University of Maryland School of Law

Low Income Taxpayer Clinic

Case Controversy and Representation Eligibility Information

FOR INTERNAL USE ONLY—NOT TO BE PROVIDED TO CLIENTS

Student attorneys should complete this form themselves.

DO NOT provide this form to clients for completion

NOTE TO INTAKE PARALEGALS:

You should not open a tax case in Legal Server without having this form fully completed and signed as accepted by the supervising attorney.

NOTE TO STUDENT ATTORNEYS:

At conclusion of interview, **DO NOT** advise client we will be accepting their case. Advise the client that their case will be reviewed by the Supervising Attorney and you will get back to them with more details at that time.

1. Taxpayer/ Potential New Client Name(s) ______________________________________

   ____

2. Student attorney completing intake: ______________________________________

3. Date of intake: ______________________________________

4. Meeting took place via: ____ Phone ____ In person meeting

   ____ Other

5. Does client speak English as their first language? _____ Yes ______ No

   If no, what is their primary language? ____________________________________

6. Client's Contact Information:

a. Address:

b. County (or Baltimore City) ______________________________

c. Phone Number (cell phone) ______________________________

d. Phone Number (house) ______________________________

e. Phone Number (business) ______________________________

f. Best time to call: ______________________________

g. E-mail Address: ______________________________

h. Social Security Number
(last 4 or Full SSN): ______________________________

i. Date of Birth ______________________________

7. How did they hear about the Low Income Taxpayer Clinic?

____ Another Clinic Within UMD Clinical Program

____ UMD website

____ IRS

____ TAS Agent

____ Baltimore CASH

____ Just Advice

____ Maryland Cash

____ Other: ____

8. Has the client used our services before? ________ Yes _______ No
If yes, what has the LITC represented the client for in the past?

9. Has any relative of the client used our services before? ________ Yes _______ No

10. Number of people in client's household (NOTE: list all household members financially supported by the client, whether or not they appear on the client's tax return)

No. of Adults: ____________________

No. of Children: ____________________

TOTAL: ____________________

11. Marital Status: _____ Married _____ Not Married

12. Explain the client's tax controversy issue, as you understand it, below:

13. Identify the tax years at issue and the amount in controversy:

Tax Year _______________ Amount in controversy __________________________

Tax Year _______________ Amount in controversy __________________________

Tax Year _______________ Amount in controversy __________________________

Tax Year _______________ Amount in controversy __________________________

Tax Year _______________ Amount in controversy __________________________

Tax Year _______________ Amount in controversy __________________________

14. Complete **<u>Form 13424-B</u>** and attach it to this sheet. To complete the form, read over each tax-related issue in the left-hand column. For every issue that may be pertinent to the prospective client's case, place a number "1" in the corresponding right-hand column.

15. Does the client have a Maryland (Comptroller) controversy? ______ Yes _____ No

    If yes, describe the Maryland tax controversy at issue:

    If yes, has the client had a professional license revoked and/or been unable to renew their driver's license or car tags?

    _______ Yes _____No

16. What is the client's gross income? ____________________________________

    ____ Per Week ___Biweekly___Per Month
    (check one)

17. Is this income within current financial eligibility guidelines? ____ Yes ____ No

    If the client is over income eligibility, advise the client that you will continue with the interview but that the case will need to be reviewed by the Low-Income Taxpayer Clinic Supervising Attorney for a representation determination to be made.

LITC Income Guidelines

Size of Family Unit	Maximum Income to be Eligible
1	$36,450
2	$49,300
3	$54,900
4	$62,150
5	$75,000
6	$100,700
7	$113,550
8	$126,400
For each additional person, add	$12,850

18. Is the client currently in Bankruptcy? ______Yes ______No

19. Is the client current on all taxes? ______Yes ______No

    If no, what years have not been filed?

20. Is there a petition filed in tax court? ______ No ______ Yes

    If yes, what is the case number? Make sure to get the letter at the end of the case number. Case Number: ______________________________

    If yes, has a date been set? ______No _______Yes: ____________

21. Has a TAS agent been assigned to the case? ______No _______Yes

    If yes, what is the name of the TAS agent? ______________________________

22. Is this a Collections matter? ______ No _______ Yes

    If yes, tell the client that they should start collecting bank statements for the past 3 months, their 3 most recent paystubs, proof of rent paid for the past 3 months, proof of car payments, and proof of medical expenses immediately.

23. At the conclusion of the phone call, ask the client to call the IRS at 1-800-829-1040, or go to the local TAS (Taxpayer Assistance Service) site, to ask for the account transcripts for the tax years which are at issue. If they do not know what years are at issue, advise them that they should ask for the past 10 years of account transcripts. Advise the client that if they are selected for representation, this will help significantly expedite the process of representation.

POST-PHONE CALL

24. I believe that this client should be accepted for representation by the LITC program because:

25. I provided the following legal advice to the client at the time of the meeting/call:

26. I requested the following documentation from the client:

27. I believe that the client ____ Does _____ Does not (check one) need a referral to the School of Social Work. If "does," why?

<u>FOR INTERNAL USE ONLY—TO BE COMPLETED BY SUPERVISING ATTORNEY</u>

1. Representation eligibility reviewed by ____

   ACCEPTED REJECTED

2. Accepted for representation by____

   a. Date of Acceptance: ____

3. Rejected for representation by ____

   a. Date of Rejection: ____

   b. If rejected, why: ____

   ____

   ____

   ____

   c. Client notified of rejection via: (choose one)
   Phone Letter dated _______________ In person Meeting

   (if a letter, attach a copy)