

# LITC SERVICES

## WHAT WE DO

The LITC assists with the following IRS controversy issues:

- \* Earned Income Tax Credit
- \* Examination/Audits
- \* Collection issues including Lien and Levy
- \* Deficiency notices
- \* Assistance in Identity Theft Cases
- \* Innocent Spouse
- \* Securing installment agreements or other alternative settlements

## WHAT WE DON'T DO

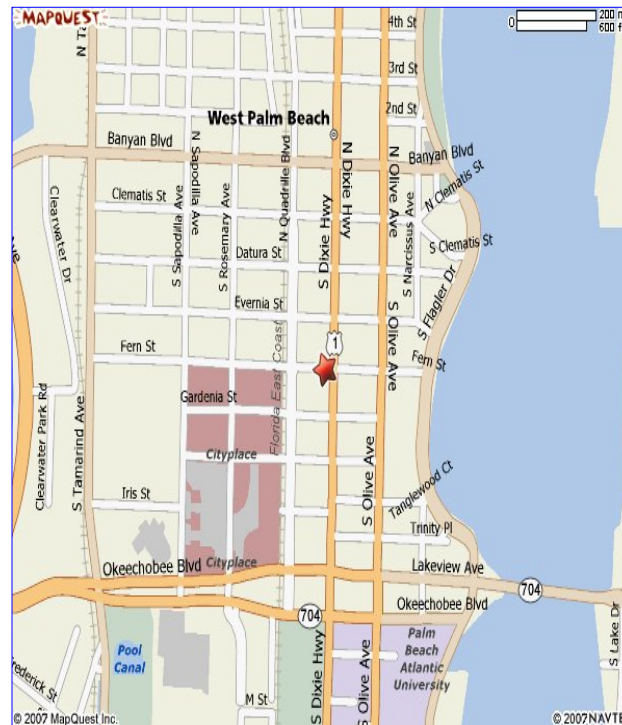
- \* We do NOT prepare tax returns, absent a controversy
- \* We do NOT provide substantive tax advice when there is no current issue with the IRS
- \* We do NOT charge clients for our services



## WHERE TO FIND US

The Legal Aid Society of Palm Beach County's **Low Income Taxpayer Clinic** is located at 423 Fern Street, Suite 200, in West Palm Beach. The entrance to our office is on Fern Street between Dixie Highway and Quadrille Boulevard.

Our office is four blocks south of the main Palm Beach County Courthouse on Dixie and two blocks east of City Place.



This project is funded by grants from the Internal Revenue Service, Taxpayer Advocate Service, Florida Bar Foundation and the pro bono services of tax professionals and attorneys in Palm Beach County.

# LOW INCOME TAXPAYER CLINIC

## Federal Income Tax Controversy Resolution Assistance Program



423 Fern Street, Suite 200  
West Palm Beach, FL 33401  
Phone: (561) 655-8944 Ext. 287  
Fax: (561) 655-5269  
[www.legalaidpbc.org](http://www.legalaidpbc.org)  
Email: [litc@legalaidpbc.org](mailto:litc@legalaidpbc.org)

## CONFLICT RESOLUTION ELIGIBILITY REQUIREMENTS

The Legal Aid Society of Palm Beach County's **Low Income Taxpayer Clinic** may represent taxpayers who meet the following criteria:

1. **Income ceiling** less than 250% of the poverty guidelines published annually by the HHS (Effective January 2014)

Size of Family Unit	Family Income May Not Exceed:
1	\$29,175
2	\$39,325
3	\$49,475
4	\$59,625
5*	\$69,775

\* add \$10,150 for each family member in excess of 5

2. **Amount in controversy** generally may not exceed the amount specified in IRS Section 7463 (currently \$50,000)



## HOW THE LITC CAN HELP YOU

The Legal Aid Society of Palm Beach County's **Low Income Taxpayer Clinic** may help if you have a disagreement with the IRS. The LITC provides controversy assistance to income-eligible taxpayers in Palm Beach County.

- \* We assist taxpayers who have received a Notice of Levy or Notice of Filing of Federal Tax Lien.
- \* We represent taxpayers who are being audited by the Internal Revenue Service Examination function in connection with their individual or employment tax liabilities.
- \* We assist taxpayers with their Earned Income Tax Credit filings, audits and appeals.

The Legal Aid Society's **Low Income Taxpayer Clinic** maintains strict confidentiality with its clients. Taxpayers should be prepared to answer questions regarding income, citizenship status, employment status and other relevant issues that may affect your tax issue. The more information you can provide, the better we can serve you.



## HELPFUL HINTS FOR USING THE LOW INCOME TAXPAYER CLINIC

It is helpful to have the following items available prior to your call or visit requesting help:

- \* Current income records such as pay stubs or receipts;
- \* All letters, notices, bills or correspondence from the IRS;
- \* A copy of ALL letters you wrote to the IRS;
- \* Copy of tax returns in controversy;
- \* Copies of all tax returns filed in the past 5 years;
- \* Any other papers that pertain to your tax disagreement.

## OTHER LEGAL AID SOCIETY SERVICES

In addition to the **Low-Income Taxpayer Clinic**, the Legal Aid Society of Palm Beach County provides free legal advice, representation and education in areas such as foreclosure defense and prevention, family law issues, domestic violence advocacy and Social Security and Medicare assistance (for individuals over 60 years of age). If you meet the eligibility guidelines, you may qualify for services provided by other Legal Aid Society programs.