

LOW-INCOME TAXPAYER CLINIC
UNIVERSITY OF FLORIDA LEVIN COLLEGE OF LAW
FALL 2025 SYLLABUS – LAW 6940 – 3 CREDITS

Professor Derek Wheeler
Bruton-Geer Hall 105C
Office Phone: 352-271-0841
Email: wheeler@law.ufl.edu
Office Hours: Wednesdays 10:00am to 11:00am, Thursdays 10:00am to 11:00am

Angela Silva, Co-Instructor and Fellow-In-Practice
Bruton-Geer Hall 105-J
Office Phone: 352-273-0827
Email: silva@law.ufl.edu

MEETING TIME: **Fridays 9:00am-11:00am**
LOCATION: **MLAC 213 (Unless otherwise indicated)**

COURSE DESCRIPTION AND OBJECTIVES:

Welcome to the Low-Income Taxpayer Clinic (LITC)! The LITC is a federally funded clinic 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 regarding 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.

STUDENT LEARNING OUTCOMES:

At the end of this course, students should be able to:

- Interview prospective clients and issue spot their fact pattern
- Explain complex tax law and regulations to taxpayers
- Research and apply tax laws and regulations to your client's facts
- Develop persuasive arguments, both written and orally
- Navigate ethical issues and potential conflicts of interest
- Present cognizable legal positions in judicial and administrative proceedings
- Efficiently utilize law office case management systems
- Properly document billable time
- Create and present polished legal education materials on complex tax law subject matter
- Work collaboratively in a team environment to ensure clients' interests are served

REQUIRED READING MATERIALS:

Readings will be made available through our case management system. Assignments will be calendared as if they were case specific deadlines.

Please be sure to register for the Canvas course and have any required materials with you in print or easily accessible electronic form in class. You are responsible for checking your Canvas page and the e-mail connected to the page on a regular basis for any class announcements or adjustments.

COURSE EXPECTATIONS AND GRADING EVALUATION:

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

<https://www.law.ufl.edu/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. Minimum expectations for a Satisfactory grade are below:

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 approximately 11 hours per 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.

BILLING TIME

You are expected to keep track of your hours weekly. You will submit your case work and additional non-casework hours via Clio, our case management system. You must submit your weekly time to Clio by **NO LATER THAN 6pm ON FRIDAYS**. You will be asked to review and edit time entries, as needed, to ensure conformity with proper time reporting practices. 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. Failure to timely report your billable hours to the project could potentially result in failing to receive a satisfactory grade. The ABA requires a student to work 45 hours for each credit hour earned. Therefore, the minimum time commitment for the semester will be 135 hours. This will include class time, class preparation, case work, tax education in the community and other projects. Any time billed above the 135 hours can go toward your required 40 hours of pro bono time for graduation. You may only receive this credit once you have eclipsed the 135 hours. Please be advised, even if you exceed the 135 hours prior to the last day of the semester (November 19th) you will be expected to work in the LITC through November 19th.

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 time conflicts.

PREPARATION & PARTICIPATION

Adequate preparation requires identifying and researching case specific issues in a timely manner and being able to discuss them in class and with the client. 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. 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, we will work toward client specific goals. Each student team will have a weekly meeting with either myself or Angela, the clinic fellow-in-practice. These meetings will be scheduled at the beginning of the semester.

Student teams will also be required to present a one-hour CLE style presentation on a substantive tax law topic that may affect low-income taxpayers. These presentations are intended to be professional level, and require preparation in advance of the class to ensure that the slides and materials are up to standard.

PROFESSIONALISM

You may be asked on multiple occasions to meet with clients, present to community organizations, 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.

CLASS ATTENDANCE POLICY:

Attendance in class is required by both the ABA and the Law School. 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. The law school's policy on attendance can be found [here](#).

COMPLIANCE WITH UF HONOR CODE:

Academic honesty and integrity are fundamental values of the University community. Students should be sure that they understand the UF Law Honor Code located [here](#). The UF Law Honor Code also prohibits use of artificial intelligence, including, but not limited to, ChatGPT and Harvey, to assist in completing quizzes, exams, papers, or other assessments unless expressly authorized by the professor to do so.

INFORMATION ON UF LAW GRADING POLICIES:

The Levin College of Law's mean and mandatory distributions are posted on the College's website and this class adheres to that posted grading policy. The following chart describes the specific letter grade/grade point equivalent in place:

Letter Grade	Point Equivalent	Letter Grade	Point Equivalent
A (Excellent)	4.0	C (Satisfactory)	2.0
A-	3.67	C-	1.67
B+	3.33	D+	1.33
B	3.0	D (Poor)	1.0
B-	2.67	D-	0.67
C+	2.33	E (Failure)	0.0

The law school grading policy is available [here](#).

OBSERVANCE OF RELIGIOUS HOLIDAYS:

UF Law respects students' [observance of religious holidays](#).

- 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.

EXAM DELAYS AND ACCOMMODATIONS:

The law school policy on exam delays and accommodations can be found [here](#). Please note, there is no final exam in this course.

STATEMENT RELATED TO ACCOMODATIONS FOR STUDENTS WITH DISABILITIES

Students requesting accommodations for disabilities must first register with the Disability Resource Center (<https://disability.ufl.edu/>). Once registered, students will receive an accommodation letter, which must be presented to the Assistant Dean for Student Affairs (Assistant Dean Brian Mitchell). Students with disabilities should follow this procedure as early as possible in the semester. It is important for students to share their accommodation letter with their instructor and discuss their access needs as early as possible in the semester. Students may access information about various resources on the UF Law Student Resources Canvas page, available at <https://ufl.instructure.com/courses/427635>.

STUDENT 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 may complete evaluations through the email they receive from GatorEvals, in their Canvas course menu under GatorEvals, or via <https://ufl.bluer.com/ufl/>. Summaries of course evaluation results are available to students [here](#).

RECORDINGS OF CLASS

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, recording 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.

ABA OUT-OF-CLASS HOURS REQUIREMENTS: ABA Standard 310 requires that students devote 120 minutes to out-of-class preparation for every "classroom hour" of in-class instruction. See Course Expectations and Grading Evaluation for more details.

COURSE SCHEDULE OF TOPICS AND ASSIGNMENTS

This syllabus is offered as a guide to the direction of the course. Our pace will depend in part on the level of interest and the level of difficulty of each section and is subject to change. The Course will be broken up into two sections. The first section will consist of an introduction to your case files, substantive and procedural law readings, and a weekly case simulation. Substantive law will be explored through the case simulations and case introductions.

SECTION 1: SKILL & PRACTICE INTENSIVE	
8/19	<i>Clinic Commitment Ceremony: Attendance Strongly Encouraged</i>
8/22	<i>Class 1: Introduction to LITC & Course Overview</i> • Introduction to Case Simulations • Initial Team Meetings and Structure • Tax Practice Ethics <i>Required Readings Before Class (All Available on Clio)</i> • Lawrence A. Dubin, <i>Virgil Hawkins: A One-Man Civil Rights Movement</i>, 51 Fla. L. Rev. 913 (1999). • W. E. Afield, <i>Social Justice and the Low-Income Taxpayer</i>, 64 Vill. L. Rev. 347 (2019). • Circular 230 Sections 10.20, 10.21, 10.22, 10.23, 10.28, 10.29, 10.33, 10.34, 10.36
8/29	<i>Class 2: Case Initiation & Beginning Client Advocacy</i> • Client interviewing and mastering file review • Initial communication with IRS • Review Case Simulation #1: The X-Filer <i>Required Readings:</i> • Will be posted to Clio on 8/22
9/5	<i>Class 3: Proposing Resolution & Case Progression</i> • Researching tax issues and keeping cases moving • Written and oral proposed resolutions • Review Case Simulation #2: CP2000 and Late <i>Required Readings:</i> • Will be posted to Clio on 8/29
9/11	<i>Tax Court Consultation Day: 4pm-8pm</i>
9/12	<i>Class 4: Advocating for Client Positions & Settlement</i>

	• Persuasive argument drafting • Understanding probative value of documentation • Review Case Simulation #3: New Kids on the Dependent Block (Due 9/10) <i>Required Readings:</i> • Will be posted to Clio on 9/5
9/13	<i>Tax Court Consultation Day: 9am-1pm</i>
9/19	<i>Class 5: Advocating for Collection Alternatives</i> • Review Consultation Days • <i>Required Readings:</i> • Will be posted to Clio on 9/12
SECTION 2: CASES, EDUCATION, SYSTEMIC ADVOCACY	
9/26	<i>Class 6: Introduction to Case Rounds</i>
10/3	<i>Class 7: Case Rounds & Systemic Advocacy</i>
10/10	<i>Class 8: Case Rounds & Marketing</i>
10/14	<i>Jacksonville Tax Court Calendar Call: 9am</i>
10/17	<i>No Class: Homecoming</i>
10/24	<i>Class 9: Case Rounds & CLE Presentation Day</i>
10/31	<i>Class 10: Case Rounds & CLE Presentation Day</i>
11/7	<i>Class 11: Case Rounds & CLE Presentation Day</i>
11/13	<i>Clinic Capstone Class (12:00pm-1:15pm)</i>
11/14	<i>Class 12: Case Rounds & CLE Presentation Day</i>
11/19	<i>Class 13: Case Closing Day (Class may be rescheduled to lunch time)</i>