

You have an income tax dispute 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 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; or
- You need help getting a stimulus check or child-based credit.

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; 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;
- 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.

www.NewMexicoLegalAid.org

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dispute with
the IRS?
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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.”

# of Family Members	Maximum Yearly Income (2022)*
1	\$33,975
2	\$45,775
3	\$57,575
4	\$69,375
5	\$81,175
6	\$92,975
7	\$104,775
8	\$116,575

* Add \$11,800 for each additional family member if more than 8.

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.

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 pandemic, we have been working both in our offices and remotely (by phone, fax, email and mail), as appropriate. Our physical location is 505 Marquette Avenue 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.

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 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. 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.

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 liable for cases it does not accept.

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.