



## Taxes

### **Has the applicant failed to file a tax return in any year since living in the U.S.?**

- If yes, was the applicant required to do so? If not, continue with screening.
  - Individuals whose income in a given year falls below a certain threshold are not required to file a tax return. For example, in 2019, for a single individual under 65, the minimum income was \$12,200).
- If the applicant failed to file a tax return when she was required to do so, then the applicant should file those tax returns and pay any overdue taxes/get on a payment plan with the IRS before applying.
  - A fairly common example is someone who was paid “under the table.” The person still should have filed a tax return, and should get current before applying.

### **Does the applicant owe overdue taxes?**

- If yes, is the applicant on a payment plan with the IRS?
  - If an applicant owes overdue taxes and is not on a payment plan, she will get denied.
  - Applicants should strongly consider paying off any overdue taxes before applying.
  - Request proof of a payment plan before scheduling.

\*DO NOT SCHEDULE if either: (a) applicant failed to file taxes in any year she was required to do so, or (b) if the applicant owes overdue taxes and is not yet on a payment plan.

Applicants who have extensive tax debt or tax complications can be referred to the Bentley Low Income Tax Clinic (781-891-2153).