



## We Want to Help You Help Others

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

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

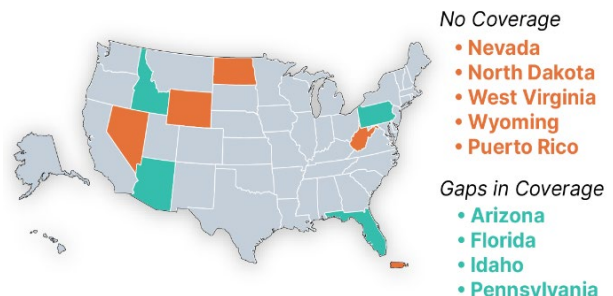
- Receive up to \$100,000 per grant year to represent, educate, and advocate for low-income and English as a second language (ESL) taxpayers.
- Help improve tax policies and IRS services by sharing issues impacting low-income and ESL taxpayers with IRS officials.
- Receive substantive legal and administrative 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 grant application period opens May 3, 2021. Applications must be filed electronically by 11:59 p.m. (Eastern Time) on June 18, 2021, through 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, for more information about grant eligibility, standards for operating an LITC, and the application process.



[www.taxpayeradvocate.irs.gov/litcgrants](http://www.taxpayeradvocate.irs.gov/litcgrants)

## A Message from Marshall Hunt, Former Clinic Director of the Accounting Aid Society in Detroit, MI

Many nonprofits such as the Accounting Aid Society are trying to increase the financial capacity of low-income residents in their communities. For many of these residents, outstanding IRS tax debts and ongoing tax issues are major barriers to achieving financial stability. Having an LITC is a valuable part of the overall services the Accounting Aid Society provides. The clinic's representation and consultation services help low-income taxpayers resolve their tax debts and disputes.

Starting an LITC is not as imposing as it might seem. Each clinic must have a qualified tax representative on staff to educate taxpayers and represent them before the IRS. The Accounting Aid Society found success for its clinic in recruiting volunteers who were IRS retirees and other *pro bono* tax professionals (Certified Public Accountants, Enrolled Agents, and Attorneys) in the community who were willing to utilize their expertise to help our low-income clients. The investment of resources you put into building an LITC at your organization is more than worth it. Consider the many low-income individuals and families that will benefit from the specialized assistance you will provide to help resolve often long-standing and complicated tax issues that they were unable to resolve on their own.

### A Recent Clinic Success Story

A domestic violence shelter referred a divorced mother to an LITC for assistance with a large federal tax liability. The taxpayer's ex-husband was a heroin addict who abused her for years. The taxpayer's divorce decree ordered her ex-husband to pay their large tax bill to the IRS, but the taxpayer was concerned he would not pay it. She explained that her ex-husband had hidden income from her and did not provide all his income documents when she prepared their joint tax returns.

The IRS discovered the unreported income and adjusted their tax returns, resulting in a large tax liability. The LITC helped the taxpayer gather supporting documentation and prepared a Request for Innocent Spouse Relief. The LITC established that the tax liability resulted from the ex-husband's unreported income and that the taxpayer experiencing domestic violence didn't know, or have any reason to know, of the unreported income. The IRS determined it would be unfair to hold this taxpayer liable and granted her full relief.

### Learn More

The [Low Income Taxpayer Clinic \(LITC\) 2020 Program Report](#) contains more extraordinary stories and information about the representation, education, and advocacy LITCs provide for low-income and ESL taxpayers. 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 is only open through June 18. Apply now*

