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**26 USC §7526**

**Low-income taxpayer clinics**

## **26 USC §7526. Low-income taxpayer clinics**

### **(a) In general**

The Secretary may, subject to the availability of appropriated funds, make grants to provide matching funds for the development, expansion, or continuation of qualified low-income taxpayer clinics.

## **26 USC §7526(b) Definitions**

For purposes of this section-

### **(1) Qualified low-income taxpayer clinic**

#### **(A) In general**

The term "**qualified low-income taxpayer clinic**" means a clinic that-

**(i) does not charge** more than a nominal fee for its services (except for reimbursement of actual costs incurred); **and**

**(ii)(I) represents low-income taxpayers in controversies with the Internal Revenue Service; or**

**(II) operates programs to inform individuals for whom English is a second language about their rights and responsibilities under this title.**

## 26 USC §7526(b) Definitions

For purposes of this section-

### (1)(B) Representation of low-income taxpayers

A clinic meets the requirements of subparagraph (A)(ii)(I) if-

- (i) at least 90 percent of the taxpayers represented by the clinic have incomes which do not exceed 250 percent of the **poverty level**, as determined in accordance with criteria established by the Director of the Office of Management and Budget; **and**
- (ii) the amount in controversy for any taxable year generally does not exceed the amount specified in **section 7463**.

## **26 USC §7463. Disputes involving \$50,000 or less**

### **(a) In general**

In the case of any petition filed with the Tax Court for a redetermination of a deficiency where neither the amount of the deficiency placed in dispute, nor the amount of any claimed overpayment, exceeds-

(1) **\$50,000** for any one taxable year, in the case of the taxes imposed by subtitle A,

## **26 USC §7526(c) (5) Requirement of matching funds**

A low-income taxpayer clinic must provide matching funds on a dollar-for-dollar basis for all grants provided under this section.

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# Pre-Assessment Matters



# Pre-Assessment Matters

- 1) Tax Advice
- 2) Examination Representation
- 3) IRS Administrative Appeals
- 4) US Tax Court

# Post Assessment Matters

## Post Assessment Matters

- 1) Advice regarding Statute of Limitations on Collections
- 2) Refund Claims
- 3) Audit Reconsideration
- 4) Offer in Compromise (“Doubt as to Liability”)
- 5) Offer in Compromise (“Effective Tax Administration”)
- 6) Offer in Compromise (“Doubt as to Collectability”)
- 7) Suspended Collection
- 8) Installment Agreement

# Other Clinic Activities

## Other Clinic Activities

- 1) Education for Low Income Taxpayers
- 2) Advice to Attorneys Handling Tax Matters





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