

## How to Request Help

### Contact your closest office:

You just need to pick up the phone and call us to start the process. Don't delay — there may be deadlines in your case!

After you call us, a staff member may arrange for an interview or we may find a volunteer attorney to represent you. In determining eligibility, we will consider household income and other factors. In general, we can assist taxpayers whose income is currently 250% or less of the federal poverty level. Call us to see if you are eligible.

### We serve the following counties:

Albany, Clinton, Columbia, Essex, Franklin, Fulton, Greene, Hamilton, Montgomery, Rensselaer, Saratoga, Schenectady, Schoharie, St. Lawrence, Warren and Washington Counties, and the St. Regis Mohawk Tribe.

## Other Things We Do

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



### Low Income Taxpayer Clinic

Legal Aid Society of Northeastern New York  
55 Colvin Avenue, Albany, NY 12206

### Office Hours:

Monday-Friday, 9:00 am to 5:00 pm

1-800-462-2922 or

Albany: 518-462-6765

Amsterdam: 518-842-9466

Canton: 315-386-4586


Saratoga Springs: 518-587-5188

Plattsburgh: 518-563-4022

Fax: 518-427-8352

[www.lasnny.org](http://www.lasnny.org)

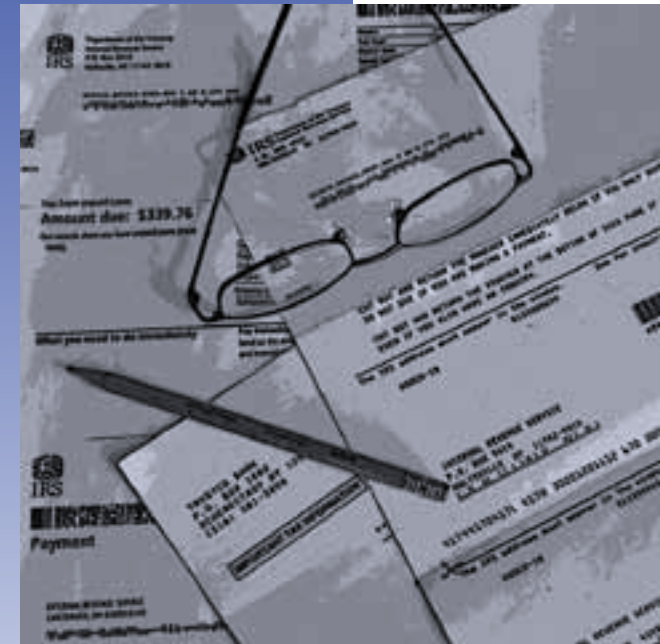
The Low Income Taxpayer Clinic at the Legal Aid Society of Northeastern New York is made possible through funding provided by:

- Internal Revenue Service
- United States Department of the Treasury
- Legal Services Corporation 
- IOLA
- Assistance from Pro Bono Volunteers

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*We can help.*

# Low Income Taxpayer Clinic



## What is the Low Income Taxpayer Clinic?

The Low Income Taxpayer Clinic (LITC) offers tax advice and representation to low income New Yorkers who are having problems with their federal income taxes. The clinic does not generally provide tax return preparation services. We can provide interpretation for all languages.

**Free:** We never charge a fee for our services. However, you may have to pay court costs and filing fees.

**Independent:** Although the clinic receives funding from the Internal Revenue Service (IRS), the clinic, its employees, and volunteers are not affiliated with the IRS or the New York State Department of Taxation and Finance (DTF). Receiving help from the LITC will not affect your rights before the IRS.

**Confidential:** What you tell LITC lawyers is confidential. Even if you don't qualify for help from the LITC, 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 or DTF, you might need legal help.**

## Types of Cases We Handle

### Innocent Spouse Relief Requests

Have you received a bill 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, even if you are no longer married.

### 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, you may be entitled to request your portion of the refund, even if you are no longer married.

### Audits or Examinations

Have you received a letter telling you that your tax return is being audited or examined? The letter may state that your filing status, income, deductions or credits are being reviewed. We may be able to help you gather the proof requested, meet with the tax agency on your behalf and otherwise represent you during the audit.

### Negotiations and/or Settlements of Tax Debt (Collection Alternatives)

Are you unable to pay your tax debt? We may be able to help you:

- Enter into a payment plan
- Get a hold placed on your account
- Settle your tax debt
- Challenge the tax if the time period has not expired or proper procedures were not followed

### Liens and Levies

Have you received a notice that the IRS or DTF 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? Did you receive a tax warrant? We may be able to help prevent or stop these actions and help you ask for a collection alternative.

### Earned Income Tax Credit Appeals

Many people who claim the Earned Income Tax Credit (EITC) get audited. Have you received a letter denying your EITC? An audit may result in automatic denial of the EITC on future returns. If you were wrongfully denied the EITC, you may be eligible for relief.

### Deficiency Notices/Tax Court

Have you received a notice 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 may be able to assist you.

### Employee/Independent Contractor Issues

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 may be able to help you ask for a change in your employment status.

### Identity Theft Issues

Did you not receive a refund you expected? Did you receive a bill for taxes but know you weren't working? You may be the victim of identity theft. We may be able to help correct your tax account and undo the harm.