



REPRESENTATION • EDUCATION • ADVOCACY

In 2023, the Low Income Taxpayer Clinic (LITC) Program provided matching grants of up to \$200,000* 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. Services are provided for free or a nominal fee.

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

How do LITCs help low-income taxpayers?



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 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 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 2023 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 2023, we delivered the following results for low-income individuals and their families.

20,289

Taxpayers represented

2,556

Taxpayers brought into filing compliance

17,055

Taxpayers provided consultation or advice

3,043

Taxpayers brought into collection compliance

Over \$11 million

Refunds secured for low-income taxpayers



Over \$40 million

Liabilities decreased or corrected



1,508 Volunteers

42,440 Volunteer hours

1,880

Educational activities



91,861

Attendees at educational activities



www.TaxpayerAdvocate.irs.gov/LITC

To learn more about the work of the LITCs, see **Publication 5066**.

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