

Types of Cases Handled

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The Bookstein Tax Clinic handles tax controversies involving federal income or employment taxes. The Bookstein Tax Clinic does not handle state taxes, unless it is incidental to a federal controversy. Case assignments are made by the Clinic Faculty. Cases coming to the clinic are most likely in one of the following five stages:

1. Taxpayer has received written correspondence from the IRS.
2. Taxpayer has received a 30-day letter.
3. Taxpayer has received a 90-day letter.
4. Taxpayer has filed a petition with the U.S. Tax Court pursuant to the "small case" procedure and is seeking help with either settlement or litigation.
5. Taxpayer has failed to respond to IRS 30-day or 90-day letters, tax has been assessed, and the matter has been transferred to collections.