APPLICATION FOR SERVICES

Instructions and Disclosures

Please read this entire page before beginning your application

1. This application, excluding this page, is three (3) pages long. Please be sure you have all three (3) pages and that you fill in all of the questions and/or blanks as completely and accurately as possible.

PLEASE NOTE THAT INCOMPLETE APPLICATIONS MAY NOT BE REVIEWED. You will be notified via phone and/or mail (USPS) if we cannot process your submission.

2. Part of NC Central University School of Law Low Income Taxpayer Clinic’s (“Clinic”) mission is to assist eligible taxpayers with federal tax issues. To do so, we must gather certain financial information so that we can determine whether you meet our guidelines and are therefore eligible for representation.

Information provided on the following application is for internal use and will not be shared with any third-party including the Internal Revenue Service.

3. The application may have been partially completed in accordance with our initial contact with you. If any information is incorrect, simply cross it out and write the correct information above it.

4. We keep all of your information confidential regardless of whether or not representation is undertaken.

5. Representation is free, but incidental costs charged by a third party (such as court filing fees) will be your (the eligible taxpayer’s) responsibility. We will not incur any costs on your behalf without first asking your permission.

6. The determination to accept or decline your case is typically made within two weeks of our receipt of the application. We will notify you as soon as practicable after the determination is made.

7. 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.

8. If we accept your case, we will set a meeting (in-person, virtually, or via phone) to discuss your case and complete additional paperwork, including the engagement agreement.

9. We reserve the right to withdraw representation at any time if: (1) we discover that you and/or your spouse/significant other intentionally or negligently misrepresented or omitted any material facts with regard to your case, including, but not limited to, personal or financial information, and/or (2) you and/or your spouse/significant other fail to provide information to us upon request in a timely manner.

10. Remember that this is an academic clinic. You may work with students, who are supervised by licensed attorneys, as part of their law school training. Our availability will vary based on the academic calendar.

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 (“IRS”). The Clinic is completely independent of, and not associated with, the IRS or the federal government. Your decision to utilize Clinic services does not affect your rights before the IRS.

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

Attention: NCCU School of Law, Low Income Taxpayer Clinic

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

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

NORTH CAROLINA CENTRAL UNIVERSITY • 640 NELSON STREET • DURHAM, NC 27707 • (919) 530-7166

NORTH CAROLINA CENTRAL UNIVERSITY IS A CONSTITUENT INSTITUTION OF THE UNIVERSITY OF NORTH CAROLINA
PART I – TAXPAYER INFORMATION

Title (Mr./Ms./etc.): ___________________ Last Name: ___________________ First Name: ___________________ Middle Initial: ___________________

Date of Birth (mm/dd/yyyy): ______ / ______ / _______ Social Security No: xxx--xx--_______ Gender Identity: ________________

Relationship Status (select one): ______ Single ______ Married; number of years: _______ ______ 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 ______

May we leave voicemails? ______ No ______ Yes ______ Interpreter needed? ______ No ______ Yes, clinic cannot guarantee interpreter availability

Title (Mr./Ms./etc.): __________ Spouse/SO Last Name: ___________________ First Name: ___________________ Middle Initial: ______

Date of Birth (mm/dd/yyyy): ______ / ______ / _______ Social Security No: xxx--xx--_______ Gender Identity: ________________

Address: ______ Same as above ______ Different ____________________________________________________________________________

Home/Cell: (_____) ______-_______ Work: (_____) ______-_______ Email: __________________________

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

PART II – TAXPAYER ELIGIBILITY INFORMATION

1. Dependents (individuals you support): a. Household size (include yourself, spouse/SO, and all others dependents) _________________

b. Please list household member(s) and relationship(s) ____________________________

___________________________________________________________________________

c. Do all dependents live in the home? If not, explain ____________________________

2. Employment: ______ For Clinic Use – Total Household Income $ _________________ Guideline: __________

a. Self-employed ______ No ______ Yes, company name __________________________

c. Employer ____________________________

e. Wages: $ __________ per ______ hour ______ week ______ biweekly ______ monthly ______

f. Hours per week ____________________________

g. Spouse/SO self-employed? ______ No ______ Yes, company name ____________________________

h. Net Income ____________________________

i. Spouse/SO’s Employer ____________________________

j. Annual Salary ____________________________

k. Wages: $ __________ per ______ hour ______ week ______ biweekly ______ monthly ______

l. Hours per week ____________________________

3. Other Income (list dollar amount and frequency of payment below):

a. Alimony ____________________________

c. Social Security: ______ Income ______ Disability ______

e. Retirement Income ____________________________

g. Interest, Dividends or Investment Income ____________________________

i. Welfare (WIC/AFDC/TANF) ____________________________

k. Others, such as gifts (explain) ____________________________

b. Child Support ____________________________

d. Veterans’ Benefits ____________________________

f. Other Disability ____________________________

h. Unemployment ____________________________

j. Food Stamps ____________________________
4. Monthly Expenses (dollar amount you pay each month):
   a. Rent/Mortgage ___________________________
   b. Auto Loan(s) ___________________________
   c. Utilities – Gas/Electric Water/Trash Cable/Internet Phone/Cell ___________________________
   d. Childcare ___________________________
   e. Court Ordered (e.g. child support) ___________________________
   f. Student Loans ___________________________
   g. Medical ___________________________
   h. Credit Card(s) ___________________________
   i. State Tax ___________________________
   j. Other (explain) ___________________________

5. Assets (list amount of current value below):
   a. Home ___________________________
   b. Retirement Savings ___________________________
   c. Vehicles ___________________________
   d. Whole Life Insurance Policy ___________________________
   e. Bank Accounts (total all accounts) ___________________________
   f. Safety Deposit Box ___________________________
   g. Other (explain) ___________________________

6. Debts (your current balance owed on each of the following):
   a. Mortgage ___________________________
   b. Auto Loan(s) ___________________________
   c. IRS (Federal Tax) ___________________________
   d. State Tax ___________________________
   e. Student Loans ___________________________
   f. Medical Debts ___________________________
   g. Credit Cards ___________________________
   h. Other Loans ___________________________
   i. Other (explain) ___________________________

PART III – PRELIMINARY CASE ISSUES

7. Have you discussed this matter with any other attorney?  □ No  □ Yes, name of attorney ___________________________

8. Are you considering bankruptcy?  □ No  □ Yes, where are you in the process? ___________________________

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

10. Do you agree that you owe the tax, but are unable to pay?  □ No  □ Yes

11. Is your (ex-) spouse the only one responsible for the tax?  □ No  □ Yes, explain ___________________________

12. Do you owe tax to the State?  □ No  □ Yes, which state(s) do you owe? ___________________________


14. Do you need either Federal or State tax returns prepared?  □ No  □ Yes, select federal (IRS) and/or state below:


*Please Note: The Clinic can only prepare tax returns in very limited circumstances.*
PART IV – CASE INFORMATION & ISSUES

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


17. Have you received a notice from the IRS?  □ No  □ Yes, complete the next line below:
    Date of Notice: _____ / _____ / ______ Last day to Respond to Notice: _____ / _____ / ______ Notice (CP/LT): ______________

18. Have you received a “Notice of Federal Tax Lien”?  □ No  □ Yes, when? ______________

19. Have you received a “Notice of Intent to Levy”?  □ No  □ Yes, when? ______________

20. Have you ever been levied or garnished (check all that apply)?  □ No  □ Yes, by the State  □ Yes, by the IRS

21. Are you currently being levied or garnished (check all that apply)?  □ No  □ Yes, by the State  □ Yes, by the IRS

Explain your IRS issue (why you owe or why the IRS says you owe) in the box provided below:

________________________________________________________________________________________________________________________________________

By signing my name below, I acknowledge and understand that:
• all of the above information is true and accurate;
• failure to provide true and accurate information now and, if my case is selected for representation, in the future may result in denial or withdrawal of the Clinic’s services;
• a facsimile (fax) or electronic signature or transmission shall be deemed to have the same legal effect as delivery of an original executed copy for all intents and purposes; and
• an attorney-client relationship is not established by submission of this application but only upon acceptance of my case and proper execution of a Power of Attorney (Form 2848) and Engagement Agreement by myself and a designated Clinic representative.

Signature of Taxpayer: ____________________________________________ Date: _____________________

If filling out this form electronically, please type your signature at the end of the document.

Signature of Taxpayer’s Spouse (if applicable): ______________________________ Date: _____________________

If filling out this form electronically, please type your signature at the end of the document.