LITC

Low Income Taxpayer Clinics

REPRESENTATION • EDUCATION • ADVOCACY

In 2024, the Low Income Taxpayer Clinic (LITC) Program provided matching grants of up to $200,000* to qualifying organizations to operate a low-income taxpayer clinic. LITCs provide service to low-income and English as a second language (ESL) taxpayers. Services are provided for free or a nominal fee.

**For the past three grant years, Congress has authorized funding of up to $200,000 per clinic.*

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 2024 LITC Year-End Report, GrantSolutions.

LITCs are located across the country at locations such as:

- legal aid organizations
- law, business, or accounting schools
- other not-for-profit organizations

In 2024, we delivered the following results for taxpayers and their families:

21,180 Taxpayers represented

2,774 Taxpayers brought into filing compliance

18,546 Taxpayers provided consultation or advice

3,186 Taxpayers brought into collection compliance

Over $10 million Refunds secured for low-income taxpayers

Over $53 million Liabilities decreased or corrected

1,370 Volunteers

45,019 Volunteer hours

20,517* Educational activities

161,812* Attendees at educational activities

**Includes activities (and attendees) conducted by ESL Education Program clinics such as federal tax-related financial wellness coaching sessions and online learning.*

TAXPAYER ADVOCATE SERVICE
YOUR VOICE AT THE IRS

www.TaxpayerAdvocate.irs.gov/LITC

Scan to learn more about the work of the LITCs.

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