

PLEASE READ THIS PAGE BEFORE BEGINNING THE APPLICATION

**North Carolina Central University School of Law
Low Income Taxpayer Clinic
New Client Application**

INSTRUCTIONS AND DISCLOSURES

1. This application, not including this page, is three (3) pages long. Please fill in the application as completely and accurately as possible.
2. North Carolina Central University School of Law's Low Income Taxpayer Clinic's ("the Clinic") mission is to assist eligible taxpayers with tax issues. We must gather certain financial information from you so that we can determine whether you meet our guidelines and are therefore eligible for representation.
3. The application may have been partially completed in accordance with our initial contact with you. If any information is incorrect, please simply cross it out and write the correct information above it.
4. We will keep all taxpayer information confidential regardless of whether representation is undertaken.
5. Representation is free, but incidental costs charged by a third party (such as court filing fees) will be the responsibility of the taxpayer. We will not incur any costs on your behalf without first asking your permission.
6. The determination to accept or decline your case is usually made within two weeks and we will notify you as soon as the determination is made.
7. If we accept your case, we will set up a meeting to discuss your case and complete additional paperwork.
8. Representation does not begin until your case has been accepted and you and your clinic representative have signed a Power of Attorney (Form 2848) and Engagement Agreement.
9. We reserve the right to withdraw representation at any time if: (1) we discover that you or your spouse intentionally or negligently misrepresented or omitted any material facts with regard to your case, including, but not limited to, information on your personal or financial status, and/or (2) fail to provide information to us upon request in a timely manner.
10. Reminder: This is an academic clinic. You may be working with students who are supervised by North Carolina licensed attorneys as part of their law school training.
11. The Clinic is partially funded through a Department of Treasury grant. This does not imply that the Clinic, its employees or volunteers have a preferential relationship with the Internal Revenue Service (the "IRS"). The Clinic is completely independent of, and not associated with, the IRS or the federal government. Your decision to utilize the services of the Clinic does not affect your rights before the IRS.

Once complete, please return this application to the Clinic by one of the Methods below

Attention: Low Income Taxpayer Clinic

Deliver/Mail: 640 Nelson St.
Durham, NC 27707

Fax: (919) 530-7982
Email: taxclinic@nccu.edu

PART I – TAXPAYER INFORMATION

TAXPAYER CONTACT INFORMATION

Last Name: _____ First: _____ Middle Initial: _____

Date of Birth (mm/dd/yyyy): ___/___/___ Social Security No: ___-___-___ Male Female

Relationship Status (select one): Single Married; number of years: _____ Significant Other (SO)
 Divorced Legally Separated Widowed

Address: _____ Apt/Unit: _____ City: _____ St.: _____ Zip: _____

Home/Cell: (____) ____-____ Work: (____) ____-____ Email: _____

Best time to call: _____ Best Number to call: Home/Cell Work Contact by email? No Yes

Do you need an interpreter? No Yes Note: The Clinic does not guarantee availability of interpreters

Spouse/SO Last Name: _____ First: _____ Middle Initial: _____

Date of Birth (mm/dd/yyyy): ___/___/___ Social Security No: ___-___-___ Male Female

Address: Same as above Different _____

Home/Cell: (____) ____-____ Work: (____) ____-____ Email: _____

Does he/she need an interpreter? No Yes Note: The Clinic does not guarantee availability of interpreters

TAXPAYER ELIGIBILITY INFORMATION

1. Current on all federal tax filings? Yes No; years not filed: _____

2. Dependents (individuals you support): a. Number of children _____ b. Total household size _____
c. Others (i.e., parents, other relatives, specify) _____
d. Do all dependents live in home? If not, explain _____

3. Employment: a. Are you self-employed? No Yes, company name _____
b. Taxpayer's Employer _____ c. Annual Salary _____
d. Wages: \$ _____ per hour week biweek monthly e. Hours per week _____
f. Spouse's/SO's Employer _____ g. Annual Salary _____
h. Wages: \$ _____ per hour week biweek monthly i. Hours per week _____

4. Other Income (list dollar amount and frequency of payment below):
a. Alimony _____ b. Child Support _____
c. Social Security & SSI _____ d. Veterans' Benefits _____
e. Interest, Dividends or Investment Income _____ f. Unemployment _____

- g. Retirement Income _____
- h. Disability _____
- i. Welfare (WIC/AFDC/TANF) _____
- j. Food Stamps _____
- k. Other, including self-employment (explain) _____

5. Assets (list amount of current value below):

- a. Home _____
- b. Retirement Savings _____
- c. Other Real Estate _____
- d. Vehicles _____
- e. Other (explain) _____

6. Debts (your balance owed on each of the following):

- a. Mortgage Balance _____
- b. Credit Cards _____
- c. IRS (Federal Tax) _____
- d. State Tax _____
- e. Student Loans _____
- f. Medical Debts _____
- g. Auto Loan(s) _____
- h. Other (explain) _____

7. Monthly Expenses (dollar amount you pay each month):

- a. Rent _____
- b. Childcare _____
- c. Medical _____
- d. Mortgage _____
- e. Transportation _____
- f. Education _____
- g. Other (explain) _____

8. Do you, your spouse/SO or your dependents suffer from any significant disabilities? No Yes, please explain below:

9. Have you discussed this matter with any other attorney? Give name of attorney and explain below:

PART II -- CASE INFORMATION & ISSUES

10. Number of Tax Periods at Issue: _____ ; list tax years: _____

11. Have you received a notice from the IRS? No Yes, complete line below:

Date of Notice: ____/____/____ Last day to Respond to Notice: ____/____/____ Notice number: _____

12. Are you currently or have you ever been levied (check all that apply)? No Yes, by the State Yes, by the IRS

13. Is your case in (check one): Audit or Exam Collections Tax Court Not Sure

14. Are you considering filing for bankruptcy? No Yes, where are you in the process? _____

15. Are you disputing your federal tax liability (i.e., you don't believe you actually owe)? No Yes

16. Do you agree that you owe the tax, but are unable to pay? No Yes
17. Are you seeking innocent spouse or injured spouse relief? No Yes, innocent Yes, injured
18. Do you owe tax to the State of North Carolina? No Yes, which years do you owe? _____
19. Do you need either Federal or State tax returns prepared*? No Yes, State Yes, Federal

If yes, which years for the State of North Carolina? _____

If yes, which years for the IRS? _____

- Filing Status (select one): Married Filing Jointly Married Filing Separately Single
 Head of Household Qualifying Widow(er) with dependents

***Please Note:** The Clinic can only prepare tax returns in very limited circumstances.

20. Explain your IRS (and State tax, if applicable) issue in the box provided below:

I acknowledge that all of the above information is true and accurate. I understand that failure to provide true and accurate information now, and if my case is selected for representation, will result in a denial, or withdrawal, of the Clinic's services. This application may be executed by way of facsimile or electronic signature or transmission, and if so, shall be deemed to have the same legal effect as delivery of an original executed copy, for all purposes. *If filling out this form electronically, please type your signature at the end of the document.*

Signature of Taxpayer: _____ Date: _____

Signature of Taxpayer's Spouse (if applicable): _____ Date: _____