

What is the Low Income Taxpayer Clinic?

The Low Income Taxpayer Clinic is a service that gives low income taxpayers free legal assistance on federal tax matters.

We never charge a fee for our services. You may have to pay court costs and filing fees.

We are independent from the Internal Revenue Service and the North Carolina Department of Revenue. What you tell Low Income Taxpayer Clinic lawyers is confidential and protected by the attorney-client privilege. Even if you don't qualify for help from the Low Income Taxpayer Clinic, the information you tell us is confidential.

Most low income taxpayers are honest and want to comply with the 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 might need legal help.

Who We Serve

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

We help taxpayers who do not already have representation in their case and who cannot afford to pay for legal representation or tax assistance. In determining eligibility, we will consider household income and other factors.

We will not handle cases with more than \$50,000 in dispute.

After you call or visit, a staff member may arrange for an interview, or we may find a volunteer attorney to represent you.



OFFICE HOURS:
Monday - Friday 8:30 a.m. - 5:00 p.m.

1431 Elizabeth Avenue
Charlotte, North Carolina 28204
www.lssp.org

Telephone: 704.971.2622
Client Help Lines
Mecklenburg County 704.376.1600
Outside Mecklenburg 800.438.1254
Spanish Language Line 800.247.1931
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Legal Services of Southern Piedmont, Inc.
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age, national origin or religion.

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Internal Revenue Service
United States Department of Treasury



Western North Carolina Low Income Taxpayer Clinic

Types of Cases We Handle

Innocent Spouse Relief Requests

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 and other factors, such as spouse abuse, 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 has denied this relief.

Injured Spouse Claims

Have your taxes been withheld to pay a debt you do not owe, such as a defaulted student loan or a child support debt? If you filed a joint return and you had your own income and tax payments on the tax return (tax withholdings, Earned Income Tax Credit or additional child tax credit), you may have some relief. The spouse who did not owe the debt may request her portion of the tax refund.

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

Audits or Examinations

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

The letter may say that the IRS is reviewing your filing status, such as head of household, or certain claimed deductions or credits (dependent exemptions, business deductions, Earned Income Tax Credit, child tax credit or child care credit.)

We can prepare evidence requested by the auditor, file a request to reconsider, attend meetings with IRS employees on your behalf, or represent you during an audit.

Earned Income Tax Credit Appeals

The IRS audits many Earned Income Tax Credit (EITC) returns. Have you received a letter from the IRS that your EITC has been denied?

If the IRS determines that the error was reckless or intentional, you cannot claim the EITC for the next two years. If the IRS finds that the error was fraud, you cannot claim the EITC for the next ten years. We can help you appeal the EITC denial and keep your right to claim the EITC in the future.

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 that time, you lose the right to go to court without first paying the tax. We can help you settle the matter or file a petition to Tax Court.

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 on your property or garnish your wages? We can help with the lien or levy. We can help you ask for a Collection Due Process Hearing to determine whether the IRS can place a levy on your property.

Negotiations and/or Settlements of Tax Debt

Are you unable to pay your tax debt? We may be able to help you with the following options:

- Enter into an installment or payment agreement;
- Place your account in currently not collectible status;
- Make an offer in compromise (settlement) offer;
- Request a taxpayer assistance order if you have a hardship;
- Request temporary suspension of collection; or
- Challenge the tax if the time period has not expired or proper procedure was not followed.

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.

Other Things We Do

- Speak to groups, such as social service agencies and Latino outreach organizations to provide tax education;
- Prepare pamphlets about taxpayer rights and responsibilities;
- Work with and train volunteer attorneys so that they may provide tax assistance to clients;
- Work with other Legal Services of Southern Piedmont projects to ensure that clients needs are met in areas other than tax if necessary;
- File appeals.