

**UNIVERSITY OF BALTIMORE
SPRING 2020**

Course: Tax Clinic
LAW 800I.512/LAWT 800I.491

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Days/Time: Seminar on Mondays, 5:45-7:35 p.m.; team meetings TBD

Location: Room assignments are available through MyUB.

Course Description:

Students represent low-income taxpayers involved in matters with the Internal Revenue Service. Under the supervision of a faculty member, students interview clients, research substantive and procedural law, and represent clients before the IRS and the U.S. Tax Court. The course includes a weekly seminar and supervision meetings in addition to case work. Co-requisites: Federal Income Tax and Professional Responsibility. Recommended: Interviewing, Negotiating, and Counseling; Tax Practice and Procedure. [Admission by permission only]

Course Materials:

The following materials are **required**:

- a. Tax Clinic Manuals (available on the R: drive). To access R: remotely, log in to myub, click on "My Files," and go to "Departmental Storage (R:)," then "Law_Clinic," then "Students," then "Tax."
- b. Stefan H. Krieger and Richard K Neumann, Jr., *Essential Lawyering Skills*
- c. Access to *Effectively Representing Your Client Before the IRS*, 7th Ed. (available on the R: drive and in the clinic library).
- d. Electronic postings throughout the semester.

- e. Revised syllabi, including assignments for future classes, will be distributed through TWEN as necessary as the semester progresses.

Student Learning Outcomes:

After completing this course, you will be able to:

1. Develop strategies for handling tax controversies before the Internal Revenue Service and the federal courts.
2. Manage and maintain relationships with clients.
3. Develop and implement plans for handling cases.
4. Manage your time effectively.
5. Draft persuasive documents and craft effective arguments.
6. Reflect on and evaluate your performance of legal tasks.

Grades:

Tax clinic grades are based on your overall performance, professionalism, and improvement during the course of the semester. Specifically, you will be evaluated in the following areas: (1) attorney-client relationship (15%); (2) case development and planning (15%); (3) time and case management (15%); (4) oral and written advocacy (15%); (5) professionalism (15%); (6) seminar participation (15%); and (7) self-evaluation (10%). The Tax Clinic Manuals contain a detailed discussion of the clinic's grading policy.

Course Expectations:

American Bar Association Standards for Law Schools establish guidelines for the amount of work students should expect to complete for each credit earned. Students should expect approximately one hour of classroom instruction and two hours of out-of-class work for each credit earned in a class, or an equivalent amount of work for other academic activities, such as simulations, externships, clinical supervision, co-curricular activities, and other academic work leading to the award of credit hours.

The Tax Clinic requires significant effort and time commitment. You are expected to devote approximately 20 hours per week to all clinic activities combined. You are expected to maintain contact with your clients, to work your cases regularly, and to attend all team meetings, case-related meetings, and other clinic events punctually. Clinic work is not merely a matter of completing a list of tasks. *You* must determine what tasks you need to accomplish and prioritize your case work and your outside commitments in order to accomplish them.

Additionally, please keep in mind that your clients are real people with serious legal problems. Failure to meet your Tax Clinic obligations does more than damaging your grade. It inflicts serious harm on your clients and reflects poorly on your professionalism and on the entire Clinic's reputation in the community.

For more information on what is expected of student attorneys, please see the Tax Clinic Manuals.

Attendance:

Class attendance is a primary obligation of each student whose right to continued enrollment in the course and to take the examination is conditioned upon a record of attendance satisfactory to the professor. A student who exceeds the maximum allowed absences (generally 20% of class sessions) as illustrated below may be compelled to withdraw from the course, or may be barred from sitting for the final exam. Students who are forced to withdraw for exceeding the allowed absences may receive a grade of FA (failure due to excessive absence). This policy is consistent with American Bar Association Standards for Law Schools.

Regular Semester Hours		
Credit Hours	Meetings Per Week	
	1	2
2	2 absences	5 absences
3	2 absences	5 absences
4	--	5 absences

Course Website:

We will be using TWEN for this class. This syllabus, and any revisions to it, will be posted on TWEN. The TWEN site will facilitate email communications, including messages about the substance of the course and announcements about class cancellations or make-up classes. The TWEN site also serves as a repository for useful forms and documents, such as blank Forms 2848, and as a distribution point for readings, seminar plans, and exercises throughout the course. The TWEN site for the course has been created.

All students are required to sign up for the TWEN page. You are solely responsible for any messages you may miss if you do not sign up. Additionally, you must use your ubalt.edu email address when signing up for the TWEN course and for all clinic email correspondence. The password for the clinic TWEN site is "UBlitcs20."

Computers:

Students may use laptop computers for class related purposes.

Class Cancellation:

If the instructor must cancel a class, notices will be sent to students via email and posted on the classroom door. If there is inclement weather, students should visit the University of Baltimore web site or call the University's Snow Closing Line at (410) 837-

4201. If the University is open, students should presume that classes are running on the normal schedule.

Academic Integrity:

Students are obligated to refrain from acts that they know or, under the circumstances, have reason to know will impair the academic integrity of the University and/or School of Law. Violations of academic integrity include, but are not limited to: cheating, plagiarism, misuse of materials, inappropriate communication about exams, use of unauthorized materials and technology, misrepresentation of any academic matter, including attendance, and impeding the Honor Code process. The School of Law Honor Code and information about the process is available at http://law.ubalt.edu/academics/policiesandprocedures/honor_code/.

Title IX Sexual Misconduct and Nondiscrimination Policy:

The University of Baltimore's Sexual Misconduct and Nondiscrimination policy is compliant with Federal laws prohibiting discrimination. Title IX requires that faculty, student employees and staff members report to the university any known, learned or rumored incidents of sex discrimination, including sexual harassment, sexual misconduct, stalking on the basis of sex, dating/intimate partner violence or sexual exploitation and/or related experiences or incidents. Policies and procedures related to Title IX and UB's nondiscrimination policies can be found at: <http://www.ubalt.edu/titleix>.

Course Evaluation Requirement:

It is a requirement of this course that students complete a course evaluation. The evaluation will be available later in the semester and is entirely anonymous. Faculty members will not have access to the feedback provided on course evaluations until after all grades are submitted.

Disability Policy:

If you are a student with a documented disability who requires an accommodation for academic programs, exams, or access to the University's facilities, please contact the Office of Academic Affairs, at ublawacadaff@ubalt.edu or (410) 837-4468.

SEMINAR TOPICS & ASSIGNMENTS; OTHER IMPORTANT DATES

1. January 11 – Tax Clinic Orientation and Overview of Tax Controversy Practice

Read: Tax Clinic Manuals; *Essential Lawyering Skills*, Chapters 1 & 2; orientation quiz (answers due August 15 at noon via e-mail)

Note: This session will meet prior to the beginning of classes, ***from 9 a.m. to 3:00 p.m. on Saturday, January 11*** (including a break for lunch), *not* the regular clinic seminar day and time.

2. January 13 – Case Management; Investigating Cases

Read: *Essential Lawyering Skills*, Chapters 4 & 8

Note: This is the first day your Special Orders (allowing you to practice) are in effect.

3. January 20 – Martin Luther King, Jr. Day Holiday — No Class

4. January 27 — Interviewing Clients; Problem-Solving

Read: *Effectively Representing Your Client*, Section 10.3 (skim the rest of Chapter 10); interviewing exercise to be posted

5. January 27 – Tax Clinic Writing Exercise Due

Note: The Writing Exercise is due by 5 p.m. via e-mail on this date.

6. February 3 – Tax Research/Persuasive Analysis & Writing

Read: *Essential Lawyering Skills*, Chapter 11

Note: Edits to your partner's Writing Exercise are due by 5 p.m. via e-mail on this date.

7. February 10 – Client-Centered Lawyering

Read: *Essential Lawyering Skills*, Chapter 3

8. February 17 – Counseling

Read: *Essential Lawyering Skills*, Chapter 18

9. February 24 – Federal Tax Litigation

Read: *Effectively Representing Your Client*, Chapter 7, Sections 7.7.3 and 7.7.4

Note: Mid-semester Personal Learning Memos are due by class time via e-mail on this date.

10. March 2 – Tax Court Calendar Call — No Class

Note: All students are required to attend the Tax Court's calendar call on this date.

11. March 9 – Cultural Responsivity

Read: *Essential Lawyering Skills*, Chapter 6

12. March 16 – Spring Break- no class

13. March 23 – Fact Investigation

Read: *Essential Lawyering Skills*, Chapter 10

14. March 30 – Negotiation

Read: *Essential Lawyering Skills*, Chapters 23 and 25

- 15. April 6** – Persuasive Writing
- 16. April 13** – Presentations: Topics in Tax Practice/Case Rounds (I)
- 17. April 20** – Presentations: Topics in Tax Practice/Case Rounds (II)
- 18. April 27** – Clinical Reflections

Read: materials to be distributed (via TWEN)

- 19. April 28-May 13** – Reading and Exam Period

Note: Your final meeting with the supervisors will take place during this period. Your end-of-semester Personal Learning Memo, transfer memos, and any other end-of-semester documents are due 24 hours before that meeting.

- 20. May 13** –Last Day of Exams

Note: This is the last day your Special Orders (allowing you to practice) are in effect.