

# IRS News Release

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## Low Income Taxpayer Clinic Program Reports on Activities

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WASHINGTON —The Internal Revenue Service's Low Income Taxpayer Clinic (LITC) Program Office has issued its annual program report, which describes how LITCs have assisted thousands of low income taxpayers nationwide with free or low-cost representation, education and advocacy services.

LITCs provide free or low-cost assistance to low income individuals who have tax disputes with the IRS, such as an audit, appeals hearing, collection matter or litigation. LITCs also conduct education and outreach to taxpayers who speak English as a second language (ESL). In addition, they advocate for low income taxpayers and highlight the need to change administrative practices and procedures that cause their clients hardship.

The [report](#) explains how LITCs help low income and ESL individuals understand and exercise their rights as U.S. taxpayers. The report also provides an overview and history of the LITC program, discusses the type of cases that LITCs work, and reports the results that LITCs achieve on behalf of their clients.

During 2013, LITCs represented 20,972 taxpayers in disputes with the IRS and provided consultation and advice to an additional 25,179 taxpayers. LITCs helped taxpayers secure more than \$5.2 million in tax refunds and eliminate over \$51.2 million in tax liabilities, penalties and interest. LITCs also conducted 3,640 educational activities attended by 129,584 persons. Almost 2,000 volunteers contributed to the success of the LITCs.

The LITC program has a three-pronged mission – to represent, to educate, and to advocate for low income and ESL taxpayers. Included in the report are numerous stories that provide examples of how LITCs assist low income and ESL taxpayers. One example: A homeless taxpayer faced a large tax debt which resulted in the IRS filing a notice of federal tax lien. The LITC obtained an offer in compromise to eliminate the debt and a withdrawal of the federal tax lien, which enabled the taxpayer to secure housing and regain his independence.

The IRS awards matching grants of up to \$100,000 per year to qualifying organizations to develop, expand or maintain a low income taxpayer clinic. The grant program is administered by the Office of the Taxpayer Advocate at the IRS, led by the National Taxpayer Advocate. Although LITCs receive partial funding from the IRS, LITCs, their employees and volunteers operate independently from the IRS.

**LITCs are generally operated by:**

- clinical programs at accredited law, business, or accounting schools;
- legal aid or legal services organizations; and
- other tax exempt organizations that serve low income individuals and families.

The Low Income Taxpayer Clinic Program Report is now [available online](#).