

To: Prospective Clients and Pro Bono Attorneys

From: Robert Mathis, Justice Initiatives Counsel
Jennifer Williams, Administrative Assistant

Date: September 2, 2020

Re: State Bar of Michigan (SBM) Tax Pro Bono Program (Tax Program)
Referral Process, Client Eligibility, and Forms

QUICK LINKS TO FORMS:

- [Client Referral Form](#)
- [Pro Bono Attorney Registration Form](#)

INTRODUCTION: The Tax Program is a partnership of SBM’s Justice Initiatives Committee and Taxation Section. When a [Pro Bono Partner Program](#), [Low-Income Taxpayer Clinic](#), or other Michigan legal services provider has a case that might be appropriate for a referral to the Tax Program, the referring organization will consult with the client/prospective client and obtain authorization to refer the case to the Tax Program.

REFERRAL FORM

1. The referring organization will complete the Tax Program’s [Client Referral Form](#). Only clients who meet the Tax Program’s income and asset guidelines are eligible to participate in the Tax Program.¹

REFERRAL PROCESS TIMING:

2. SBM staff will place tax case referrals as quickly as possible with participating pro bono attorneys, with a referral goal of five business days or less.
3. SBM staff will notify the referring organization when a referral is accepted by a participating pro bono 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.

4. SBM staff will attempt to notify the client/prospective client by telephone call and email when their case has been accepted by a participating pro bono attorney.
5. SBM staff will advise the client/prospective client that contact must be made with the pro bono attorney within five business days or the case may be terminated from the Tax Program.
6. The participating pro bono attorney maintains the lawyer-client relationship with the pro bono client and is responsible for all client communication.
7. Non-responsive clients may be terminated from the Tax Program.²

CLIENT ELIGIBILITY:

8. Income: Household income is 200 percent or below [current federal poverty guidelines](#).
9. Assets: \$5000 or less in liquid assets³.
10. Ownership interests permitted: single-member LLC and sole proprietorship
11. Tax issues eligible for a referral to the program include:
 - 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
 - d. Petitions to the United States Tax Court
 - e. IRS liens and levies
 - f. Federal and Michigan collection alternatives, including offers in compromise, installment agreements, and currently not collectible status
 - g. Innocent and injured spouse relief
 - h. Collection due process hearings and appeals conferences
 - i. Tax audits
 - j. Earned income tax credit eligibility and denials
 - k. Individual taxpayer identification number (ITIN) issues
 - l. Comparable state of Michigan tax Issues

² A non-responsive client should receive a “Contact or Close” letter that advises that the case will be closed by a certain date if the client fails to respond within a reasonable time. In addition to written communications and information, it is essential to clearly define the information needed from the client, any steps the client must take, the meaning of all legal terms, and the significance of judicial or administrative proceedings.

³ 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.

TAX PROGRAM ADMINISTRATION:

12. For all accepted referrals, the participating pro bono attorneys will be asked to provide SBM staff with the following information:
 - a. Date the pro bono client contacts the participating pro bono attorney;
 - b. Date the participating pro bono attorney closed the case;
 - c. Total number of pro bono hours provided on the case by the participating pro bono attorney; and
 - d. Other information requested by SBM staff that is not protected by lawyer-client privilege.

13. Participating pro bono attorneys of the Tax Program are given access to an extensive online resource library that is available on [SBM Connect](#).

14. At the conclusion of each quarter, SBM staff will contact the participating pro bono attorneys to inquire about the status of referrals remaining open/active. The only information that the participating pro bono attorney will be asked to provide to SBM staff will be whether the case is currently open or closed.

QUESTIONS OR COMMENTS:

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