

file the injured spouse claim and represent you if the IRS denies this claim.

### U.S. Treasury Offset Program

Has your tax refund been withheld to pay an outstanding debt? We can help you obtain required notices and request a review of the debt.

### Liens and Levies

Have you received a notice that the IRS plans to file a lien on your property for past taxes, or a notice that it will levy your property or garnish your wages? We can help you ask for a Collections Due Process Hearing to determine whether the IRS can place a lien or levy on your property.

### Employee/Independent Contractor Disputes

Do you have a dispute about whether you are an employee or an independent contractor? We can assist you if you owe tax liabilities due to self-employment taxes.

### Negotiations and/or Settlements of Tax Debt

Are you unable to pay your tax debt? We may be able to help you with the following options:

- Enter an Installment Agreement or Partial Installment Agreement

- Make an Offer in Compromise
- Request a Taxpayer Assistance Order challenge the tax liability
- Challenge the tax liability
- Place your tax account in Currently Not Collectible Status

### HOW DO I GET HELP???

#### Mississippi Taxpayer Assistance Project

The tax laws can be confusing and hard to understand. If you are having problems with the Internal Revenue Service (IRS), the Project provides taxpayers with free legal assistance on tax issues year around. If you have a controversy with the IRS, contact the Project toll-free at:

**1-888-808-8049**

**Please note that the Project does not prepare current year tax returns.**

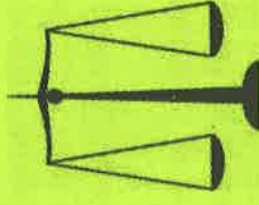
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**NOTE:** This information is not intended or written to be used and cannot be used by the taxpayer for the purpose of avoiding penalties that may be imposed on the taxpayer. This information cannot take the place of advice from an attorney. Each case is different and needs individual legal advice.

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# Mississippi Taxpayer Assistance Project

Offering free legal assistance to Mississippi taxpayers.



A Low Income Taxpayer Clinic (LITC) of North Mississippi Rural Legal Services

5 County Road 1014/ P.O. Box 928  
Oxford, MS 38655

**1-888-808-8049**  
(Toll-Free Number)

## **Do you have a tax problem?**

*Has the IRS kept your tax refund?*

*Do you owe the IRS money?*

*Are you having IRS problems?*

If so, you could receive free legal help from the Mississippi Taxpayer Assistance Project.

### **What is the Mississippi Taxpayer**

#### **Assistance Project?**

Our Mississippi Taxpayer Assistance Project is a project of North Mississippi Rural Legal Services, and provides assistance to low income and English as a Second Language (ESL) taxpayers throughout Mississippi. It provides low income taxpayers free legal assistance on federal tax matters.

Most low income taxpayers are honest and want to comply with the tax laws. But if they have a dispute with the IRS, they need help of tax professionals. We can offer that assistance.

We provide free assistance to taxpayers who cannot afford to pay for legal or tax assistance. We may not handle cases with more than \$50,000 in dispute for the tax year. We are completely independent from the Internal Revenue Service and the Mississippi State Tax Commission. *All telephone conversations and client interviews are confidential.*

## **What types of cases do we handle?**

### **Audits or Examinations**

Have you received a letter from the IRS telling you that your return is being audited or examined? The letter may say that the IRS is reviewing your filing status, such as head of household, or certain claimed deductions or credits (dependency exemptions, business deductions, earned income tax credit, child tax credit or child care credit). We can prepare evidence requested by the auditor, file a request to reconsider, attend meetings with IRS employees on your behalf, or represent you during an appeal.

### **Earned Income Tax Credit Appeals**

The IRS audits many earned income tax credit (EITC) returns. Have you received a letter from the IRS that your earned income tax credit has been denied? If the IRS determines that the error was reckless or intentional, you cannot claim the EITC for the next two (2) years. If the IRS finds that the error was fraud, you cannot claim the EITC for the next ten (10) years. We may help you appeal the EITC denial and keep your right to claim the EITC.

### **Deficiency Notices**

Have you received a notice from the IRS that there is a deficiency in your taxes and that you have ninety (90) days to file a petition to the Tax Court? If you do not file within that time, you lose the right to go to court without first paying the tax. We can help you settle the matter or file a petition with the United States Tax Court.

### **Innocent Spouse Relief Requests**

Have you received a bill from the IRS for taxes on income your spouse earned? Do you believe it would be unfair to hold you liable for these taxes? Depending on your circumstances, your knowledge of the debt, current marital status, and other factors you may qualify for relief as an innocent spouse. We can help you apply for innocent spouse relief and may represent you if the IRS has denied this relief.

### **Injured Spouse Claims**

Have your taxes been withheld to pay a debt of your spouse, such as tax debt, defaulted student loan, or child support debt? If you filed a joint return and you had your own income and tax payments on the tax return (tax withholdings or Earned Income Tax Credit), you may be eligible for some relief. The spouse who did not owe the debt may request his or her portion of the tax refund from the IRS. We can help you

# **I-800-498-1804 Call Center Hotline**

Please call The Call Center Hotline Monday through Thursday between the hours of 9:30 A.M. - 3:30 P.M for extended service, counsel and advice, and referrals. Call the number above and follow the instructions. Check out the websites on the cover for more information.

## **Branch Offices**

### **Administrative Office**

5 CR 1014 - P. O. Box 767  
Oxford, MS 38655  
FAX: (662) 236-3263  
1-800-898-8731  
(662) 234-8731

### **Clarksdale Office**

526-D Choctaw Street  
P. O. Box 1107  
Clarksdale, MS 38614  
FAX: (662) 624-4009  
1-800-388-3163  
(662) 627-4184

### **Greenville Office**

1024 Washington Ave, Suite 101  
P. O. Box 858  
Greenville, MS 38701  
FAX: (662) 335-7500  
1-800-545-1909  
662) 335-8203

### **Oxford Office**

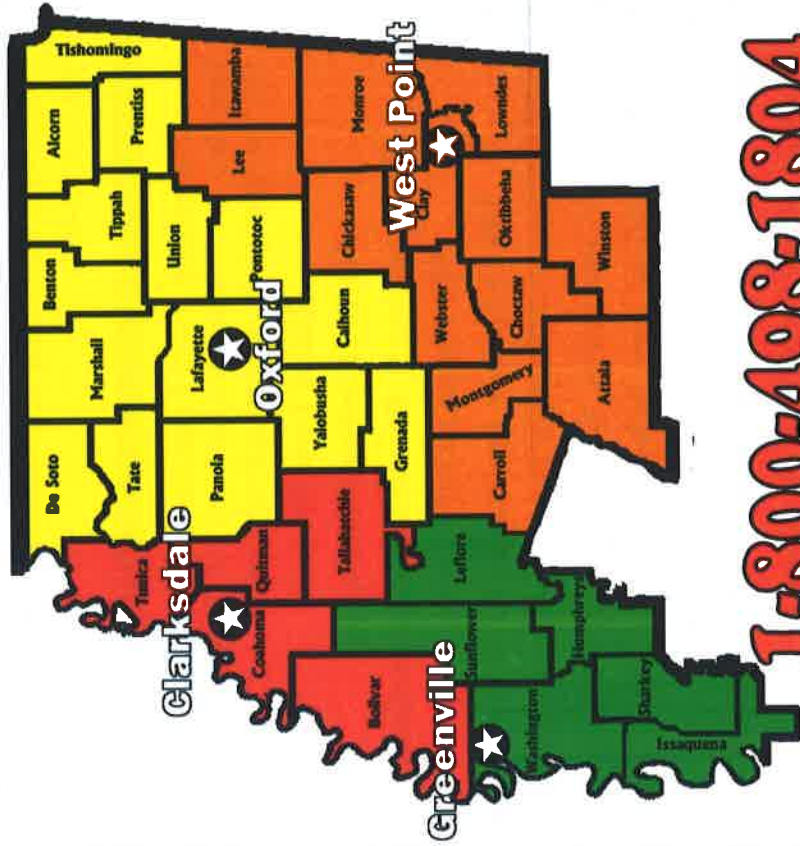
5 CR 1014  
P. O. Box 928  
Oxford, MS 38655  
FAX: (662) 234-2965  
1-800-559-5074  
(662) 234-2918

### **West Point Office**

313 Hwy 45 Alternate So.  
P. O. Box 277  
West Point, MS 39773  
FAX: (662) 494-0670  
1-800-898-6122  
(662) 494-6122

# **North Mississippi Rural Legal Services**

*Serving 39 Counties in North Mississippi*



# **I-800-498-1804 Call Center Hotline**



*Apply Online at websites below:*

<http://www.mslegalservices.org>  
<http://www.nmrsls.com>

## MISSION STATEMENT

NMRLS provides attorney representation and advocacy to ensure equal access to Justice for the most vulnerable members of our society. Through constant training, self analysis and community involvement, provide to eligible people, the highest quality of legal and technical assistance, which improves the daily quality of life, while contributing to the attainment of social, economic, and legal equality.

North Mississippi Rural Legal Services provides additional programs to enhance the delivery of high quality legal services through the following Programs:

- Elder Law Project**
- HUD Housing Counseling**
- MIS Foreclosure Prevention Consortium**
- MS Home Savers Project**
- MS Taxpayer Assistance Project**
- IRS Volunteer Income Tax Assistance (VITA)**
- MS Community Action Agency Project**
- NMRLS/UM Law School Poverty Law Clinic**

Apply for services at NMRLS by calling the Call Center at 800-498-1804 Monday through Thursday from 9:30A.M. to 3:30P.M. However, if your case is not an emergency you may also apply online, 24 hours a day, at <http://www.nmrls.com> or <http://www.mslegalservices.org>.

To obtain general self-help and referral information about a variety of legal problems and all legal services programs in Mississippi please go to the statewide legal services site at <http://www.mslegalservices.org>.

## WHO WE ARE

North Mississippi Rural Legal Services (NMRLS) is a non-profit tax exempt organization providing civil representation to low-income persons in the northern 39 counties of Mississippi. NMRLS handles the following types of cases:

### **Bankruptcy/Collection (including Repossession/**

**Deficiency/Garnishment)**

**Contracts/Warranties**

**Loans/Installment Purchase**

**Unfair Sales Practice**

**Consumer/Finance**

**Education**

**Wage Claims**

**Unemployment Compensation.**

**Adoption/Custody/Visitation**

**Divorce/Annulment**

**Guardianship/Conservatorship**

**Name Change**

**Parental Rights Termination**

**Medicaid/Medicare**

**Homeownership/Real property**

**Landlord/Tenant**

**Public Housing**

**AFDC/Other Welfare**

**Food Stamps/Commodities**

**Social Security/SSI**

**Veterans Benefits**

**Mental Health**

**Physically Disabled Rights**

**License (Auto & Other)**

**Last Wills and Testament**

**Power of Attorney**

**North Mississippi Rural Legal Services, Inc. (NMRLS)** is a nonprofit tax exempt organization providing attorney representation and advocacy to ensure equal access to justice for the most vulnerable members our society.

Through constant training, self-analysis, and community involvement, we provide to eligible people, the highest quality of civil, legal and technical assistance, which improves the daily quality of life, while contributing to the attainment of social, economic, and legal equality.

For more information about the availability of services offered or if you would like to provide personal or financial assistance, please contact Catherine V. (Ginny) Kilgore Elder Law Project Director at 1-800-898-8731, Extension 2101.



## **North Mississippi Rural Legal Services, Inc.**

Administrative Office  
5 County Road 1014  
Post Office Box 767  
Oxford, MS 38655  
1-800-498-1804  
[www.nmrls.com](http://www.nmrls.com)

*Providing Access · Achieving Justice · Impacting Communities*



## **WHO WE ARE**

The North Mississippi Rural Legal Services, Inc. (NMRLS) Elder Law Project, directed by Catherine V. (Ginny) Kilgore, is one of the special projects developed by NMRLS to provide civil legal services that make a difference in North Mississippi.

The mission of the project is to ensure availability of legal assistance for all elderly people in need.

The NMRLS Elder Law Project provides the following services at no charge to elderly Mississippians, age 60 and over:

### **Last Will and Testament**

#### **Power of Attorney**

#### **Advance Healthcare Directives**

#### **Medicare/Medicaid**

#### **Veterans Benefits**

#### **Other Health Law Issues**

#### **Nursing Home Issues**

The NMRLS Elder Law Project works closely with six Area Agencies on Aging, the Mississippi State Health Insurance Assistance Program (SHIP), the Mississippi Department of Human Services, Division of Aging and Adult Services, and the University of Mississippi School of Law Civil Legal Clinic.

## **WHERE WE SERVE**

The Elder Law Project conducts community outreaches to the institutionalized and homebound elderly and disabled and conducts community legal education workshops for the public and for service providers at senior centers, churches, and other locations in the community.

NMRLS participates in senior fairs and other group events, distributing educational materials at outreach sites and on-line regarding health law, estate matters, and other elder law topics. We also organize “will-days” to provide on-site assistance with wills for clients living in rural areas of the state.

The Elder Law Project partners with other government agencies, educational institutions and community organizations to provide legal assistance to the elderly and disabled in the 39 northern counties of the State of Mississippi.

