



HOW TO SPOT AND REFER LITC CLIENTS

HOW TO SPOT CLIENTS

HOW TO RESPOND TO THEM

If the client checks "yes" to receiving a letter from the IRS -

Every client may not be a good fit for LITCS but be sure to make a note that they replied "yes" to this question.

If the client owes more money than they can afford to fully pay even with the tax return -

Ask the taxpayer if they believe they cannot afford to pay the tax due. If so, they should be asked if they would be interested in going to a LITC. Note, it is in the client's best interest to file the return since an unfiled return will increase the balance due.

If the client references prior problems with the IRS, related individuals, or tax debt -

If the tax question falls under these categories, the LITC may be able to assist them with innocent spouse relief requests, audit reconsideration, and other tax remedies.

E-FILE REJECT CODES TO LOOK FOR

There are numerous e-file reject codes that indicate the client is a candidate for a LITC:

- Taxpayer Claimed as Dependent
- Dependent Already Claimed by Other Taxpayer
- Taxpayer Return Already Filed
- Failure to include recertification for Earned Income Credit, Additional Child Tax Credit, or American Opportunity Tax Credit
- Ban prevents taxpayer from claiming Earned Income Credit, Additional Child Tax Credit, or American Opportunity Tax Credit

HOW TO REFER CLIENTS TO LITCS

If your client fits any of these requirements, you can refer them via Publication 4134 or the Taxpayer Advocate Service website at <https://taxpayeradvocate.irs.gov/about/litc>