

## OUR FUNDING SOURCES

This program is made possible by a Low-Income Taxpayer Clinic grant provided by the United States Internal Revenue Service\* and by grants from the NH Bar Foundation and your local United Way organizations.



Support is also provided by the many dedicated attorneys and tax professionals who provide many hours of free services to the Low-Income Taxpayer Project.



\*Please note this program is independent from the Internal Revenue Service. It is not an agent of the IRS. The program does not pass along your personal information to the IRS.



## IMPORTANT PHONE NUMBERS

- The Low-Income Taxpayer Project can be reached at (603) 228-6028 between 8:30 AM and 5:00 PM.
- If you need legal assistance with non-criminal issues, other than tax, please call the Legal Advice and Referral Center ("LARC") to complete an intake at 1-800-639-5290.
- The Senior Citizen Law Project, for people ages 60+, assists with a variety of legal issues including: estate planning, family matters, and state and local taxes. For more information, please call 1-888-353-9944.
- Your local Taxpayer Advocate Service ("TAS") Office may be able to assist you if you are working to resolve tax issues on your own. TAS can be reached at (603) 433-0571 or 1-877-777-4778.
- The Internal Revenue Service can be reached at 1-800-829-1040 or [www.irs.gov](http://www.irs.gov).

New Hampshire Bar Association  
Pro Bono Referral Program  
[www.nhbar.org](http://www.nhbar.org)



New Hampshire  
BAR ASSOCIATION  
*Equal Justice Under Law*



2 Pillsbury Street Suite 300  
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## LOW-INCOME TAXPAYER PROJECT

*A program designed to  
help the  
Low-Income Taxpayer  
with tax controversies.*



NH BAR ASSOCIATION PRO BONO PROGRAM

Low-Income Taxpayer Project

*Access to Representation for NH Taxpayers*

Tel: (603) 228-6028

# THE LOW-INCOME TAXPAYER PROJECT AND YOU

## THE PROGRAM

The Low-Income Taxpayer Project of the New Hampshire Pro Bono Referral Program may be able to help you with your tax problems at no charge.

The Project is designed to help low- to moderate-income taxpayers with federal tax controversies under \$50,000. Our services may include information, attorney referrals and/or referrals to other resources.

Although this Project does not assist in tax preparation for the current tax year, the Project can assist in a variety of other tax issues including:

- Innocent & Injured Spouse Relief Claims
- IRS Audits
- Earned Income Tax Credit Issues
- Deficiency Notices
- IRS Levies and Liens



Pulling out your hair?

Don't know what to do?

Get the help you need!

Contact the Low-Income Taxpayer Project today!

## CRITERIA

To qualify for Project assistance, you must meet two main criteria—the first involves the nature of your tax problem and the second, your income.

- First, you must have a qualifying tax controversy involving a past tax year. For example:
  - ✓ IRS audit notification, or
  - ✓ Withheld refund, or
  - ✓ IRS notice that a lien is being placed on your property for a tax deficiency.and
- ✓ The amount of taxes in question cannot exceed \$50,000 for one single tax year. (If the IRS is questioning the taxes owed for three tax years, the amount of taxes for each year cannot exceed \$50,000, or a total of \$150,000 for all three years.)
- Second, your gross income must fall within the Project's federal income guidelines:

### 2011 Financial Guidelines\*

Family Size	Yearly Income
1	\$27,225
2	\$36,775
3	\$43,325
4	\$55,875
5	\$65,425
6	\$74,975

For each additional person, add \$9,550.

\*Guidelines subject to change annually

## THE PROCESS

The process to determine whether you qualify for assistance from the Project is simple:

- Contact the Low-Income Taxpayer Project at (603) 228-6028. If no one is available, please leave your name, address, and phone number on our voicemail. Spell out your name and remember to speak slowly. We will send you an intake form and more information about the Project.
- Return the completed intake form. Be sure to include the financial information on your intake form, otherwise we cannot process your application. Attach copies of any recent notices you have received from the IRS.
- Project staff will review your intake form and determine if it meets our criteria. Once we have made a determination, we will notify you of the status of your application. If it meets our criteria, we will send you an acceptance letter. Next, we will try to locate a volunteer attorney or other tax professional to help you. The Project, however, makes no guarantee of a referral.
- If a referral is made, we will provide you with the volunteer's contact information. It will be your responsibility to contact the volunteer to schedule a time to meet.



Questions about the intake form or any other aspect of the Project should be directed to the Project Coordinator.

8:30 AM – 5:00 PM  
(603) 228-6028