

## How can the LITC help me?

- The LITC can represent you before the IRS or in court on audits, appeals, tax collection matters, and other tax disputes. Services are provided for free or for a small fee.
- Although the LITC receives partial funding from the IRS, LITCs, its employees, and its volunteers are completely independent of the IRS.
- In order to qualify for assistance from an LITC, generally a taxpayer's income must be below a certain threshold, and the amount in dispute with the IRS is usually less than \$50,000.

UNITED STATES TAX COURT  
www.ustaxcourt.gov

(FIRST) (MIDDLE) (LAST)  
(PLEASE TYPE OR PRINT) Petitioner(s)  
v.  
COMMISSIONER OF INTERNAL REVENUE  
Respondent

Declar. No. \_\_\_\_\_

**PETITION**

1. Petitioner(s) hereby file(s) a (PLACE AN "X" IN THE APPROPRIATE BOX):

☐ Petition for Redetermination of a Deficiency ☐ Petition for Determination of Relief from Joint and Several Liability on a Joint Return

☐ Petition for Lien or Levy Action (Collection Action) ☐ Petition for Redetermination of Employment Status (Worker Classification)

2. Petitioner(s) disagree(s) with the determination contained in the notice received by the Internal Revenue Service for the year(s) or period(s) \_\_\_\_\_ as set forth in such notice dated \_\_\_\_\_.  
A COPY OF WHICH IS ATTACHED. DO NOT ATTACH ANY OTHER DOCUMENTS TO THIS PETITION.

3. Petitioner(s)' taxpayer identification (e.g., Social Security) number(s) is (are) \_\_\_\_\_

4. Set forth the relief requested and the reasons why you believe you are entitled to such relief:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Petitioner(s) request(s) that this case be conducted under the "small tax case" procedures. The amount in dispute or any employment claimed is \$50,000 or less. A decision as a "small tax case" is final and cannot be appealed to a Court of Appeals by the Internal Revenue Service or the Petitioner(s). If you do NOT want this case conducted as a "small tax case", place an "X" in the following box: ☐

SIGNATURE OF PETITIONER DATE (PRINT) MAILING ADDRESS  
CITY STATE ZIP CODE AREA CODE TELEPHONE NO.

SIGNATURE OF PETITIONER (e.g., SPOUSE) DATE (PRINT) MAILING ADDRESS  
(IF NAMED IN THE FINAL NOTICE) CITY STATE ZIP CODE AREA CODE TELEPHONE NO.

SIGNATURE, NAME, ADDRESS, TELEPHONE NO., AND TAX COURT BAR NUMBER OF COUNSEL, IF RETAINED BY PETITIONER(S)

T.C. FORM 2 (REV. 3/11)

## Who We Are

### Low Income Taxpayer Clinics

**"Pro Bono" (no charge) Legal Representation** of low income taxpayers in tax disputes

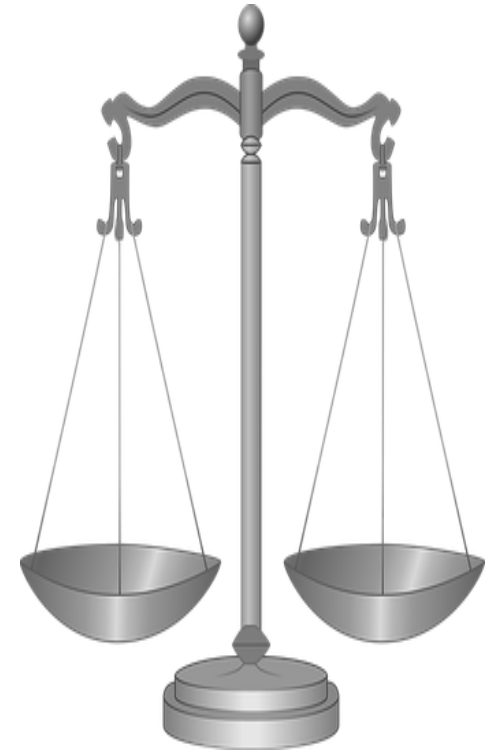
**Education and Outreach** to taxpayers who speak English as a second language

**Advocacy** regarding systemic tax issues

### Contact Us

Phone: (303) 837-1321

Web: [www.ColoradoLegalServices.org](http://www.ColoradoLegalServices.org)



# COLORADO LEGAL SERVICES LITC

*Low Income Taxpayer Clinic*



## COLORADO LEGAL SERVICES LITC

1905 Sherman St #400  
Denver CO 80203

## Types of problems we help with:

1. Tax Court Litigation
2. IRS Exams & Audits
3. IRS Appeals
4. Identity Theft/Tax Preparer Fraud
5. Liens and Levies
6. Collection Alternatives:
  - Installment Agreements
  - Offers In Compromise
  - Economic Hardship Issues
7. Earned Income Tax Credit Denials
8. Innocent Spouse Relief
9. Underreported/ Disputed Income
10. Cancellation of Debt Income

### **I have been told that my tax return is being audited.**

Contact us if the IRS has told you that they are looking at your income tax return or have told you that they plan on changing your tax return, increasing the tax you owe, or reducing your refund.

### **I owe taxes.**

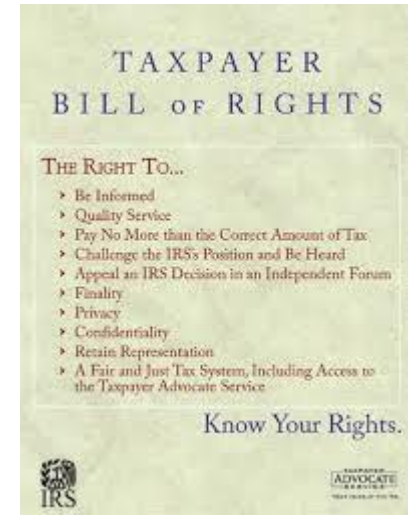
Contact us if you have been getting bills from the IRS and want help in finding out what your options are for paying the taxes you owe.

### **I overpaid my taxes and want to get a refund.**

Contact us if you want to try to get back federal taxes you paid but you now wish to dispute.

### **I want to petition the Tax Court, I have filed a Tax Court petition, or I am scheduled for a trial at the Tax Court.**

We may be able to represent you before the Tax Court. If you already have a trial date with the Tax Court, contact us immediately so we can see if we can help.



### **I have not filed my tax returns in past years.**

The LITC does not prepare tax returns. However, we may be able to help you with the preparation of a return if it helps you to resolve a dispute with the IRS.

### **I filed my tax return, but did not get my refund.**

For instance, if you filed a tax return and claimed certain deductions or credits (such as the EITC), and the IRS has not paid you your refund, contact us to see if we can help.

