

## HOW CAN MALSI HELP ME?

IF YOU ARE BEING AUDITED BY THE IRS OR ARE OTHERWISE INVOLVED IN A FEDERAL TAX CONTROVERSY, THE MEMPHIS AREA LEGAL SERVICES LOW INCOME TAXPAYER CLINIC MAY BE ABLE TO OFFER YOU FREE LEGAL REPRESENTATION. THE CLINIC IS AVAILABLE TO HELP TAXPAYERS THROUGHOUT WESTERN TENNESSEE RESOLVE THEIR DISPUTES WITH THE IRS. QUALIFIED LOW-INCOME INDIVIDUALS WILL BE REPRESENTED BY CLINIC STAFF AND/OR A LOCAL TAX ATTORNEY WHO HAS AGREED TO VOLUNTEER HIS OR HER TIME.

IN MANY CASES WE HAVE FOUND THAT TAXPAYERS ARE WELL ABLE TO PROCEED ON THEIR OWN AGAINST THE IRS. THESE TAXPAYERS ARE ENCOURAGED TO ATTEND OUR LOW INCOME TAXPAYER ADVICE AND COUNSEL CLINIC, WHICH WE OFFER ONCE MONTH.

WE DO NOT PREPARE TAX RETURNS, OFFER TAX PREPARATION ADVICE OR HANDLE STATE OR LOCAL TAX PROBLEMS.

ALL SERVICES ARE PROVIDED FREE OF CHARGE TO THOSE WHO QUALIFY.

MEMPHIS AREA LEGAL SERVICES LOW  
INCOME TAXPAYER CLINIC

CONTACT US

901.523.1822 OFFICE

866.361.9001 TOLL FREE

901.523.2937 FAX

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



MEMPHIS AREA LEGAL  
SERVICES LOW INCOME  
TAXPAYER CLINIC

DO YOU HAVE IRS PROBLEMS?

## WHAT TYPES OF CASES DOES THE CLINIC HANDLE?

The Low Income Taxpayer Clinic assists taxpayers who have disputes pending before the Examination or Appeals Division of the Internal Revenue Service or who have cases (usually not involving more than \$50,000) pending before the U.S. Tax Court. Some of the issues we handle include:

- earned income credit
- dependency exemption
- head of household filing status
- tip income
- innocent (injured) spouse claims
- self-employed audits
- employee-independent contractor issues
- collections

If you believe you have a tax controversy or if you would like to attend our monthly advice clinic, please contact our office at **901.523.8822** to submit an application.



## WHO IS ELIGIBLE?

*The Low Income Taxpayer Clinic helps taxpayers who do not already have representation in their case and who cannot afford to pay for legal assistance. In deciding a client's eligibility, the Clinic evaluates each taxpayer's situation individually. Among the factors we consider are:*

- \*INCOME ON THE MOST RECENT RETURN
- \*CURRENT INCOME
- \*HOUSEHOLD SIZE
- \*MEDICAL EXPENSES
- \*IS ENGLISH A SECOND LANGUAGE
- \*CURRENT EMPLOYMENT STATUS
- \*COMPLEXITY OF THE ISSUE(S)
- \*TAXPAYER'S ABILITY TO RESOLVE THE ISSUE PRO SE

## WHAT IS THE LITC ADVICE AND COUNSEL CLINIC?

Once a month Memphis Area Legal Services offers a **Low Income Taxpayer Advice and Counsel Clinic**. This workshop is designed to give taxpayers with less complex issues the information needed to resolve their IRS disputes.

In these cases, the Advice and Counsel Clinic will provide taxpayers with general information regarding all of the following:

- > Hardship petitions
- > Audit examinations
- > Settlement offers
- > Identity theft

All initial applicants are asked to attend the advice clinic, and to bring the most recent IRS correspondence they received as well as **account transcripts** from the IRS for the past ten years.

At the conclusion of the general information session, taxpayers will have an opportunity to have their case reviewed by a licensed attorney. Taxpayers may obtain the transcripts from the IRS walk-in office at:

**22 NORTH FRONT STREET  
MEMPHIS, TN 38103**