

Follow Us On Social Media!



facebook.com/MVLSProBono/



Maryland Volunteer Lawyers Service



@MVLSProBono



Maryland Volunteer Lawyers Service

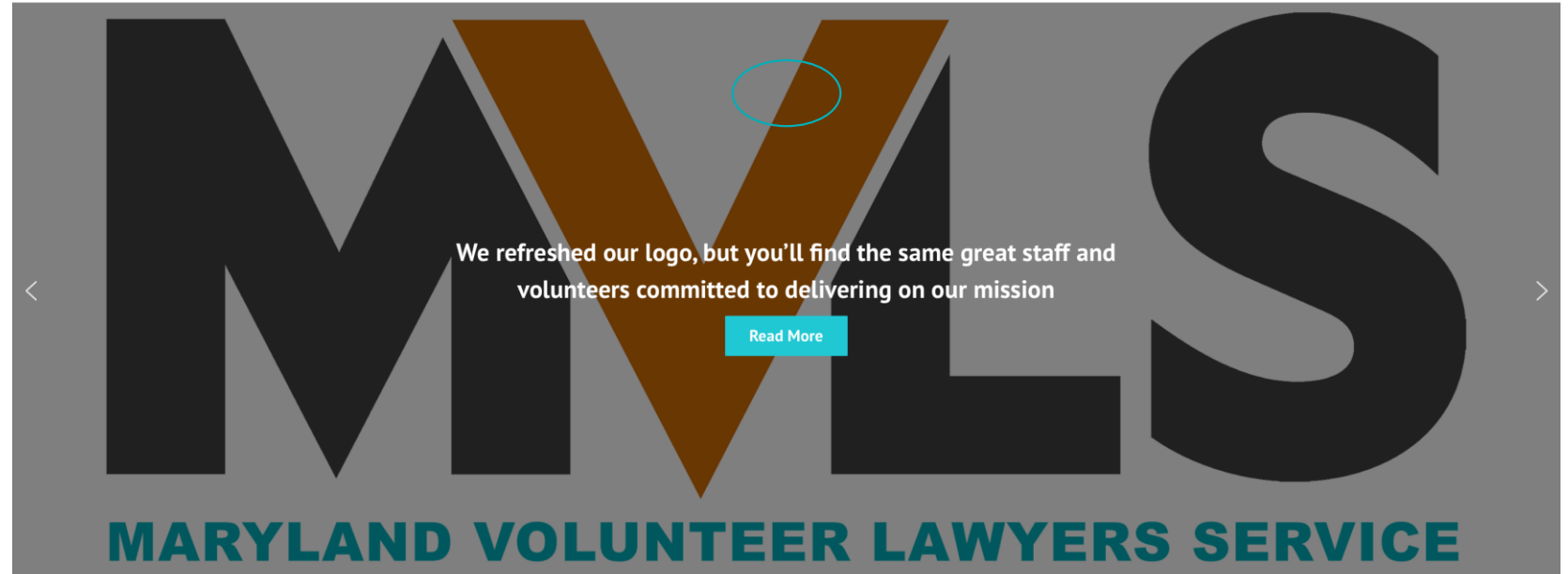
**Visit www.mvlslaw.org/events for
more info on upcoming training
and clinics!**

Resources for MVLS Volunteers: Looking for Pro Bono Cases?



MARYLAND VOLUNTEER LAWYERS SERVICE

[About](#) [Work](#) [Get Help](#) [Volunteer](#) [News & Events](#) [Pro Bono Portal](#) [Donate](#)



Our mission is to connect Marylanders facing financial hardships with volunteer lawyers, tax professionals, and community partners to deliver free civil legal assistance because there should be justice for all, not just for those who can afford it.

MVLS Pro Bono Portal:

<https://mvlslaw.org/probonoportal>

WELCOME TO THE MVLS PRO BONO PORTAL!

Select a case today by reviewing available cases shown below in real time. You can click "Learn More" to express your interest in the case, or click "Share Case" to forward the available case to a colleague.

If you are not currently a MVLS volunteer, please [click here](#) to register.
By taking a case today, you are helping MVLS to ensure Justice For All.

[All](#) [Bankruptcy](#) [Debt Collection](#) [Deed Transfer](#) [Estates](#) [Expungement](#) [Family](#) [Foreclosure/Tax Sale](#) [Landlord-Tenant](#) [Tax](#) [Other Category](#)

Search ... All Counties

Single Mom Can't Afford A Large Payment

Client is being sued by her former landlord for \$4146.59. She admits she owes some but not all of the debt and is hoping to reduce the amount she has to pay. Court date set for 7/20/18 at 1:30pm.

Location:	Ref. #:	Case Type:
Baltimore County	18-0138741	Debt Collection

[Share Case](#)

[Learn More](#)

I Admit To The Debt, But Can We Negotiate A Settlement.

Client is being sued for \$933.00 for failing to make payments towards a debt. Client agrees that she owes the debt. There are no judgments entered in the case. Client has paid approximately \$300 toward the debt and would like to work out a settlement for the remaining. Affidavit Judgment Hearing: 7/23/18 at 1:00PM. Trial: 8/3/18 at 9:00AM.

Location:	Ref. #:	Case Type:
Washington	18-0138685	Debt Collection

[Share Case](#)

[Learn More](#)

You Have Left Me No Other Choice But To File For Rent Escrow.

Client wishes to initiate a rent escrow case after nothing has been done to make repairs. Client has lived in the property since October 2016 and problems in the unit began in December 2017. To date LL, has not tried to resolve the mold issue, flooding, falling attic stairs, and the hole in the ceiling.

Location:	Ref. #:	Case Type:
Baltimore County	18-0138671	Landlord-Tenant

[Share Case](#)

[Learn More](#)

Landlord Requests The Move, Now Refusing My Security Deposit.

Client filed suit against her previous Landlord for the return of her security deposit and three times the amount. Client only lived in the property for 3

Looking Towards A Fresh Start

Client seeks help with expunging her criminal record.

Here's To New Beginnings!

Client seeks to move his criminal record with a view to expunging eligible cases. Expunged from record.



MVLS
MARYLAND VOLUNTEER LAWYERS SERVICE

FREE Recorded Trainings:

Go to
mvlslaw.org/recorded-trainings

Recordings of past trainings are available in the following categories:

- -Consumer
- -Estate Planning & Estate Administration
- -Expungement
- -Family Law
- -Housing
- -Human Trafficking Prevention
- -Tax
- -Miscellaneous (business and soft skills)

NOT AN MVLS VOLUNTEER YET?

SIGN UP TODAY!

<https://mvlslaw.org/available-cases/apply-to-be-a-volunteer-lawyer/>

Low Income Hardship Program

Presented by:

Andrew Jay Maschas, Assistant Director, Compliance Division

Tax Alert

4-14-20A

Impact of Covid-19 on Maryland Tax Filing

Cessation of collection efforts

Pursuant to the proclamation of a state of emergency, and a catastrophic health emergency, the Governor issued an Order, entitled “Extending Certain Licenses, Permits, Registrations, and Other Governmental Authorizations, and Authorizing Suspension of Legal Time Requirements,” dated March 12, 2020 and amended on March 30, 2020. Pursuant to certain authority granted to the Comptroller under the Annotated Code of Maryland and the Governor’s Executive Order, the Comptroller is suspending the following provisions of the Annotated Code of Maryland, Tax General Article (“TG”) §13-601(a), (b); § 13-701(a), (b); and §13-807; §13-811(c),(e) related to the Comptroller’s cessation of collection efforts. This cessation is effective immediately and shall continue until 30 days after the lifting of the state of emergency by the Governor.

Tax Alert

4-14-20A

Impact of Covid-19 on Maryland Tax Filing

Pursuant to this action, the Comptroller's office will not send out lien warning notices, issue liens, attach bank accounts, hold up the renewal of any license including Maryland driver's licenses, or offset vendor payments for Maryland taxes. Taxpayers receiving notices from the Comptroller's Office during the current COVID-19 crisis should contact the email address on the notice for additional information. Further, taxpayers who are currently on a payment plan for delinquent business and/or income taxes and are unable to make those payments due to the COVID-19 crisis should contact this office at the following to discuss delaying payments:

Business taxpayers: cdcollectionbizz@marylandtaxes.gov

Individual income tax taxpayers: COVID19@marylandtaxes.gov

Tax Alert

4-14-20A

Impact of Covid-19 on Maryland Tax Filing

Business taxpayers:

cdcollectionbizz@marylandtaxes.gov

Individual income tax taxpayer:

COVID19@marylandtaxes.gov

To expedite requests, the following information is provided:

Individual Taxpayers: name, address, daytime phone number and the last four digits of the taxpayer's social security number;

Business Taxpayers: business name, contact name, daytime telephone number, central registration number (CR) or federal identification number (FEIN).

Three Programs

- Hardship Cases
- Low Income Taxpayer
- Income Exceeds Expenses

Common Benefits

- No payment or payment plan required
- Current license holds released
- Restrictions on future license holds
- Not referred to collections agency
- Little to no documentation required
- Fast approval

Hardship Case

Taxpayers requesting collection relief due to an inability to pay

Eligibility Requirements

- Household income in current year is 200% below poverty level
- Only source of available household income is Social Security or Pension

Hardship Case

- **Hardship Collection Relief Offered**
- Liability not referred to outside collection agency
- No future license holds
- Current license holds released
- No future notices from the Comptroller of Maryland
- No payment plan required
- No payment required
- Federal income tax refunds not offset
- Vendor payments not offset
- **Collection Actions to Continue under Hardship Relief**
- Maryland income tax refunds offset
- Notice of Tax Lien filed to protect State's interest
- Taxpayer required to file all unfiled Maryland income tax returns

Low Income Relief

Taxpayers requesting collection relief due to an inability to pay

Eligibility Requirements

- Income in current year is 200% below poverty level
- Income is from all sources, i.e., income is not exclusively from social security or pension

Low Income Relief

- **Low Income Taxpayer Relief Offered**
- Liability not referred to outside collection agency;
- No future license holds
- Current license holds released
- No payment plan required
- No payment required
- Liability placed in a temporary hold status
- **Collection Actions to Continue under Low Income Taxpayer Relief**
- Maryland income tax refunds offset
- Federal income tax refunds offset
- Vendor payments will be offset
- Real property lien filed to protect State's interest
- Taxpayer's withholdings increased if necessary, to limit future liabilities
- Hold reviewed annually to determine if taxpayer's income has increased beyond poverty guidelines
- Liability placed back in collection flow when income rises above poverty level guidelines
- Taxpayers required to file all unfiled Maryland income tax returns

Poverty Level Guidelines

Household /Family Size	100%	200%
1	\$12,760	\$25,520
2	\$17,240	\$34,480
3	\$21,720	\$43,440
4	\$26,200	\$52,400
5	\$30,680	\$61,360
6	\$35,160	\$70,320
7	\$39,640	\$79,280
8	\$44,120	\$88,240
9	\$48,600	\$97,200
10	\$53,080	\$106,160

Expenses in Excess of Income

Taxpayers requesting collection relief due to an inability to pay and meeting the following criteria:

- Completed financial statement demonstrates an inability to make payments on liability because the necessary living expenses equal or exceed the total household income
- Paying the Maryland tax liability at this time would create an undue hardship on the taxpayer

Expenses in Excess of Income

- **Collection Relief Offered**
- Liability not referred to outside collection agency
- No future license holds
- Current license holds released
- No payment plan required
- No payment required
- Liability placed in a temporary hold status
- **Collection Actions Continued**
- Maryland income tax refunds offset
- Federal income tax refunds offset
- Vendor payments will be offset
- Real property lien filed to protect State's interest
- Taxpayer's withholdings increased if necessary, to limit future liabilities
- Financial statement required yearly
- Liability placed back in collection flow when financial statement indicates an ability to make payment on liability
- Taxpayers required to file all unfiled Maryland income tax returns

Remember:

- Liability still exists
- Interest continues to accrue
- No change with respect to liens
- Must remain current on required income tax filings
- Must notify Comptroller of change in circumstances
- May be alternative to OIC when taxpayer is not eligible to apply for an OIC.
- Relief applies only to the year/years for which relief was applied for. Relief does not apply to subsequent liabilities.

Examples

- Taxpayer's household income is below 200% poverty level and their only source of income is social security.
 - > Hardship Case
- Taxpayer's household income is below 200% poverty level and their only source of income is unemployment.
 - > Low Income
- Taxpayer's household income is below 200% poverty level and their household income is a mix of wages and social security.
 - > Low Income
- Taxpayer's household income is above 200% poverty level but the household medical expenses exceed household income.
 - > Expenses Exceed Income

Application Process

- Call collections at (410) 974-2432 and request review for Low Income Hardship Program.
- Email collections at lowincomeprogram@marylandtaxes.gov and request review for Low Income Hardship Program.
- Remember to include POA with e-mail request or have a POA on file before calling collections

How differs from OIC.

Different Eligibility Requirements

- All liabilities on account must be more than 2 years old to be eligible for OIC
- All past due returns must be filed

Different Relief

- OIC is a request to abate remaining liability
- If approved for OIC liens are released

Getting Relief – Collection Alternatives Offer in Compromise - MD

The OIC program is “used to resolve tax liabilities with the Comptroller when the taxpayer is unable to pay in full and all other efforts to resolve the liability have been unsuccessful.

The OIC Program is not an appeal of the taxpayer's liability. Instead, under the program, the Comptroller's Office looks at the taxpayer's available resources, considers the resources in the light of the taxpayer's circumstances, and arrives at an equitable resolution of the taxpayer's liability by considering a reduction or abatement of the amount due.

Requirement for a Maryland Offer-in- Compromise

- TP incurred a delinquent tax liability that has resulted in an assessment.
- TP exhausted all other avenues of administrative appeal.
- TP cannot make an offer-in-compromise if there is any issue remaining that can be appealed.
- Two years must have passed since TP became liable for the tax.
- TP must be current with respect to all return filing requirements with the Comptroller's Office.
- TP must not be currently involved in an open bankruptcy proceeding.
- TP is unlikely to be able to make payment in full any time in the foreseeable future due to TP's financial situation.
- TP is either without resources or unable to apply present and/or future resources to paying the outstanding tax liability.

Maryland OIC Procedures

- Offer in Compromise Application – Form 656
- Collection Information Statement Individual – MD 433-A
- Must remain current with future filings for at least 3 years after Offer is accepted. Full liability will become due immediately for failure to be current.

Contacts and Questions

- Lowincomeprogram@marylandtaxes.gov
- Call collections at (410) 974-2432