



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

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 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

**1,508** Volunteers



**42,440** Volunteer hours



**Over \$40 million**  
Liabilities decreased or corrected

**1,880** Educational activities



**91,861** Attendees at educational activities



[www.TaxpayerAdvocate.irs.gov/LITC](http://www.TaxpayerAdvocate.irs.gov/LITC)

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