



# We Want to Help You Help Others

Apply for a Grant to Represent, Educate, and Advocate for Taxpayers

## As an IRS Low Income Taxpayer Clinic (LITC) Program grantee, you will:

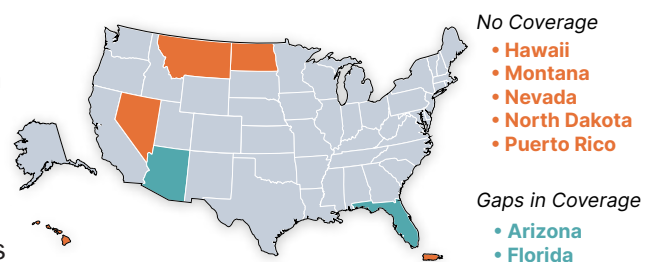
- Receive up to \$200,000 per grant year to represent, educate, and advocate for low-income and English as a second language (ESL) taxpayers.
- Help improve tax policies and IRS services by sharing issues impacting low-income and ESL taxpayers with IRS officials.
- Receive substantive legal and administrative training to help meet the requirements of the grant and to keep up to date on key developments in the tax code.
- Network with other LITCs to collaborate on representation projects, educational activities, outreach strategies, and advocacy issues impacting groups of taxpayers.
- Make a difference in the lives of low-income taxpayers by assisting them in resolving tax issues.

## About the LITC Program:

- LITCs ensure the fairness and integrity of the tax system for low-income and ESL taxpayers by:
  - Providing free or low-cost 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.
- Examples of LITCs include those at legal aid programs, law and business schools, and other nonprofit organizations.
- Grantee must provide dollar-for-dollar match, which may include cash or third party in-kind donations such as time, materials, and office space
- Learn more about the LITC Program at [www.TaxpayerAdvocate.irs.gov/LITC](http://www.TaxpayerAdvocate.irs.gov/LITC) and watch this [video](#) about LITC Program participation requirements.

## How and when to apply:

- The supplemental grant application period opens March 7, 2023. Applications must be filed electronically by 11:59 p.m. (Eastern Time) on April 18, 2023, through [Grants.gov](https://www.grants.gov).
- Generally, first-time applicants will only be awarded a single-year grant.
- Priority consideration will be given to qualified applicants who can provide services where there are currently gaps in LITC coverage.
- Review [Publication 3319](#), LITC Grant Application Package and Guidelines along with [latest reminders and tips](#) for completing the Form 13424-M, for more information about grant eligibility, standards for operating an LITC, and the application process.





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 just three examples, with additional spotlight stories included throughout this report.

## REPRESENTATION



A Gulf War Navy Veteran was recovering from injuries he suffered during his military service and battling alcohol addiction. One issue weighing heavily on him was the past-due federal tax debt he accrued while homeless and in the throes of addiction. He was a reserved individual, and it took him a long time to open up and trust anyone at the clinic. However, once he did, LITC volunteers helped him prepare an offer in compromise (OIC). While the volunteers processed and worked the OIC, the client focused on a full-time college course load. Approximately \$20,000 in tax debt was resolved when the IRS agreed to a one-time payment of \$20 based upon his financial situation. He is now IRS debt free, in filing compliance, and living in an apartment. With the help of an LITC, the taxpayer has taken big steps forward on his road to financial recovery.

## EDUCATION



The Tennessee Taxpayer Project held quarterly educational presentations with a community partner, Centro Hispano, a nonprofit organization that assists ESL taxpayers. An ESL taxpayer who attended an LITC Zoom session at Centro Hispano learned about a taxpayer's *right to appeal an IRS decision* and the refund statute of limitations. The taxpayer had filed her last three years' tax returns but had not received the refunds. After learning about the LITC, she reached out for help. The LITC investigated and learned the IRS held the refunds because of a name and Social Security number mismatch that the LITC helped the taxpayer resolve. The IRS released all three years of refunds, totaling approximately \$12,000. The LITC's education efforts helped to inform an ESL taxpayer about her rights and the tax law, which empowered her to seek assistance and led to the release of the refunds to which she was entitled.

## ADVOCACY



In the summer of 2020, the Villanova Federal Tax Clinic together with Community Legal Services of Philadelphia and *pro bono* counsel from Berger Montague filed a lawsuit on behalf of a Philadelphia community organization called Face to Face and several of its low-income clients. The suit alleged that the IRS had unlawfully limited access to the EIP portal for non-filers who were recipients of federal disability and retirement benefits, giving those individuals 40 hours (at worst) to 10 days (at best) to add their dependents' information to the portal. In contrast, non-filers who did not receive federal benefits had significantly more time to access that same portal. The litigation, along with other factors, led to the IRS extending the deadline for federal beneficiaries to submit dependent information to the portal by over six months. This extension provided much-needed financial relief to low-income parents and caretaker relatives many months sooner than if they had to wait for a 2020 recovery rebate credit to arrive.



For questions or additional information about the LITC Program or application process, contact the LITC Program Office 202-317-4700 or by email at [LITCProgramOffice@irs.gov](mailto:LITCProgramOffice@irs.gov). Remember: The application period opens March 7, 2023 and runs through April 18, 2023.

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