

Low Income Taxpayer Clinic (LITC) at New Mexico Legal Aid

The LITC represents and advises low income taxpayers in income tax disputes with the IRS (and in related NM income tax matters). If you have a dispute with the IRS and cannot afford a private attorney, contact us by calling 833-545-4357, or [apply online by clicking here](#).

LITC Brochures

[2022 LITC Brochure \(English\)](#)

[2022 LITC Brochure \(Spanish\)](#)

Information for Taxpayers:

Free or Low Cost Tax Preparation:

- Call Tax Help New Mexico's Tax Help Resource Hotline at **505-750-3885** or visit www.TaxHelpNM.org.
- Call AARP Tax Aide at **888-227-7669** or visit AARP.info/TaxAideLocator.
- To find other free tax preparation sites near you, visit irs.treasury.gov/freetaxprep.
- If you are unable to find a free tax preparer, consider hiring an Enrolled Agent: call NM Society of Enrolled Agents (NMSEA) at 505-877-1598, or <https://nmsea.net>, or <https://taxexperts.naea.org>.
- The IRS also provides free tax filing options, by starting here: www.irs.gov/filing/free-file-do-your-federal-taxes-for-free

Quick Read: [2023 Tax Filing Season Letter \(2022 Tax Returns\)](#) - "What You Need to Know About Filing Your **2022** Tax Returns" ([pdf](#))

Quick Read: [2022 Tax Filing Season Letter \(2021 Tax Returns\)](#) - "What You Need to Know About Filing Your **2021 Tax Returns"**

Watch & Ask Questions in Chat: Tax Preparation Workshop Video, "[IRS Better Have My Money! 2022 Tax Preparation Workshop](#)," Recorded April 12, 2022, 5:00 MT: <https://fb.me/e/3f9I8ib37>

Watch & Ask Questions in Chat: Tax Preparation Workshop Video, "[IRS Better Have My Money! 2022 Tax Preparation Workshop](#)," Recorded March 23, 2022, 5:00 MT: <https://fb.watch/bYij5z9opl/>

Watch: Tax Season Video Shorts:

All Tax Season Videos available to view at www.newmexicolegalaid.org/news or the [NMLegalAid YouTube channel](#).

Video Segment descriptions:

1. The importance of using a qualified tax preparer
2. Dangers of tax refund anticipation loans or advances
3. Three pieces of advice about tax season
4. Questions to ask your tax preparer
5. Some forms to bring to your tax preparer
6. More important information to bring to your tax preparer
7. How and why to carefully review your tax returns before signing
8. What to take with you when you leave the preparer's office
9. How to find free tax preparation services
10. What if you receive an unexpected tax bill?
11. Special income tax credits
12. When to expect your refund

13. What to consider when you get your refund.

Read: [Full Script for “Be Careful: It’s Tax Season” video series](#)

Please Note: The Low Income Taxpayer Clinic at NMLA does not generally provide tax return preparation services.

If you need tax preparation assistance please contact the following:

- Call Tax Help New Mexico's Tax Help Resource Hotline at **505-750-3885** or visit www.TaxHelpNM.org.
- Call AARP Tax Aide at **888-227-7669** or visit AARP.info/TaxAideLocator.
- To find other free tax preparation sites near you, visit irs.treasury.gov/freetaxprep.
- If you are unable to find a free tax preparer, consider hiring an Enrolled Agent: call NM Society of Enrolled Agents (NMSEA) at 505-877-1598, or <https://nmsea.net>, or <https://taxexperts.naea.org>.

More on Clinic (LITC) Eligibility and Services:

Eligibility

Who is eligible for our services?

Taxpayers whose total family income is not more than the maximum limit in the chart shown below are eligible. A family unit is either: you and those who live with you; or you alone, if you do not live with someone related by birth, marriage or adoption. Unrelated individuals living together are considered separate “family units.” For any additional family member over eight total, add \$11,350 to the maximum yearly income.

2023 Income Ceiling (250% of Poverty Guidelines)

Size of Family	48 Contiguous States, Puerto Rico, and D.C.
1	\$ 36,450
2	\$ 49,300
3	\$ 62,150
4	\$ 75,000
5	\$ 87,850
6	\$ 100,700
7	\$ 113,550
8	\$ 126,400
For each additional person, add	\$ 12,850

What is considered a dispute with the IRS?

The following cases constitute a dispute with the IRS and may be matters that the LITC can take on:

- The IRS is asking you to provide support for a deduction or credit claimed on your return
- The IRS has denied a deduction or credit claimed on your return

- The IRS has issued a “Notice of Deficiency” and you have 90 days to petition the U.S. Tax Court
- You can’t pay an existing IRS or New Mexico income tax debt
- You owe income tax for a year in which you were married to an abusive spouse
- You are experiencing tax-related identity theft
- You need help getting your stimulus check

What types of cases will the LITC not accept?

The Clinic only accepts personal income tax cases. It can help a sole proprietorship, but not a partnership or incorporated business. It may be able to help with New Mexico income tax, but only if the state problem is related to a federal income tax issue. The Clinic cannot help with cases that involve only New Mexico gross receipts tax, but we may be able to provide advice or referrals. Although we generally do not prepare income tax forms, we may prepare them in the course of a tax dispute. The Clinic does provide brief consultations. Amounts in dispute generally may not exceed \$50,000 (including penalties, but excluding interest) for a single tax year.

Application Process

How do I apply?

Call 833-545-4357 (toll-free) between 10 am and 3 pm, Monday –Thursday to schedule a phone intake interview. Or, apply online at www.nmlegalaid.org. After you complete the intake interview, our staff will determine whether your eligibility. If accepted, one of our attorneys will reach out to conduct an initial consultation.

What if the LITC will not accept my case?

If the Clinic cannot accept your case, it may attempt to refer you to a practitioner, either an attorney, CPA or enrolled agent, who will handle your case at no cost as a volunteer. The Clinic is not professionally liable for cases it does not accept.

What do I pay?

There is no charge for our services. Generally, the IRS and the U.S. Tax Court will waive or lower fees for low-income taxpayers. You are responsible for any fees charged by the IRS, New Mexico Tax & Rev or the U.S. Tax Court.

Where can I receive services?

The New Mexico Legal Aid Low Income Taxpayer Clinic serves all of New Mexico. During the Covid-19 epidemic, we are working by phone, fax, email and mail, as appropriate. Our physical location is 505 Marquette N.W., Suite 700, in downtown Albuquerque. Our mailing address is NMLA LITC, P.O. Box 25486, Albuquerque, NM 87125-5486.

What are Clinic hours?

We are working at the office by appointment only. If you need to drop something off, please make arrangements to do so with your assigned attorney.

How to Prepare for Your Legal Consultation

If you have received a letter from the IRS or NMTRD:

- Read the letter immediately

- Call IRS or NMTRD if you have any questions
- Learn your rights by reading [IRS Publication 1](#)
- Document everything
- NEVER miss a deadline while you are waiting for the Clinic or anyone else to represent you.

Ensure that tax returns for previous years have been filed

Failure to file tax returns for previous years may cause you to incur a penalty, and may lengthen the time it takes for your case to be resolved. For free tax preparation software and assistance, please see the following:

- You can make an appointment with Tax Help New Mexico at www.taxhelpNM.org or call the Tax Help Resource Hotline at 505-247- 3671 ext. 265. In-person income tax preparation available by appointment.
- You can make an appointment with AARP Tax-Aide at taxaide.aarpfoundation.org or call 888-687-2277. In-person income tax preparation available through April 15, subject to Covid-19 restrictions and preparer availability.
- You may be able to find additional free income tax preparation sites in New Mexico by calling the IRS at 800-906-9887.
- Free tax preparation software at www.irs.gov/filing/free-filedo-your-federal-taxes-for-free.

What will the Clinic ask me to sign?

- A representation agreement that outlines what the Clinic will do for you and explains your rights and responsibilities
- A statement of facts that describes why you are seeking the Clinic's services
- IRS Form 2848, power of attorney, that allows the Clinic to speak to the IRS on your behalf
- Depending on the circumstances, you may also be asked to sign a declaration of citizenship, a New Mexico Department of Revenue and Taxation Tax Information Authorization and/or a Joint Representation Agreement.

More questions? See the full script for "Be Careful: It's Tax Season" on the LITC website, <https://www.newmexicolegalaid.org/LITC>, view our tax preparation videos on the NMLA YouTube channel, <https://www.youtube.com/channel/UCr1tHoa8Eat4Nwyz-XmJn6A>, or speak with one of the attorneys at the NMLA Low Income Taxpayer Clinic:

- Nathaniel Puffer (Clinic Director) at 505-814-6593
- Grace Allison at 505-234-3795
- Anne Rothrock at 505-545-8543.

Last updated on February 02, 2023.

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Oct 12, 22



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