



Low Income Taxpayer Clinics

REPRESENTATION • EDUCATION • ADVOCACY

The Low Income Taxpayer Clinic (LITC) Program provides matching grants of up to \$100,000 per year to qualifying organizations to operate a low-income taxpayer clinic. LITCs provide service to low-income and English as a second language (ESL) taxpayers. Representation is provided for free or a nominal fee.

How do LITCs help low-income taxpayers?

REPRESENT

Represent low-income individuals in disputes with the IRS and state tax agencies and help taxpayers:

- Achieve better outcomes in cases
- Access benefits administered through the tax code
- Resolve tax debts, levies, and liens

EDUCATE

Educate ESL and low-income taxpayers about their rights and responsibilities and help them:

- Understand the U.S. tax system
- Exercise their rights as taxpayers
- Comply with their responsibilities as taxpayers

ADVOCATE

Advocate for low-income and ESL taxpayers about relevant issues that impact them and help the IRS:

- Identify and fix problems with the tax system
- Ensure the fairness and integrity of the tax system for all taxpayers

Performance data from 2018 LITC Year-End Report, GrantSolutions; Funding data from Open LITC PMS Accts Report, 09/30/19.



In grant year 2019, the LITC Program awarded **over \$11.7 million** in grants to **131 organizations** in 46 states and the District of Columbia.

Grantees are generally legal aid or legal services organizations; clinics at law, business, or accounting schools; and other not-for-profit organizations that provide services to the poor.

19,513

Taxpayers represented

3,199

Taxpayers brought into filing compliance



16,595

Taxpayers provided consultation or advice

4,261

Taxpayers brought into collection compliance

Over \$4.7 million

Refunds secured for low-income taxpayers



Over \$123 million

Liabilities decreased or corrected

1,887 Volunteers



56,971 Volunteer hours

1,718 Educational activities



40,679 Attendees at educational activities



Publication 5066-A (Rev. 11-2019)
Catalog Number 66499Z
Department of the Treasury
Internal Revenue Service
www.irs.gov

www.taxpayeradvocate.irs.gov/LITC