



Low Income Taxpayer Clinics

REPRESENTATION • EDUCATION • ADVOCACY



Looking for a way to apply your skills and give back?

**Volunteer at an LITC
in your community!**

What is a Low Income Taxpayer Clinic?

A Low Income Taxpayer Clinic (LITC) is an organization that assists taxpayers through grants received from the IRS. LITCs represent low-income taxpayers in controversies with the IRS and educate low-income and ESL taxpayers about their taxpayer rights and responsibilities. Services are provided for free or for a nominal fee.

Volunteer Opportunities

Opportunities depend upon skill sets, experiences, licensures, preferences, and the needs of the LITC, and may include:

- Representing taxpayers before the IRS or in federal court;
- Consultations;
- Interpreting or translating for clients or educational events;
- Presenting to taxpayers about their taxpayer rights and responsibilities;
- Application assistance;
- Mentoring students;
- Providing comments on forms, proposed rules or regulations;
- Preparing returns to help resolve a controversy.

Places to Volunteer

A variety of organizations host LITCs including:

- Accredited law, accounting, or business schools;
- Community-based non-profits;
- Non-profit law firms;
- Professional organizations that recruit volunteers to assist taxpayers.

LITC Mission Statement

LITCs ensure the fairness and integrity of the tax system for low-income or ESL taxpayers by:

- Providing pro bono representation on their behalf in tax disputes with the IRS;
- Educating them about their rights and responsibilities as taxpayers; and
- Identifying and advocating for issues that impact these taxpayers.



TAXPAYER
ADVOCATE
SERVICE

YOUR VOICE AT THE IRS



An LITC may provide assistance with a variety of tax issues, such as:

- Identity theft dispute;
- Audit reconsideration;
- Collection Due Process hearing;
- Offer in compromise;
- Innocent spouse relief;
- Levy release;
- Litigation in the U.S. Tax Court or other federal courts;
- Earned Income Tax Credit examination;
- Lien withdrawal.

How to Get Involved

Contact your local LITC to inquire about available volunteer opportunities. To find a clinic in your area, refer to IRS **Publication 4134**, Low Income Taxpayer Clinic List, or email the LITC Program Office at LITCProgramOffice@irs.gov.

The LITC Program Office provides guidance, assistance, and oversight to LITC grantees and prospective applicants, and is part of the Taxpayer Advocate Service. For more information about the impact LITCs have on taxpayers and tax administration, see **Publication 5066, LITC Program Report**.



Learn more about LITC,
view our publications,
and find a clinic near you.