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

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.

![Taxpayer Advocate logo](www.taxpayeradvocate.irs.gov/LITC)

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