

University of Baltimore Low Income Taxpayer Clinic

Intake Instructions

PLEASE READ. FAILURE TO FOLLOW INSTRUCTIONS WILL DELAY THE PROCESSING OF YOUR INTAKE.

Before considering to accept you as a client, the University must validate your identity and verify your household income.

With your client intake sheet, you must submit the following:

1. A copy of your Drivers License or a government-issued ID with your picture;
2. a selfie (a recent photo); and
3. if the address on your ID is different from your current address, a copy of a letter addressed to you at your new address from a bank, a government entity, or a utility company.

Before considering to accept your case, your household's income must be verified to ensure your eligibility. A student attorney will request copies of the following, if applicable, for ALL members of the household:

1. 2 most recent pay stubs
2. The prior year's W-2s and 1099s.
3. Most recently filed federal income tax return for all members of the household. (You can request from the IRS a copy of the return, or a transcript. (You may redact the social security numbers of the household members if they file separately from you.)
4. Documentation that shows the amount of social security paid monthly. (Examples include: if direct deposited a bank statement showing the deposit, or a social security benefits statement.)
5. Documentation that shows the amount of pension benefits paid monthly.
6. If you receive government benefits such as TANF, SNAP, etc., documentation that shows the value of the benefit received.
7. If you have retirement accounts that require minimum distributions, evidence of the amount of the annual distribution.

To expedite the screening of your case you are encouraged to send the documents above with your completed client intake sheet.

To submit your completed intake sheet and related documents, you may

1. fax them to: ATTN: Low Income Taxpayer Clinic at 410-837-4776
2. email them to joram@ubalt.edu
3. mail them to: University of Baltimore Low Income Taxpayer Clinic, P.O. Box 298, Baltimore, MD 21203

University of Baltimore
Low Income Taxpayer Clinic
Client Intake Sheet

Date of Potential Client's Initial Contact: _____

Initial Contact By: _____

Potential Client Interviewed By: _____

POTENTIAL CLIENT:

Full Name: _____

Organization (if any): _____

Address: _____

City: _____ State: _____ Zip: _____

Telephone Number: (home) _____ (work) _____ (cell) _____

Good times to call: _____ OK to leave message? _____ E-mail: _____

SSN: _____ DOB: _____ Race: _____ Sex: _____

How would you like us to contact you when we have an option? (phone, e-mail, regular mail)?: _____

What language do you speak at home?: _____

How did you hear about the Clinic?: _____

Do you have a bankruptcy case open now? YES NO

Are you self-employed or were you self-employed for the tax years at issue? YES NO

Please give a brief explanation of why you contacted the Clinic or your tax issue: _____

IMPORTANT INSTRUCTIONS:

YOU MUST SUBMIT WITH YOUR APPLICATION DOCUMENTATION THAT ALLOWS FOR THE VERIFICATION OF YOUR IDENTITY. THIS INCLUDES A COPY OF YOUR DRIVER'S LICENSE OR A GOVERNMENT-ISSUED ID WITH YOUR PICTURE, AND A SELFIE (CURRENT PHOTO OF YOURSELF).

IF THE ADDRESS ON YOUR ID IS DIFFERENT FROM YOUR CURRENT ADDRESS PLEASE SUBMIT DOCUMENTATION THAT PROVES THAT YOU HAVE MOVED. THIS COULD BE FOR EXAMPLE A LETTER WITH YOUR NAME ON IT ADDRESSED TO YOU FROM A BANK, A GOVERNMENT ENTITY, OR A UTILITY BILL.

1. **Amount in Dispute and Returns Past Due**

Please indicate the amount of money either the Internal Revenue Service claims you owe, or that you believe is owed, for each year that is in dispute.

<u>Tax Year</u>	<u>Amount Owed or In Dispute</u>
<u>Tax Year</u>	<u>Returns Not Filed</u>

The Administrative Assistant or other individual handling the initial contact should complete this chart with the client's input. The individual conducting the intake interview should review and confirm this information with the potential client. For further information, please refer to 26 U.S.C. § 7526.

I have reviewed the amount in controversy information listed above, and to the best of my knowledge, it is true and correct.

Date: _____ **Initial Contact:** _____

Date: _____ **Taxpayer:** _____

Date: _____ **Taxpayer:** _____

Date: _____ **Interviewer:** _____

2. **Annual Income**

The University of Baltimore School of Law Tax Clinic receives a federal grant to operate. Substantially all of our clients must meet the income guidelines below or we will jeopardize our funding. To be eligible for representation by the Clinic, the amount of **total household income** that you and your family expect to receive during this year (1/1/22 through 12/31/22) must not be greater than the amounts listed in the following chart:

2024 LITC Income Guidelines

# of FAMILY MEMBERS	INCOME CANNOT EXCEED	POTENTIAL CLIENT'S ACTUAL HOUSEHOLD INCOME
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1	\$37,650	
2	\$51,100	
3	\$64,550	
4	\$78,000	
5	\$91,450	
6	\$104,900	
7	\$118,350	
8	\$131,800	
For each additional person, add	\$13,450	

The Administrative Assistant or other individual handling the initial contact should complete this chart using the charts on Pages 4-6. The individual conducting the intake interview should review and confirm this information with the potential client. For further information, please refer to 26 U.S.C. § 7526.

I have reviewed the income information listed above, and to the best of my knowledge, it is true and correct.

Date: _____ Initial Contact: _____

Date: _____ Taxpayer: _____

Date: _____ Taxpayer: _____

Date: _____ Interviewer: _____

To help us determine whether you qualify for representation by the Tax Clinic, please answer the following questions. For some questions, we may ask you to estimate the amounts you may earn or receive through the rest of 2024. Please use your best efforts to do so.

2-A. **Household Members:**

Please identify all persons with whom you live that are **related to you by birth, marriage or adoption.**

Attach additional copies of this page as needed.

<u>Name</u>	<u>Relationship</u>	<u>Date of Birth</u>	<u>SSN</u>

Other Family Members:

Please identify any spouse, ex-spouse, or child of yours **who does NOT live with you.**

Attach additional copies of this page as needed.

<u>Name</u>	<u>Relationship</u>	<u>Date of Birth</u>	<u>SSN</u>

2-B. Income

For yourself and all persons listed above as family members, please include (a) the amounts of the following kinds of income (total cash receipts before taxes) that you have received up through today's date, and (b) the total amounts of the following kinds of income that you expect to receive during 2024:

Type of Income	Self	Spouse	Other*
Wages/salaries, gross before deductions	\$	\$	\$
Net Earnings from Self-Employment (gross receipts less business expenses)	\$	\$	\$
Alimony	\$	\$	\$
Child support	\$	\$	\$
Federally Funded and Other Public Assistance (see sub-chart below)	\$	\$	\$
Social Sec or SSI	\$	\$	\$
Retirement Income/Pension	\$	\$	\$
Unemployment Benefits	\$	\$	\$
Workers' Compensation	\$	\$	\$
Rents	\$	\$	\$
Royalties	\$	\$	\$
Scholarships	\$	\$	\$
Dividends	\$	\$	\$
Interest	\$	\$	\$
Net Gambling Winnings	\$	\$	\$
Survivor Benefits/Annuity Payments	\$	\$	\$
TOTAL INCOME	\$	\$	\$

<u>Public Assistance:</u> (excluding child care vouchers or subsidies)	\$	\$	\$
Food Stamps	\$	\$	\$
Medicaid	\$	\$	\$
Other	\$	\$	\$

* Attach additional copies of the charts as needed for additional household members.

2-C. Assets – If married, report joint assets as well.

<u>Bank Accounts, Brokerage Accounts, Retirement Accounts, Trusts Etc.</u>			
Bank/Broker	Location	Type of Account	Average Balance*

<u>Real Estate</u>			
Type	Address	Value*	Liability/Mortgage Due Amount
Home:			
Other:			

	Year	Make/Model	Value*
Vehicle 1			
Vehicle 2			
Vehicle 3			

*For value, estimates are fine.

The individual conducting the intake interview should review and verify the accuracy of this information with the potential client. For further information, please refer to 26 U.S.C. § 7526.

I have reviewed the income and asset information listed above, and to the best of my knowledge, it is true and correct.

Date: _____ **Initial Contact:** _____

Date: _____ **Taxpayer:** _____

Date: _____ **Taxpayer:** _____

Date: _____ **Interviewer:** _____

You must provide documentary proof of your household's income, including the most recent pay stubs, social security benefit statements, last year's Forms W-2 and/or Forms 1099, and your most recently-filed federal income tax return for all members of your household. The clinic will not consider undertaking you as a client until all required documentation of income is provided. You should consider emailing this information securely to the clinic or sending it via fax.

If the Clinic takes you on as a client and during the course of representation discovers a substantial understatement of assets or income the Clinic may terminate its representation immediately.

I have reviewed the information listed on the entirety this form, and to the best of my knowledge, it is true and correct.

Date: _____ **Intake:** _____

Date: _____ **Taxpayer:** _____

Date: _____ **Taxpayer:** _____

Date: _____ **Interviewer:** _____

My application includes a copy of:

1. a government-issued ID with my picture
2. a selfie (recent photo of myself); and
3. if my current address does not match my ID, a letter addressed to me at my current address from a government entity, a bank, or a utility company.

Internal Use:

FILE MATTER INFORMATION
TO BE COMPLETED FOLLOWING INITIAL CONTACT
QUESTIONNAIRE

Recommendation: Accept Do Not Accept (circle one)

_____ Date of Recommendation

Decision: ___ Accepted

_____ Date Accepted

___ Not Accepted

Basis (Circle one):

- 1 - Did not meet income limits
- 2 - Not a federal tax controversy
- 3 - Only needs returns prepared
- 4 - Referred to another attorney/legal services provider
- 5 - Did not return call/failed to come to appointment
- 6 - Case would not provide pedagogical value to students

7- Other (specify): _____

Conflicts Check: Performed by _____ on _____

Attach results of conflicts check to this form.

CLINIC ATTORNEYS:

Student Counsel: _____

Additional Counsel: _____

Supervising Attorney: _____