



1431 Elizabeth Avenue, Charlotte, NC 28204
Telephone: 704.971.2622 □ Fax: 704.376.8627
www.lssp.org
Client Help Lines
Mecklenburg County 704.376.1600
Outside Mecklenburg County 800.438.1254

Quick Guide for Getting Started on Tax Clinic Cases

1. Interview the client
 - When calling to schedule an appointment, ask him to bring all notices he's received from the IRS/ NC Dep't of Revenue
 - Determine what his tax problem is; ask what his ideal outcome is- does he just want to pay, does he want to contest, etc.
 - Collect any documentation he has received from the IRS and NC Dep't of Revenue; make copies and return originals to client
 - Get a signed Power of Attorney (POA) form (or 8821)
2. Once you have an idea of what the problem is, research it on the IRS website to get an idea of the substantive law and procedure surrounding the particular issue: www.irs.gov. You should look at:
 - Tax Topics
 - Publications
 - Internal Revenue Code
 - Treasury Regulations
 - Internal Revenue Manual
3. Let the documentation lead you in the right direction
 - If he has documents, find the form number or title of the documents and look them up on the IRS website to determine their meaning.
 - If he does not have documents, use the POA to call the Practitioner Priority Line at the IRS. Tell them that you are a pro bono attorney for a Low Income Taxpayer Clinic and your client has X problem but he doesn't have any documentation.
 - In either case, tell the Practitioner Line that you would like to know what their records show as to how much he owes, why they believe he owes that amount and on which date(s) he was *assessed* those amounts. Request transcripts (IRS records of all transactions affecting the account) for the year(s) in question and examination reports if applicable.
4. Most commonly used phone numbers:
 - General IRS info line: 1-800-829-1040
 - Practitioner Priority Line: 1-866-860-4259
 - Exam (Atlanta): 1-800-375-6217
 - Collections (Atlanta): 1-800-829-7650
 - Appeals (Greensboro): 336-378-2301
 - Offer in Compromise Unit (Jacksonville, FL): 954-725-1627
 - NC Dep't of Revenue: 1-877-252-3052
 - Taxpayer Advocate Service: 877-777-4778

If you have questions about how to proceed, please contact Kamilah Exum at the Western North Carolina Low Income Taxpayer Clinic at Legal Services of Southern Piedmont: 704-971-2579 or kamilah@lssp.org.