

Low-Income Taxpayer Clinic (LITC)

The Community Legal Services of Mid-Florida (CLSMF) Low-Income Taxpayer Clinic (LITC) may be able to help you with your tax problems.

The program is designed to help low-income taxpayers with federal controversies under \$50,000. Although this program does not assist with tax preparation unless there is an



underlying tax issue that requires tax preparation and filing, we can help with a number of other tax issues:

- Earned Income Tax Credit
- IRS Audits
- Innocent Spouse Relief and Injured Spouse Relief claims
- Deficiency Notices
- Liens and Levies
- Responding to letters from the IRS.
- Other Controversies with Federal Income Taxes

Many of the cases we handle can be resolved simply by filling out a form and making sure the math calculations are accurate. Others may be more complex, requiring a more substantial amount of time and effort. We never charge a fee for our services.



How to get help

You must meet the following criteria in order to qualify for this program:



- ◆ Your tax issue must be a controversy. This means that you must have an issue involving past tax years. Your problem may be that the IRS notified you that you are being audited, your refund is being withheld by the IRS, or the IRS placed a lien on your property for owed taxes.
- ◆ The back taxes owed or the amount the IRS is questioning cannot exceed \$50,000 for any one tax year. In other words, if the IRS is questioning three years of returns, the amount of each year cannot be over \$50,000 in taxes owed, or a total of \$150,000 for the three-year period.
- ◆ You must not have an annual income above the following amounts according to your family size:

Family Size	Yearly Income
1	\$27,925
2	\$37,825
3	\$47,725
4	\$57,625
5	\$67,525
For each additional person, add \$9,900	

The Process

There is a simple five-step process to receive FREE help with your tax issue:

1. Review the program criteria on the previous panel to see if you qualify.
2. To qualify or if you're unsure if you qualify, call CLSMF at 1-866-886-1799
3. During your intake, we will verify that you qualify for our program. If you qualify, we will send out important documents for you to sign and return to us and make an appointment with you to speak with a case handler. All appointments are confidential. The appointment will be at one of our offices. If you cannot travel, we will conference with you by phone.
4. When you arrive for your appointment, bring all the papers you have related to your tax issue (copies of tax returns, letters from the IRS, etc.) We will make copies of the relevant documents for your case file.
5. After the initial interview, we will determine whether you have a valid case and we will either take your case in-house or refer you to a pro bono tax professional who will work directly with you on your case. The pro bono tax professional can be either a Tax Attorney, a CPA or an Enrolled Agent, depending on the type of services you require. This process can take a few weeks. Although we do our best to find a tax professional in your area, please be aware that you may need to travel to meet your assigned tax professional or speak with them over the phone.

PLEASE NOTE: WE DO NOT ASSIST WITH TAX PREPARATION UNLESS THERE IS AN UNDERLYING ISSUE THAT REQUIRES TAX PREPARATION AND FILING

**Community Legal
Services of Mid-Florida, Inc.**
(CLSMF)

Community Legal Services of Mid-Florida, Inc. provides free legal assistance to eligible low-income persons in civil matters (we do not offer legal assistance in criminal or traffic matters).

We also provide community educational seminars and brochures regarding the major areas of law we practice.

Contact the CLSMF LITC

1-866-886-1799

This program is made possible by a Low-Income Taxpayer Clinic grant provided by the US Internal Revenue Service. Although the LITC receives funding from the IRS, the clinic and its employees are not affiliated with the IRS. A taxpayer's decision to use the LITC will not affect the taxpayer's rights before the IRS. Support is also provided by many dedicated tax professionals who volunteer their time and skills to the LITC.

Other helpful numbers:

IRS (800) 829-1040

**Taxpayer Advocate Office
1-877-777-4778**

**Community Legal
Services of Mid-Florida, Inc.**

BREVARD — (866) 469-7444

CITRUS & SUMTER
106 N. Osceola Ave.
Inverness, FL 34450
(352) 726-6592 — CITRUS
(800) 984-2918 — SUMTER

FLAGLER—(800) 405-1417
PUTNAM—(386) 385-0928
216 S. 6th St., Palatka, FL 32177

HERNANDO — (866) 801-5566

LAKE— (352) 343-6351
226 West Main St., Tavares, FL 32778

MARION— (352) 629-6257
2300 SE 17th St, Ocala, FL 34474

ORANGE — (407) 841-7777
122 E. Colonial Drive, Suite 200
Orlando, FL 32801

OSCEOLA — (407) 933-1791
800 North Main St., Kissimmee, FL 34744

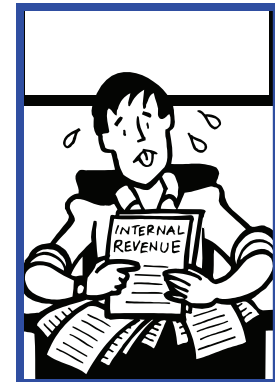
SEMINOLE — (407) 322-6673
315 Magnolia Ave., Sanford, FL 32771

VOLUSIA — (386) 258-5600
128 Orange Ave., Suite 100
Daytona Beach, FL 32114
Client toll free number: 1-800-363-2357
ADMINISTRATIVE OFFICE: 386-506-5396

**info@clsmf.org
www.clsmf.org**

**Community Legal
Services of
Mid-Florida**

**GOT A TAX
PROBLEM?**



**The Low-Income
Taxpayer Clinic (LITC)
may be able to help**

United Way
of Marion County



United Way
Volusia-Flagler Counties

The Florida Bar
Foundation
Leadership and Funding for Justice in Florida

