



ACCOUNTING
AID
SOCIETY

A United Way Agency

Low Income Taxpayer Clinic

What is a Low Income Taxpayer Clinic?

A Low Income Taxpayer Clinic (LITC) is a qualified organization that receives money from the Internal Revenue Service to provide controversy services, English as a second Language (ESL) services, or both.

How are Services Provided?

Low-income taxpayers (under 250% of the poverty level) are qualified to receive free help with IRS controversies provided by LITC staff, volunteers, and pro bono professionals (attorneys, accountants and enrolled agents). ESL services include consultation on tax rights and responsibilities for those who speak English as a second language.

What are Controversy Services?

An LITC that provides controversy services represents low-income taxpayers before the IRS or in court, assists taxpayers in audits, appeals, and collection disputes, and helps taxpayers respond to IRS notices and correct account problems.

What are Representation Issues?

The majority of Accounting Aid's LITC clients need assistance with collection issues, including:

Liens	Levies
Collection Appeals	Installment Agreements
Offers in Compromise	Collection Due Process
Currently Not Collectable Status	

Less frequently needed LITC services include:

EITC claims	Fraudulent Preparers
IRS Correspondence	Field Exam
Audit Reconsideration	Automated Substitute for Return
Automated Under Reporter	Refund Litigation
Trust Fund Recovery Penalty	

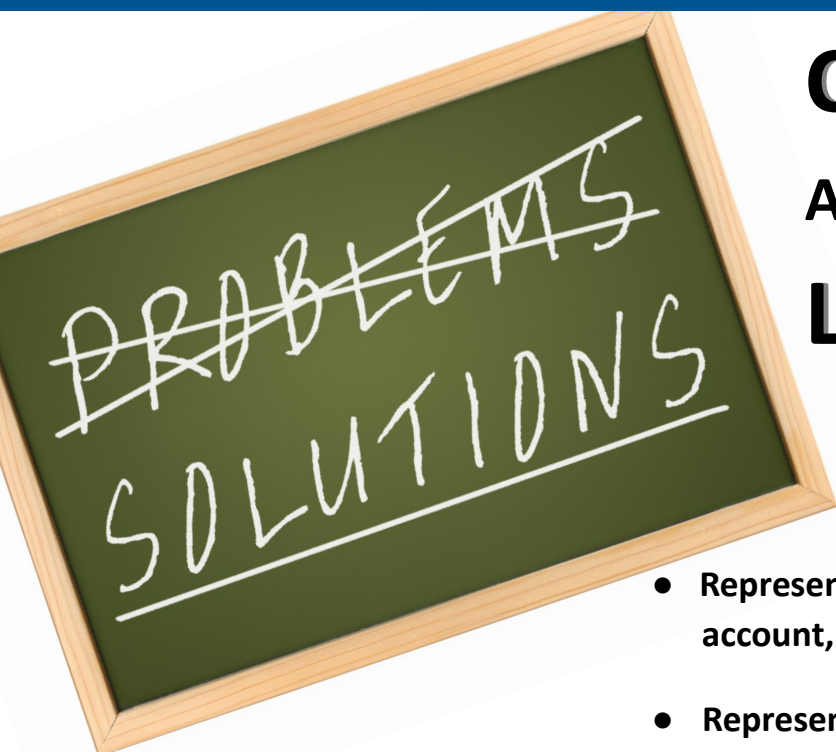
Accounting Aid Society's LITC

Each year, the clinic assists approximately 150 low-income households in southeast Michigan with IRS collection and examination issues. Although we receive funding from the IRS, the LITC and its employees and volunteers are not affiliated with the IRS. Your decision to use the LITC will not affect your rights before the IRS. Contact Accounting Aid Society's LITC program with your questions or to schedule an appointment.

www.accountingaidociety.org

313.556.1920
866.673.0873

Have a dispute with the IRS?



Contact

Accounting Aid Society's **LOW INCOME**

- Representation in a dispute with the IRS in a collection, account, examination, or appeals matter
- Representation on a federal tax matter in federal courts
- Assistance to victims of identify theft on federal tax matters

Size of Family Unit	Income Ceiling (250% of Poverty Guidelines)
1	\$28,725
2	\$38,775
3	\$48,825
4	\$58,875
5	\$68,925

For each additional person above five, add \$10,050

Accounting Aid Society is a Low Income Taxpayer Clinic (LITC). Although we receive funding from the IRS, the clinic, its employees and volunteers are not affiliated with the IRS. Your decision to use our services will not affect your rights before the IRS. The clinic does not generally provide tax return preparation services.

Open Year-Round

Call (313) 556-1920 or 1-866-673-0873 toll-free



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