

Community Legal Aid

A non-profit law firm serving the legal needs of low-income individuals and families in central northeast Ohio



www.communitylegalaid.org

Low-Income Taxpayer Clinic

WHAT IS THE LOW-INCOME TAXPAYER CLINIC?

The Low-Income Taxpayer Clinic (LITC) gives low-income taxpayers free legal assistance on federal tax matters. We are independent from the Internal Revenue Service and the Ohio Department of Taxation, and all conversations and client interviews are confidential.

WHAT CAN LITC HELP ME WITH?

LITC can help you with a number of issues, including tax return reviews, tax debt, earned income tax credit issues, deficiency, liens on your property, levy or garnishing of your wages, innocent spouse relief, injured spouse claims, and employee/contractor disputes.

WHAT ARE MY OPTIONS IF I HAVE TAX DEBT?

You have four basic avenues for tax debt relief: hardship status, which pauses collections, settling your debt for less than the amount you owe, entering into a payment agreement, or declaring bankruptcy.

CAN THE IRS GARNISH MY WAGES IF I OWE?

Yes, but you are entitled to a hearing—called a Collections Due Process Hearing—to determine whether its appropriate for them to do that.

I RECEIVED A LETTER FROM THE IRS TELLING ME MY TAX RETURN IS BEING REVIEWED. WHAT DO I DO?

If you received such a letter, the IRS may be auditing or examining your tax return. They may request additional documents or information during this review process. Consult an attorney to represent you during the review process.

WHAT DOES IT MEAN TO HAVE A DEFICIENCY IN MY TAXES?

Having a deficiency in your taxes means that you owe money to the IRS. If you have a deficiency, you have 90 days to file a petition with the Tax Court. If you do not file within that time, you lose the right to go to court without first paying the tax.

I AM A SURVIVOR OF DOMESTIC VIOLENCE. WHAT DO I NEED TO KNOW ABOUT MY TAXES?

There are special laws to protect survivors of violence and sexual assault. To learn more, contact Legal Aid by visiting www.communitylegalaid.org/LAV.

Disclaimers: The LITC is funded in part by a grant from the Internal Revenue Service. All conversations with your attorney are confidential. We are not a tax preparation service; the LITC does not generally provide tax return preparation.

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<http://www.communitylegalaid.org/tax/litc>

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