

Georgia State University College of Law
Reading Room

Tax Clinic

Phillip C. Cook Low-Income Taxpayer Clinic

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Brochure

Georgia State University College of Law

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FREE
Tax Representation
For
Eligible Taxpayers

Tax Clinic



Georgia State University
College of Law

Free Legal Assistance

If you meet eligibility requirements, the Tax Clinic at the Georgia State University College of Law may represent you before the Internal Revenue Service or the United States Tax Court.

Who Is Eligible?

The Clinic is designed to help taxpayers who do not already have tax representation and who cannot afford to pay for their own representative. Each taxpayer's situation will be evaluated individually. The Clinic takes many factors into consideration when deciding on a client's eligibility. They include:

- Resources available to the taxpayer
 - Current and previous income
 - Cash and other assets available
- Family Situation
 - Number of family members living in the home
 - Extraordinary Medical Expenses
- Employment Status

Tax Clinic



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What type of representation is available?

The Clinic is prepared to assist taxpayers in the following situations:

- Appeals of Internal Revenue Service deficiencies or assessments
- Representation of taxpayers who have elected the small case procedure for United States Tax Court

Who Would Represent Me?

You would be represented by a third year law student who will be under the supervision of an experienced, licensed attorney.

What types of cases will the Clinic accept?

The Clinic will only accept a case that will provide a valuable learning experience for the law student, and where the student is qualified to provide the representation. Some of the factors considered before accepting a case are:

- Complexity of the case
- Length of time needed to bring the case to a successful close
- The number of similar cases already accepted by the Clinic

What will I have to pay?

The legal representation by the Clinic is provided at no charge to you.

You will be responsible only for any court costs or other related costs, should there be any.

Tax Clinic
Georgia State University
College of Law
Box 554
Atlanta, GA 30303-3044

Where is the Clinic Located?

The Tax Clinic is located on Piedmont Road in the Georgia State University Urban Life Building, which is located at the corner of Decatur Street and Piedmont Road. This is one block north of the Georgia State Marta Rail Station on the East-West line.

Where do I get more information?

You may call the Tax Clinic offices between 1:00 p.m. and 5:00 p.m., Monday through Friday. The telephone number is: (404) 651-1412.

Neither the Internal Revenue Service nor the United States Tax Court is the sponsor of this Clinic, and they do not make any representations regarding the services available.

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