



Host Site: Legal Aid Society of Middle Tennessee and the Cumberland

Topic of Project: Taxpayer Assistance/Consumer Law

Location: Oak Ridge, TN

Description of Fellow Project:

The Student Fellow will assist with Legal Aid Society of Middle TN and the Cumberland's (LAS) Low Income Taxpayer Clinic/Tax Law Legal Check-Up Project. Low Income Taxpayer Clinics (LITC) assist low-income individuals who have a tax dispute with the IRS and provide education and outreach to individuals who speak English as a second language (ESL). LITCs are independent from the IRS and the Taxpayer Advocate Service (TAS). LITCs represent individuals whose income is below a certain level and who need to resolve tax problems with the IRS. LITCs can represent taxpayers in audits, appeals, and tax collection disputes before the IRS and in court. LITCs can also help taxpayers respond to IRS notices and correct account problems. In addition, LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language.

The Fellow will assist LAS staff with direct representation for individuals with a focus on helping families in rural areas face barriers along with controversies with the IRS, including but not limited to consumer issues, housing issues, family law issues, safety issues, and employment and expungement challenges. Activities will include conducting legal research, writing memos and preparing correspondence and pleadings. Additionally, the Fellow will organize and assist with community education events in the counties covered by the Oak Ridge office, which will include building upon existing relationships and creating new partnerships with nonprofit organizations, other stakeholders and providers who serve low-income individuals and families with a focus on 7 rural counties LAS Oak Ridge office service area covers.

The Fellow will also update and distribute educational materials regarding assistance to low-income families and tax law matters. Activities will include finding new ways of distribution, so rural communities with limited access to internet services receive the information in a timely and efficient manner.

Additional Applicant Qualifications:

The Fellowship will be hybrid. Proficiency in a second language is required.

