



The Bloomington office serves tax clients statewide and non-tax clients in Bartholomew, Brown, Clay, Greene, Jackson, Lawrence, Monroe, Morgan, Orange, Owen, Parke, Putnam, Sullivan, and Vigo Counties.

If you have a non-tax problem and are located in a county outside of our service area, please visit our website or call our toll free number to find the office that serves you.

[www.indianalegalservices.org](http://www.indianalegalservices.org)

**1-800-869-0212**

TO APPLY FOR LEGAL ASSISTANCE WITH A TAX PROBLEM, CONTACT:

**Indiana Legal Services, Inc.**

College Square  
214 S. College Ave.  
Bloomington, IN 47404  
(812)339-7668  
1-800-822-4774  
fax: (812)339-2081  
tax.clinic@ilsinet



Member Agency



Indiana Legal Services does not discriminate against any person on the basis of race, color, national origin, disability, or age.



**Are you eligible to Claim the Earned Income Credit?**

**Indiana Legal Services  
LOW INCOME TAXPAYER CLINIC**

# What you need to know...

**You must have earned income. There are two ways to get earned income, (1) you work for someone who pays you or (2) you work in a business you own or run.**

Earned income includes wages, salaries, tips, union strike benefits, long-term disability benefits received prior to minimum retirement age; net earnings from self-employment, and gross income received as a statutory employee. Earned income does not include interest and dividends, retirement income, social security, unemployment benefits, alimony, and child support.

**To qualify for the credit, you must meet all the following rules:**

Have a valid Social Security Number

Cannot use the married, filing separate filing status

Must be a U.S. citizen or resident alien all year or a nonresident alien married to a U.S. citizen or resident alien and choose to file a joint return and be treated as a resident alien

Cannot be the qualifying child of another person

Cannot file Form 2555 or Form 2555-EZ (Related to Foreign Income)

Your adjusted gross income must meet certain limits, for 2015 these are:

\$47,747 (\$53,267 married filing jointly) with three or more qualifying children

\$44,454 (\$49,974 married filing jointly) with two qualifying children

\$39,131 (\$44,651 married filing jointly) with one qualifying child

\$14,820 (\$20,330 married filing jointly) with no qualifying children

Your investment income must meet certain limits (Under \$3,400 for 2015)



## **LOW INCOME TAXPAYER CLINIC**

The Indiana Legal Services Low Income Taxpayer Clinic (LITC) provides free legal assistance to Indiana taxpayers involved in disputes with IRS.

Examples of disputes with IRS include whether you qualify for Child Tax Credits, the Earned Income Tax Credit, the ability to claim Head of Household or dependents, whether you should be responsible for your spouse's or ex-spouse's tax problems, and whether you owe tax on the amount of a debt that is forgiven.

We can also help you if you have received a notice from the IRS or the IRS has already started collection actions, you're facing an audit or exam, or you are a victim of identity theft.

The Low Income Taxpayer Clinic is not part of the IRS, but does receive funds from the IRS through the LITC grant program. Participation in an LITC program does not impact your rights before the IRS. Also, while the LITC can help you file a tax return as part of a dispute with the IRS, we are not a tax preparation service and we do not generally prepare tax returns. To find a free tax preparation site near you, please call 1-800-906-9887.