Course Change Request

New Course Proposal

Date Submitted: 11/14/17 9:39 am

Viewing: LAW 7116 : Low Income Tax Clinic

Last edit: 11/17/17 7:56 am

Facility proposed by: ruthsmith

Contact(s)

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<td>817-212-4046</td>
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Course prefix: LAW     Course number: 7116

Department: School of Law
College/School: School of Law
Academic Level: Professional Law
Effective term: 2018-2019 Professional

Complete Course Title: Low Income Tax Clinic
Abbreviated Course Title: LOW INCOME TAX CLINIC

Catalog course description:

Directly assist clients and have primary responsibility for assigned cases; authorized in trial at Tax Court under the supervision of the supervising attorney; provides valuable experience and skills relevant to tax practice and applicable in other regulatory settings; assist qualifying taxpayers with representation during IRS audits, challenging an audit through the IRS appeals process, challenging an audit in the U.S. Tax court and negotiating installment payment agreements for amount owed to the IRS.

Prerequisites and Restrictions:

LAW 7091 or concurrent enrollment.

Concurrent Enrollment:

No

Should catalog prerequisites / concurrent enrollment be enforced?

Yes

Enforced Prerequisites / Concurrent Enrollment

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<tr>
<th>And/Or</th>
<th>Course Prefix/Number</th>
<th>Min Grade/Score</th>
<th>Academic Level</th>
<th>Concurrency?</th>
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<td>LAW 7091</td>
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Crosslistings:

No

Stacked:

No

Semester:

2-4

Credit Hour(s): 2-4

Contact Hour(s): Lecture: 2-4 Lab: 0 Other: 0 Total: 2-4

Repeatable for credit?

No
Three-peat?  No

CIP/Fund Code  2201010008

Default Grade Mode  Plus-Minus Letter Grade - Law(J)

Alternate Grade Modes

Method of instruction  Clinic

Will sections of this course be taught as non-traditional? (i.e., parts of term, distance education)  No

Will this course be taught as a distance education course?  No

Is 100% of this course going to be taught in Texas?  Yes

Will classroom space be needed for this course?  Yes

This will be a required course or an elective course for the following programs:

Required (select program)

Elective (select program)

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<th>Program(s)</th>
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<td>(JD; JDLW) Juris Doctor</td>
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Course Syllabus

Syllabus:  Upload syllabus

Upload syllabus  Syllabus - Low Income Tax Clinic.pdf

Letters of support or other documentation  No

Additional information

Reviewer Comments  Sandra Williams (sandra-williams) (10/12/17 7:57 pm): Rollback: Use course numbers in catalog prerequisites - not course titles; syllabus has wrong course number listed.

Sandra Williams (sandra-williams) (11/12/17 11:53 am): Rollback: Previous comments not addressed.

Sandra Williams (sandra-williams) (11/17/17 7:56 am): Made edits to catalog prerequisites. Does this course need the pass/fail grading option? Moving forward.

Reported to state?  Add
COURSE DESCRIPTION AND PREREQUISITES

This course is a clinic taught by a law school faculty member that involves advising or representing one or more actual clients or serving as a third-party neutral. As a primarily experiential course, this course focuses on teaching professional skills and integrates doctrine, theory, and legal ethics. This course offers students multiple opportunities for performance, faculty feedback, and self-evaluation. It satisfies the requirements of ABA Standard 304(b).

Students will have the opportunity to directly represent low income taxpayers in controversies before the Internal Revenue Service (IRS), in U.S. Tax Court, and in U.S. District Courts. Clinic students represent taxpayers involved in tax examinations (audits), administrative appeals, collection matters, and cases before the federal courts, under the direct supervision of the Director of the clinic. The course includes a classroom component, which will cover tax procedure as well as general skills such as interviewing, counseling clients, negotiating with the IRS, and tax research and information gathering.

Prerequisites are one year in the full-time or part-time program and Federal Income Tax.

TEXTBOOK AND/OR RESOURCE MATERIALS

There are no assigned textbooks for the tax clinic. I will provide material, as needed, in advance of some classroom discussions. I will also provide information on how to use various resource materials, available in the clinic or the Law Library or online, to research specific issues you will encounter in your cases.

COURSE OBJECTIVES

By the end of the course, you will have developed through your case-work specific skills relevant to a tax controversy practice as well as general skills relevant to any legal practice:

- Finding relevant legal or factual information
- Effectively working with and representing clients, using a client-focused approach
- Handling certain issues common to low income taxpayers
- Drafting collection information statements, audit responses, offers-in-compromise, requests for a collection due process hearing, Tax Court petitions, etc.
- Identifying and resolving issues involving professional ethics and responsibilities
• Practice management, including case-file organization and time-keeping

EVALUATION AND GRADING POLICIES

This course is graded and follows the grading scale and grading policies outlined in Academic Standards 8.1-8.5.4, which may be found in the Student Handbook.

Your grade will be based on my evaluation. We will discuss the evaluation, as well as your self-evaluation, at least once during the semester and then at the end of the semester. The evaluative criteria, which focus on the process you follow rather than the outcomes of your individual cases, include:

• Client relationships
• Identification and development of legal theories and factual support in support of the client’s position
• Practice management
• Oral and written advocacy
• Professional relationships
• Professional and ethical responsibilities
• Reflective skill development
• Participation in the classroom component
• Personal development over the course of the semester
• Miscellaneous

I will provide a copy of the evaluation form on or before the first day of class.

As part of the evaluation process, you will be required to write short journals and submit them to me several times over the course of the term. These will be a mechanism for self-evaluation and feedback, but they are also a learning experience in themselves. An important part of clinical education is reflecting on experience. We combine classroom + case-work + reflection to maximize deep (as opposed to surface) learning. Such reflection will also prepare you for a lifetime of self-directed learning. I will provide more information on these early in the semester.

Students are expected to dress professionally to appear in court or initial meetings with IRS personnel. Less formal but appropriate dress is expected for meetings with your clients.

ATTENDANCE POLICY

You are required to adhere to the law school’s attendance policy as outlined in the Student Handbook.
SPECIAL ACTIVITIES

Some of our regularly scheduled class time will be replaced by special activities. During the semester, there will be two Tax Court trial sessions in Dallas. To the extent possible given your other scheduled commitments, I will expect you to join me for the Monday morning portion of the sessions. These take the place of class time on those days, as shown below, and I will not reschedule those classes. The clinic currently has three cases scheduled for the October 30th trial session.

Typically, we observe the “calendar call” process, during which the judge calls each case on the docket and asks the parties for an updated status, on Monday morning and provide informal consultations to unrepresented taxpayers. We help them understand the issues they will need to address, evaluate the strength of their case and any settlement offer by the IRS attorney, discuss the case with the IRS attorney, and prepare for trial as appropriate. We may, but usually don’t, enter an appearance for the taxpayer and formally represent them in their case. Some judges also invite us back to chambers before the calendar call.

We usually arrive at the courtroom between 9:00 and 9:30, the calendar call starts around 10:00, and it may conclude as early as 10:30 or 11:00, depending on how many cases are called and their status. If there are unrepresented taxpayers who ask for our assistance, our participation in some instances has continued past noon. If you have more time available, you are also welcome to stay for trials, if any, either Monday afternoon or later in the week. However, often so many cases are settled, continued, or dismissed during or before the calendar call that there are no actual trials during the trial session.

During the semester, there will also be a “Pro Bono Day,” at the SMU clinic in Dallas. These are collaborative efforts between IRS Counsel, our clinic, the SMU clinic, and the State Bar Tax Section, scheduled one or two months in advance of the trial session. These effectively replicate the work we do at a Tax Court calendar call: consulting with unrepresented taxpayers whose cases are on the upcoming dockets. But these events allow our consultations to be more productive, as there is more lead time for the taxpayers to take appropriate actions. Your attendance at this Pro Bono Day is recommended but not required. I will provide more information closer to the event.

There may also be a trip to Laredo and a trip to El Paso to meet with clients. I will arrange these later in the semester and will try to schedule them: (a) not to conflict with our class time; and (b) at a time that would allow participation by those of you whose clients we’ll be meeting. As with the trip to El Paso for the Tax Court trial session, costs will be reimbursed by the law school.

COURSE TOPICS

The classroom component of the clinic includes:

- Federal tax procedure (including research and fact investigation specific to tax issues)
- General lawyering skills (interviewing, counseling, negotiating)
- Specific issues common in a low income tax clinic (payment alternatives, EITC, innocent spouse, identity theft)
• Administrative procedures for the clinic

We will also conduct “case rounds” during some of the classes. These are modeled after a similar process in medical education, a learning method involving in-depth discussion with colleagues of real cases. Each of you will be asked to present a specific case of yours for discussion, preferably one involving a challenge that was particularly difficult or for which you are not completely satisfied with how you resolved it and believe group input would be helpful. The rest of the class will discuss and brainstorm with you. We will all learn from each other. I will provide more information later in the semester about our approach to case rounds.

The following are the topics that I currently anticipate covering in the classroom component. The schedule may change, on reasonable notice.

Class 1: Introduction; overview of the tax controversy process; practice before the IRS

Class 2: LITC policies and procedures; client-based representation

Class 3: Collections and payment alternatives

Class 4: Earned income tax credit

Class 5: Tax research; fact investigations

Class 6: Interviewing

Class 7: Case rounds

Class 8: Ethical obligations particular to a tax practice

Class 9: Tax Court litigation

Class 10: Negotiating with the IRS; counseling clients

Class 11: Case rounds

Class 12: Tax Court calendar call (Dallas)

Class 13: Innocent spouse relief

Class 14: Transition procedures

Class 15: Case rounds

Class 16: Audits

Class 17: Case rounds
Class 18: Tax Court calendar call (Dallas)

Class 19: Case rounds

Class 20: Appeals

Class 21: Case rounds

Class 22: Identity theft

Class 23: Case rounds

Class 24: Wrap-up; course evaluations

**LAW SCHOOL DISABILITY POLICY**

The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you believe you have a disability requiring an accommodation, please contact the Assistant Dean of Students, Rosalind Jeffers. Due to the law school’s policy of testing anonymity, students should not discuss their disabilities with professors. For assistance, students should consult with Dean Jeffers. For additional information, visit [http://law.tamu.edu/current-students/student-affairs/exam-accommodation](http://law.tamu.edu/current-students/student-affairs/exam-accommodation).

**ACADEMIC INTEGRITY STATEMENT AND POLICY**

*An Aggie does not lie, cheat or steal, or tolerate those who do.* For additional information, please visit [http://aggiehonor.tamu.edu](http://aggiehonor.tamu.edu) and the law school [Student Handbook](http://aggiehonor.tamu.edu).

**STATEMENT ON CREDIT HOURS**

ABA accreditation standards include a formula for calculating the amount of work that constitutes a credit hour. According to ABA Standard 310(b)(1), “a ‘credit hour’ is an amount of work that reasonably approximates: (1) not less than one hour of classroom or direct faculty instruction and two hours of out-of-class student work per week for fifteen weeks, or the equivalent amount of work over a different amount of time; or (2) at least an equivalent amount of work as required in subparagraph (1) of this definition for other academic activities as established by the institution, including simulation, field placement, clinical, co-curricular, and other academic work leading to the award of credit hours.” The Law School’s policy further states that “students will spend at
least 45 hours in out-of-class work during the term for each hour of academic credit earned” for a clinic. For more information, see the Credit Hour Policy.

At Texas A&M University School of Law, we have a twelve-week semester. This is a 4-credit hour clinic, with some “direct faculty instruction” outside of the classroom. Based on twelve weeks of classes, you are expected to average eleven (11) hours per week, in addition to three (3) hours of classroom time. The eleven hours of out-of-class time includes homework/preparation for class, as appropriate, plus time working on client cases. You will be responsible for reporting your time for my review; we will discuss time-keeping in our initial classroom meeting. While some of your clinic work can be performed in other locations, for most of that time you should be in the clinic. In addition to our scheduled classroom time, you should schedule at least 8 “office hours” per week that you will be in the clinic. A regular schedule will also make it easier for clients to contact you. In addition, you will schedule a weekly meeting with me to review your cases and prioritize work. Prior to our first classroom meeting, please provide me a schedule showing: (a) your preferred times for office hours and the weekly case review meeting, and (b) any other scheduled commitments during the semester. Your office hours and weekly case review meeting may be rescheduled as mutually agreed.

STATEMENT ON PROFESSIONALISM

“What is professionalism? ‘Professionalism is conduct consistent with the tenets of the legal profession as demonstrated by a lawyer’s civility, honesty, integrity, character, fairness, competence, ethical conduct, public service, and respect for the rule of law, the courts, clients, persons who work within the legal profession, witnesses, and unrepresented parties.”

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