

RESOURCES:

**IRS SPANISH ASSISTANCE:
1-800-829-1040**

LOCAL IRS OFFICES:
34 CIVIC CENTER DR
SANTA ANA, CA

300 N. LOS ANGELES ST.
LOS ANGELES, CA. 90012

FEDERAL TAXES: www.irs.gov

State Taxes: www.ftb.ca.gov

FOR ASSISTANCE ON PREPARING TAX FORMS
CONTACT YOUR LOCAL VOLUNTARY INCOME
TAX ASSISTANCE PROGRAM (VITA)
L.A. COUNTY 562-904-7223
ORANGE COUNTY 714-765-4510

CHAPMAN TAX LAW CLINIC
714-628-2506

AARP TAX-AIDE VOLUNTEER SITE
1-888-AARPNOW
www.arp.org/taxaide/home.html

LEGAL AID SOCIETY OF ORANGE COUNTY
800/834-5001
www.legal-aid.com

COMMUNITY LEGAL SERVICES
COMPTON AND NORWALK OFFICES SERVIC-
ING SOUTHEAST LOS ANGELES
800/834-5001
www.legal-aid.com

NOTE: This information cannot take the place of advice from a lawyer. Each case is different and needs individual legal advice. You should contact a lawyer if you need representation on a tax matter or if you have questions.

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YOU HAVE RIGHTS AS A TAXPAYER

This brochure explains some of your rights when dealing with the Internal Revenue Service (IRS).

YOUR RIGHTS AS A TAXPAYER

WHEN SPEAKING WITH IRS EMPLOYEES:

- IRS employees must explain and protect your rights each time you speak with them.
- You have the right to know why the IRS employees ask you questions and what they will do with the information.
- You have the right to be treated fairly, professionally and with respect.
- You have the right to:

-represent yourself.

-have someone else represent you.

-have someone with you when you meet with the IRS.

- You may record meetings with the IRS if you give them 10 days written notice.
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IF THERE IS A DISPUTE ABOUT YOUR TAX BILL

- You only have to pay the tax you owe.
- If you disagree with the amount the IRS says you owe, you may ask for a review of your case.
- You can ask the IRS to waive penalties if you can show either:

*-you acted reasonably and in good faith; **or***

-you relied on incorrect advice given by an IRS employee.

- The IRS may waive interest and penalties in certain circumstances.

IF YOU NEED ASSISTANCE

- If you are unable to fix a problem with the IRS you may ask for help from the Taxpayer Advocate Service. They can help you if you have a serious burden due to a tax problem. You may call them toll free at: 1-877-777-4778 or for TTY/TTDD 1-800-829-4059. You may also write to the Taxpayer Advocate at the IRS Office that contacted you.
- If you feel the IRS has treated you unfairly, you can write to the IRS Director for your area or the center where you file your taxes.