



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.

** For grant year 2023, the award funding cap was temporarily increased to \$200,000.*

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
- Litigate cases in U.S. Tax Court and other federal courts.

EDUCATE

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

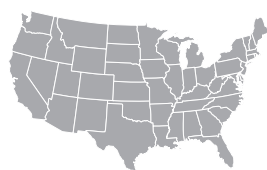
- Understand the U.S. tax system
- Exercise their rights as taxpayers
- Comply with their responsibilities as taxpayers

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 2022 LITC Year-End Report, GrantSolutions; Funding data from 2023 PMS LITC Open Accounts Report as of 10-04-23.



In grant year 2023, the LITC Program awarded **over \$18 million** in grants to **138 organizations** in 48 states and the District of Columbia.

Grant recipients 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 low-income individuals and their families.

19,928

Taxpayers represented

2,575

Taxpayers brought into filing compliance

15,083

Taxpayers provided consultation or advice

2,982

Taxpayers brought into collection compliance

Over \$10 million

Refunds secured for low-income taxpayers



Over \$41 million

Liabilities decreased or corrected

1,136 Volunteers



35,996 Volunteer hours

1,403 Educational activities



56,970 Attendees at educational activities





The work of LITCs has a tremendous impact on the lives of low-income and ESL taxpayers across the country as well as on the fairness and integrity of the U.S. tax system. The best way to understand that impact is through the cases the LITCs work and the projects and initiatives they conduct. Below are three examples.



REPRESENTATION

An LITC assisted an elderly migrant farmworker who was working hard to support his wife and daughter as the family's sole breadwinner but struggled to make ends meet. After filing his 2019 tax return, the IRS denied the child tax credit (CTC) and proposed a tax liability over \$4,500. Once he sought the help of the LITC, clinic staff determined the taxpayer was wrongfully denied the CTC and was owed refunds, plus interest, for 2019 and multiple other tax years. The clinic sprang into action and filed a petition with the U.S. Tax Court for tax year 2019, as well as an appeal and audit reconsiderations for prior tax years. Clinic staff conducted numerous meetings and phone calls with the taxpayer, met with the family's landlords, prepared affidavits, and collected supporting documentation. After numerous protests, a Tax Court petition, appeals, correspondence, and meetings over three years, the clinic's persistent advocacy efforts paid off. The IRS found that the taxpayer was not liable for the proposed tax liability and was entitled to refunds for multiple years totaling over \$18,000 plus interest. These refunds helped lift the taxpayer and his family out of poverty.



EDUCATION

The LITC at Legal Aid of Arkansas is a leader in providing timely and effective educational opportunities for the low-income and ESL taxpayers in the communities they serve. In 2022, the clinic spearheaded an educational campaign using Facebook Live to provide a series of informative seminars. They collaborated with many community partners, including IRS Stakeholder Partnerships, Education, and Communication, Arkansas Asset Builders, CARE Tax Center, Center for Arkansas Legal Services, the local Marshalllese Consulate, and the IRS Arkansas Local Taxpayer Advocate with whom they also worked on a Problem Solving Day in Northwest Arkansas. More than ten sessions were presented, covering a diverse range of topics, including eligibility for Volunteer Income Tax Assistance, tax return filing requirements, and collection alternatives. These sessions were also instrumental in enabling newly eligible taxpayers to claim much-needed refunds composed of three crucial tax credits: the Earned Income Tax Credit, the CTC, and the Child and Dependent Care Credit. The sessions reached over 4,000 viewers and highlighted the clinic's efforts to empower low-income and ESL taxpayers to navigate complex legal and tax-related issues with confidence.



ADVOCACY

The Tennessee Taxpayer Project, an LITC operated by the Legal Aid Society of Middle Tennessee and the Cumberland, recognized a valuable advocacy opportunity when Clinic Director, Attorney Mary Gillum, was invited by the Chief of the IRS Independent Office of Appeals, Andrew Keyso, to help with a virtual training for over 500 IRS Appeals employees. Appearing before IRS Appeals on a weekly basis on different tax controversy cases, Attorney Gillum shared her clients' perspective on the process with Appeals employees and made recommendations for improvement. Since the initial virtual training, the LITC has continued to work with Chief Keyso's staff to help improve the IRS Appeals experience for all taxpayers.



www.TaxpayerAdvocate.irs.gov/LITC

For a current list of LITCs and their locations, see **Publication 4134**.