

Nevada Legal Services' Low Income Taxpayer Clinic (NLS LITC)

An overview of NLS LITC's services
and representation eligibility.



Facts about LITCs

- In 2013, about 45% of taxpayers were at or below 250% of the federal poverty level—the income limit for LITC assistance.
- Nevada Legal Services, a statewide program, operates the only LITC in Nevada.
- We receive funding from the IRS but are not affiliated with it.
- Receiving our assistance does not affect a taxpayer's rights before the IRS.

LITC Services: Controversy Representation

- We represent low-income taxpayers in controversies with the IRS about the determination, collection, or refund of tax, additions to tax, penalties, or interest.
- We represent people in any part of the process, including:
 - account adjustments;
 - Examination (also called audit);
 - Collection (including garnishment);
 - identity theft;
 - administrative appeals; and
 - the U.S. Tax Court.
- We do not represent in criminal matters.

LITC Services: Consultations

- We consult with low income taxpayers by providing them brief advice about a specific federal tax issue. These consultations don't involve representation before the IRS.
- Example: "Based on the documents and information you provided me, you do not have to file a 2014 tax return."

LITC Services: Education

- We educate low income taxpayers and English as Second Language (“ESL”) taxpayers by presenting community education programs.
- Topics include filing status, qualifying dependents, the child tax credit, the earned income tax credit, the premium tax credit, and the shared responsibility payment.
- Our presentations urge taxpayers to go to a Volunteer Income Tax Assistance (“VITA”) or Tax Counseling for the Elderly (“TCE”) site during each filing season for help with their current IRS tax return.

LITC Eligibility

Citizen/Noncitizen Status

- Our representation is limited to people who are:
 - a United States citizen;
 - a lawful permanent resident (a green card holder); or
 - a victim of domestic violence or a victim of crime.
- This requirement applies to advice and representation.

Amount in Controversy

- The amount in controversy for each tax year must usually be \$50,000 or less.

LITC Eligibility: 2015 Income Limits

Family Unit Size	Maximum Annual Income (for 2015)
1	\$29,425
2	\$39,816
3	\$50,220
4	\$60,624
5	\$71,016
6	\$81,816
7	\$91,824
8	\$102,216

- Low income taxpayers can reach Nevada Legal Services' Low Income Taxpayer Clinic by calling 702-314-3555 or 855-657-5489 (toll free).

