to take the burden off of dissatisfied attorneys who stay in the profession just to pay off enormous debts. A study conducted by educational researchers has found that debts influence the course of life of many graduates. Congress has recently reformed federal student loan program in order to relieve some of the current problems. President Clinton believes that these reforms will give students the choice of repaying loans slowly thus encouraging recent

graduates to choose careers that they find personally rewarding even though it may be a lower paying job. However, some schools are taking a more aggressive approach. Northwestern's Kellogg Graduate School of management is creating a loan forgiveness program for students who take low paying jobs for nonprofit outfits, in government, or teaching. Moreover, Stanford University is trying to develop a program that would allow students to compress undergraduate work into three years in order to reduce the overall cost of education. To the extent that the legal system is able to provide the structural mechanisms to have balanced personal lives, lawyers can represent their clients more efficiently and effectively. Consequently, the fees paid will reflect real value to the client.

Despite the current dissatisfaction with the legal profession, one must not forget that whatever rights people have,

have been won and preserved by lawyers. We must remember that, not very long ago, women could not vote and African-Americans were not permitted to drink from the same water fountains or attend the same schools as others. There are countless acts of quiet heroism that simply go unnoticed and unpublicized. I doubt the public realizes that 50% of all attorneys in the state volunteer their time to needy persons. Additionally, the Lawyer's Alliance reported that there is a threefold increase in the number of lawyers' hours contributed to its projects, some of which aid the homeless, elderly, poor, AIDS victims, and Haitian refugees. It is time to educate the public as to our role in the legal process, as well as to convey more effectively the good that lawyers routinely do with no expectation of compensation or recognition.

We need to remind the public that our profession is still noble.

## Letters to the editor

### Payroll Tax: Default Assessment

I feel it would be wise if you circulated members of the Law Society. In February 1994 this firm received a default assessment (and default penalties) from the Commissioner of Taxes in respect of payroll tax for years 1986/87 until 1992/93 (inclusive).

The default assessment was in respect of what the Commissioner referred to as "other benefits" and specified in some cases "motor vehicles", "loans" and "expense payments".

A similar default assessment and penalty notice was issued to Wardell Nominees Pty Ltd.

The writer lodged the appropriate form of objection. I might say that we received all sorts of request for informa-

tion from the Commissioner over a period of some 21 months until finally the Commissioner advised that "following careful consideration" he had decided to allow the objection.

I really do wonder how many firms have been required to lodge payroll tax returns including the Commissioner's "other benefits".

However it is patently obvious that the Commissioner now realises that he has no right to impose payroll tax on anything but what I might refer to as "straight wages".

It is too late to lodge objections to assessments issued outside of a period of 60 days but members of the society may well be advised to look at what they have included in their assessments in the past and act accordingly in the future.

Peter D James  
Ward Keller

### Medico-Legal Assessments

Dr Ian V Jackson will be visting the Territory to carry out Medico Legal-Assessments. Details are as follows:

#### *Darwin*

**Venue:** Private Consulting Area  
Darwin Private Hospital  
**Date:** Wednesday, 28 February 1996

#### *Alice Springs*

**Venue:** Dr Jackson's Consultation Room  
FAI Building  
**Date:** Friday, 1 March 1996

#### *Bookings*

Bookings to made through Dr Jackson's Secretary by phoning (03) 9420 1428 or fax (03) 427 1514.