

IRM PROCEDURAL UPDATE

DATE: 10/10/2019

NUMBER: wi-21-1019-1113

SUBJECT: Low Income Taxpayer Clinic (LITC)

AFFECTED IRM(s)/SUBSECTION(s): 21.3.4.20.1

CHANGE(s):

IRM 21.3.4.20.1 Low Income Taxpayer Clinics (LITCs) removed (6) due to provision in the Taxpayer First Act (TFA) that no longer prohibits IRS employees from referring taxpayers to a LITC location

1. FA promotes LITCs by making reasonable space available to accommodate the placement of brochures and posters, of reasonable dimensions, which promote the services offered by LITCs.
2. LITCs represent low-income individuals in disputes with the IRS, including audits, appeals, collection matters, and federal tax litigation. LITCs can also help taxpayers respond to IRS notices and correct account problems.
3. Low-income taxpayers who need assistance in resolving a tax dispute with the IRS and cannot afford representation or speak English as a second language and need help understanding taxpayer rights and responsibilities, may qualify for help from an LITC that provides free or low-cost assistance. Eligible taxpayers must generally have incomes that do not exceed 250 percent of the poverty guidelines. You can find LITC income eligibility guidelines at <https://www.irs.gov/advocate/low-income-taxpayer-clinics/low-income-taxpayer-clinic-income-eligibility-guidelines>.
4. LITCs do not generally provide tax return preparation assistance, so you should not refer taxpayers to an LITC for routine tax return preparation.
5. The LITC program is administered by the Taxpayer Advocate Service. Pub 4134, *Low Income Taxpayer Clinic List*, provides a list of all organizations that are current LITC grant recipients, the type of services offered, the languages served in addition to English, and contact phone numbers. For more information about the LITC Program, see Pub 3319, *Low Income Taxpayer Clinics Grant Application Package and Guidelines*.