

News Release

Comptroller Franchot, Senator Zucker, Delegate Rosenberg and Advocates Hail Expansion of Low-Income Taxpayer Law Clinics

Residents with complex legal tax issues can get free assistance at UMD, UB law schools and Maryland Volunteer Lawyers Service

ANNAPOLIS, Md. (October 5, 2021) — Comptroller Peter Franchot today joined with Senator Craig J. Zucker, Delegate Samuel “Sandy” Rosenberg, educators, and legal advocates to promote the expansion of three low-income taxpayer clinics that can now help Marylanders with state-specific legal tax issues, thanks to legislation passed during the 2021 General Assembly session.

Lawmakers passed [Senate Bill 480](#) and [House Bill 421](#), which provide funding for two years to the University of Maryland Francis King Carey School of Law, the University of Baltimore School of Law and the Maryland Volunteer Lawyers Service (MVLS) that enables them to give free assistance to clients with legal issues such as MVA holds, audits, Earned Income Tax Credit denials and tax identity theft.

Previously, the law clinics could assist a taxpayer with a federal tax issue or a federal and state issue, but not a state-specific tax problem since they were funded by IRS grants. The clinics do not help prepare tax returns, but assist individuals in disputes or legal trouble with tax issues.

“Many people who encounter legal problems with their taxes are those who can least afford it,” Comptroller Franchot said. “Just as renters facing eviction need access to counsel, so do taxpayers with complicated state-specific legal tax issues. This law, and the funding it provides, helps level the playing field, so existing tax clinics can assist low-income Marylanders at no cost.”

Senator Zucker of Montgomery County and Delegate Rosenberg of Baltimore City, who sponsored the legislation in their respective chambers, noted that it was part of a broader effort to assist taxpayers struggling amidst the pandemic. They pointed to the expansion of the Earned Income Tax Credit that will make more people eligible for what is regarded as an important tool to lift people out of poverty.

“Every year, thousands of Marylanders leave millions of dollars on the table, because they aren’t getting the tax credits they are due, such as the EITC,” Senator Zucker said. “This legislation is an example of government working together to return taxpayer money.”

Delegate Rosenberg also pointed to [House Bill 18](#), which expands access to legal counsel for tenants facing eviction.

Although all three clinics are physically located in Baltimore, speakers emphasized that they serve low-income clients throughout Maryland, via virtual and telephone meetings.

Specifically, the law provides \$250,000 in both fiscal 2022 and 2023 to the tax clinics at the University of Maryland and University of Baltimore law schools, as well as MVLS, to assist those with state-specific legal tax issues. The funding comes from the State’s Unclaimed Property Fund, which is administered by the Comptroller’s Office. In future years, the governor may include money in their budget proposal.

“By expanding the capacity of our law school’s Low-Income Taxpayer Clinic, this law will enable us to serve more Marylanders, especially those with state tax issues,” said Ronald Weich, dean of the University of Baltimore School of Law. “Our students gain valuable experience representing clients in these matters.”

“This funding enables us to fill a critical gap in the legal services we provide for low-income Marylanders facing tax issues,” said Donald B. Tobin, dean of the University of Maryland Francis King Carey School of Law.

“We are pleased that the Maryland legislature recognizes the need for expanded low-income taxpayer clinics. These clinics help residents who have state-specific tax challenges, which makes it difficult for them to escape debt, clear holds on a driver’s license and vehicle registrations, or results in liens placed on their property or levies on their income,” said Janice Shih, director of the MVLS Low-Income Taxpayer Clinic. “There is a significant number of individuals with tax issues that require the legal counsel of an attorney or tax professional to help them navigate their tax issue. With the new funding, we are able to hire a part-time tax paralegal to expand our bandwidth so we can provide free services to so many in need.”

Assistance for low-income taxpayers – households below 200 percent of federal poverty guidelines -- is available year-round.

Have Tax Legal Issues? Free Tax Law Clinics Can Help

- **Collection Alternatives for Tax Debt** (offers in compromise, installment agreements and hardship status)
- **MVA and License Holds Due to Tax Debt** (driver's license, vehicle registration, professional license)
- **Audits**
- **Hearings and Appeals Cases**
- **Earned Income Tax Credit (EITC) Denials**
- **Lien or Levy Release**
- **Tax Identity Theft**
- **Refund Claims**
- **Maryland Tax Court Cases**
- **Cancellation of Debt Income**
- **And Many Other Issues**

Low Income Tax Law Clinics

**MARYLAND VOLUNTEER
LAWYERS SERVICE**

410-547-6537 or 800-510-0050



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