

## Deficiency Notices

Have you received a "Notice" from the IRS stating there is a "deficiency" in your taxes and that you have 90 days to file a Tax Court Petition? If you do not file within that time, you lose your right to go to court without first paying the tax. We can help you settle the matter or file a petition in the U.S. Tax Court. We can represent you in the U.S. Tax Court if you have filed a petition on your own (pro se).

## Liens and Levies

Have you received a notice that the IRS plans to file a lien on your property or a notice that the IRS will levy your property, levy your Social Security, or garnish your wages? We can help you ask for a Collections Due Process Hearing to determine whether the IRS can place a lien 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 an installment agreement
- » Make an Offer in Compromise
- » Request a Taxpayer Assistance Order
- » Request temporary suspension of collection
- » Challenge the tax if the time period has not expired or the IRS failed to follow proper procedure

Additional information may be found at:

**LawHelp.org/SC**

South Carolina's guide to free legal resources

## Additional Tax Related Services

- Tax Advice
- Refer Clients to Private Attorneys, accountants, VITA volunteer tax preparers, and/or other agencies
- Education for Tax Planning and Wealth Management
- Outreach and Workshops

## What other types of legal representation are available from South Carolina Legal Services?

Family  
Housing  
Education  
Consumer Issues  
Probate Issues  
Community Economic Development  
Employment  
Social Security Disability disallowance  
Migrant Farm Workers  
Elder Law Issues

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**South Carolina  
Legal Services**

*Balancing the Scales of Justice*

## INCOME TAX PROBLEMS? Free Legal Help



### Our Mission

South Carolina Legal Services is a statewide law firm that provides civil legal services to protect the rights and represent the interests of low-income South Carolinians.

### For Free Services

1 (888) 346-5592  
contactus@sclegal.org  
www.sclegal.org / www.lawhelp.org/sc  
www.probono.net/sc

## What is the Taxpayer Clinic?

The Taxpayer Clinic gives low-income Taxpayers free legal assistance with federal tax matters. The Taxpayer may have to pay court costs and filing fees, but our services are free.

We are independent of the IRS and the SC Department of Revenue. All telephone conversations and client interviews are confidential. The Taxpayer Clinic is operated by South Carolina Legal Services.

## Whom do we serve?

The Taxpayer Clinic serves low-income Taxpayers who have a tax dispute with the IRS. We will represent people for whom English is a second language who are citizens or resident alien status.

The Clinic helps Taxpayers who do not already have representation in their case and who cannot afford to pay for legal tax assistance. We do not handle cases with more than \$50,000 in dispute for a single tax year.

Each Taxpayer's situation is evaluated individually to determine eligibility. Among the factors considered are:

- » Current income and income reported on the Tax Return
- » The number of persons living in the home
- » The nature and complexity of the tax issue or controversy

## US Treasury Offset Program

Has your tax return been withheld to pay an outstanding debt? **We can help** you get the required notices and request a review of the debt.

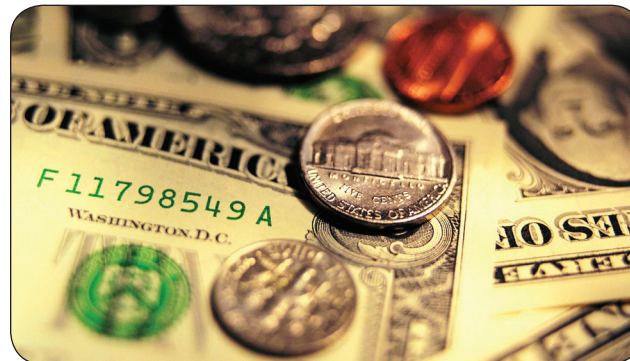
## What Types of Tax Cases?

### Innocent Spouse Claims

Have you received a Bill from the IRS for taxes on Income your Spouse earned? Do you believe it is unfair to hold you liable for this debt? Depending on your circumstances, your knowledge of the debt, current marital status and other factors such as spouse abuse, you may qualify for relief as an Innocent Spouse. We can help you apply for this relief and can represent you if the IRS has denied this relief.

### Injured Spouse Claims

Has your tax refund been withheld to pay a debt your spouse incurred while you were married, such as tax debt, child support debt or a recently defaulted student loan? If you filed a joint return, which included your income and tax credits on the return (tax withholdings or Earned Income Credit), you may have some relief. The spouse who did not owe the debt may be able to request a portion of the tax refund. The Taxpayer Clinic can help file the Injured Spouse Claim and provide representation if the IRS denies the claim.



## Filing Status and Exemptions Challenged

Have you received a letter from the IRS telling you that your return has been audited or examined?

The IRS may be reviewing your filing status, such as Head of Household, or certain claimed deductions or credits (dependent exemptions, Earned Income Credit, Child Tax Credits). We can help you prepare the evidence requested, file a request to reconsider, attend meetings with IRS employees on your behalf, or represent you during an appeal.

## Earned Income Tax Credit Appeals

Have you ever received a letter from the IRS stating your Earned Income Tax Credit (EITC) has been denied, or your refund frozen?

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

## Hardship Exemption from Collection

Are you living on very limited income? Has the IRS garnished your Social Security Benefits, or your wages? Do you have unusually high medical expenses and yet the IRS is threatening to levy your income? We can help you analyze your financial situation, determine if you can make an Installment Payment, or if you qualify for Currently Not Collectible status.