



THE CLINICAL LAW PROGRAM

LOW INCOME TAXPAYER CLINIC

Instructors: Professor Beverly Winstead
 Professor Stephen Kauffman

Type of Clinic: Offered Spring & Fall Semester (6 credits)

The Low Income Taxpayer Clinic is offered as a 6 credit course. Student Attorneys will represent individuals who have disputes with the Internal Revenue Service (IRS) and the Comptroller of Maryland. Students also assist non-profit organizations and provide counseling and other direct tax and finance related services to working families, immigrants, and small businesses in Baltimore and surrounding jurisdictions. Throughout the academic year, students will also have opportunities to work directly with practicing attorneys, providing brief legal advice to pro se litigants at the U.S. Tax Court.

Students participating in this clinic address basic substantive tax issues, such as taxpayer filing status, dependent qualifications, tax credit eligibility, and the compliance issues of chronic non-filers. Procedural issues and practice area activities include, filing tax court petitions and requests for examination, appeals and collections hearings; representing clients at hearings and in tax court; and negotiating Offers in Compromise, installment agreements, and Currently Non-Collectible status.

Prior experience in taxation or accounting is not required to participate in this course. Practical skills needed to effectively participate include interviewing, negotiating, legal research and writing. In addition to a weekly two-hour seminar session, students must submit weekly status memos and regularly meet with the instructor and Clinic II student mentors to discuss case strategy, ethical issues, and communications with clients, IRS, and the State. Students are expected to spend approximately 20 hours a week on clinic activities. Some clinic meetings and activities are held off-site at community centers, the IRS, and State office buildings in the Baltimore area. This clinic satisfies the Cardin Requirement.

Students who enroll in this course are required to attend the Clinical Law Practice Orientation, as well as the Tax Clinic Orientation program, before the course begins.