**LOW-INCOME TAXPAYER CLINIC**

**UNIVERSITY OF FLORIDA LEVIN COLLEGE OF LAW**

**SPRING 2024 SYLLABUS – LAW 6940 – 3 CREDITS**

Professor Derek Wheeler

Bruton-Geer Hall 105C

Office Phone: 352-271-0841

Email: wheeler@law.ufl.edu

Office Hours: Thursdays, 10am-12pm, also by appointment

**MEETING TIME:** Thursdays 3:30pm to 5:30pm

**LOCATION:** MLAC 213

**COURSE DESCRIPTION AND OBJECTIVES:**

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 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 law and regulations to less sophisticated taxpayers
* Research and apply laws and regulations to your client’s facts
* Develop persuasive arguments
* Draft and file forms and memoranda to advocate client positions
* 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
* Work collaboratively in a team environment to ensure clients’ interests are served

**REQUIRED READING MATERIALS:**

Readings made available on Canvas and other links.

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 2 credits and graded 1 credit 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>

The 2 credits graded will be for class participation (1 credit) and for reflection papers due throughout the semester (1 credit). Class participation means being fully prepared to discuss the current week’s reading and any casework. Additionally, as we have a small class, all students are expected to participate every class. Students will be asked to prepare 3 reflection papers throughout the semester. The first will be based on the first week’s reading and the student’s expectations of public interest work. The second will be a mid-semester reflection on the clinic work so far, and the third will be a reflection on the clinic semester. Your grade will be based on the quality of your assignments, class preparation and participation, , and class attendance. There is no final exam.

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 10 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 Thursdays 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. 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. 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.

**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. 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.)

**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](https://www.law.ufl.edu/life-at-uf-law/office-of-student-affairs/additional-information/honor-code-and-committee/honor-code). 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.

**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    |

This course is graded 2 credits and 1 credit on a Satisfactory/Unsatisfactory scale. The law school grading policy is available [here](https://www.law.ufl.edu/life-at-uf-law/office-of-student-affairs/current-students/uf-law-student-handbook-and-academic-policies).

**OBSERVANCE OF RELIGIOUS HOLIDAYS:**

UF Law respects students’ [observance of religious holidays](https://catalog.ufl.edu/ugrad/1617/regulations/info/attendance.aspx).

* 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](http://www.law.ufl.edu/student-affairs/current-students/forms-applications/exam-delays-accommodations-form). There is no exam for this class.

**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](https://gatorevals.aa.ufl.edu/students/) 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.bluera.com/ufl/>. Summaries of course evaluation results are available to students [here](https://gatorevals.aa.ufl.edu/public-results/).

**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, 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.

**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**

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.

|  |  |
| --- | --- |
| **1/18** | ***Class 1: Introduction & Course Overview:* Introduction to the UFLITC and Virgil Hawkins Civil Clinics Procedures***Required Readings:*  * 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 Links to an external site.](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3318538)
* Circular 230 Sections 10.20, 10.21, 10.22, 10.23, 10.28, 10.29, 10.33, 10.34, 10.36
 |
| **1/25** | ***Class 2: Initiation of an LITC Case & Client Interviewing*** |
| **2/1** | ***Class 3: IRS Examinations & Communications with an Administrative Agency*** |
| **2/8** | ***Class 4: IRS Examination Topics & Case Maintenance*** |
| **2/15** | ***Class 5: Appeals & Conflicts of Interest*** |
| **2/22** | ***Class 6: Tax Court Practice & Pleadings Drafting*** |
| **2/29** | ***Class 7: Tax Court Advocacy & Settlement*** |
| **3/7** | ***Class 8: Tax Court Advocacy & Appellate Review*** |
| **3/21** | ***Class 9: Post-Assessment Liability Challenges & Persuasive Writing*** |
| **3/28** | ***Class 10: Collection Alternatives: Offers in Compromise*** |
| **4/4** | ***Class 11: Collection Alternatives: Currently Not Collectable, Innocent Spouse, and Payment Plans*** |
| **4/11** | ***Class 12: Trust Fund Recovery Penalty & Case Transition*** |
| **4/18** | ***Class 13: Penalty Abatement, Refund Claims, and Closing a Case*** |