Program Report and 2017 Publication 4134, Low Income Taxpayer Clinic List

IR-2017-56, March 9, 2017

LITC Program Report

The Internal Revenue Service’s Low Income Taxpayer Clinic (LITC) Program Office has issued its annual program report, which details how LITCs have provided representation, education, and advocacy for taxpayers who are low income or speak English as a second language (ESL).

During 2015, LITCs represented 18,751 taxpayers in disputes with the IRS and provided consultation or advice to an additional 18,810 taxpayers. LITCs helped taxpayers secure more than $4.3 million in tax refunds and eliminate more than $64 million in tax liabilities, penalties, and interest.

Through outreach and education activities, LITCs also ensured ESL individuals understood their rights as U.S. taxpayers. LITCs conducted over 3,000 educational activities attended by over 78,000 persons. Overall, more than 1,800 volunteers contributed to the success of the LITCs.

Here is one example of how LITCs assisted taxpayers: A taxpayer contacted an LITC for assistance with a joint tax liability that had been hidden from her. During the years in question, the taxpayer was unemployed and the husband underreported his income. The husband hid his financial information from the taxpayer and intercepted IRS notices. The taxpayer gave birth to an autistic child and the husband left her with no support and the joint tax liability. The LITC filed a claim for innocent spouse relief for the tax years at issue. The IRS accepted the taxpayer’s claim, which relieved her of the tax debt, and refunded nearly $4,000 in past refunds that had been offset.

The full report contains more details about the LITC program and more extraordinary stories about the services that LITCs provide. It also describes more fully the results that LITCs achieve on behalf of their clients.

Publication 4134, Low Income Taxpayer Clinic List

The IRS’s LITC Program Office has also posted on IRS.gov the 2017 update of Publication 4134. This publication contains the names and contact information for the 2017 LITC grant recipients that can provide representation and education to low income taxpayers and
taxpayers who speak English as a second language. It also lists the languages each LITC serves in addition to English.

**Background Information about the LITC Program**

The IRS awards matching grants of up to $100,000 per year to qualifying organizations to develop, expand, or maintain an LITC. The grant program is administered by the Office of the Taxpayer Advocate at the IRS, which is led by the National Taxpayer Advocate, Nina E. Olson. Although LITCs receive partial funding from the IRS, LITCs, their employees, and their volunteers operate independently from the IRS. LITCs must provide services for no more than a nominal fee.

LITCs are generally operated by:

- Clinical programs at accredited law, business, or accounting schools.
- Legal aid or legal services organizations.
- Other tax-exempt organizations that assist low income and ESL individuals and families.