

The **Low-Income Tax Payer Clinic (LITC)** is a special project of AppalReD Legal Aid sponsored in part by a grant from the Internal Revenue Service. The LITC is not part of the IRS or the Kentucky Department of Revenue.

Every year tax laws and forms change and add to the confusion of tax law. The LITC staff annually participates in training to better assist our clients.

## REFUNDS\$\$\$

Please keep in mind that even if you are not required to file a tax return, you may still be entitled to a refund of taxes you paid or an Earned Income Credit. You can only obtain these refunds if you file a return within three years after the date the return was due.

## TAX DEBT\$\$\$

If you do owe a tax debt, the interest and penalties will increase every day until you either pay the taxes or resolve the problems. Sometimes the tax debt may be due to an inaccurate calculation. Sometimes your wages, pensions, and other benefits can be garnished by the IRS to satisfy the tax debt. There are several options available to help resolve tax debt problems, so please do not wait.

If the LITC cannot assist you, we will make every effort to refer you to someone who can. It may be a tax professional, a tax attorney, or the Taxpayer Advocate Service which operates independently of any other IRS office.



### FREE AND CONFIDENTIAL SERVICES

Our services are provided at no cost to the taxpayer. Everything you say to our staff is strictly confidential

The LITC does not pay for individual tax debts. The program provides free assistance to help individuals resolve their tax debt problems.

\*AppalReD Legal Aid is a non-profit organization that provides legal help to disadvantaged and low income residents of Kentucky.



\*FUNDED BY THE LEGAL SERVICES CORPORATION, THE COMMONWEALTH OF KENTUCKY, KENTUCKY IOLTA FUNDS, OTHER FEDERAL FUNDS AND PRIVATE DONATIONS\*  
[WWW.KYJUSTICE.ORG](http://WWW.KYJUSTICE.ORG)

### LOW INCOME TAX CLINIC (LITC) OF APPALRED LEGAL AID

114 North Third Street  
Richmond, KY 40475

1.800.477.1394  
&  
1.859.624.1394

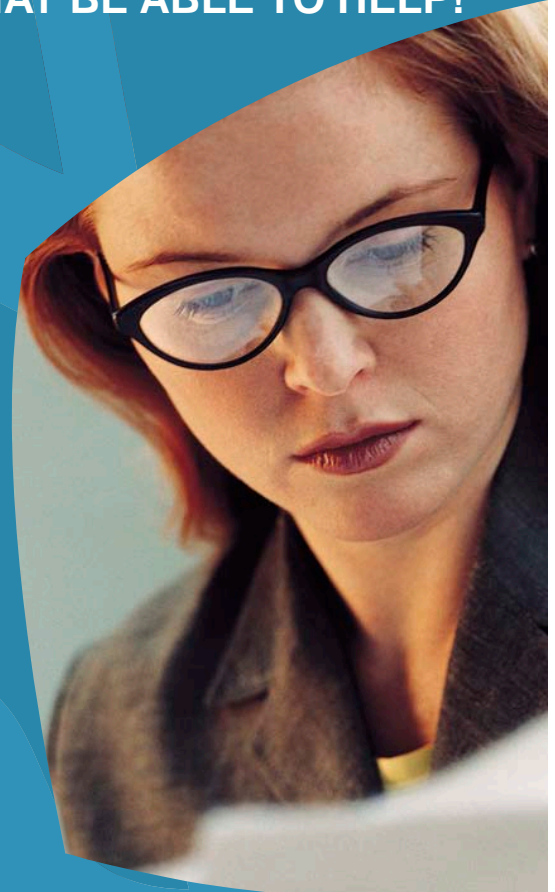
[WWW.ARDFKY.ORG](http://WWW.ARDFKY.ORG)

*LITC's do not provide return preparation service, but we will refer you to the nearest VITA site for free, volunteer return preparation if necessary to resolve your tax issues.*



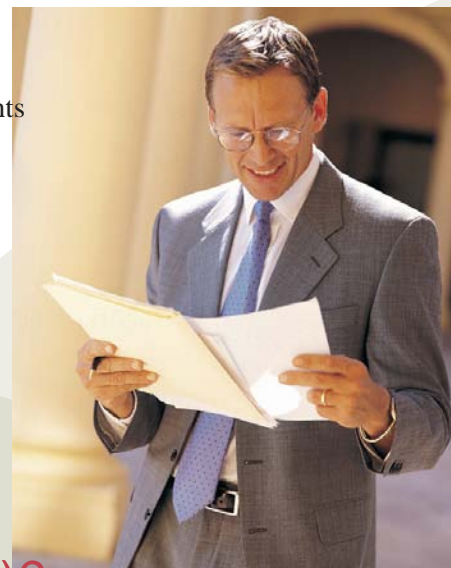
## HAVE A TAX PROBLEM?

The  
**Low-Income  
Taxpayer Clinic**  
of AppalReD Legal Aid  
**MAY BE ABLE TO HELP!**



## What types of tax problems does the LITC assist with?

- Responding to IRS Collection Notices
- Responding to Audit or Examination
- Earned Income Tax Credit problems
- Innocent Spouse Relief
- Self-Employment Issues
- Identity Theft
- Injured Spouse Claims
- Tax Debts & Installment Agreements
- Offers in Compromise
- Audit Reconsideration
- Tax Court Representation



## How do I apply for LITC services?

You can call the Low Income Tax Clinic of AppalReD at:

1.859.624.1394 or  
1.800.477.1394

From 8:00 a.m. to 4:30 p.m.  
Monday – Friday

## What is the Low-Income Taxpayer Clinic (LITC)?

The Low-Income taxpayer Clinic (LITC) is a free service provided by AppalReD Legal Aid to assist low-income taxpayers who need help with tax problems and controversies.

The LITC also provides tax education to taxpayers not proficient in the English language. No fee is charged by the LITC.



### ELIGIBILITY

Eligibility for LITC services is based on the taxpayer's household size, income and assets, and where the taxpayer lives.

The LITC currently provides services in 86 counties including 37-counties served by AppalReD.

Please be prepared to provide information regarding your income and personal contact information. It is very important for you to mention any deadlines you are facing.

Many tax problems can be resolved simply by completing forms or by providing the necessary documentation. Contact LITC today – We may be able to HELP!



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(LITC)  
1.800.477.1394