

**[Format for Stuffer Letter. Please adhere to this format when preparing a stuffer letter. Any stuffer letters submitted to the Court on a clinic's letterhead should limit the information provided to the name of the clinic, address, telephone number, and internet address, along with the information listed below.]**

## LOW-INCOME TAXPAYER CLINICS

Dear Tax Court Petitioner:

The United States Tax Court is enclosing this notice to you at the request of [name of clinic and address]. The Court forwards this notice only to petitioners who designated [city, state] as the place of trial and who are not represented by counsel.

[Name of clinic] provides free legal representation to low-income taxpayers. The clinic is not part of either the Internal Revenue Service or the United States Tax Court.

If you contact the clinic, a determination will be made whether you are eligible for the clinic's services and would benefit from legal representation. If the clinic agrees to represent you, it will advise you on the merits of your case and assist you in resolving your case by settlement or trial.

If you intend to contact the clinic and inquire about possible representation in your case, you should do so as soon as possible. You may contact the clinic by calling xxx-xxx-xxxx.

This notice is not, and should not be understood to be, a recommendation by the United States Tax Court to retain a clinic to represent you.

**[Note to clinic: If more than one academic clinic assists taxpayers with cases calendared for trial in one city or geographic area, the stuffer letter must be joint with those clinics and contain their contact information. An academic clinic stuffer letter should not be joint with a nonacademic clinic.]**