This initiative helps low-income New Yorkers who cannot afford to pay the taxes that they owe the government. In these circumstances, the IRS and/or New York State can agree to settle the tax liability for less than the full amount owed. Reaching a successful compromise gives clients financial stability, and allows them to move on with their lives - including removing tax liens, wage or benefits garnishment, and the suspension of licenses. Having an attorney to complete the necessary forms and negotiate with tax officials makes a tremendous difference for clients. These cases usually require no more than 40 hours of time spread out over 6-12 months.

Scope of work for pro bono volunteers includes:

- a. Meet with the client and confer with LSNYC mentoring attorney about the contours of the case
- b. Acquire and review tax records and relevant documents
- c. Draft and submit a persuasive statement about the client's circumstances, and why they cannot afford payment, along with relevant forms.
- d. Negotiate directly with tax officials.
- e. In the rare instance where your negotiation is unsuccessful, you may appeal the determination.