



505 Marquette NW, Ste. 700
Albuquerque, NM 87102

P.O. Box 25486
Albuquerque, NM 87125
newmexicolegalaid.org/LITC

Nathaniel Puffer, Esq.
Attorney | LITC Director
Direct 505-814-6593
Office 505-243-7871
Fax 505-551-1274
nathanielp@nmlegalaid.org

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Dear Tax Advocates:

Low-income New Mexicans need your expertise! We are writing to encourage you to consider volunteering a small amount of your time to help low-income taxpayers with their income tax issues. As you may know, the IRS disproportionately audits this population, with often-disastrous results. We need volunteer income tax attorneys (as well as CPAs and Enrolled Agents) to advise, assist, and represent those whom we cannot otherwise serve. We are the only Low Income Taxpayer Clinic (“LITC”) in the state—and the demand is more than we can meet.

To be eligible to receive legal services from our LITC, a client must be an individual or a sole proprietor, generally with an income below 250% of the federal poverty level (FPL). Most of our clients have income below 125% of the FPL. Cases that we accept must involve a personal federal income tax controversy with the amount in dispute for any one year less than \$50,000 (with some exceptions); we will also handle related New Mexico state personal income tax issues. A “controversy” for our program can mean many things. For example: an audited tax return; a case in IRS Appeals or in U.S. Tax Court; an offer in compromise; innocent spouse relief; penalty abatement; an installment agreement; or currently non-collectible status.

Our panel is currently very thin due to several retirements in recent years. We have only two volunteer attorneys, two enrolled agents, and two CPAs. Without sufficient amounts of pro bono assistance, we must periodically restrict intake in order to keep our caseload at a manageable level.

We will seek to match interested pro bono attorneys (and CPAs and EAs) with cases where we believe there is a limited set of tasks that the volunteer can reasonably accomplish in a short amount of time. This might include, for example, an initial consultation, document review, and preparation of a brief written summary of the case. **NMLA will provide malpractice insurance to all panel participants for their work on LITC cases.**

For volunteers with little or no low-income tax experience, we provide our three-hour “Tax Boot Camp” training and materials. We will also pair each volunteer with a LITC staff attorney who will be available to mentor and advise. Volunteers and others will also be invited to a free CLE on child-based tax credits, titled “Moving Children and Families Out of Poverty,” June 11, 2024, 4:00-5:00 PM, in our office in downtown Albuquerque.

A few recent success stories illustrate the difference our work can make:

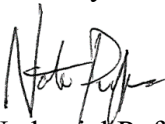
1. In one U.S. Tax Court case, our client was divorced from her abusive spouse but faced almost \$10,500 in unpaid federal income tax. The liability resulted solely from employee business expense claimed by the ex-husband on a joint return. We convinced the Court that our client was unaware of the details of the ex-husband's work in another state. It granted our client innocent spouse relief, relieving her of liability.
2. Another client, a green card holder, supported his eldest child and her baby while the daughter completed college. The IRS denied his child-based tax benefits and head of household filing status in two consecutive years. We won a U.S. Tax Court case for the later year and an audit reconsideration appeal for the earlier year, bringing our client a combined refund of \$14,282.
3. The IRS sent our third client, who was her mother's personal representative, a notice of lien on the mother's home, in which three family members still lived. The underlying income tax liability resulted from an ID theft matter: nearly \$27,000 of 1099-K income wrongfully reported to the IRS using the mother's name and SSN. By providing documentation (including bank records) to the IRS in the course of an audit reconsideration, we prevailed, resulting in a \$14,587 decrease in liability (to \$0).

We are eager to publicly acknowledge our volunteers (with their permission), using a range of methods, including publications and social media. The NMLA Communications Director, James Hodgins, will assist us in publicizing your work.

Finally, I have attached the LITC 2024 brochure and some highlights of the 2023 National LITC Program Report for your review.

We would be very grateful to you for joining our LITC Pro Bono Panel. Please contact me if you are interested. You may also sign up here: <https://forms.office.com/r/Nv7Nccwx6n>. I look forward to discussing our pro bono panel with you.

Sincerely,



Nathaniel Puffer

Attorney | Director – Low Income Taxpayer Clinic, 505-814-6593