

To: Michigan Litigation Assistance Partnership Project (MI-LAPP)

From: Robert Mathis

Date: August 1, 2017

Re: State Bar of Michigan Tax Pro Bono Program

**STATE BAR OF MICHIGAN
TAX PRO BONO PROGRAM
REFERRAL PROCESS**

INITIAL CONTACT:

1. When a Michigan low-income taxpayer clinic (LITC) or other legal service provider has a case that is appropriate for a referral to the State Bar of Michigan (SBM) Tax Pro Bono Program (Tax Program), the referring organization will consult with the client/prospective client and obtain authorization to refer the case to the Tax Program.
2. The referring organization will gather initial documents and information from the client/prospective client.
3. The referring organization will complete the Tax Program's referral form, located on the SBM website. Only clients who are at or below 200 percent of federal poverty guidelines are eligible to participate in the Tax Program.¹
4. The referring organization will then send the completed referral form, with all other initial documents and information, electronically to rmathis@mail.michbar.org.

TIMING:

5. SBM staff will enter case information into its case management system. SBM staff will place cases as quickly as possible with participating tax attorneys, with a referral goal of one to two business days for emergencies and one week for non-emergencies.
6. A participating tax attorney may accept or reject any case referral. In general, the participating tax attorney's decision to accept or reject a referral will be made and communicated to SBM staff within five business days of the date of the initial referral to the participating tax attorney.
7. SBM staff will notify the referring organization when a referral is accepted by a participating tax attorney, and provide the attorney's contact information.
8. SBM staff will notify the client/prospective client by telephone call and a follow-up letter that the case has been accepted by a participating attorney. SBM staff will also provide the client/prospective client with contact information for the participating tax attorney.

¹ LITCs accept clients with incomes at or below 250 percent of federal poverty guidelines. However, only clients at or below 200 percent of federal poverty guidelines are eligible to participate in the Tax Program.

SBM staff will advise that contact must be made with the participating tax attorney within five business days, or the case may be terminated from the Tax Program. The client/prospective client will be further advised of the importance of being responsive with his attorney or else he may be terminated from the Tax Program.

9. After the client/prospective client has been advised to contact the participating tax attorney, the client/prospective client and the participating tax attorney will communicate directly. The participating tax attorney maintains the lawyer-client relationship with the pro bono client and is responsible for all client communication. The referring organization will no longer represent the client/prospective client on the referred tax issue.
10. If, during the representation of your client, the client becomes non-responsive, the participating tax attorney will send the client a contact or close letter and provide the client with at least seven and up to 10 days to respond. The participating tax attorney must notify SBM staff before terminating a client from the Tax Program due to non-responsiveness.

APPROVAL:

11. Upon acceptance of a case by one of the Tax Program's participating tax attorneys, the participating tax attorney will be advised that the pro bono client will contact the participating tax attorney within five business days. If the pro bono client does not contact the participating tax attorney within five business days, the attorney will notify SBM staff via email of the failure of the pro bono client to make contact. At the discretion of SBM staff, the pro bono client will either be terminated from the Tax Program or additional time will be afforded the pro bono client to contact the participating tax attorney.
12. For all successful referrals, the participating tax attorney will provide SBM staff the following information for entry by SBM staff into the case management system:
 - a. When the pro bono client makes contact with the participating tax attorney;
 - b. When the participating tax attorney has closed the case in his/her office;
 - c. Total number of pro bono hours provided on the case by the participating tax attorney;
 - d. Any other communication between the participating tax attorney and the referring organization; and
 - e. Any other information requested by SBM staff that is not protected by lawyer-client privilege.

CLIENT INCOME, ASSET, AND BUSINESS OWNERSHIP INTEREST GUIDELINES:

13. Income: 200 percent or below federal poverty guidelines.
14. Assets: \$5,000 or less in liquid assets. (Liquid assets are defined as the total amount of funds that are in the form of cash or can be quickly converted to cash, and investments capable of being quickly converted into cash without significant loss.)
15. Ownership interests permitted: single-member LLC, sole proprietorship

TAX CASE ISSUES ELIGIBLE FOR REFERRAL TO THE PROGRAM:

- a) Non-criminal matters
- b) Amount in dispute \$50,000 or less per tax year
- c) IRS notices, including Notices of Intent to Lien or Levy and Notices of Deficiency
Petitions to the United States Tax Court
- d) IRS liens and levies
- e) Federal and Michigan collection alternatives, including offers in compromise,
installment agreements, and currently not collectible status
- f) Innocent and injured spouse relief
- g) Collection due process hearings and appeals conferences
- h) Tax audits
- i) Earned income tax credit eligibility and denials
- j) Individual taxpayer identification number (ITIN) issues

ADMINISTRATION:

16. At the conclusion of each quarter, SBM staff will contact the appropriate participating tax attorneys to inquire about the status of referrals remaining open/active. The only information that the participating tax attorney will be required to provide to SBM staff will be whether the case is currently open or closed. Information gathered by SBM staff will be entered into the case management system.
17. SBM staff will send out quarterly reports to the administration group and the referring organizations which will include all currently open cases, all cases that were closed in the previous quarter, and other information requested by the administration group.
18. SBM staff will periodically send out client satisfaction surveys. These surveys will be sent out to clients after the referred cases have been completed and closed by the participating tax attorneys. SBM staff will provide feedback to the administration group and the referring organizations.

PROGRAM OVERSIGHT:

19. The Tax Program Administration Group will have oversight of the Tax Program.
20. The administration group will consist of:
 - a. A representative from the MSU College of Law LITC;
 - b. A representative from the UM Law School LITC;
 - c. A representative of the SBM Tax Section;
 - d. A member of the PBI designated by the PBI co-chairs;
 - e. SBM staff; and
 - f. Any other members at the discretion of the PBI co-chairs.
21. The administration group will meet quarterly to discuss the Tax Program and to ensure that cases are being referred and completed in a timely and appropriate manner.

CLIENT COMPLAINT PROCESS:

22. When a case is referred to a participating tax attorney, the referring organization will provide the pro bono client with SBM staff contact information, and will advise the pro bono client to contact SBM staff with problems or concerns with the Tax Program.

23. If a pro bono client is not satisfied with the legal services being provided by the participating tax attorney, the client may file a complaint with SBM staff. SBM staff will attempt to resolve the matter with the pro bono client and participating tax attorney, and will advise the referring organization of the matter. If the matter cannot be resolved by SBM staff, SBM staff will advise the administration group. At the discretion of the administration group, the client will be referred to another participating tax attorney, referred back to the referring organization, or terminated from the Tax Program.

Questions about the SBM Tax Pro Bono Program
Contact Robert Mathis
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