COURSE NAME: Tax Clinic

COURSE NUMBER: 8834R

PROFESSOR: Frank Schuler / Michael Boman

ESSENTIAL PREREQUISITES: Federal Income Taxation and permission of the Instructor.

DESIRABLE PREREQUISITES:

COURSE BOOKS:

REQUIRED: None. Written materials will be provided by the clinic.

RECOMMENDED:

METHOD OF GRADING & APPRAISAL OF STUDENT FOR GRADE: This is a graded course. Students are evaluated by the Clinic Directors based upon the quantity and quality of their work and their demonstration of acquisition of knowledge of tax procedures.

SUMMARY DESCRIPTION OF COURSE: Students in the Kansas City Tax Clinic represent low-income clients before the Internal Revenue and in United States Tax Court under the supervision of the Clinic Directors. Cases may include delinquent filers, examinations, administrative appeals, Tax Court litigation, innocent spouse, and collection cases including collection due process, installment agreements and offers-in-compromise. Students also receive classroom instruction in tax procedure subjects and in client counseling.

Students may enroll for two to four hours credit. Students who have previously taken the course may, with permission of the instructors, enroll for one hour of credit.

COURSE CONTENT: Prior to the beginning of the semester, the students receive a ten hour orientation on office procedures, client interviewing techniques, and commonly recurring substantive issues. The students receive an additional five hour of lecture on tax procedure during
the course of the semester. The remaining time is spent working on cases under the supervision of the Clinic Directors.

COURSE OBJECTIVES: The objective of the course is train students in tax procedures and to give them actual experience in dealing with the Internal Service and with clients.

RELEVANCY OF COURSE FOR CAREER PURPOSES: Students in the clinic will provide the same representation, under supervision, that a practicing tax attorney would provide.

RELEVANCY OF COURSE FOR MO/MULTI-STATE BAR EXAMINATION: None