



## LOW-INCOME TAXPAYER CLINIC (LITC) – VOLUNTEER INFORMATION

Thank you for accepting an MVLS pro bono client for representation. The information emailed to you should assist you in your representation.

### Case Status Update Forms

- Please take a few minutes to complete the Case Update/Closure forms quarterly and at closure of case. Without your case closure form, we don't know that the case is over or what the outcome were – both pieces of information about which we care very much!
- Because MVLS' tax controversy program is funded by an IRS grant, MVLS is required to report on a number of details concerning cases and hours spent by representing our low-income taxpayer clients. MVLS' Case Update/Closure Forms reflect these required data points and it is important that volunteers complete the forms as thoroughly as possible.
- Volunteers can find the Case Update and Case Closure Forms online at <https://mvslaw.org/forms/>.
- Tracking hours. While IRS requests that LITCs use the IRS format, MVLS recognizes that volunteers have their own mechanisms for tracking hours. Please do your best to provide total hours worked each quarter for each of the categories. If possible, please use IRS Form 13424-F to report hours spent representing your MVLS client.

### Important Resources

Resources available on our web page (<http://mvslaw.org/attorneyresources/>)

- Filing Fee Waiver of Prepaid Costs by Clerk
  - How to File this Form on MDEC
- Sample Tax Representation Agreement
  - Sample Tax Representation Agreement (Spanish)
- Case Update & Closure Forms
- Litigation Fund
- Client Responsibilities Form
- Client Tips Brochure
- Tips for Breaking Poverty Barriers to Equal Justice
- Case Guidelines
- MVLS Income Guidelines – <http://mvslaw.org/do-i-qualify>
- Discount Process Services
- Recorded Trainings - <https://mvslaw.org/recorded-trainings/>

### Questions, Problems, Complaints, & Suggestions

We want your experience as an MVLS volunteer to be rewarding. If you have questions or have trouble along the way, MVLS staff is available to assist you. Please see our Volunteer Handbook for our contact info: <https://mvslaw.org/mvls-volunteer-handbook-updated-101001/>

For questions, mentoring or any other assistance regarding tax cases, contact:

- Janice Shih, LITC Managing Attorney: 443-451-4061 or [jshih@mvslaw.org](mailto:jshih@mvslaw.org)

**Thank you again for helping us make pro bono count.**

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## Volunteer / Pro Bono Time Reporting

Per OMB A-110, LITCs are required to track the amount of time volunteers spend working on LITC activities.  
 Use this form to document the amount of time volunteers or pro bono members use to resolve a client's issue(s).

**Volunteer's Name**

Activity Date	Case ID <small>(if applicable)</small>	Activities and Time Reporting <small>(reported in hours)</small>											
		Consult with client	Represent before the IRS (meeting, phone call, etc.)	Represent in Court	Court Filing	Prepare IRS Appeal	Research	Translation	Outreach	Clerical assistance	Return Prep	Intake	Education
Ex. 3/14/2010	02345BA	.5		.25			2.0		1.75				.5
<b>TOTALS</b>													



**Maryland Volunteer Lawyers Service --- LITC Tax**

**Case Update/Closure Form**

(Complete online at <http://mvlslaw.org/attorneyresources>)

MVLS is required to furnish to its grantors and the Court of Appeals information about pro bono cases referred to attorneys in private practice. Your completion of this form, including the number of hours spent and the result achieved, will help us comply with grant requirements and will ensure that you receive recognition for the services you performed.

<b>Attorney Name:</b>	<b>Date:</b>
<b>Email Address:</b>	<b>Client Name:</b>
	<b>MVLS Case Number:</b>

**1. Pro Bono Time Reporting.** In order to comply with MVLS' LITC grant requirements, please report the number of volunteer hours you provided in the below format or IRS Form 13424-F (<http://www.irs.gov/pub/irs-pdf/f13424f.pdf>).

Date	Consult with Client	Represent before IRS	Represent in Court	Court Filing	Prepare IRS Appeal	Research	Translation	Outreach	Clerical Assistance	Return Prep	Intake	Education

**2. Total Dollar Value of Volunteered Time:** \$ \_\_\_\_\_

**3. Status of case:**  **Still Open.** Expected close date: \_\_\_\_\_  
 **Closed.** Date Closed: \_\_\_\_\_

**4. Are you ready for another pro bono tax dispute referral?**  Yes  Not Yet

**5. Would this be a good case to feature in an MVLS newsletter or annual report?**  Yes  No

**6. If your case is closed, what was the reason for closure? (please check one):**

- |   |  |
|---|--|
| <input type="checkbox"/> Advice/Brief service (30 min or less)              | <input type="checkbox"/> Change in client eligibility status         |
| <input type="checkbox"/> Limited Services (1 hr or more) with no resolution | <input type="checkbox"/> Other (explain below)                       |
| <input type="checkbox"/> Tax issue resolved in client's favor               | <input type="checkbox"/> Taxpayer brought into filing compliance     |
| <input type="checkbox"/> Tax issue resolved, but not in client's favor      | # of tax returns prepared: _____                                     |
|   | <input type="checkbox"/> Taxpayer brought into collection compliance |

**7. If your case is closed, please provide information relating to the financial impact on your client:**

Amount in Controversy: \$ \_\_\_\_\_  
 Decrease in Corrected Liabilities, Penalties & Interest: \$ \_\_\_\_\_  
 Money refunded to the client from the IRS: \$ \_\_\_\_\_  
 If accepted Offer-in-Compromise, amount of offer: \$ \_\_\_\_\_

**8. Regardless of status of case, please provide information relating to your client:**

- |  |   |
|--|---|
| <input type="checkbox"/> ESL Client                      | <input type="checkbox"/> I handled a State tax matter for this client         |
| <input type="checkbox"/> Interpreter/Translator required | <input type="checkbox"/> Taxpayer Advocate Svc (TAS) assistance was requested |

- Joint representation of taxpayers
- >1 tax year involved
- Amt in Controversy >\$50K per tax yr
- Matters worked in >1 IRS function or US Court
- I petitioned U.S. Tax Court on client's behalf
- Client previously petitioned U.S. Tax Court and I entered an appearance

**9. Regardless of status of case, please provide information relating to this case:**

**Account Management**

- Backup Withholding
- Penalty Abatement
- Injured Spouse
- Tax Return Preparation
- Tax Return Processing

**Exams**

- Amended Return
- Audit Reconsideration
- Auto Substitute for Return (ASFR)
- Automated Underreporter (AUR)
- Correspondence Exam
- Office or Field Exam

**Collections**

- Automated Collection System (ACS)
- Currently Not Collectible (CNC)
- Installment Agreement (IA)
- Levy, incl. Fed Paym't Levy Progm
- Bankruptcy
- Field Collection (RO)
- Lien / Lien Unit
- Offer in Compromise (OIC)
- Payment

**Appeals**

- Collection Appeals Process (CAP)
- Collection Due Process (CDP)
- Exam Appeals
- Offer-in-Compromise Appeals
- Penalty Abatement Appeals

**Litigation**

- Other Federal Courts
- U.S. Tax Court

**Miscellaneous**

- Comptroller of Maryland
- ID Protection Specialized Unit (IPSU)
- ITIN Unit
- SS-8 Unit

**Deduction Issues**

- Alimony
- Business Expenses (Sched. C)
- Casualty & Theft Losses
- Charitable Contributions
- Education Expenses
- Home Mortgage Interest
- IRA Deduction
- Medical & Dental Expenses
- Moving Expenses
- Other Interest Expenses
- Other Itemized Deductions
- State and Local Taxes
- Unreimbursed Employee Bus. Exp.

**Income Issues**

- Alimony
- Business Income (Sched. C)
- Cancellation of Debt
- Capital Gain or Loss (Sched. C)
- Farming Income (Sched. F)
- Gambling Winnings
- Interest / Dividends (Sched. B)
- IRA / Pension
- Other
- Rental, Royalty, Prtnership, S Corp (Sched. E)
- Settlement Proceeds
- Social Security Benefits
- Unemployment
- Wages

**Credit Issues**

- Child & Dependent Care Credit
- Child Tax Credit/Add'l Child Tax Credit
- Earned Income Tax Credit
- Education Credits
- First-Time Homebuyer Credit
- Other Credits

**Penalty Issues**

- Add'l Tax on Distributions from Qualified Retirement Plans
- Other Civil Penalties
- Trust Fund Recovery Penalty

**Status Issues**

- Employment-Related ID Theft
- Exemptions
- Filing Status
- Injured Spouse
- Innocent Spouse
- ITIN
- Nonfiler
- Return-Related ID Theft
- SSN / TIN
- Worker Classification

**Tax / Refund / Return / SOL Issues**

- Assessment of Statute of Limitations
- Collections Statute of Limitations
- Estimated Tax Payments
- Refund Claim
- Refund Statute of Limitations
- Return Preparer Fraud
- Self-Employment Tax
- Withholdings

**10. Please write any comments below. If "good case," please provide short summary of case.**

**Please return this form to:**

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