

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 legal representation and cannot afford to pay for tax assistance. In determining eligibility, we will consider household income and other factors.

We will not handle cases if more than \$50,000 is in dispute for a tax year.

Other Things We Do

- ◆ Speak to groups, such as social service agencies and outreach organizations, about tax issues
- ◆ Prepare and distribute pamphlets about taxpayer rights and responsibilities
- ◆ Work with and train volunteer attorneys who may provide tax assistance

Negotiations and/or Settlements of Tax Debt

- ◆ Are you unable to pay your tax debt? We may be able to help you by:
- ◆ Entering into installment or payment agreement
- ◆ Getting your account tagged as currently not collectable
- ◆ Making an offer in compromise

The clinic does not provide tax return preparation.

Office Hours

Monday-Friday

8:30 a.m. to 4:30 p.m.

Office:

29 N. Queen Street

York, PA 17403

Client Help Line:

844-MPLS TAX

(844-675-7829)

Fax: (717) 854-5431

The MidPenn Legal Services Low Income Taxpayer Clinic is funded in part by the Internal Revenue Services United States Department of Treasury.



MidPenn
LEGAL SERVICES

**Low Income
Taxpayer Clinic**





What is the Low Income Taxpayer Clinic?

We never charge a fee for our services. However, you may have to pay court costs and filing fees. We are independent from the Internal Revenue Service (IRS) and the Pennsylvania 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 federal and state 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.

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 spousal 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 denies your request.

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 made tax payments (tax withholdings or refundable credits). 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 our 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 state that the IRS is reviewing your filing status, income, deductions or credits. We can help you gather the proof requested, meet with IRS employees on your behalf and otherwise represent you during the audit.

Earned Income Tax Credit appeals: The IRS audits many returns of taxpayers who claim the earned income tax credit (EITC). 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.

Types of Cases We Handle (Cont.)

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.

Deficiency Notices/ Tax Court: Have you received a notice from the IRS 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 file a tax court petition.

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 with the lien or levy. We can help you ask for a Collection Due Process Hearing and ask for a collection alternative.

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.

