The Low Income Taxpayer Clinic Experience

The Low Income Taxpayer Clinic (LITC) provides students with the opportunity to develop real-life lawyering skills as they work as “student attorneys” under faculty supervision on tax-related legal issues. Students will assist low-income taxpayers in disputes with the Internal Revenue Service (IRS), including possible appearances before the U.S. Tax Court.

The LITC students’ primary experience will be to work under the Tax Court’s student practice rule and perform, or directly assist other lawyers performing, the tasks of competently assisting low-income taxpayer clients. Students will also be exposed to the legal and ethical problems that attorneys face in practice.

The LITC is co-directed by Adjunct Professors Steven LaBounty and Sarah Narkiewicz. Steven LaBounty has over 30 years of experience with the IRS in the Office of Chief Counsel and eight years of experience as an adjunct professor in the Law School’s tax program. Sarah Narkiewicz was a tax attorney for six years with Husch Blackwell and The Stolar Partnership and worked as a tax consultant with PricewaterhouseCoopers prior to law school. She has worked at the Law School as a Lecturer in Law and advisor in the LL.M. tax program since 2004.

Typical Activities

Students in the Low Income Taxpayer Clinic will use and develop the following lawyering skills: problem solving; legal analysis and reasoning; legal research; factual investigation; client interviewing and counseling; oral and written communication; negotiation; litigation; organization and management of legal work; and recognizing and resolving ethical dilemmas.

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Requirements

Students must spend at least 21 hours per week on clinic-related matters for 6 credits; 24.5 hours per week for 7 credits; and 28 hours per week for 8 credits.

Students will attend a weekly seminar on Wednesdays from 1 – 3 pm.

The Bottom Line

- Enrollment is limited to 8 students per semester.
- The course is graded on a modified pass/fail basis.
- There is no textbook for this course.
- There is no final exam for this course.
- This course can be taken for 6-8 credits (requiring from 21 to 28 hours of clinic work per semester, respectively).

Prerequisites

This Clinic preferences 3L students, but some second-semester 2L students might also be considered.

Students must have completed the Federal Income Taxation course prior to enrollment in the LITC.