

# What is the Low-Income Taxpayer Clinic?

The Low-Income Taxpayer Clinic provides low income taxpayers with free federal income tax assistance.

## Who We Serve

We assist low-income taxpayers who have problems or disputes with the IRS, including those for whom English is a second language.

In determining eligibility, we consider household income and other factors.

## How We Help

In addition to assisting individual taxpayers, we work to educate the community on tax issues through presentations and pamphlets about taxpayer rights and responsibilities. *We do not prepare tax returns.*

## How to Get Help

Contact Legal Aid Line:



**APPLY ONLINE**  
[www.LegalAidLine.org](http://www.LegalAidLine.org)



**TOLL-FREE**  
**(888) 534-1432**

**RESIDENTS OF LUCAS COUNTY**  
**(419) 724-0460**



Legal Aid of  
Western Ohio, Inc.®

LAWO is a non-profit law firm that provides free civil legal assistance to eligible low-income people in 32 counties of northwest and west central Ohio. LAWO's Agricultural Worker Program serves all 88 Ohio counties.

LAWO offices are located in Dayton, Defiance, Findlay, Lima, Sandusky, Springfield, and Toledo.

LAWO can also help with legal problems in these areas: consumer and debts, domestic violence, education, elder law, family law, housing, immigration, agricultural workers, and public benefits.

[lawolaw.org](http://lawolaw.org) • [litc.lawolaw.org](http://litc.lawolaw.org)

TAX ADVICE DISCLOSURE: Pursuant to Internal Revenue Service Circular 230, we are required to advise you that if there is any tax advice contained herein, it is not intended to be used, and cannot be used by the addressee or any taxpayer, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code.

LAWO is an LSC-funded program.

**LSC** | America's Partner  
for Equal Justice  
LEGAL SERVICES CORPORATION

# Income Tax Problems?

If you are a low-income taxpayer with an income tax dispute, the Legal Aid of Western Ohio, Inc. (LAWO) Low-Income Taxpayer Clinic may be able to help you.



## Get help right away!

To ask for assistance, call or go online:



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## Types of Cases We Handle

### Earned Income Tax Credit Appeals

Have you received a letter from the IRS denying your EITC? If the IRS determines that you should not have claimed the EITC and doing so was reckless or intentional, you cannot claim the EITC for the next two years. If the IRS finds that your actions were fraudulent, you cannot claim the EITC for the next ten years.

- » **We can help you appeal the EITC denial and protect your right to claim the EITC in the future.**

### Innocent Spouse Relief Requests

Have you received a bill from the IRS for taxes from a joint return? Do you believe it would be unfair to hold you responsible for these taxes? Depending on your circumstances, you may qualify for relief as an innocent spouse.

- » **We can help you apply for innocent spouse relief and can represent you if the IRS denies your request.**

### Audits or Examinations

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

- » **We can help you gather the proof requested, meet with IRS employees on your behalf, and represent you during the audit.**

### Injured Spouse Claims

Have your tax refunds been taken to pay your spouse's defaulted student loan, outstanding child support or prior tax debts? If so, and if your joint tax return shows you had income and paid taxes, you may be entitled to request your portion of the refund.

- » **We can help you file an injured spouse claim and can represent you if the IRS has denied your claim.**

### Liens and Levies

Have you received a notice that the IRS plans to file a lien on your property or a notice that it will levy on your property, offset your social security benefits or garnish your wages?

- » **We can help you ask for a Collection Due Process Hearing and ask for a collection alternative.**

### Deficiency Notices/Tax Court

Have you received a notice from the IRS that you have 90 days to file a petition in the Tax Court? If you do not file within that time, you lose the right to go to court without first paying the tax.

- » **We can help you file a tax court petition.**

### Employee/Independent Contractor Disputes

Do you have a dispute about whether you are an employee or an independent contractor? You may owe a lot of self-employment taxes.

- » **We can help you ask the IRS to change your employment status.**

### Negotiations and/or Settlements of Tax Debts

Are you unable to pay your tax debt?

- » **We may be able to help you by:**
  - **Entering into an installment or payment agreement;**
  - **Getting your account tagged as currently-not-collectible;**
  - **Making an offer-in-compromise (settlement);**
  - **Requesting a temporary suspension of collection; or**
  - **Challenging the tax if the time period has not expired or proper procedure was not followed.**

## Getting Help through Legal Aid Line

Legal Aid Line is an online and toll-free telephone application process that provides legal information and referral services to eligible low-income residents of northwest and west central Ohio. A Legal Aid Line representative will take information about your case and tell you whether we can help you. Even if we do not accept your case, we will try to give you some information about your situation. What you tell your LITC lawyer is private. Even if you don't qualify for help from an LITC lawyer, the information you tell us is confidential.

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