

Types of Cases We Take:

Tax Court Representation

If you have gotten a notice from the IRS that there is a “deficiency” in your taxes and that you have 90 days to file a petition in Tax Court, we may be able to help you appeal.

Liens and Levies

If you have received a notice that the IRS plans to file a lien or levy on your property or garnish your wages, we may be able to help.

Negotiations and/or Settlements of Tax Debt

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

- enter into a payment agreement;
- place your account in currently not collectible status or financial hardship;
- make a compromise or settlement offer;
- request a taxpayer assistance order for a hardship;
- request temporary suspension of collection;
- file an audit reconsideration to get the IRS to change an audit result; or,
- challenge the tax if within the time period.



Injured Spouse Claims

If your taxes have been withheld to pay a debt you do not owe, we may be able to help you file an Injured Spouse Claim.

If you filed a joint return and you had your own income and tax payments on the tax return, you may have some relief. The spouse who did not owe the debt may request their portion of the tax refund.

Employee/Independent Contractor Disputes

You may have a dispute about whether you are an employee or an independent contractor.

We may be able to help you request a change in your employment status, which could save you money and may provide other legal protections.

Audits or Examinations

If you have gotten a letter from the IRS telling you that your tax return is being changed, audited or examined, we may be able to help. We may be able to file a request to reconsider or represent you during an audit.

Appeals, including Earned Income Tax Credit Appeals

The IRS makes many changes to tax returns that may not be correct. If you disagree with the changes, you have the right to file an appeal. We may be able to help you appeal.

What Is the Tennessee Taxpayer Project?

The Tennessee Taxpayer Project is a Low Income Taxpayer Clinic. We give low income taxpayers free, legal help with federal tax problems. We are not the Internal Revenue Service (IRS) or the Tennessee Department of Revenue. **Everything you share with us is confidential.**

Who we help

We represent taxpayers in all Tennessee counties except Fayette, Lauderdale, Shelby and Tipton. To get representation, you must meet income and controversy amount guidelines. Even if you do not qualify, we still may be able to provide some information about the law, rules, forms, and procedures through our toll-free tax hotline: **1-866-481-3669.**

Other Considerations

We evaluate each taxpayer's situation individually. We consider:

- whether English is a second language;
- current income;
- domestic violence;
- physical or mental disabilities;
- number of household members;
- homelessness;
- medical problems;
- nature and complexity of the tax issue;
- tax controversy amount (generally less than \$50,000/year);
- tax filing compliance; and,
- current IRS action proposed or happening.



Legal Aid Society
of Middle Tennessee & the Cumberland



1-866-481-3669



www.LAS.ORG



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Consumer Protection



Tennessee Taxpayer Project

Call toll free: 1-866-481-3669

