



MISERICORDIA  
UNIVERSITY  
COLLEGE OF BUSINESS

# LOW INCOME TAXPAYER CLINIC (LITC)

## RECEIVED AN IRS NOTICE?

Misericordia University (MU) LITC provides **FREE** representation for eligible taxpayers in IRS disputes. These include assistance with tax issues such as:

- Audits
- Collections
- Liens & Levies
- Innocent Spouse & Injured Spouse
- Litigation in Tax Court & District Court
- ID Theft & Preparer Fraud
- Worker Misclassification



## OUR SERVICES

### COLLEGE OF BUSINESS LITC CLINIC

Students and attorney volunteers, working under the supervision of Dean Jim Pierson, and clinic tax staff, represent low income taxpayers before the Internal Revenue Service and the US. Tax Court in audits, appeals, collections and federal tax litigation.

### LANGUAGE SERVICE

Interpreter services will be offered for in-person Spanish services. For other languages, we use the Language Line phone interpretation services.

### ASK US ABOUT REFERRALS

The LITC does not prepare tax returns or applications for ITINs. For these services, please consult a Volunteer Income Tax Assistance (VITA) site instead.

"A taxpayer's decision to obtain representation from an LITC will not result in the IRS giving preferential treatment in handling the dispute or problem and will not affect the taxpayer's rights before the IRS."

