

You Have a Dispute with the IRS if...

- 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 debt; or
- You owe income tax for a year in which you were married to an abusive spouse.

If you have received a letter from the IRS, then here are some tips:

- Read the letter immediately;
- Call the IRS if you have any questions;
- Learn your rights by reading IRS Publication 1;
- Document everything; and NEVER miss a deadline while you are waiting for the Clinic or anyone else to represent you.

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;
- An intake form that summarizes basic information you have given the Clinic;
- 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 Tax Information Authorization and/or a Joint Representation Agreement.

www.NewMexicoLegalAid.org

LSC | America’s Partner
for Equal Justice
LEGAL SERVICES CORPORATION



Do You Have a
Dispute with the
IRS? We Can Help!

**2019
NEW MEXICO
LEGAL AID
LOW INCOME
TAXPAYER CLINIC**



Am I eligible?

Yes, if the total income of your “family unit” when you apply is not more than the maximum shown below. 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.”

Family Members	Maximum Yearly*
1	\$31,225
2	\$42,275
3	\$53,325
4	\$64,375
5	\$75,425
6	\$86,475
7	\$97,525
8	\$108,575

* Add \$11,050 for each additional family member if more than 8.

How do I apply?

Call 833-545-4357(toll-free) or 505-768-6134 to schedule a phone or in-person intake interview.

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 Low Income Taxpayer Clinic serves all of New Mexico—in-person or by phone, fax, email and Skype, as appropriate. Its physical location is 301 Gold Avenue SW, at the corner of Third and Gold in Albuquerque. For those within driving distance of Albuquerque, call for free parking pass information.

The Clinic does not generally prepare income tax returns.

What are Clinic hours?

8:30—12:00 noon and 1:00-5:00 pm
Monday—Thursday; Friday from
8:30—12 noon.

Are there tax cases the Clinic doesn't take?

Yes, the Clinic only accepts personal income tax cases. It can help a sole proprietorship, but not a partnership or incorporated business. It may also 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 involving New Mexico gross receipts tax. 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.

What if the Clinic cannot accept my case?

If the Clinic cannot accept your case for any reason, it will 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 responsible for cases it does not accept or for cases it refers to volunteers.

The Clinic, its employees and its volunteers are not affiliated with the IRS, although the Clinic does receive funding from the Taxpayer Advocate Service of the IRS. Your decision to use Clinic services will not affect your rights.