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Leah's Story

LEAH'S STORY

Leah grew up in a small town and married John in 2001 shortly after finishing high school. They separated in June 2013. They have two children who were born in 2005 and 2007. John was self-employed in construction. Leah worked as a receptionist in an office.

John was extremely controlling of Leah in all aspects of their lives including the family finances. He demanded that all her income be turned over to him. He doled out money for groceries and other necessities as he determined they were needed. He was secretive about his own income, so Leah had no idea what he earned or even when or where he was working.

John controlled whom Leah could see, where she could go, and when. He tolerated no dissent or questioning and would attack her verbally and physically whenever he felt challenged. Leah did not question John about anything, including money.

During their marriage, John and Leah filed joint tax returns using a tax preparer that John selected. Leah handed over each year's W-2 to John. She did not participate any further in the preparation of the return until it was completed.

Until 2007, John would show Leah the second page of the completed return and have her sign it. He never gave her an opportunity to review the entire return before or after signing, and Leah was afraid to ask to see it. **She never knew whether tax was owed or whether John received refunds.**

Starting in 2007, their returns were filed electronically. After that, Leah was never presented with a tax return to sign although she believed joint returns were being filed. **Leah was so focused on merely surviving life with John and protecting their children from his abuse that she didn't even consider asking him about tax returns.**

Starting in 2010, Leah noticed that she and John were receiving mail from IRS but she did not know what was inside the envelopes. She was afraid to ask.

In early 2013, a coworker noticed bruises on Leah's arms. After years of concealing abuse, Leah connected with an agency that served survivors. By late 2013, she and her children were living in transitional housing, and Leah had obtained a legal aid lawyer and filed for divorce.

In March 2014, she went to a VITA site and had her 2013 tax return prepared for free. **She was delighted to learn that she was due a large refund** – over \$3,000 – because her income was low, her children lived with her, and she was eligible for the Earned Income Tax Credit. **The refund would enable her to buy a car and purchase other items she and her children badly needed.**

Unfortunately, Leah never received the refund. IRS kept it and applied it to a 2008 tax debt owed jointly by Leah and John. After calling IRS, Leah learned that **she and John were both liable for over \$25,000** in federal income tax stemming from John's misreporting of his income and deductions on joint tax returns they had filed from 2008 through 2012. **Not only was Leah unable to obtain refunds until the debt was paid in full, but IRS was threatening to levy her wages and her tiny bank account.**

To make matters worse, Leah then received a letter from IRS stating that IRS was auditing her 2013 tax return. The letter said she had 30 days to provide proof to IRS that she was related to her own children and that she had lived with them in 2013. It also asked for proof of her marital status. Leah had no idea where she would obtain this proof. **She had been unable to take important papers with her when she and her children left John.**

In addition to the problems with IRS, Leah's divorce attorney told her that John's lawyer was demanding that John be granted the right to claim both of their children as dependents on his future tax returns.

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