The Low Income Taxpayer Clinic Experience
The Low Income Taxpayer Clinic (LITC) provides students with the opportunity to develop real-life lawyering skills working 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 US 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. The clinic provides intensive experiences with interviewing and counseling clients and negotiating with the IRS. Students will also be exposed to the legal and ethical problems that attorneys face in practice.

The LITC is co-directed by Steven LaBounty and Sarah Narkiewicz. Steven LaBounty had over 30 years of experience with the IRS in the Office of Chief Counsel and eight years of experience as a 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. The LITC is also assisted by Dan Kempland, a supervising attorney in the clinic.

Typical Activities
Students in the LITC 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.

Pre-/Co-Requisites
Students must have completed or be simultaneously taking the Federal Income Taxation course.

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

There is a weekly seminar on Wednesdays from 10:00 a.m.-12:00 p.m.

The Bottom Line
Graded on a modified pass/fail basis.
No textbook or final exam.
This course can be taken for 6 credits or, with permission of instructor, a student may enroll for 8 credits.

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