LOW INCOME TAXPAYER CLINIC
CLASS SYLLABUS FALL 2018

Professor Barbara Z. Lock
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CLASS TIME:  M & W 10:30-11:20, room 136
OFFICE HOURS: Thursday 9:00 – 11:00 (plus whenever I am in my office, and you can reach me any time by cell or email)

COURSE DESCRIPTION: In this clinic, you will represent clients with a variety of tax issues before the IRS and the Tax Court in a setting similar to a law firm. You will also perform community and outreach projects to inform and educate others about our services and about basic tax law principles.

TIME REQUIREMENTS: Clinic requires 60 hours of work per credit hour. Client work, weekly meetings, class time, and attendance at Tax Court calendars should be recorded on your time sheet.

CLINIC OFFICE HOURS: Please choose two hours per week per credit (six for three credits) when you will regularly be in the clinic office. If you will not be in the office during your designated hours, please let Haley and me know.

FINAL PROJECTS: Our clinic is partly grant-funded. As a condition of that grant, we are required to provide outreach and education to the community. In lieu of a final exam, you must complete at least two projects (one outreach and one educational) designed to educate low-income taxpayers and/or ESL taxpayers about their tax rights and responsibilities and about the availability of the clinic’s services. The clinic and the IRS have Power Point presentations to use. I will keep you posted as I become aware of opportunities. If you are interested in completing additional projects, you are welcome to and they will count toward your hours.
IMPORTANT DATES:

September 3rd: Labor Day – no class
September 17th: Boise Tax Court calendar call & dinner with Judge Marvel @ Cottonwood Grille (your dinner is paid for by Tim Tarter, a generous local attorney)
September 20th and 21st: ISB Tax Section Estate Planning Conference @ the Grove (free for interested students)
September 24th: Project plans (including dates, locations, subject matter) due
October 15th: Reno Tax court calendar call
October 24th: Mid-semester self-assessments due
November 13th: ISB Tax Section meeting from noon – 1:00 (optional, but free lunch is included)
November 19th – 23rd: Thanksgiving break – no classes
November 28th – last day of clinic class

COURSE OBJECTIVES FOR STUDENTS:

1. Learn the necessary tax law, tax procedure (from return submission through audit level, tax court, and collections), and research skills, and develop the ability to utilize those skills and knowledge to assist clients with the substantive aspects of their IRS controversies.

2. Develop skills necessary to analyze, interpret, strategize, and resolve a client’s controversy from the time the client contacts us through resolution of his or her controversy.

3. Develop and demonstrate competency and reliability in timely responding to clients and the IRS; in civilly and effectively interacting with clients, IRS personnel, and each other; and in effectively negotiating with the IRS to obtain the proper outcome for the client.

4. Develop the ability to, and understand the need to, counsel clients on conceding an unfounded position, and learn to counsel and assist clients in pursuing collection alternatives in those situations.

5. Learn the importance of keeping thorough, accurate, and consistent client files and time records.
6. Learn to identify ethical problems in your clients’ representation and analyze how to resolve them.

7. Develop your commitment to pro bono work and community work by completing your projects.

8. Demonstrate your understanding of the importance of being responsive to me and keeping me involved in all cases and informed of all developments.

METHODS OF ASSESSMENT. This is a graded class. Your performance will be assessed as follows.

1. You will spend a minimum one hour per week meeting with me individually, during which time we will analyze the progress made on your cases, how you are feeling about your performance, and what I expect from you. You are encouraged to voice your concerns and questions about your clients’ issues and your own performance at these meetings.

2. Included below is an eight-point “practice pointers” section. These are the skills, knowledge, and professional behavior that you will develop in clinic and upon which you will be graded at the semester’s end. Midway through the semester, you will evaluate yourself on your performance based on these pointers, and we will discuss both your and my evaluation of your performance to that point in individual meetings. At the end of the semester, you will again complete a self-evaluation based on the practice pointers set forth in the syllabus. I will use your evaluations together with my own to assess your performance.

3. I will assess further objective outcomes that are included in the syllabus but not in the practice pointers, such as whether you have completed the required number of hours and your required projects. I will gather input from the administrative staff with whom you have worked as to whether you have worked cooperatively and completed the office administrative tasks, such as formally closing cases, which are required of you. All of these considerations will factor into your grade for the semester.

CLIENT REPRESENTATION PRACTICE POINTS: You will be representing clients in disputes with the IRS. You will have approximately five of your own clients at any time during the semester, including at least one docketed Tax Court case. You will be meeting and interviewing clients; working with IRS agents at the exam, appeal,
and compliance levels, including settling cases; and preparing cases for and representing clients before the United States Tax Court.

Participation in the clinic requires you to follow professional standards similar to working in a law firm:

1. **CORRESPONDENCE AND PLEADINGS**: You will be corresponding with clients, the IRS, and the Tax Court. Please send me a draft and receive my approval before sending any email, letter, or pleading. Please copy me on any email or other document you send to or on behalf of a client. Proof, proof, proof your work.

2. **RESPONSIVENESS**: Use your clinic email for all clinic matters and check your clinic email daily. Make sure your clients know when they can reach you, and that you are a student with other obligations. Reply promptly to your clients, within twenty-four hours if at all possible. Respond to my emails to you. If I forward you a client message, acknowledge that you received it and have returned the client’s call. When you are on break, check your email in case something comes up. Alert your clients when you will be on break, and let me know what client matters you expect to arise during breaks.

3. **RELIABILITY**: Class attendance is required. If you can’t make class, please let me know ahead of time. If you tell a client or me that you will do something, make sure it gets done. Keep a calendar so you don’t forget commitments.

4. **TIMELINESS**: Be on time, for court dates, classes, and meetings, but also with providing information to me by the due dates.

5. **TIME RECORDS**: Keep records of your time on the template provided. Each week your time sheet should reflect the number of hours you have completed toward your total requirement and the number of hours you have remaining to complete.

6. **CLIENT UPDATES**: Keep a thorough running log of your progress on each client in Legal Files.
7. **DEADLINES**: Do not miss deadlines. If you can’t make a deadline, make sure to make alternate arrangements with time to spare.

8. **EXPECTATION MANAGEMENT**: Being a professional involves much expectation management. A happy client is one who is kept informed by his or her lawyer. This includes informing a client when something arises that prevents you from delivering a promised result. Clients can understand that much better than they can understand a deadline passing without word from their attorney.

**DISABILITY SUPPORT SERVICES REASONABLE ACCOMMODATIONS STATEMENT**

Reasonable accommodations are available for students who have documented temporary or permanent disabilities. Ideally, students in Moscow and Boise should meet with CDAR by the end of the first week of class to assess if any accommodations are needed for courses and/or examinations. All accommodation requests are then submitted by CDAR to Dean Dodge for final approval. CDAR serves as the sole evaluator of medical documentation and determines reasonable accommodations on a per semester basis. The College of Law does not have the authority to evaluate or grant disability accommodations without CDAR first submitting a recommendation. You may contact CDAR by:

- Calling 208-885-6307
- Emailing cdar@uidaho.edu

It is ultimately the student’s responsibility to seek a disability accommodation, and until an accommodation is approved by CDAR and Dean Dodge, no student will be entitled to receive any accommodations. To learn more about CDAR, visit its website at [http://www.uidaho.edu/current-students/cdar](http://www.uidaho.edu/current-students/cdar). Moscow students may also visit CDAR in suite 127 of the Pitman Center. Please review the College of Law Catalog and Student Handbook for more information on the disability accommodation process.
RECORDING CLASS SESSIONS

Students may not electronically record classes unless they have the express consent of the instructor, except where the Dean of Students has allowed recording as a disability accommodation pursuant to a recommendation by CDAR. Recording classes without the instructor’s express consent violates the Honor Code. Students recording classes as a disability accommodation must follow procedures set down by CDAR. Students who are unable to attend class for reasons of illness or other exigencies must receive permission from the instructor before classes are recorded on their behalf. Contact the Law Library for recording equipment and information on recording procedures.

CIVILITY

In any environment in which people gather to learn, it is essential that all members feel as free and safe as possible in their participation. To this end, it is expected that everyone in this course will be treated with mutual respect and civility, with an understanding that all of us (students, instructors, professors, guests, and teaching assistants) will be respectful and civil to one another in discussion, in action, in teaching, and in learning.

Should you feel our classroom interactions do not reflect an environment of civility and respect, you are encouraged to meet with your instructor during office hours to discuss your concern. Additional resources for expression of concern or requesting support include the College of Law Dean of Students (jdodge@uidaho.edu <mailto:jdodge@uidaho.edu> ), the University Dean of Students office and staff (885-6757), the UI Counseling & Testing Center’s confidential services (885-6716), or the UI Office of Civil Rights & Investigations (885-4285).

CREDIT HOURS FOR COURSEWORK

In accordance with ABA standard 310, the college of law awards one credit hour for experiences that are reasonably designed to involve 50 minutes of classroom or direct faculty instruction and two hours of out-of-class student work per week, or at least the equivalent amount of work for academic activities including simulation, field placement, clinical, and other academic work leading to the award of credit hours.
The course requirements outlined above with respect to materials and assignments, in my professional judgment, are complex enough in nature that it is expected that the amount of out-of-class time it will take students to complete the assignments will meet the rule.