

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

Your Rights as a Taxpayer

Most low-income taxpayers are honest and want to comply with tax laws. Some tax laws change each year, and some tax laws are hard to understand. If you have a problem with the IRS, you may need legal assistance.

The **Low Income Taxpayer Clinic (LITC)** gives low-income taxpayers free legal assistance on federal tax matters. (While we never charge for our services, you may have to pay court costs and/or filing fees.) We are independent from the Internal Revenue Service and the Ohio Department of Taxation, and all conversations and client interviews are confidential.

WHAT WE CAN HELP WITH

Tax Return Reviews (Audit/Exam)

You may receive a letter from the IRS telling you that your tax return is being reviewed or that the IRS wants more information. We may be able to represent you during this review process, which may increase your refund or reduce your tax liability.

Tax Debt

If you are unable to pay your tax debt, we may be able to help you request hardship assistance (which pauses collections), settle your debt for less than the amount owed, or enter into a payment agreement.

Earned Income Tax Credit Issues

The IRS reviews many earned income tax credit (EITC) returns. If they determine you made a reckless or intentional mistake, you might lose your ability to claim the EITC for at least two years. We can represent you in the review process to prove your right to claim, and we may also be able to help you repeal an EITC denial.

Deficiency

Have you received a notice that the IRS plans to file a lien on your property for past taxes, or a

notice that it will levy or garnish your wages? We may be able to help you ask for a Collections Due Process Hearing to determine whether the IRS can place a lien on your property or levy your wages.

Liens and Levies

Have you received a notice that the IRS plans to file a lien on your property for past taxes, or a notice that it will levy or garnish your wages? We may be able to help you ask for a Collections Due Process Hearing to determine whether the IRS can place a lien on your property or levy your wages.

Innocent Spouse Relief

Have you received a bill from the IRS for taxes from a joint tax return? Do you believe it would be unfair to hold you responsible for these taxes? Depending on your circumstances, your knowledge of the debt, current marital status and other factors, you may qualify for relief as an innocent spouse. We may be able to help you apply for this relief or assist you if the IRS has already denied you.

Injured Spouse Claims

Have your taxes been withheld to pay a debt your spouse had before you married, such as a tax debt or a defaulted student loan, or a recent child support or federal debt? If you filed a joint return, and you had your own income and tax payments on the tax return (tax withholdings or earned income tax credit), you may qualify for some relief. We may be able to help you apply for this or assist you if the IRS has denied this claim.

Employee/Contractor Disputes

Do you have a dispute about whether you are an independent contractor or an employee? If the IRS has you listed as an independent contractor, you may owe a lot of self-employment taxes. We may be able to help you ask the IRS to change your employment status.

HOW WE CAN HELP

To find out if you qualify, call our HelpLine or apply online.

If you qualify, you'll be referred to our tax team and asked to provide documents related to your case.

If we cannot represent you, we will try to find an attorney or other tax professional who can help. We also provide trainings for organizations and groups, as well as referrals to VITA and other tax and social agencies.

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/taxpayerrights>

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