

Law 6940: 14089: Civil Clinic
Low-Income Taxpayer Clinic (LITC)
3 Credits, Fall 2022
Mondays, 3:30pm – 5:30pm
Martin H. Levin Advocacy Center, #213

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COURSE DESCRIPTION

Welcome to the Low-Income Taxpayer Clinic (LITC). The LITC is a federally funded program that provides representation, education, and outreach to low-income taxpayers. Further, the clinic is designed to identify systemic issues affecting taxpayers as a whole and propose solutions to those issues. You will be required to not only zealously represent clients with regard to their specific tax issues, but to provide educational presentations on topics affecting certain vulnerable populations in our community. The classes and assignments will be geared toward building substantive and procedural knowledge of the tax system, as well as the legal skills necessary to be effective advocates. You must read the syllabus in its entirety to understand what is required to satisfactorily complete the course.

COURSE OBJECTIVES

The primary objective of this course is to prepare students for the practice of law. You will learn and apply essential lawyering skills through representation of clients in various tax controversies.

When this course concludes, you will know how to:

1. Interview prospective clients and issue spot their fact pattern
2. Explain complex law and regulations to less sophisticated taxpayers
3. Research and apply laws and regulations to your client's facts
4. Develop persuasive arguments
5. Draft and file forms and memoranda to advocate client positions
6. Navigate ethical issues and potential conflicts of interest
7. Present cognizable legal positions in judicial and administrative proceedings
8. Efficiently utilize law office case management systems
9. Properly document billable time
10. Work collaboratively in a team environment to ensure clients' interests are served

OFFICE HOURS

The LITC will have an open-door policy. I firmly believe collaboration and discussion of case facts and law leads to designing better solutions to case issues. If you have questions, do not hesitate to stop by. Provided there is no conflict with client meetings or other obligations, my office hours will be Wednesdays 10:00am to 11:00am and Thursdays 2:00pm to 3:00pm. Should those times not work for you, you may schedule a meeting by contacting me at wheeler@law.ufl.edu.

GRADES AND EVALUATION

This course is graded Satisfactory or Unsatisfactory. For further information on current UF LAW grading policies, see:

<https://www.law.ufl.edu/life-at-uf-law/office-of-student-affairs/current-students/uf-law-student-handbook-and-academic-policies>

Your grade will be based on the quality of your assignments, class preparation and participation, case work, and class attendance. There is no final exam.

ATTENDANCE POLICY

Class attendance is mandatory. You will be representing real clients and attending administrative proceedings and Tax Court calendars. Unavoidable absences will be excused. If you must miss class due to a documented illness, religious holiday, or an emergency, you must notify the clinic director immediately. If possible, give the clinic director advance notice of your absence. Requirements for class attendance and make-up assignments, and other work in this course are consistent with the university policies that can be found at:

<https://catalog.ufl.edu/ugrad/current/regulations/info/attendance.aspx> (Links to an external site.)

COURSE MATERIALS

Readings made available on Canvas and other links.

COURSE EXPECTATIONS

TIME REQUIREMENTS

The LITC operates as both a law office and a classroom. During the semester, you will assume full responsibility for cases. The LITC is the equivalent of a part-time job. **You should expect to spend 9 hours a week to fulfill clinic responsibilities.** This means you must be available for clients and cases until the cases are formally transferred back to the Clinic Director to be prepared for the next semester's class.

- Class: Classes will be held on Mondays from 3:30pm to 5:30pm. Class time will be split by covering substantive and procedural areas of law and conducting case rounds. Additionally, the classes may have invited speakers, additional skills training, or policy discussions affecting low-income taxpayers.
- Recorded Hours: You are expected to keep track of your hours weekly. You will submit your case work and additional non casework hours via CLIO, as well as submit weekly timesheets by 6pm on Monday via email. You will be asked to review and edit time entries, as needed, to ensure conformity with proper time reporting. Please note, at any point, you may be working on a matter with the potential to request legal fees. Therefore, it is incumbent upon you to keep accurate, precise time records to the tenth of every hour you work.
- During the semester, you may be asked to present to community service organizations or participate in a Tax Court calendar call outside of the times that you typically set aside for client work. If you have a conflict with another College of Law class, see me as soon as you determine that you have a problem so we can work it out. Also, I will do what I can to schedule outreach events at a convenient time. As an attorney, it is your responsibility to set your own schedule to minimize conflicts.

PREPARATION & PARTICIPATION

Adequate preparation requires identifying and researching case specific issues in a timely manner and being able to discuss them in class. All written assignments will be due by the date notated on the schedule. Extensions for the completion of work will be assessed on a case-by-case basis. Remember, being an effective and zealous advocate requires meeting deadlines for your clients. Further, effective advocacy in a team environment requires open and robust deliberation of case facts and issues. Students will often disagree with each other, and with their supervisors, on how a case should be handled. However, we must always treat each other with respect, consideration, and professionalism. Remember, it is the client's right to make the final decision regarding the course of their matter as long as it is within our legal and ethical bounds.

PROFESSIONALISM

You may be asked on multiple occasions to meet with clients, present to community organizations at large, or appear in Tax Court. While meeting with clients directly or through Zoom, the LITC requires you dress in business casual attire. Further, if the LITC has a Tax Court calendar call or cases before the Tax Court or is presenting tax education to the community, the LITC requires courtroom attire. Otherwise, while in the office, there is no formal dress code, however, be advised that there may be instances where you are asked on short notice to join an intake or participate in a client meeting.

ADDITIONAL INFORMATION

ACCOMMODATIONS FOR STUDENTS WITH DISABILITIES

Students with disabilities requesting accommodations should first register with the Disability Resource Center (352-392-8565) by providing appropriate documentation. Once registered,

students will receive an accommodation letter which must be presented to the instructor when requesting accommodation. Students with disabilities should follow this procedure as early as possible in the semester. <https://drc.dso.ufl.edu/>

DIVERSITY POLICY

The LITC includes a diverse group of students, staff and clients. We celebrate differences in culture, race, religion, sexual orientation, gender identity and expression, age, life choice, and physical and mental abilities. We strive to create a safe space where each person can fully self-express and feel supported and safe physically, socially and personally. Our expectation is that each individual involved in the clinic be respectful of the humanism in all.

PREFERRED NAME AND PRONOUNS

It is important to the learning environment that you feel welcome and safe in this class; and that you are comfortable participating in class discussions and communicating with me on any issues related to this class. If your preferred name is not the name listed on the official UF roll, please let me know as soon as possible by e-mail or otherwise. I would like to acknowledge your preferred name, and pronouns that reflect your identity. Please let me know how you would like to be addressed in class, if your name and pronouns are not reflected by your UF-rostered name. I welcome you to the class and look forward to a rewarding learning adventure.

CLASS RECORDINGS

UF class recording policy states as follows: Students are allowed to record video or audio of class lectures. However, the purposes for which these recordings may be used are strictly controlled. The only allowable purposes are (1) for personal educational use, (2) in connection with a complaint to the university, or (3) as evidence in, or in preparation for, a criminal or civil proceeding. All other purposes are prohibited. Specifically, students may not publish recorded lectures without the written consent of the instructor.

A “class lecture” is an educational presentation intended to inform or teach enrolled students about a particular subject, including any instructor-led discussions that form part of the presentation, and delivered by any instructor hired or appointed by the University, or by a guest instructor, as part of a University of Florida course. **A class lecture does not include lab sessions, student presentations, clinical presentations such as patient history, academic exercises involving solely student participation, assessments (quizzes, tests, exams), field trips, private conversations between students in the class or between a student and the faculty or lecturer during a class session.**

The LITC is a legal live-client clinic and as such must adhere to the Florida Bar Rules of Professional Conduct and Circular 230 Regulations Governing Practice before the Internal Revenue Service. According to Rule 4-1.6, all information relating to a client's representation is **confidential** and may not be voluntarily disclosed by the lawyer without either the client's consent or the application of a relevant exception to the confidentiality rule. **Because client information is frequently discussed during class, recordings of LITC classes is prohibited.**

Students may not take, circulate, or post photos or videos of classroom discussions, whether they are in-person, hybrid, or completely online. Students failing to follow this rule will be referred to the College of Law Honor Code Council and the University's Office of Student Conduct and Conflict Resolution.

RELIGIOUS HOLIDAYS

The Florida Board of Education and state law govern university policy regarding observance of religious holidays. The following guidelines apply:

Students, upon prior notification to their instructors, shall be excused from class or other scheduled academic activity to observe a religious holy day of their faith. Students shall be permitted a reasonable amount of time to make up the material or activities covered in their absence. Students shall not be penalized due to absence from class or other scheduled academic activity because of religious observances. If a faculty member is informed of or is aware that a significant number of students are likely to be absent from class because of a religious observance, the faculty member should not schedule a major exam or other academic event at that time.

A student who is to be excused from class for a religious observance is not required to provide a second party certification of the reason for the absence. Furthermore, a student who believes that he or she has been unreasonably denied an education benefit due to religious beliefs or practices may seek redress through the student grievance procedure.

COURSE ETHICS

Academic honesty and integrity are fundamental values of the University community. Students should understand the UF Student Honor Code located [here](#).

UF students are bound by The Honor Pledge which states, "We, the members of the University of Florida community, pledge to hold ourselves and our peers to the highest standards of honor and integrity by abiding by the Honor Code. On all work submitted for credit by students at the University of Florida, the following pledge is either required or implied: 'On my honor, I have neither given nor received unauthorized aid in doing this assignment.' The Honor Code specifies a number of behaviors that are in violation of this code and the possible sanctions. Click [here](#) to read the Honor Code.

Furthermore, you are obligated to report any condition that facilitates academic misconduct to appropriate personnel. If you have any questions or concerns, please consult with me.

HEALTH AND WELLNESS

U Matter, We Care: If you or a friend is in distress, please contact umatter@ufl.edu or 352 392-1575 so that a team member can reach out to the student.

Counseling and Wellness Center: 392-1575; and the University Police Department: 392-1111 or 9-1-1 for emergencies. <http://www.counseling.ufl.edu/cwc/Default.aspx> (Links to an external site.)

Sexual Assault Recovery Services (SARS): Student Health Care Center: 392-1161.
University Police Department: 392-1111 (or 9-1-1 for emergencies). <http://www.police.ufl.edu/> (Links to an external site.)Links to an external site.

COURSE EVALUATIONS

Students are expected to provide professional and respectful feedback on the quality of instruction in this course by completing course evaluations online via GatorEvals. Click [here](#) for guidance on how to give feedback in a professional and respectful manner. Students will be notified when the evaluation period opens, and can complete evaluations through the email they receive from GatorEvals, in their Canvas course menu under GatorEvals, or via ufl.bluera.com/ufl/. Summaries of course evaluation results are available to students [here](#).

CLASS SCHEDULE

Please be advised that this schedule is subject to change as the semester progresses. Changes will be communicated via Canvas. The selected readings that guide our weekly class discussion may be supplemented or altered throughout the semester depending on the nature of the LITC caseload. In addition, you may be conducting your own independent legal research depending on your team's casework. While general case rounds will occur weekly, you will be required to meet with your teammate and the Clinic Director bi-weekly to have a more in-depth discussion regarding specific cases, review IRS correspondence and their positions, and strategize. These meetings may occur more frequently depending on the nature of the case.

August 22nd

Topic: Introduction to the UFLITC and Virgil Hawkins Civil Clinics Procedures

Read: W. E. Afield, *Social Justice and the Low-Income Taxpayer*, 64 Vill. L. Rev. 347 (2019). Available at https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3318538.
(Also available via Canvas)

Selected Circular 230 sections (Link on Canvas)

Watch: Onboarding videos on Mediasite (Link on Canvas)

Assignment: Schedule mock interview, times available August 23rd through August 26th (Scheduling will be done on the first day of class, but please have a day or two in mind in advance)

August 29th

Topic: Initiation of an LITC Case & Interview Skills Review

Review: UFLITC Engagement Letter

Assignment: Draft mock interview memorandum and prepare to discuss in class

September 5th

LABOR DAY, NO CLASS

For a bit of levity, feel free to watch the Last Week Tonight segment on the IRS. Available on YouTube.

September 12th

Topic: Examinations & UFLITC Outreach

Read: Selected Statutes and Regulations listed on Canvas

Assignment: Complete legal analyses of EITC fact patterns and draft brief memos explaining filing status, deductions, and credits taxpayers are eligible for and why.

Discussion Topic: Begin thinking about systemic issues affecting low-income taxpayers and how to best present these to the community.

September 19th

Topic: Appeals and Qualified Offers & Controversy Conflicts of Interest

Read: Selected Statutes and Regulations listed on Canvas

Assignment: Complete legal analyses of taxpayer issues and draft brief memos explaining their situations.

September 26th

Topic: Collection Alternatives: Offers in Compromise

Read: Selected Regulations and IRM provisions listed on Canvas

Review: Form 656-B, Offer Memorandum

Assignment: Complete RCP analysis and calculate offer amount and be prepared to discuss in class.

October 3rd

Topic: Collection Alternatives: Currently Not Collectable, Innocent Spouse, Payment Plans

Read: Selected Statutes, Regulations, and IRM provisions listed on Canvas

Review: Form 433-D, Form 433-F, Form 8857

Assignment: Complete Collection Alternatives Exercise

October 10th

Topic: Post Assessment Liability Challenges & Communications with an Administrative Agency

Read: Selected Statutes and Regulations listed on Canvas

Publication 3598

Review: Form 656-L

October 17th

Topic: Tax Court: Petition Drafting & Filing

Read: Selected Statutes and Regulations listed on Canvas

Selected Tax Court Rules

October 24th

Topic: Tax Court: Settlement Negotiations, Trials

Read: Selected Statutes and Regulations listed on Canvas

Selected Tax Court Rules

October 31st JACKSONVILLE TAX COURT CALENDAR CALL

Topic: Tax Court Calendar Debrief

Class discussion will focus on Tax Court calendar and may have a guest speaker.

November 7th

Topic: Refunds & Case Transition

Read: Selected Statutes and Regulations on Canvas

Review: Sample Case Transition Memo

November 14th

Topic: Bankruptcy & Case Closure Procedures

Read: Selected Statutes and Regulations on Canvas

Review: Sample Case Closure Memo and Form

November 21st

Please note this class may be rescheduled to a mutually agreeable time the week of November 14th.

Topic: Final Case Rounds & Reflection

Assignment: All case transfer memos, file cleanups, and final client contacts should be completed by November 18th.