

## **What is the Low Income Taxpayer Clinic?**

The Low Income Taxpayer Clinic (LITC) gives low income taxpayers free legal assistance on federal tax disputes year round.

Tax laws can be confusing and hard to understand. If you are having problems with the Internal Revenue Service (IRS), the LITC may be able to help you.

## **What can the LITC help with?**

### Negotiations and Tax Debt Settlement

Do you dispute the tax debt you owe? Are you unable to pay?

Depending on your circumstances, LITC may be able to help you:

- Temporarily delay the IRS from collecting the debt from you;
- Enter into an installment agreement with the IRS that allows you to pay your debt in monthly payments;
- Make a settlement offer (“Offer in Compromise”) to the IRS for less than the amount that you owe; and/or,
- Challenge the tax debt.

### Innocent Spouse Relief Requests

Have you received a bill from the IRS for taxes you filed jointly with your spouse or your ex? Do you think that it is unfair for you to have to pay the taxes?

Depending on your situation, your knowledge of the debt, and other factors, you may qualify for tax relief as an innocent spouse. We can help you apply for innocent spouse relief and may be able to represent you if the IRS has denied this relief.

### Injured Spouse Claims

Have your taxes been withheld to pay a debt you do not owe, such as your spouse’s child support debt or student loans?

If you filed a joint return and had your own income and tax payments, then you may qualify for relief. The spouse who did not owe the debt may request their portion of the tax refund through an injured spouse claim. LITC may be able to help you.

### Earned Income Tax Credit Appeals

Has the IRS audited your return and denied you the Earned Income Tax Credit (EITC)? If so, LITC may be able to help you appeal the denial and keep your right to claim the EITC in the future.

### Audits or Examinations

Have you received a letter from the IRS telling you that your tax return is being audited or examined?

LITC may be able to prepare evidence requested by the auditor, attend meetings with the IRS on your behalf, or represent you during an audit.

### Deficiency Notices/Tax Court

Have you received a notice from the IRS that there is a “deficiency” in your taxes and that you have 90 days to file a petition in Tax Court?

If you do not file within the 90 days, you may lose the right to go to court without first paying the tax. LITC may be able to help you settle the matter or file a petition with the Tax Court.

### Liens and Levies

Have you received a notice that the IRS plans to file a lien on your property or garnish your wages for past taxes owed to the IRS?

LITC may be able to help you by asking for a Collection Due Process Hearing to determine whether the IRS can take your property.

## What does the LITC NOT do?

We may not be able to help you with disputes involving more than \$50,000 in any one tax year.

We do not work on criminal tax evasion cases.

We cannot prepare your tax return for you. If you need help preparing your tax return, there are resources that we may be able to refer you to:

## Other Tax Help

- Volunteer Income Tax Assistance (VITA) provides free tax preparation services: 1-800-906-9887 or [www.MontanaFreeFile.org](http://www.MontanaFreeFile.org)
- [www.MontanaFreeFile.org](http://www.MontanaFreeFile.org) helps you find free tax assistance and free tax filing options
- IRS Tax Information for Individuals: <http://www.irs.gov/individuals/index.html>
- State of Montana Tax Information: <http://revenue.mt.gov/default.mcp>

## How do I get more help?

Montana Legal Services Association (MLSA) provides free civil legal help to low-income people who meet certain eligibility criteria:

- Apply at anytime online at [mtlsa.org](http://mtlsa.org);
- Call our Helpline at 1-800-666-6899 (Helpline hours may be limited to certain day time hours)

## What help can I find at MLSA?

- Legal advice and representation;
- Referrals to pro bono attorneys and other providers;
- Self-help clinics and materials.

## [www.MontanaLawHelp.org](http://www.MontanaLawHelp.org)

Need legal information or forms? Visit [www.MontanaLawHelp.org](http://www.MontanaLawHelp.org).

Can't find what you want? Use LiveHelp. Click on the LiveHelp picture and get help finding the information you need.

## [www.MTLSA.org](http://www.MTLSA.org)

Find copies of all our brochures online. They are all available for free download!

This pamphlet is meant to give basic legal information, not legal advice about your problem. The law changes often and each case is different. This pamphlet may not apply to your problem. You should not rely on it only. Please talk to an attorney about your problem.

# Montana Legal Services Association

## Low Income Taxpayer Clinic



*The clinic listed herein is partially funded through matching grants provided by the Internal Revenue Service pursuant to the Internal Revenue Service Restructuring and Reform Act of 1998. The partial funding by the IRS does not imply that the clinics have a preferential relationship with the IRS. The decision of whether to use these clinics is your own and their use will not affect your rights before the IRS.*

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