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| **SEMESTER(S) OFFERED** | Fall or Spring |
| **CLINICAL COURSE COMPONENT** | Tax Litigation Clinical Seminar |
| **COURSE CREDITS** | 2 classroom credits |
| **CLINICAL CREDITS** | 3, 4 or 5 clinical credits |
| **LOCATION** | HLS; Legal Services Center |
| **REGISTRATION TYPE** | Helios |

**TYPES OF CASES/CLIENTS**

The clinic is designated by the IRS as a Low Income Taxpayer Clinic (LITC), and represent people in tax cases and controversies. We are not a tax preparation clinic. Most of our clients are below 250% of the poverty line and many are referred by other local and national service providers, including domestic violence organizations, veteran’s organizations, and other legal services offices.

Many of our cases involve agency litigation directly with the IRS and Massachusetts Department of Revenue, where use various administrative processes to challenge a person’s underlying tax liability or to work out viable payment plans and settlement agreements for people who cannot pay their tax liabilities. A certain percentage of our cases are also litigated in the United States Tax Court. We also take on United States District Court and Circuit Court cases when the opportunity arises to engage in impact litigation that may broadly help low and moderate income clients.

**SKILLS**

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| Brief writing | Appellate litigation | Interviewing clients |
| Legal research and writing | Collaboration with partner organizations | Preparing comments |
| Strategizing cases | Drafting reports and policy papers | Oral presentations |
| Policy and advocacy work | Trial preparation | Administrative hearings |
| Working with experts | Fact investigation | Community Education |

**TYPICAL WORK SCHEDULE**

Please note: Many clinical students choose to have 3-4 time periods scheduled throughout the week

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| **Morning** | **Afternoon** | **Evening** |
| **9:30 - 10:15 am:** Take red line/orange line to LSC  **10:30-12 pm:** Meet with clients by phone, in person, or virtually. Respond to emails. | **1:15 - 2:30 pm:** Meet with clinical supervisor to discuss cases and strategies  **2:30 - 3:30 pm:** Review client affidavits and other documentary evidence  **3:45 - 4:30 pm:** Draft an IRS or Tax Court petition. Send it in for supervisor review. | **4:30 - 5:20 pm:** Review the days case work; ensure all files are updates with the days work  **5:20 - 6:15 pm:** Take the red line back to campus |