



LITC

**Low Income
Taxpayer Clinics**

2021 PROGRAM REPORT



Low Income Taxpayer Clinics

REPRESENTATION • EDUCATION • ADVOCACY

OUR MISSION

Low Income Taxpayer Clinics ensure the fairness and integrity of the tax system for taxpayers who are low-income or speak English as a second language by:

- ◆ Providing *pro bono* 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.

ABOUT THE PROGRAM

The LITC Program is a federal grant program that provides up to \$100,000 per year to qualifying organizations. The program unites a nationwide network of independent organizations under a shared mission to protect taxpayer rights. The Program Office is part of the Office of the Taxpayer Advocate.



www.taxpayeradvocate.irs.gov/litc

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Above: Centro Hispano LITC advocates ready to help during an outreach event.

Left: Participants in an Atlanta *Pro Bono* Settlement Day event, including individuals from the Philip C. Cook Low-Income Taxpayer Clinic at Georgia State, North Georgia LITC, and Atlanta IRS Office of Chief Counsel.

LETTER FROM THE NATIONAL TAXPAYER ADVOCATE



It is my pleasure to introduce the 2021 Low Income Taxpayer Clinic Program Report. During my first full year as the National Taxpayer Advocate, I learned more about the important work of the clinics throughout the United States. At legal services organizations, academic institutions, and nonprofits, the clinics differ in size and structure. The unifying mission of the Low Income Taxpayer Clinic (LITC) Program, however, bonds them together as they work to represent and educate low-income and English as a second language (ESL) taxpayers and advocate for the systemic issues impacting these taxpayers. Those bonds were more important than ever, given the challenging circumstances of the 2020 grant year.

In March 2020, shutdown orders went into effect across the United States, requiring clinics to change how and where they operated. The IRS sent workers home, causing much of the IRS to shut down and making resolution of taxpayer cases even more difficult. Compounding the challenges, Congress passed the Coronavirus Aid, Relief, and Economic Security (CARES) Act, giving the IRS the responsibility to deliver more than 160 million economic impact payments (EIPs). LITCs suddenly needed to be experts in the new law and to resolve the conflicts that arose when taxpayers did not receive the benefits to which they were entitled.

LITCs continued to provide top quality representation and education services to taxpayers despite these circumstances. The infographic in this report demonstrates the many ways that LITCs impact taxpayers and tax administration. The success stories highlighted throughout are just a few examples illustrating the impact of the LITCs on the lives of the taxpayers they assist.

LITCs play an important role in ensuring the voices of low-income and ESL taxpayers are heard. The work they do is further strengthened and enhanced by the many volunteers who give their time to help. LITC volunteers include attorneys, certified public accountants (CPAs), enrolled agents (EAs), interpreters, and students. Their efforts are key to the success of many of the LITCs, and the clinics can always use more volunteers to help. Please take a minute to review the list of clinics at the end of this report and consider volunteering your time at a clinic near you for a rewarding experience assisting those in need.

I am proud of the work of the LITCs and know you will be as well. I also thank all the LITC staff, students, and volunteers who made the 2020 grant year a success even while battling COVID-19 and its impact. I am grateful for their efforts to ensure a fair and just tax system for all and look forward to what they will accomplish in the year ahead.

Sincerely,

A handwritten signature in black ink that reads "Erin M. Collins". The signature is fluid and cursive, written in a professional style.

ERIN M. COLLINS
National Taxpayer Advocate



REPRESENTATION • EDUCATION • ADVOCACY

The Low Income Taxpayer Clinic (LITC) Program provides matching grants of up to \$100,000 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. Representation is provided for free or a nominal fee.

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 2020 LITC Year-End Report, GrantSolutions; Funding data from Open LITC PMS Accts Report, 8/31/21.



In grant year 2021, the LITC Program awarded **over \$12 million** in grants to **130 organizations** in 47 states and the District of Columbia.

Grant recipients are generally legal aid or legal services organizations; clinics at law, business, or accounting schools; and other not-for-profit organizations that provide services to low-income individuals and their families.

19,413

Taxpayers represented

2,398

Taxpayers brought into filing compliance



17,792

Taxpayers provided consultation or advice

2,990

Taxpayers brought into collection compliance

Over \$5.8 million

Refunds secured for low-income taxpayers



Over \$116 million

Liabilities decreased or corrected

1,443 Volunteers



42,202 Volunteer hours

1,035 Educational activities



133,757 Attendees at educational activities



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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



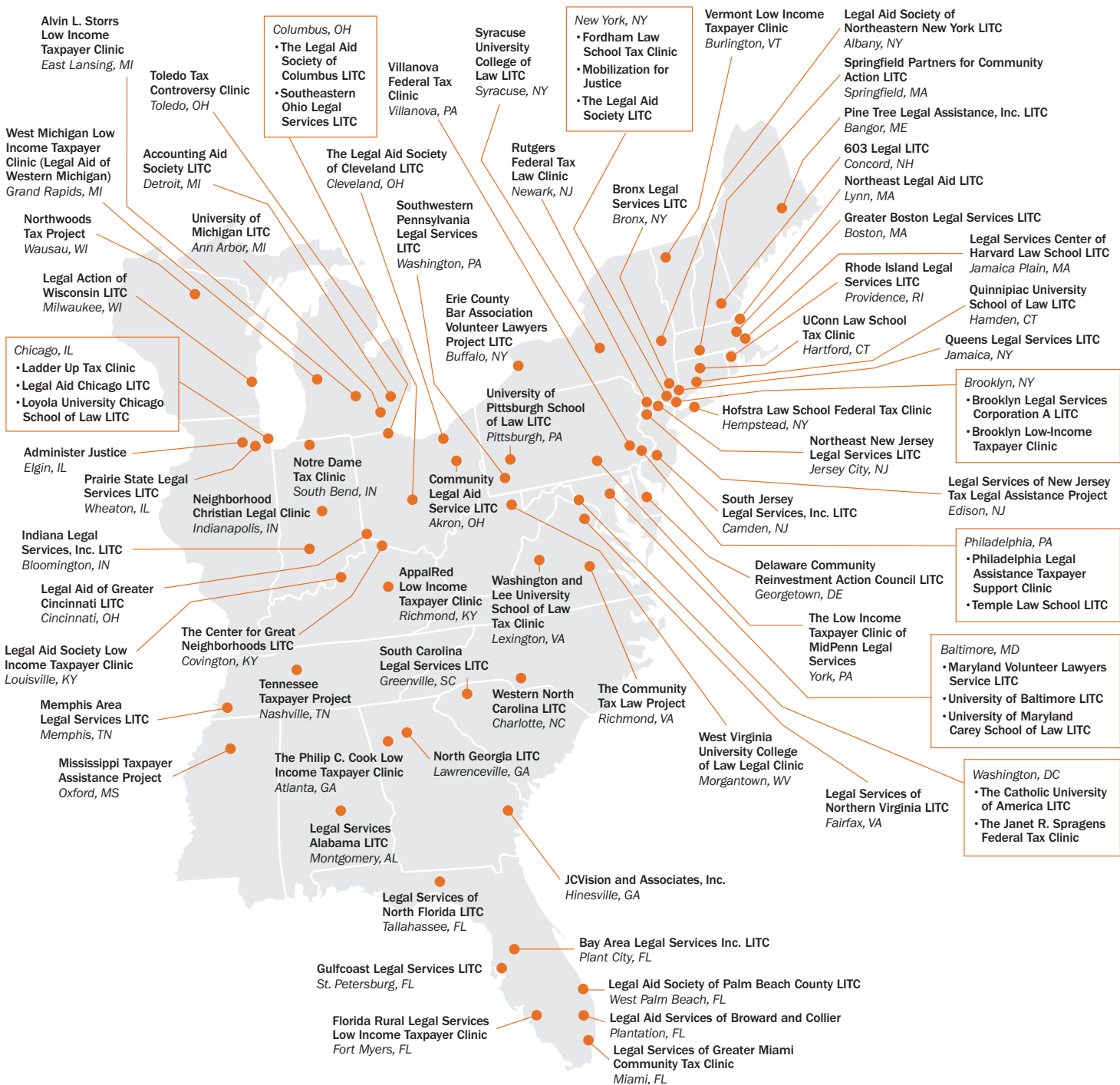
In the summer of 2020, the Villanova Federal Tax Clinic together with Community Legal Services of Philadelphia and *pro bono* counsel from Berger Montague filed a lawsuit on behalf of a Philadelphia community organization called Face to Face and several of its low-income clients. The suit alleged that 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.



www.taxpayeradvocate.irs.gov/LITC

LITC LOCATIONS





INTRODUCTION

On March 13, 2020, the President of the United States declared a national emergency concerning COVID-19, a virus about which most Americans were just learning. As the country went into lockdown, the virus transformed our personal and professional lives. Our focus revolved around keeping our families, colleagues, and communities safe. People across the nation juggled the demands of working in a remote environment and caring for their families. Many assumed the added responsibilities of educating their children at home and protecting their elderly and vulnerable family members and neighbors. Millions of workers, such as those providing services involving medical, firefighting, transportation, food, and essential supplies, continued to work outside the home and took on added responsibilities. COVID-19 changed the way we lived our lives.

As many businesses and nonprofit organizations were shutting down, LITCs moved quickly to identify ways to continue to deliver services to taxpayers. At academic institutions that did not suspend classes, clinicians reworked their class formats to teach via online platforms and found ways to provide students the opportunity to represent low-income taxpayers from remote locations. For those academic institutions where classes were suspended, professors stepped up and continued to work cases and some students volunteered. But with each issue tackled, a new one emerged. Even with mounting obstacles, the clinics worked through the challenges that arose during the pandemic and created solutions.

The LITC Program Office hosted roundtable conference calls to help gather and share ideas and provided unobligated grant funds to help clinics purchase necessary technology and equipment for the new remote work environment. Clinicians who may have felt isolated had lifelines and connections within the LITC community to help each other and problem solve as they faced new challenges. Clinics faced delays in moving taxpayer cases toward resolution as the IRS also adapted to a remote work environment. At the onset of the pandemic, the IRS instructed its employees to work remotely in an effort to protect them and their families. However, many in the IRS's workforce were not equipped to work remotely, and it took months to provide them with computers, printers, security training, and access to systems. Once IRS employees started returning to the workplace, they were faced with tackling the substantial backlog of work that couldn't be handled remotely, namely millions of mailed tax returns and payments. Taxpayers struggled to obtain relief due to the long delays in processing. Repeatedly, clinics were confronted with different problems and taxpayer issues, but they found ways to resolve and work around them and continued providing services to low-income taxpayers in need. The statistics and stories summarized in this report demonstrate that COVID-19 did not stop the LITCs.

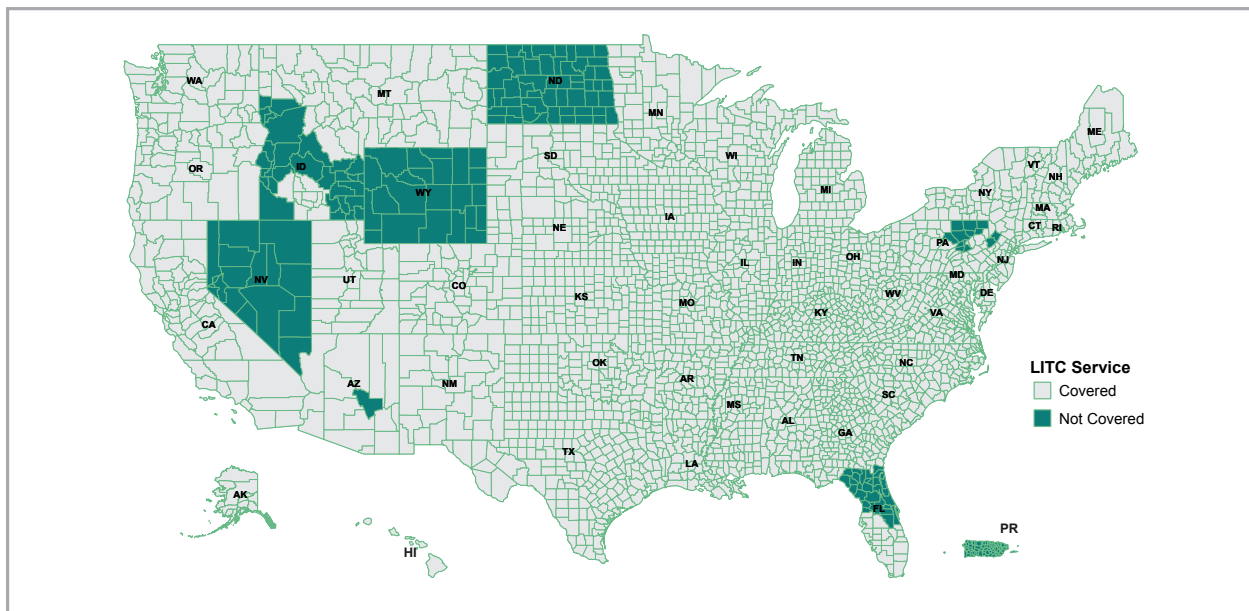
Many of us lost loved ones or knew someone who lost a loved one due to COVID-19. Our thoughts are with you and the nation as we continue to battle this pandemic. Sadly, the LITC Program Office lost a beloved member of its staff, Denise Rutherford. Denise had an incredible positive attitude, hardworking character, and kind spirit that touched all who worked with her. Denise's Taxpayer Advocate Service (TAS) and LITC family grieve along with the cherished family she leaves behind at home. We want to recognize and thank all the LITC employees and volunteers who persevered and continued to serve others even under the most difficult and stressful circumstances in 2020.

PROGRAM OVERVIEW

In this report, we summarize the work of LITCs, including important statistics that help quantify the breadth of the work they perform. Award amounts and congressional funding information is for the 2021 grant year, unless otherwise indicated. An LITC grant year runs from January 1 through December 31. The statistics and other information about the clinics' casework, educational activities, and advocacy efforts pertain to grant year 2020, the most recent grant year for which complete data is available. The success stories shared throughout the report are also from the 2020 grant year and are only a few of the many that clinics provided in progress reports during the grant year.¹

During the 2021 grant year, the IRS funded 130 LITCs in 47 states and the District of Columbia at academic institutions, legal services organizations, and other nonprofits throughout the country.² LITCs represent low-income taxpayers who need help addressing federal tax disputes and cannot afford to hire representatives to advocate on their behalf before the IRS or federal courts. Throughout the year, the clinicians educate low-income and ESL individuals about their taxpayer rights and responsibilities. LITCs also identify systemic problems within the IRS and advocate for changes that often benefit taxpayers beyond the low-income and ESL taxpayers whom the LITCs directly assist.

FIGURE 1: 2021 LITC COVERAGE BY COUNTY



History of the LITC Program

In the 1970s, law schools established clinical programs to provide students practical skills by working to apply law and procedures to real-life legal issues while also providing much needed assistance to individuals. A broader social movement to provide free or low-cost legal services to low-income individuals was also developing. As the two efforts moved forward, the establishment of legal clinics to assist in tax matters took root. By 1990, 17 clinics were assisting low-income taxpayers.³ This number grew significantly after the passage of the IRS Restructuring and Reform Act of 1998 (RRA 98), in which Congress enacted IRC § 7526.⁴

The statute provides up to a \$100,000 grant for each award with a dollar-for-dollar matching requirement for eligible low-income taxpayer clinics to be administered by the IRS.⁵ Along with the authority to grant funds to LITCs, the IRS provides administrative oversight and guidance to grant recipients. From 1999 to 2003, the IRS Wage & Investment Division filled this role. In May 2003, the responsibility was transferred to the Office of the Taxpayer Advocate (commonly called TAS), which continues to administer and oversee the grant program today through the LITC Program Office.⁶

A Unifying Mission

The LITC Program protects taxpayer rights by providing access to representation for low-income taxpayers. Congress recognized that achieving a correct outcome in an IRS dispute should not be dependent on an individual's ability to pay for representation. As ESL taxpayers face an added barrier to understanding and complying with complex tax laws, Congress also authorized funding for organizations to provide education about taxpayer rights and responsibilities to these taxpayers.

Clinics providing representation and education to low-income and ESL taxpayers are well-situated to identify, evaluate, and advocate for taxpayers where the IRS's interpretation and implementation of the tax laws harm taxpayers or hinder them from exercising their rights. Encouraging clinics to identify problems and propose solutions benefits both the taxpayers and tax administration by helping the agency to shape policies to better serve taxpayers and thus more fairly administer tax policy. To help ensure low-income and ESL taxpayer access to representation, education, and advocacy services, the LITC unifying three-pronged mission was developed and continues to guide the work of the LITC Program Office and the clinics it funds.

The mission of the LITC Program is to ensure the fairness and integrity of the tax system for taxpayers who are low-income or speak ESL by:

- ◆ Providing *pro bono* 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.

When low-income taxpayers have access to free or low-cost tax advocacy, either in a controversy with the IRS or as part of an educational program, important public policies are served. The access ultimately helps ensure that all taxpayers obtain fair results within the tax system and that tax administration becomes more responsive to the needs of all taxpayers, regardless of income level. Assisting and educating ESL taxpayers about their tax reporting and payment obligations also enhances voluntary compliance, the cornerstone of the U.S. tax system.⁷

Important Tax Legislation Impacting LITCs

In June 2014, the IRS adopted the Taxpayer Bill of Rights (TBOR), a set of ten fundamental rights taxpayers should know when interacting with the IRS.⁸ Pulling together these rights that appear throughout the tax code, regulations, and guidance into one document makes them more visible and accessible to all taxpayers. The emphasis on TBOR was heightened when Congress enacted IRC § 7803(a)(3) in December 2015, which lists the rights that already existed in the Code.⁹ One of these ten rights is the *right to retain representation*.¹⁰ This right ensures a taxpayer can seek the help

of an authorized representative to challenge an IRS notice, action, or inaction. LITCs are key in helping low-income taxpayers exercise this right by representing taxpayers regardless of their ability to pay for services. Representation is a vital way LITCs use grant funds to help taxpayers access justice and obtain fair resolutions in disputes with the IRS.¹¹ Access to a representative who understands the complexities of the tax code empowers low-income taxpayers to exercise their *rights to challenge the IRS's position and be heard, to pay no more than the correct amount of tax, and to appeal an IRS decision in an independent forum*. LITCs also utilize the tenets of TBOR as a tool to bolster their arguments on behalf of taxpayers before the IRS and in the courts, pointing out when rights may be violated and demanding adherence.

Besides providing a means for taxpayers to obtain representation, LITCs play an important role in empowering taxpayers to exercise all their rights. LITCs ensure taxpayers' rights are communicated, utilized, and protected through the education and advocacy they provide. Also, the education about taxpayer rights and responsibilities that LITCs provide to low-income and ESL taxpayers and to community partners who provide services to these groups furthers taxpayers' *right to be informed*. Another important responsibility of LITCs is to help advocate for a taxpayer's *right to a fair and just tax system*. LITCs elevate concerns to the IRS or TAS when they identify systemic issues or IRS practices or procedures that have the potential to harm taxpayers or interfere with taxpayer rights. Once issues are identified, LITCs continue their advocacy by proposing solutions.

With the enactment of IRC § 7803(a)(3)(1), Congress also tasked the IRS Commissioner and all IRS employees to act in accordance with taxpayer rights, including the right for taxpayers to be informed that they may be eligible for assistance from an LITC if they cannot afford to hire a representative. The IRS informs taxpayers of this right in first contacts regarding examination and collection notices.¹² To help educate taxpayers about what the *right to retain representation* means, the IRS issued guidance on IRS.gov.¹³ The agency has further emphasized this right by adding information about the availability of LITCs in taxpayer notices and correspondence. In 2019, Congress enacted the Taxpayer First Act.¹⁴ The law includes several important provisions improving taxpayer service and ensuring the IRS enforces tax law in a fair and impartial manner. Two sections of the Taxpayer First Act are of particular importance to the mission of the LITC Program.

First, Section 1402 of the Taxpayer First Act provides IRS employees the ability to refer a taxpayer to a specific LITC for assistance without violating the standards of conduct.¹⁵ Before the change in law, IRS employees were prohibited from referring a taxpayer to a particular tax professional or a specific LITC for assistance with an IRS issue.¹⁶ Second, Section 1401 promotes collaboration between LITCs and Volunteer Income Tax Assistance (VITA)¹⁷ grant recipients by encouraging them to advise taxpayers about the availability of LITCs, eligibility requirements for LITC assistance, and clinic locations and contact information.¹⁸ These provisions have been helpful in encouraging referrals to LITCs from both IRS offices and VITA sites across the country.

THE TAXPAYER BILL OF RIGHTS

The Right to Be Informed

The Right to Quality Service

The Right to Pay No More Than the Correct Amount of Tax

The Right to Challenge the IRS's Position and Be Heard

The Right to Appeal an IRS Decision in an Independent Forum

The Right to Finality

The Right to Privacy

The Right to Confidentiality

The Right to Retain Representation

The Right to a Fair and Just Tax System

Annual LITC Grant Funding

In grant year 2020, the LITC Program awarded over \$11.8 million in grants to 131 organizations across the United States, including five that received an award for the first time. Although the maximum amount of an LITC grant is \$100,000 per year, many recipients receive smaller sums. Despite the modest size of the grants, each clinic maintains a staff that includes an attorney, CPA, or EA who can represent taxpayers before the IRS. In 2020, the average award to an LITC was \$90,694, with some programs receiving the maximum award of \$100,000.

The LITC Program requires a dollar-for-dollar match from each grant recipient,¹⁹ and programs provide matching funds in cash or third-party in-kind contributions (e.g., time worked by volunteers or donated case management software), often over the award amount. For example, if every award recipient in 2020 provided only the minimum match, the average total resources (grant award plus matching funds) expended on behalf of taxpayers for each clinic program would have been about \$181,388. Yet, in 2020, the average award of \$90,694 saw an actual average matching funds contribution valued at over \$113,256. The additional contributions of award recipients increased the average total program resources for each clinic program to over \$200,707.

The matching funds requirement ensures that each LITC grant represents a financial partnership between the grant recipient and the federal government to benefit low-income and ESL taxpayers. The commitment of matching funds leverages the federal funding investment so an LITC can assist more taxpayers in need. The maximum award the law allows for an LITC grant, however, has stayed constant since the creation of the LITC Program, while the demand on grant recipients has grown and continues to intensify. The cost of providing service has not remained static, yet LITCs have continued to deliver superb results despite the many challenges and pressures they face. Sadly, it is anticipated that more organizations, especially those with smaller budgets and from economically disadvantaged areas, will make the difficult decision to cease offering LITC services because the need to supplement funding dollar-for-dollar from other sources will become too much of a strain on resources.

Over half of the 34 organizations that received an award in 1999, the first year of the LITC Program, are still with the program today,²⁰ and we are optimistic by removing the maximum limit on grant awards the remaining clinics will stay with the program in 2022 and beyond. In the 2022 Purple Book, the National Taxpayer Advocate recommends that Congress remove the cap on grant awards, similar to the Volunteer Individual Tax Assistance program, as it has remained \$100,000 since the enactment of RRA 98.

In 2020, the National Taxpayer Advocate requested Congress members assist the LITC Program Office to identify potential grant recipients in areas where the LITC Program has been unable to identify qualified applicants. At the close of 2020, with the passage of the Consolidated Appropriations Act of 2021, a Joint Explanatory Statement accompanying Division E contained the following Appropriations directive:

The IRS is directed to conduct outreach to determine how to increase Low Income Tax[payer] Clinic grantees in States that don't have a grantee. The report should assess why there are no successful grantees as well as include recommendations on how to enable new grant applications in these States. Within 120 days of enactment of this Act, the IRS shall report to the Committees on why there are no successful grantees in certain States and include recommendations on how to enable new grant applications in these States.²¹

On April 26, 2021, the National Taxpayer Advocate issued a Report to the Committee on Appropriations (U.S. House of Representatives) and Committee on Appropriations (U.S. Senate). The report outlined outreach conducted, information gathered, and recommendations to assist with addressing the geographic gaps in LITC coverage.²² The LITC Program is happy to report that clinics will be funded in West Virginia, Wyoming, and Nevada for the 2022 grant year.

Figure 2 details how LITCs spent federal and matching funds during grant year 2020. The major expenditures incurred by LITCs are personnel costs and fringe benefits paid to provide direct representation, education, and advocacy services to low-income and ESL taxpayers. Personnel costs and fringe benefits total more than \$19.8 million. Equipment costs include only those items that cost \$5,000 or more.²³ The matching funds reported in the other expenses category includes the value of volunteer in-kind services provided to LITCs during the grant year. Grant recipients, however, are prohibited from using matching funds to pay indirect expenses, including their general overhead costs.²⁴ This ensures more program funds are spent on direct taxpayer services rather than administrative costs.²⁵

FIGURE 2

Expenditures	Federal Funds	+	Matching Funds	=	Total*
PERSONNEL	\$ 8,414,900	+	\$ 7,338,318	=	\$ 15,753,218
FRINGE BENEFITS	\$ 1,622,624	+	\$ 2,459,004	=	\$ 4,081,628
TRAVEL	\$ 38,130	+	\$ 67,209	=	\$ 105,339
EQUIPMENT	\$ -	+	\$ -	=	\$ -
SUPPLIES	\$ 138,523	+	\$ 195,564	=	\$ 334,087
CONTRACTUAL	\$ 275,014	+	\$ 682,158	=	\$ 957,172
OTHER EXPENSES	\$ 65,048	+	\$ 4,094,291	=	\$ 4,159,338
INDIRECT CHARGES	\$ 901,889	+	\$ -	=	\$ 901,889
TOTALS	\$ 11,456,128	+	\$ 14,836,544	=	\$ 26,292,671

* Note: Numbers may not total due to rounding.

Volunteers Are Key to Helping Expand LITC Reach

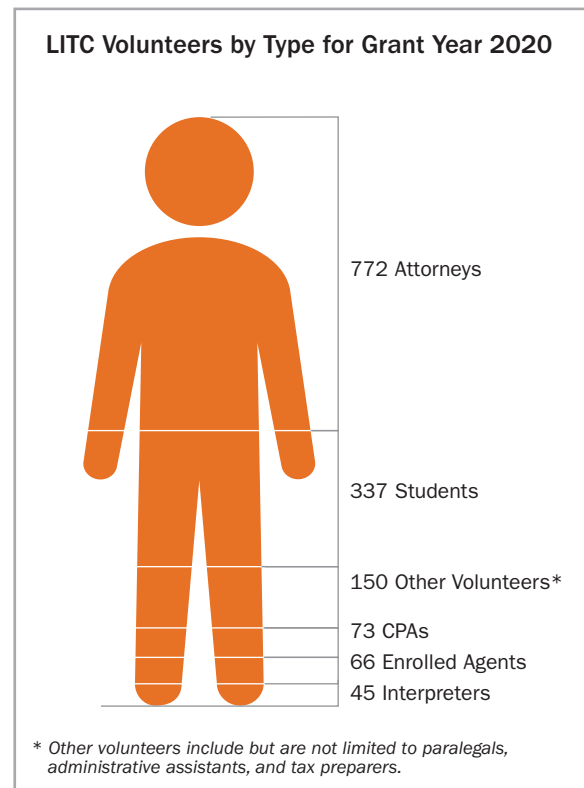
Every LITC must staff key personnel (Clinic Director, Qualified Tax Expert (QTE), and Qualified Business Administrator), and at least one staff member must be qualified to represent taxpayers before the IRS, which requires that they be an attorney, CPA, or EA in good standing with the IRS.²⁶ Tax law expertise is needed to work technical, substantive, and procedural federal tax matters. Many clinics use volunteers to help expand their reach and the number of taxpayers they can assist. LITCs are strongly encouraged to develop and maintain a *pro bono* volunteer panel to which they may refer taxpayers for representation. Each LITC must have a staff member or *pro bono* volunteer who is authorized to practice before the U.S. Tax Court and other federal courts to represent taxpayers in litigation matters. LITCs may also partner with and refer cases to *pro bono* panels operated by state and local bar associations or professional organizations.

Pro bono panel members are volunteers qualified to practice before the IRS and in the U.S. Tax Court or other federal courts. With additional tax experts available, LITCs can assist even more low-income taxpayers with a wide range of tax issues. Volunteers may have different experience and expertise that can further help clinics to effectively work with the IRS to address taxpayer issues. This combination of skills and expertise allows LITC practitioners and *pro bono* volunteers to help taxpayers navigate the complex IRS system and tax laws, exercise their rights, and achieve fair and just outcomes.

Volunteers also assist LITCs in ways other than providing representation. For example, some LITCs utilize student volunteers to provide case support by doing research and organizing tax documentation. Other volunteers assist by providing translation and interpretation assistance at community outreach events, clerical support, and website development. There are myriad ways volunteers can assist an LITC. Clinics are encouraged to think creatively about how they use volunteers to expand their reach, enhance the services they offer, and best utilize the clinic's resources. Many clinicians take on more than one role, providing administrative support, grant management, and taxpayer representation. One LITC in this situation recruited a volunteer student, allowing the QTE to devote more time to work on the cases. The student learned more about the impact of LITCs on the lives of low-income taxpayers and gained valuable experience working with the taxpayers.

The commitment of tax professionals and others to LITCs and the taxpayers they assist is truly amazing. We recognize all LITC volunteers and thank them for their hard work throughout the year. In 2020, over 1,443 generous volunteers provided 42,202 hours of their time to the LITCs.²⁷ Of those volunteers, 65 percent were attorneys, CPAs, or EAs.²⁸ LITCs need the support of volunteers; their role is critical to expanding access to services to taxpayers in need.

FIGURE 3





LITC Attorney and *Pro Bono* Volunteer Provide Taxpayer a Way Out

A low-income taxpayer's spouse concealed his tax information from his accountant and his wife. During their marriage, the taxpayer was the primary caregiver for their three children and juggled completing classes toward a counseling degree. For tax years 2009 and 2010, the husband's accountant filed joint tax returns showing little income, but the wife was unaware of the meaning of the tax returns and the gravity of the situation. Unbeknownst to her, their modest home was in foreclosure, and money for essentials was getting tighter. She was forbidden from checking the mail and kept in the dark about all their finances, including the IRS Statutory Notice of Deficiency claiming they owed millions of dollars in federal income taxes. To conceal his illegal activities and tax liabilities, the taxpayer's husband filed a Request for Innocent Spouse Relief²⁹ without her knowledge. The IRS denied the request.

Eventually, the husband's illegal activities caught up with him; he was indicted, pled guilty, and sentenced to prison. The taxpayer learned about the large federal income tax liability around the time of the indictment. She struggled to comprehend how she would find a way out from under the mountain of debt. The taxpayer suffered from post-traumatic stress disorder from a combination of trying to resolve the mountain of debt and experiencing years of emotional and financial abuse from her husband. She later sought help with a divorce from her local legal aid. Her legal aid attorney started to unravel the case and upon discovering the tax debt, referred her to the organization's LITC attorney.

The LITC attorney researched the issue and filed a Request for Innocent Spouse Relief on her behalf. The request was initially denied, but the LITC attorney did not give up. She sought the consult of a *pro bono* attorney at a private law firm, and with his assistance, she appealed the IRS's decision. The appeal was also denied, but the *pro bono* attorney agreed to represent her on appeal to the U.S. Tax Court, where the wife prevailed. This victory resulted from a successful collaboration between the LITC and *pro bono* attorneys who were both committed to ensuring the taxpayer received the correct and fair result she deserved. Together, they helped her and her children find a way out from that mountain of tax debt that once seemed insurmountable. The taxpayer is now working as a counselor, helping others who feel trapped in difficult situations.

The taxpayer sent a thank you letter to the LITC attorney saying, "Some heroes wear capes, but my favorites wear cardigans. Forever Grateful."

This case is one example of an LITC exercising its discretion to represent a taxpayer with an enormous federal tax debt; by statute, the LITC must accept cases in which the collective amount in controversy for any taxable year generally does not exceed the amount in IRC § 7463 (currently \$50,000).³⁰ Taking into account the taxpayer's financial circumstances as well as the emotional abuse the taxpayer had endured, the LITC made an exception to the general rule and opted to help a taxpayer with no other resources at her disposal. This case also demonstrates how embedding LITCs within other organizations can help the LITC reach those most in need and help the organization to fulfill its mission of providing justice and building a stronger community.

LITC REPRESENTATION

LITCs Use a Full Range of Tools to Address Taxpayer Issues

Studies have found that a represented taxpayer is nearly twice as likely to receive a positive outcome as an unrepresented taxpayer in a dispute with the IRS, both in administrative proceedings³¹ and in the Tax Court.³² However, the cost of professional tax services limits or prohibits access for low-income taxpayers. LITCs represent thousands of taxpayers who otherwise may not afford assistance. The statute requires LITCs to provide all services for no more than a nominal fee (except for reimbursement of actual costs incurred).³³ Clinicians help taxpayers understand the problem and what they need to do to address it, particularly when the IRS fails to provide adequate customer service. This past year, taxpayers faced extreme difficulties in reaching a customer service representative by telephone or via an in-person meeting at a local Taxpayer Assistance Center (TAC). TACs have either been closed due to the pandemic or are providing limited remote appointments. With limited IRS resources, LITCs played an even more important role during the pandemic.

In 2020, LITCs represented 19,413 taxpayers with an IRS tax controversy.³⁴ A controversy with the IRS refers to a proceeding brought by a taxpayer under Title 26 of the U.S. Code (also called the Internal Revenue Code, or IRC) or any dispute between an individual and the IRS concerning the determination, collection, or refund of any tax, penalty, or interest. The definition of a controversy is very broad and encompasses all disputes arising under the IRC except for criminal tax matters. The dispute does not have to arise under the IRC so long as the dispute is with the IRS. Thus, controversies include examinations, issuance of math error notices, denial of refund claims, collection actions, or pursuit of other relief where the IRS is the other party involved in the controversy.³⁵ An LITC's assistance with a federal tax controversy may also extend to addressing a companion state or local tax issue. For example, an audit finding at the federal level can cause an assessment of state or local tax due to information sharing between the IRS and state and local taxing authorities.³⁶ Removing the assessment at the federal level without addressing the state or local tax assessment may leave the taxpayer in a financially precarious position and still carrying the burden of unresolved tax issues.

Most cases with which LITCs help taxpayers involve collection, refund, and status issues. Collection issues are a common reason why low-income taxpayers contact clinics for assistance. These issues arise when the IRS has issued a notice that a tax is due, and the taxpayer may want to exercise the *right to challenge the IRS's position and be heard*³⁷ or may want to pay the amount due or negotiate an alternative. Refund cases are also common for low-income taxpayers and involve disputes over the amount of a refund or the IRS's audit of a taxpayer's return and a determination that the taxpayer is not eligible for certain credits, which may affect the amount of a taxpayer's refund. A third category, status issues, includes an individual's tax return filing status, worker classification as an employee or independent contractor, and navigation of the consequences of unfiled returns. When the right outcome isn't reached with the IRS through administrative channels, LITCs continue to help taxpayers with exercising the *right to appeal an IRS decision in an independent forum*,³⁸ including filing a case in the U.S. Tax Court or other federal courts as allowed.

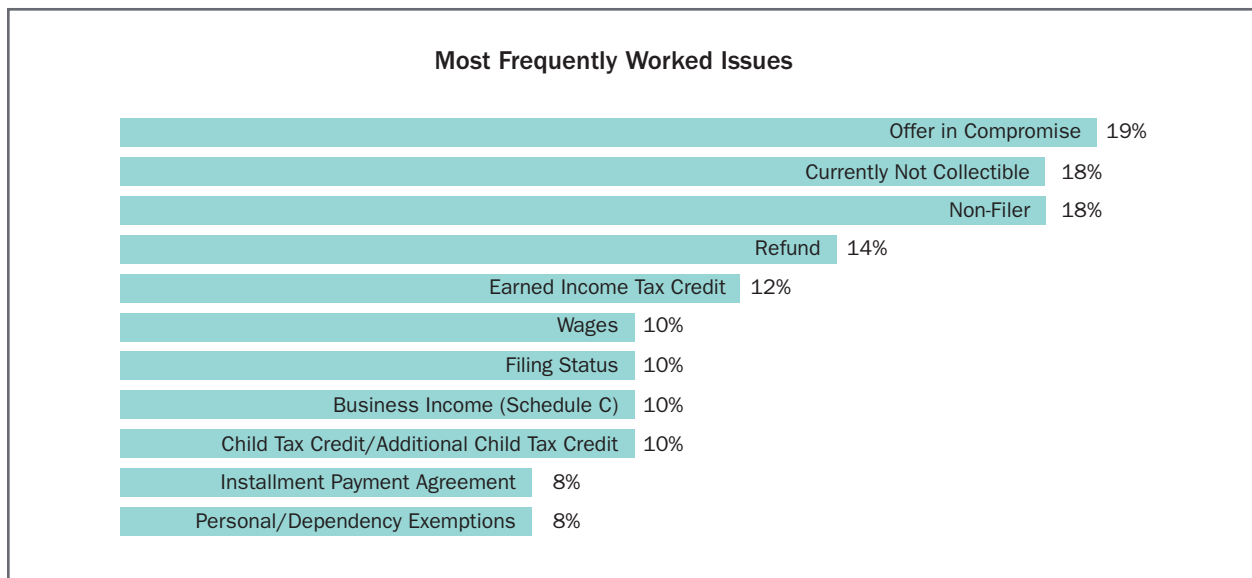
LITCs are typically only allowed to prepare federal tax returns for taxpayers in two contexts: 1) if the return is necessary to resolve a controversy with the IRS, or 2) if the return preparation is an ancillary part of a program to inform ESL taxpayers about their rights and responsibilities under the IRC.³⁹ Preparing a current year return does not fit in the definition of a controversy. In 2020, due to the widespread financial

impact of the COVID-19 pandemic, however, the IRS Commissioner authorized the preparation of federal tax returns beyond those two contexts. In particular, the Commissioner approved a safe harbor exception that allowed LITCs to prepare current year federal income tax returns and complete the IRS non-filer portal as needed for eligible taxpayers to ensure receipt of EIPs. Many volunteer tax return preparation sites struggled to operate due to heavy reliance upon volunteers, the inability to be physically present at tax return preparation locations, and the lack of necessary tools to assist taxpayers virtually. Many LITCs took advantage of the safe harbor and helped taxpayers obtain stimulus funds. One clinic co-located with a VITA site offered to assist other LITCs with clients needing assistance with tax return preparation using newly developed virtual procedures. The safe harbor allowed clinics to continue helping taxpayers when they could not work controversies due to the shutdown of many IRS offices or the consequences of processing delays. These resulted in a halt in processing of paper documents and slowed or halted IRS work on cases in the pipeline. Many LITCs sprang into action using virtual tools in addition to traditional modes of communication to help taxpayers under the safe harbor.

As the pre-pandemic LITC reporting forms were not built to capture EIP data, clinics did not have databases set up to track this work; therefore, the information supplied is an estimate based upon the best available information reported by the clinics. It is likely that the true numbers of taxpayers assisted and the financial benefit exceeded what clinics actually captured. Clinics offered 1,873 consultations, and between assistance rendered with the EIP portal and tax return preparation for 2018 and 2019, another 2,008 taxpayers were helped. Clinics verified the receipt of \$1,000,600 in refunds, including EIPs. For clinics that did not track the EIP amounts received, it is likely that their assistance generated a minimum of \$460,067 in EIPs. Some taxpayers needed extended assistance to pursue their EIP claims, and in those situations, 210 controversy cases were opened and worked.

Each grant year, LITCs gather data on the case issues they work, and Figure 4 shows the most frequently worked issues in 2020. The percentages are based on the number of cases worked with a particular issue as compared to the total worked. Cases often include more than one issue, which can increase the complexity of a matter, making it important for LITCs to be available for low-income taxpayers who might want help resolving their cases but can't afford to pay for representation.

FIGURE 4⁴⁰



Collection Issues

Approximately 39 percent of all taxpayers that clinics represented in 2020 sought help with IRS collection issues.⁴¹ Communicating with the IRS and choosing the appropriate avenue for seeking relief in a collection-related controversy can be overwhelming. A taxpayer may not be able to pay the balance shown as due in an IRS notice, may not understand the notice, or is unable to communicate effectively with the IRS to provide needed information to dispute the amount owed or negotiate a collection alternative. They may not have funds or assets with which they can full pay or may not have funds leftover to make payments after they meet their basic living expenses. They may be experiencing an illness or a hardship that has temporarily or permanently reduced their income, such as a sudden job loss. Mounting penalties and interest on the original tax balance may further exacerbate a taxpayer's difficult financial situation. Coupled with the IRS having powerful tools at its disposal to collect unpaid liabilities, such as the ability to impose liens and levies,⁴² it is not a surprise that many taxpayers seek LITC assistance each year. In 2020, the combined efforts of clinic staff, students, and volunteers provided relief for 7,504 taxpayers facing IRS collection actions, which enabled these taxpayers to move forward with their lives, free from the burden of that unresolved debt.




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One type of collection assistance LITCs provide involves asking the IRS to temporarily suspend collection efforts against a taxpayer experiencing financial hardship by placing the taxpayer in **currently not collectible (CNC) status**.⁴³ Once the IRS approves this option, it will cease collection efforts and annually evaluate the taxpayer's circumstances and potential ability to pay when the taxpayer files a federal income tax return.⁴⁴ LITC representatives help taxpayers make an informed decision about whether seeking CNC status is the best option for them. When it is the right option, LITCs assist with the process to obtain the status, including helping the taxpayer to gather and present the necessary financial information and documentation. Clinicians also talk with their clients about other collection alternatives that will resolve the outstanding tax debt and educate them about future compliance.

One such collection alternative offered by the IRS is **installment agreements** (payment plans), including streamlined installment agreements guaranteed for taxpayers who owe tax under a certain amount and who indicate they can pay the tax in installments over six years or less.⁴⁵ If a taxpayer falls behind on installment agreement payments or stops paying, the IRS can cancel the agreement and place the taxpayer in default. If this occurs, the IRS has several collection options, including garnishing wages or seizing assets of the taxpayer. The taxpayer has options to correct the default, including making back payments to bring the agreement current or renegotiating the repayment terms. LITCs play a significant role in helping taxpayers determine the amount they can afford to pay, negotiating the agreement with the IRS, and educating taxpayers about the terms and conditions of the plan.

For taxpayers with little chance of a change in economic status, resolving their controversy with an **offer in compromise (OIC)** may provide a better long-term solution for all parties.⁴⁶ The IRS saves resources wasted on attempting collection against someone unable to pay, and vulnerable taxpayers are provided opportunities to resolve past due tax debts. Entering into an OIC requires the taxpayer to become filing compliant and remain compliant by requiring the taxpayer to timely file tax returns and pay any tax obligations for five years from when the OIC is accepted. Importantly, an OIC also provides a final resolution that eliminates the debt that may have been weighing on the taxpayer for many years.

Taxpayers may experience financial hardship when the IRS takes a collection action. Fortunately, taxpayers are afforded important due process protections against collection actions, and LITCs strive to ensure low-income taxpayers are afforded those protections to which they are entitled. The **Collection Due Process (CDP)** hearing procedure was created by RRA 98 and provides taxpayers with rights to appeal federal tax lien and levy actions. The United States has an automatic lien upon all property belonging to the taxpayer if, after notice and demand, the taxpayer refuses to pay his or her tax liability.⁴⁷ The IRS must notify a taxpayer in writing within five business days after it files a Notice of Federal Tax Lien and at least 30 days prior to serving a Notice of Levy.⁴⁸ These statutory notices outline the appeal rights of the taxpayer. Determinations of an Appeals Officer at a CDP hearing are subject to judicial review. In 2020, LITCs worked 364 CDP cases for taxpayers, educating them about the CDP process and representing those who exercised their *right to appeal an IRS decision in an independent forum*.



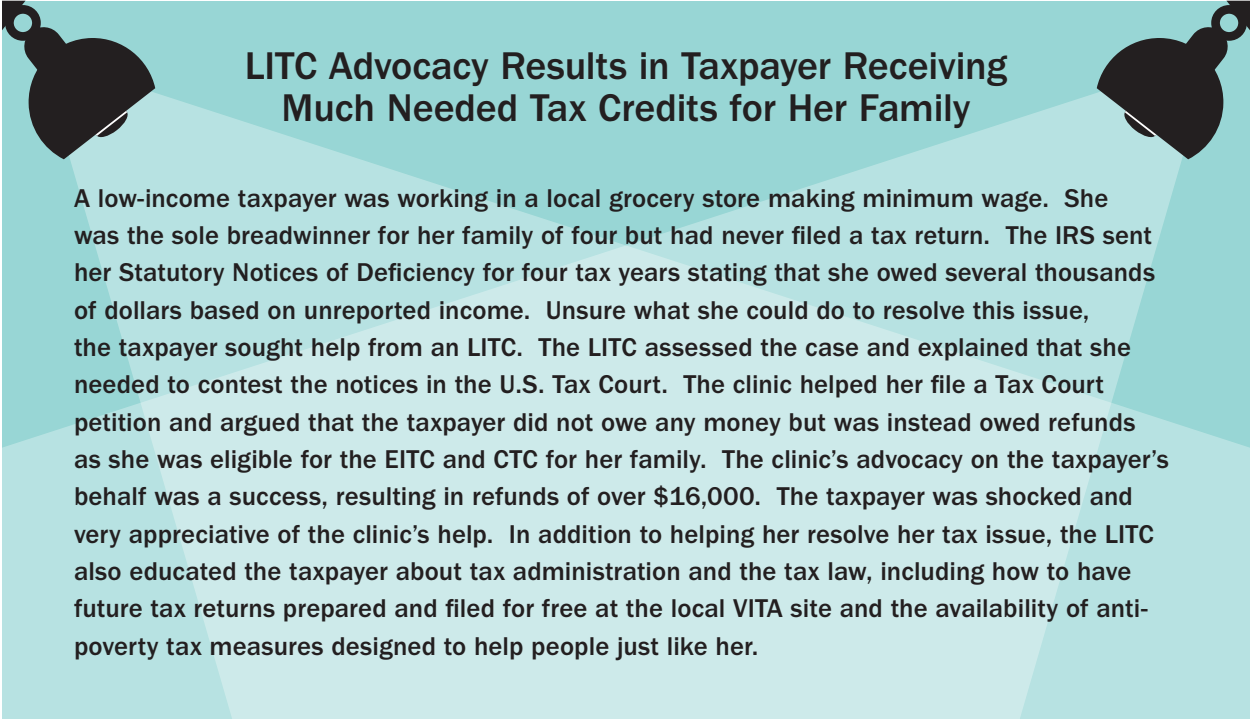
LITC Helps Elderly Veteran Save His Home

The IRS was threatening to seize the property of a low-income, elderly, Vietnam veteran taxpayer with substantial health problems. The taxpayer worked as a truck driver and did not keep records of his business expenses. His assessed tax liability exceeded \$100,000. The taxpayer was dealing with overwhelming stress resulting from the collection activity and reached out to the clinic for a lifeline. The LITC was able to help and accepted his case. He had equity in his house over the amount he owed, but given the circumstances, the LITC requested that the taxpayer be placed in CNC status. Due to the balance owed, however, a Revenue Officer was assigned; she took an aggressive stance and pursued a property seizure. Before she could move forward with the seizure, she provided the taxpayer with his CDP rights, and the clinic requested a CDP hearing on his behalf. The LITC demonstrated that the taxpayer could not afford to rent for less than his low, monthly mortgage payment, and the Revenue Officer considered allowing the taxpayer a life estate in the property. (The life estate would allow him to stay in the home but would not stop the seizure.) The LITC spoke with the Revenue Officer's manager, who agreed that neither the seizure nor the life estate was necessary; the taxpayer was eventually placed in CNC status. The taxpayer was incredibly relieved to learn that he no longer had to worry about the IRS taking his home, and he could move forward and work through the other life challenges he faced, knowing his home was secure.

Refund Issues

Refund issues arise when the IRS fully or partially disallows expenses, deductions, or credits that taxpayers claimed on their returns. This results in taxpayers not receiving the full refund they expected or owing money to the IRS for a refund received that is later adjusted. An added consequence is that a taxpayer may have to take extra steps to claim certain credits or face a ban from receiving credits on future tax returns. Cases involving refunds accounted for over ten percent of the overall caseload LITCs worked in 2020,⁴⁹ and clinics secured over \$5.8 million in refunds for low-income taxpayers.⁵⁰

It is not uncommon for a parent or relative of a child to seek help from a clinic because they claimed a child-related refundable tax credit such as the **Earned Income Tax Credit (EITC)**⁵¹ or the **Child Tax Credit (CTC)**⁵² and is now being audited. When the audit is conducted after the credit has been paid to the taxpayer, it can result in a proposed balance due. If the audit takes place before the credit is paid, the refund may be denied. A delay or a denial of a refund can create financial hardships for low-income taxpayers. Refundable credits provide a significant portion of the annual income for countless low-income families.




LITC Advocacy Results in Taxpayer Receiving Much Needed Tax Credits for Her Family


A low-income taxpayer was working in a local grocery store making minimum wage. She was the sole breadwinner for her family of four but had never filed a tax return. The IRS sent her Statutory Notices of Deficiency for four tax years stating that she owed several thousands of dollars based on unreported income. Unsure what she could do to resolve this issue, the taxpayer sought help from an LITC. The LITC assessed the case and explained that she needed to contest the notices in the U.S. Tax Court. The clinic helped her file a Tax Court petition and argued that the taxpayer did not owe any money but was instead owed refunds as she was eligible for the EITC and CTC for her family. The clinic's advocacy on the taxpayer's behalf was a success, resulting in refunds of over \$16,000. The taxpayer was shocked and very appreciative of the clinic's help. In addition to helping her resolve her tax issue, the LITC also educated the taxpayer about tax administration and the tax law, including how to have future tax returns prepared and filed for free at the local VITA site and the availability of anti-poverty tax measures designed to help people just like her.

Sometimes, the IRS disallows a tax credit or tax deduction because the taxpayer did not sufficiently document he or she is entitled to it. In those instances, the IRS may assess a tax liability or reduce the refund the taxpayer expected. LITCs, however, can assist a taxpayer to challenge a tax liability through an **audit reconsideration**, which may eliminate or reduce the amount the taxpayer owes and increase the expected refund. This administrative remedy is used to reopen the results of a prior audit and is available where the taxpayer has new information to present that the IRS did not previously consider. For an audit reconsideration, the IRS must have either assessed additional tax that remains unpaid or disallowed a

tax credit.⁵³ The audit reconsideration process provides the taxpayer with the opportunity to challenge the tax assessed and pay only the correct amount of tax. In 2020, LITCs worked over 493 audit reconsideration cases⁵⁴ and, overall, helped correct or reduce over \$116 million in assessed liabilities through the audit reconsideration process and other remedies.



LITC Utilizes Audit Reconsideration to Secure Relief for a Low-Income Family



A low-income single mother of two sought LITC assistance after her tax return was examined by the IRS, resulting in an assessment of over \$41,000 in tax, interest, and penalties. The assessment was due to a Form 1099-C, Cancellation of Debt, that the IRS had received for the taxpayer. The taxpayer, however, was unaware of the cancellation of debt or the circumstances that created it. When she contacted the LITC for assistance, the Tax Court petition filing deadline had already passed. The clinic investigated and learned that the Form 1099-C arose from a foreclosed mortgage that the taxpayer had co-signed to help her mother purchase a house over a decade earlier. The foreclosed house did not meet the qualified personal residence exception because the taxpayer never lived in the home. The LITC filed an audit reconsideration request and established the taxpayer's financial situation when the debt was cancelled to demonstrate that she was eligible to exclude the 1099-C income of over \$120,000. More than a year after the clinic filed a request for audit reconsideration, the IRS agreed to exclude the income and remove the entire tax assessment. The IRS also released a \$4,000 tax refund it had been holding due to the unresolved cancelled debt issue.

Status Issues

A taxpayer's filing status is important because it's used to determine whether a taxpayer must file a tax return, the standard deduction to be applied, and the tax to be paid. Filing status also determines whether a taxpayer is eligible for certain other deductions and credits.⁵⁵ Controversy cases that involve a taxpayer's filing status often involve the application of different laws and administrative rules and policies that an unrepresented taxpayer may find difficult to understand and challenge. Status issues are a broad category and include a taxpayer's worker classification (employee vs. independent contractor) and non-filer cases where a taxpayer has not filed the required tax returns. LITC representatives have the expertise needed to navigate the rules and laws involved in these cases and are especially helpful to low-income taxpayers facing controversies involving these issues. In 2020, for example, LITCs assisted taxpayers in over 1,600 cases involving **filing status**, over 1,300 cases involving **personal/dependency exemptions**, and over 3,000 cases for **non-filer** taxpayers.⁵⁶



LITC Helps Single Mother Get Back on her Feet

A young single mother of two was suddenly out of work and in need of multiple surgeries. She withdrew funds from her retirement account to pay bills while out of work. Unable to make ends meet, with her house in foreclosure and her car needing major repairs, she contacted her local legal aid organization for help. The legal aid attorney assessed the case, learned the taxpayer had not received any EIPs and referred her to the organization's LITC attorney. The LITC attorney researched the taxpayer's account and learned that she had not filed tax returns from 2017 through 2019. The LITC helped her complete and file the past-due returns, which generated refunds of over \$21,000. She also received her much-needed EIPs, resulting in over \$2,000 in additional funds. The taxpayer was able to pay off her outstanding debts, with enough left to buy her family a reliable car so she could get back and forth to work after recovering from her surgeries. The client was also referred to the legal aid's foreclosure group for help regarding her home. Thanks to the assistance of the LITC and their colleagues, the taxpayer was able to keep her home. This is another example of what can be accomplished when an LITC is part of a legal services organization with multiple practice areas available to assist a taxpayer, thereby magnifying the overall benefit to the client because both tax and nontax issues can be addressed. Thanks, in part, to the assistance of the LITC and their colleagues, the taxpayer and her children are still living in their home.

Whether a worker is classified by his or her employer as an employee or an independent contractor for federal and state employment tax purposes can make a big difference in the amount of Social Security and Medicare tax an individual will owe. Independent contractors may be responsible for a larger portion of tax that an employer would otherwise pay for persons classified as employees. The IRS has procedures for reviewing the employment relationship if individual taxpayers believe they have been misclassified.⁵⁷ The factual and legal issues can be complex, causing the process to take several months or longer. There may be other ramifications of challenging a taxpayer's worker classification, including the possibility of being discharged from their employment, regardless of whether such a discharge may violate state employment law. LITCs help low-income taxpayers weigh the possible ramifications and determine if challenging the classification is the best course of action. LITCs represented 212 taxpayers in **worker classification** cases during the 2020 grant year.



LITC Education and Representation Bring Relief to Misclassified Employee



A taxpayer was referred to an LITC by a workers alliance group in her community at which the LITC had done an educational presentation about worker misclassification. The IRS held her 2019 tax refund of over \$6,000 because she had not yet filed a 2017 tax return. The taxpayer had been uncertain about filing for that year because she thought she had been misclassified by her employer as an independent contractor. The LITC attorney worked with the taxpayer to compile facts about her 2017 employment and filed a Form SS-8, Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding, to challenge her misclassification with the IRS. The LITC also helped the taxpayer file her 2017 tax return, reporting the employee share of uncollected Social Security and Medicare taxes. The attorney then gathered proof of the taxpayer's current financial hardship, including an overdue electric bill, so he could expedite release of her 2019 refund. The LITC worked with TAS, providing proof of economic hardship and a copy of the taxpayer's 2017 filed return. TAS advocated on behalf of the taxpayer to apply only a portion of her 2019 refund to the 2017 tax liability, with the remainder of the overpayment, nearly \$5,000, being refunded to the taxpayer to relieve her hardship.

Another common status issue arises due to joint and several liability. When two taxpayers sign a joint tax return, the tax laws provide that both are responsible for the entire tax liability, or joint and severally liable, and both taxpayers continue to be liable for the debt even if they later divorce and the divorce decree states that one spouse will be held responsible for the tax.⁵⁸ The law provides three types of relief from joint and several liability;⁵⁹ however, the law can be tricky for taxpayers representing themselves to navigate and argue on their own. In 2020, LITCs stepped up and assisted 654 taxpayers with **innocent spouse** relief requests.⁶⁰



LITC Successfully Advocates for Innocent Spouse Relief



In 2015, a taxpayer immigrated to the U.S. with her young child. She married soon after, but the union only lasted a few years. In 2019, she learned that she and her ex-husband owed the IRS over \$10,000 for tax years 2017 and 2018. During those years, the taxpayer earned less than \$20,000 and had no idea how much her husband earned. She was not involved in the preparation of their tax returns and had not seen them before they were filed. In 2017 and 2018, she knew that her then-husband was struggling with debt, but she didn't have access to their accounts as he was very controlling and emotionally abusive. An LITC attorney evaluated the case and prepared a request for innocent spouse relief. The IRS provided a final determination in December 2020, relieving the taxpayer of all but approximately \$300 in past-due taxes. While the innocent spouse request was pending, the taxpayer timely filed her 2019 return and received her refund. With the LITC's assistance, the taxpayer was relieved of over \$9,000 in tax debt.

LITCs Represent Taxpayers in Court

Some taxpayers may challenge IRS determinations through the courts when they cannot resolve their controversy using IRS administrative channels. LITCs represent taxpayers in the U.S. Tax Court (“Tax Court”) and other federal courts, including U.S. district courts, the U.S. Court of Federal Claims, U.S. Courts of Appeals, and even the U.S. Supreme Court. The Tax Court, however, is the only prepayment judicial forum in which taxpayers may challenge an IRS examination decision or collection action. The Tax Court provides taxpayers the opportunity to challenge IRS assessments before paying the disputed tax.

According to a 2015 study, the number of self-represented petitioners filing Tax Court petitions was increasing, accounting for over 70 percent of all the Tax Court petitions.⁶¹ Although the Tax Court tries to help *pro se* taxpayers (those representing themselves) navigate the rules and procedures of the Tax Court, it can still be a difficult process for a non-lawyer. LITCs, therefore, are strongly encouraged to represent taxpayers in the Tax Court, especially those who may have filed a petition on their own and intended to represent themselves because they could not afford an attorney. Over eight percent of all LITC cases worked in 2020 involved litigation, with the majority (1,389) in the Tax Court.⁶²

U.S. Tax Court Programs

The Tax Court is committed to access to justice for all petitioners and has taken significant steps to inform self-represented petitioners about the court and its processes and procedures via printed information and the Tax Court’s website.⁶³ The Tax Court works diligently to alert taxpayers to the availability of free representation for eligible taxpayers by LITCs through its Clinical Program and to facilitate the participation of practitioners from LITCs and volunteers from bar associations to participate in its Calendar Call Program.

The Clinical Program allows LITCs to submit a notice directed at self-represented taxpayers who file a petition in the Tax Court. The notice informs taxpayers about the availability of free representation through the LITC Program and the contact information for the local participating clinics. The Tax Court will include the notice in its mailings to unrepresented petitioners who have elected a place of trial served by the clinic.

Another component of the Tax Court’s efforts to ensure access to justice is the Tax Court’s Calendar Call Program. The Tax Court’s website contains the following statement: “Tax clinics and Bar sponsored calendar call programs provide important advice and assistance to many low income, self-represented taxpayers who have disputes with the Internal Revenue Service.”⁶⁴ The calendar call takes place on the first day the Tax Court is scheduled to hear cases in a particular location. The clerk reads the names of all the cases that remain unresolved and are set for trial. For many taxpayers, the day of the calendar call will be the first time they speak with an IRS employee face-to-face. Some may simply want a chance to explain their circumstances. Others may want to take advantage of the prepayment forum in which to litigate their cases instead of having to pay the liability and sue for a refund in a U.S. district court or the U.S. Court of Federal Claims.

Effective September 9, 2019, the Tax Court allowed for limited scope appearances. This change allows LITCs and volunteers to assist *pro se* taxpayers with their cases on the day of the calendar call without having to commit to providing full representation.⁶⁵ Enactment of this rule was a positive development that LITCs and others who assist *pro se* petitioners had been advocating for because it allows them to help even more taxpayers reach fair outcomes in their Tax Court cases. However, like so many things

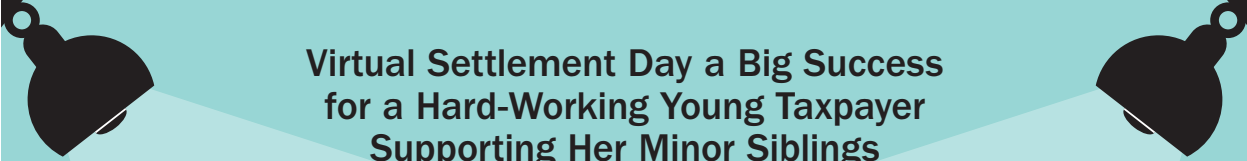
in 2020, the impact of COVID-19 was felt by the Tax Court as well. Soon after the President declared a national emergency due to the pandemic, the Tax Court cancelled trials and closed its doors to the public. However, on May 29, 2020, the Tax Court adopted procedures for conducting its proceedings remotely⁶⁶ and added related resources to its website, including sample notices, instructional videos, and frequently asked questions.⁶⁷ The LITC community took these changes in stride and adapted to the new way of interacting with the Tax Court and fellow litigants. For many low-income taxpayers, this increased their access to the Tax Court. For example, those who lived in remote areas did not need to find transportation, or funds to pay for transportation, to and from the place of trial, which could be hours away from where they lived. Others who couldn't take a full day off work to travel to and attend a calendar call and trial could attend during a lunch break or take much less time off work.

On August 27, 2021, the Tax Court announced that in-person trials would be the default option, but litigants may file a Motion to Proceed Remotely if that option is preferred.⁶⁸ Allowing for both remote and in-person proceedings demonstrates the Tax Court's continued commitment to promoting access to all who seek to bring their IRS controversies to the Tax Court for resolution. Discussions with LITCs confirm that virtual trials have been a welcome addition for many taxpayers who are not able to travel or take time off work. We recommend the Court continue providing this option for those taxpayers who are interested.

Also, in 2020, the IRS Office of Chief Counsel (OCC) formed a cadre of employees to develop guidance for OCC field offices to help facilitate Virtual Settlement Days. Settlement Day events had been held at various locations for years. In 2020, the OCC encouraged all field offices to hold an event. Every field office nationwide held at least one event and many partnered with LITCs to allow litigants to meet with an OCC attorney and an LITC (or other *pro bono* volunteer) attorney to explore resolving their case before trial.⁶⁹ These efforts were an overwhelming success, with 69 settlement day events taking place throughout 2020, resulting in 295 settlements. To achieve these results, OCC partnered with 73 organizations, including 62 LITCs.⁷⁰



Every OCC field office held at least one virtual settlement day event, and many partnered with LITCs to allow litigants to meet with an OCC attorney and an LITC (or other *pro bono* volunteer attorney) to explore resolving their case before trial.




Virtual Settlement Day a Big Success for a Hard-Working Young Taxpayer Supporting Her Minor Siblings

A taxpayer's father died when she was only 13 years old. The family court removed her and her three siblings from their mother's care and placed them in the custody of their grandparents. Sadly, their grandfather passed away in 2015, and the grandmother did not have the means to support the family. As the eldest of the four children, the taxpayer went to work at age 20 and became the family's main breadwinner. In 2017, she filed a tax return for the first time and claimed her younger siblings (ages 13, 7, and 6) as dependents. Her tax return was selected for audit. Although she attempted to establish support and residency of her siblings, the examiner was not persuaded and assessed a deficiency of over \$11,000. The taxpayer filed a Tax Court petition to challenge the assessment, and the IRS Counsel suggested she attend a Virtual Settlement Day event via Zoom.gov. During the conference, the taxpayer explained that she felt helpless and considered paying the tax debt with her credit card "just to get the government off [her] back." For a young adult with \$17,000 in annual earnings, an \$11,000 credit card debt would have been an enormous burden. The LITC attorney worked with the taxpayer to gather school records and birth certificates for the minor children, and the IRS conceded the entire assessment, allowing her to claim her siblings as dependents. This process helped a young woman correct her IRS account, prevented her from incurring a large credit card balance, and fostered voluntary filing compliance, the very backbone of our country's tax system.


In 2020, 127 of the 131 funded LITCs participated in the Tax Court's Clinical Program and attended calendar calls to consult with and advise self-represented taxpayers, and in some cases, to enter an appearance before the Tax Court as a taxpayer's representative.⁷¹ LITC representatives consulted with 406 self-represented taxpayers at Tax Court calendar calls in 2020 and provided expert, on-site (and virtual) counsel, independent of IRS interests.⁷² Although the number of overall consultations was down from 2019, the number is still high considering the challenges of COVID-19, the Tax Court being closed for business for several months, and the OCC's concerted efforts to try to resolve cases at virtual settlement events as discussed above. The advice and assistance provided by LITCs better equipped taxpayers with information about how the tax law applied to the facts of their cases before they testified and ensured they were afforded an informed opportunity to exercise their *right to challenge the IRS's position and be heard* and provide the court with all the relevant information.

Training Students to Provide High-Quality Representation Services

LITCs must have a staff member or a *pro bono* panel member who is admitted to practice before the Tax Court to handle litigation matters. Recent law school graduates or students at accredited accounting, business, or law schools who are working at an LITC may also represent taxpayers before the IRS⁷³ and the Tax Court. These students and recent law graduates play an important role in delivering LITC services. In academic clinical programs under the direct supervision of qualified representatives (attorneys, CPAs, or EAs), students and law graduates assist with all aspects of LITC cases, including determining a taxpayer's eligibility for services, opening a taxpayer's case, researching issues, gathering information from the taxpayer and the IRS, and helping to develop a strategy for representation. They also assist with litigation-related tasks such as collecting and reviewing evidence, drafting briefs, and participating in hearings and oral arguments. Creating an environment where students work directly with taxpayers to resolve disputes with the IRS allows the students to develop their advocacy skills and instills in them a professional commitment to community involvement, fostering a *pro bono* tradition and helping to keep low-income taxpayers' costs for representation to a minimum.



Academic LITC Helps Abused Taxpayer Eliminate Tax Debt and Keep Her Home



An academic LITC helped a taxpayer who had been in a difficult marriage. Her former husband routinely returned home intoxicated and abused her. Following their divorce, the taxpayer continued to live in the family residence and cared for the couple's two children. The child support payments from her former husband, although unreliable, were her sole source of income. After the taxpayer contacted an LITC for help, she learned the IRS had assessed \$300,000 in federal taxes, penalties, and interest on jointly-filed tax returns based on income from her former husband's business. The LITC director, staff attorney, and a student spent many hours preparing for and trying the case before the Tax Court, resulting in the taxpayer being granted innocent spouse relief for the entire liability.

In a separate proceeding in a U.S. district court, the Justice Department sought to foreclose on the taxpayer's home to satisfy her ex-husband's tax liability. The LITC asked *pro bono* tax controversy attorneys for assistance with the case, and a local law firm agreed to help. The LITC and local counsel jointly represented the taxpayer in district court. The parties settled, allowing the taxpayer to keep her home. She was relieved of more than \$300,000 in federal taxes, penalties, and interest and was able to remain in the family home with her children. Following the case's conclusion, the taxpayer secured employment and began rebuilding her life.

LITC EDUCATION

Taxpayers who have received LITC assistance over the last 20+ years often share a common trait — the desire to comply with their tax return filing and payment responsibilities. However, for many individuals with tax controversies, the root of the problem is an inadequate knowledge of the U.S. tax system and how to navigate the many, and sometimes confusing, provisions of law. In providing education, clinics present information to ESL and low-income taxpayers about taxpayer rights and responsibilities and other tax topics, including the availability of and eligibility rules for certain credits, the danger of tax scams and how to avoid them, and proper tax-related recordkeeping.

ESL taxpayers may face additional barriers to finding understandable and reliable information about their rights and responsibilities as taxpayers. Those who have immigrated to the U.S. may come from countries where the tax systems operate much differently, and those arriving from countries with pervasive corruption may distrust government institutions such as the IRS. When seeking to comply with the tax laws, they may be exposed to risks including identity theft from unscrupulous tax return preparers who may steal or divert refunds and disappear long before their bad acts are discovered.

Taxpayers also face difficulty in receiving live assistance from the IRS given, in recent years, its move to more online, self-help resources as a cost-cutting measure.⁷⁴ LITCs offer personalized, one-on-one services for low-income and ESL taxpayers that online tools may not provide. When LITCs educate taxpayers, they create an environment where participants can interact with the instructor and other participants and pose questions regarding their unique situations. LITCs break down complex tax topics and address the needs of taxpayers who require information to be provided in a language other than English.

LITCs, conducted 1,035 free educational activities to over 133,757 low-income and ESL taxpayers.



Tailoring taxpayer education topics to the needs of specific communities and presenting the information in a taxpayer's native language helps LITCs reach taxpayers who may not otherwise overcome communication barriers with the IRS. While the IRS offers publications and online resources in a variety of different languages on its website,⁷⁵ LITCs go further by assisting and distributing tax materials they have prepared to taxpayers in a far greater number of languages.⁷⁶ LITCs also have staff, volunteers, and interpreter services available to conduct educational activities in languages spoken by the clinics' targeted audiences. LITCs address a wide range of substantive tax topics in their educational programs. Topics covered include filing requirements, family status issues, the Affordable Care Act, worker classification, identity theft, the audit and appeals processes, and collection alternatives.

In addition to education, clinics also conduct outreach. Although outreach generally informs others about the availability of LITCs and the services they can provide, many clinics use outreach as an opportunity to provide some basic tax-related education about topics such as the availability of the EITC. They also share information about the availability of TAS, VITA sites, and other resources for taxpayer assistance in their local communities. LITCs work with community partners and stakeholders, such as VITA sites and ESL class providers, to conduct training and outreach for low-income and ESL taxpayers. Often the

partnering organizations already have a captive audience or have gained the trust of the taxpayers the LITC is trying to reach.

During the 2020 grant year, the need to practice social distancing changed how LITCs delivered educational presentations and challenged them to move to virtual platforms. LITCs accepted the challenge and conducted 1,035 free educational activities to over 133,757 low-income and ESL taxpayers.⁷⁷ LITCs also provided an additional 399 educational trainings about tax law basics and other tax topics to over 15,476 staff members and volunteers at partner community groups, government agencies, and other organizations that assist low-income and ESL taxpayers.⁷⁸ Such activities strengthen the LITCs' relationships and networks with community stakeholders, expand the scope of their outreach and education, and enable other service providers to look at a client's problems holistically and ensure the individual's tax issues are also addressed. These vast networks and partnerships that LITCs have developed allow for mutual referrals to address the many needs of low-income and ESL individuals.

LITCs that are part of a larger entity may work with other clinics within the academic institution or practice groups within the legal services organization to deliver outreach and training. At many academic LITCs, students may lead or participate in outreach and educational events. The positive impact of this involvement is twofold: students learn how to explain complex tax law in a way that lay people can understand, and clinics meet their obligation to educate low-income and ESL taxpayers. More importantly, this involvement instills in the students a sense of empathy and a commitment to community service.



LITC Thinks Creatively to Educate Taxpayers in a Virtual Environment



Attorney Timothy Carter, Clinic Director of the LITC at the Justice and Diversity Center of the Bar Association of San Francisco, began his position just when stay-at-home orders were issued across the country. He faced learning a new job while distanced from his colleagues and adjusting to working with clients in a virtual environment. As an experienced civil legal services provider, he was quickly up to speed on working the tax cases. With creative thinking, the education part of his new job was also on track.

Attorney Carter began collaborating with local credit unions that held educational presentations for their members during filing season and planned a series of virtual presentations discussing COVID-19 related tax issues and providing general advice regarding IRS notices. He collaborated with another credit union that assists many Spanish-speaking taxpayers, allowing him to educate taxpayers in the LITC's target ESL population. As a result of the credit union presentations, Attorney Carter developed additional opportunities to provide virtual education. For example, he and a *pro bono* attorney recently presented to members of a women's business center about Schedule C issues and to the Bay Area Chapter of the U.S. Bartenders' Guild, for whom they tailored the presentation to include guidance on reporting tip income. Attorney Carter thought creatively about ways to collaborate with different local partners to provide tax education and tapped into the volunteers of his LITC for assistance.



LITC's Education Efforts Are a Shining Example of Hard Work and Resourcefulness

The impact of the pandemic caused the LITC at Legal Aid of Arkansas to find new ways of conducting educational activities and engaging members of their community. With orders to shelter in place, the LITC identified and implemented creative approaches to service delivery that expanded its reach and delivered tax information to more Arkansans than ever before. At the opening of the calendar year, the LITC educated taxpayers on filing deadlines and requirements, campaigned against refund loans and predatory tax return preparers, and promoted VITA sites. During the second part of the year, the LITC focused engagement efforts on Facebook, Zoom, and YouTube to encourage use of the IRS non-filer tool to claim EIPs.

The organization effectively used social media to reach taxpayers. On the day the CARES Act⁷⁹ was signed into law, Clinic Director Jennifer Gardiner shared a video on the clinic's Facebook page about how to obtain EIP. The LITC also hosted a Facebook Live panel with community experts and used social media to promote EITC Awareness Day and other events. They even trained the local police department on EIP issues after hearing that their staff was fielding many EIP-related questions. In December, the LITC launched a "Don't Pay to Borrow Your Own Money" campaign to educate taxpayers about avoiding predatory tax refund loans and included graphics in English and Marshallese. The LITC further spread the word about its services and key tax law provisions and benefits with various organizations including Adult Protective Services, the staff of several county help desks, a homeless center, offices of several senators and members of Congress, churches, businesses, nonprofit organizations, ESL classes, and a statewide reentry coalition. The organization's Spanish interpreter provided in-person and virtual outreach to Hispanic communities, and the Marshallese interpreter volunteered at two VITA sites, interpreting for taxpayers, answering questions, and promoting the LITC.

By thinking creatively and capitalizing on key partnerships, the LITC exceeded its goals for education and outreach, providing thousands of taxpayers with important information about the LITC, taxpayer rights and responsibilities, and the important financial benefits available to them.

Advocacy, the third prong of the LITC Program mission, recognizes that LITCs are uniquely positioned to identify emerging issues or trends in tax administration that impact low-income and ESL taxpayers. As representatives, educators, and advocates for low-income and ESL taxpayers, LITCs see firsthand how IRS policies and procedures affect individual taxpayers and entire populations. LITCs also network with one another, which permits clinicians to gain a broader perspective on the extent to which taxpayers in other localities experience similar problems. When LITCs identify problems that impact multiple taxpayers, they can work with the IRS and the TAS Office of Systemic Advocacy to find solutions on a systemic level. Clinics are encouraged to use the Systemic Advocacy Management System (SAMS) on the TAS website to report potential systemic issues.⁸⁰ TAS analysts follow up on every SAMS submission, conducting research to determine the extent of the impact of the reported issue, ascertaining whether there is already a similar or related project underway, and formulating the next steps to address the problem. TAS works with various IRS business units to propose and implement solutions. If TAS and the IRS cannot reach resolution, the National Taxpayer Advocate may write about the systemic issues in reports to Congress (and on the National Taxpayer Advocate blog⁸¹) and propose administrative and legislative recommendations to resolve those issues. In 2020, LITCs submitted 133 issues through SAMS.

When public comment is sought on IRS proposed administrative rules, LITCs often respond individually or in collaboration with the American Bar Association's Tax Section Pro Bono and Tax Clinics Committee. They advocate through the comments they provide to help ensure IRS rules and procedures are fair and equitable for taxpayer populations who may not have the knowledge or resources to advocate for their own interests.

LITCs also successfully contest systemic issues administratively within the IRS and through the cases they litigate in the Tax Court and other federal courts. Litigating cases reaches beyond helping one taxpayer and can affect whole groups of taxpayers and how they are treated under the tax laws in future court cases and administrative processes.



LITC Tackles Advocacy on Different Fronts

Harvard Federal Tax Clinic student Madeleine DeMeules spent time during her semester at the clinic working on a brief to the U.S. Court of Appeals for the Eleventh Circuit in an innocent spouse case. Utilizing knowledge gained from her casework, Madeleine provided comments to the IRS about Form 8857, Request for Innocent Spouse Relief, in an effort to improve the process. The response she submitted led to a meeting with Audrey Patten, clinical instructor with the Harvard Tax Clinic, and several representatives of the IRS. All four of Madeleine's comments were adopted by the IRS and incorporated into the revised form. They were also published in a blog, allowing others to learn from her insights.⁸²

The Harvard Federal Tax Clinic, with the aid of clinic volunteer, Attorney Carlton Smith, submitted an amicus brief⁸³ in the U.S. Court of Appeals for the Second Circuit in the case of *Castillo v. Commissioner*,⁸⁴ which was originally litigated in the U.S. Tax Court (Docket No. 18336-19L). In that case, the IRS sent Ms. Castillo a CDP notice of determination to her last known address. She did not receive the notice and only learned about it ten months later when Attorney Elizabeth Maresca of the Fordham Law School LITC noticed it referenced on her IRS account transcript. Postal records showed that the notice, though properly addressed by the IRS, had never been delivered.



Fordham LITC students and Professor Elizabeth Maresca discussing the *Castillo* case.

Ms. Castillo petitioned Tax Court within 30 days of learning of the determination. The Tax Court dismissed the case, finding the petition was not timely filed and reaffirmed its view that the filing deadline is jurisdictional and not subject to equitable tolling. A similar case challenging the issue of the jurisdictional nature of IRC § 6330 was pending in the Eighth Circuit, where the Harvard Federal Tax Clinic also filed an amicus brief in *Boechler, PC. v. Commissioner*.⁸⁵ The *Castillo* case is now on hold pending a decision in *Boechler*, which is scheduled for a hearing on the merits before the U.S. Supreme Court in January 2022.

The *Castillo* case is an example of LITCs supporting each other's work and arguing a case the taxpayer did not have the resources to contest and appeal on her own. The ultimate decision on this issue will impact taxpayers in the low-income taxpayer community who miss a deadline and have a good reason for doing so. Low-income taxpayers, and unrepresented taxpayers in general, have a much greater likelihood of missing the time frames for filing a petition in court. In a case such as Ms. Castillo's, it is obvious that the failure to timely file was due to no fault of her own or of the IRS. Without legal assistance from an LITC, Ms. Castillo would have little chance to fight against the IRS for the right to have her case heard. The Fordham and Harvard LITCs gave a voice to Ms. Castillo and ensured the voice of all low-income taxpayers is heard and represented, even in the highest levels of the country's federal court system.

LITC PROGRAM OFFICE RESPONSIBILITIES

Program Support

The LITC Program Office manages and administers the LITC grant program to ensure federal funding is expended and funded programs are implemented in full accordance with all applicable statutory, regulatory, and public policy requirements. The LITC Program Office fulfills its responsibilities by:

- ◆ Administering the award and payment of grant funds;
- ◆ Providing guidance and assistance to prospective applicants and grant recipients; and
- ◆ Overseeing and monitoring the performance of grant recipients.

The LITC Program Office staff consists of:

- ◆ The LITC Program Director who reports directly to the National Taxpayer Advocate;
- ◆ Headquarters staff who report to the LITC Program Director, including an Operations Manager, Advocacy Manager, a program analyst, a senior analyst, and two technical advisors;
- ◆ Operations analysts who report to the Operations Manager and process grant applications, awards, payments, and reports and;
- ◆ Budget analysts who report to the Operations Manager and review all clinic budgets and financial reports; and
- ◆ Advocacy staff who report to the Advocacy Manager and review and analyze clinic reports, conduct site assistance visits, assess grant recipient performance, and serve as the primary liaison between grant recipients and the LITC Program Office.

Grant Administration

The LITC Program Office administers the grants by:

- ◆ Publicly advertising the opening of the grant application period on IRS.gov and in the *Federal Register*;
- ◆ Processing LITC grant applications and making awards to qualifying and successful applicants;
- ◆ Revising and annually issuing Publication 3319, Low Income Taxpayer Clinic Grant Application Package and Guidelines;
- ◆ Maintaining the LITC Toolkit, a website used to disseminate program information and guidance to grant recipients and provide resources to assist clinics in assisting low-income and ESL taxpayers;
- ◆ Updating and maintaining Publication 4134, Low Income Taxpayer Clinic List, a list of all federally-funded LITCs, and ensuring that the publication is included in IRS mailings and referenced in IRS publications and notices;
- ◆ Publishing annually Publication 5066, LITC Program Report, which reports the activities of the LITCs to internal and external stakeholders;

- ◆ Reviewing and analyzing data from reports submitted by grant recipients to identify trends and recognize best practices; and
- ◆ Submitting grant award information for posting on USASpending.gov.

Grant Guidance and Assistance

The LITC Program Office guides and assists potential applicants and grantees by:

- ◆ Providing technical assistance and guidance, including pairing new LITCs with mentors and LITC networks;
- ◆ Informing the public about the availability of LITCs and maintaining up-to-date information on IRS.gov;
- ◆ Sponsoring and organizing the Annual LITC Grantee Conference that delivers instruction and continuing education to all grant recipients and provides an opportunity for attendees to meet and network with colleagues from LITCs throughout the country to share ideas and strategies to better assist low-income and ESL taxpayers;
- ◆ Conducting orientation site assistance visits to familiarize new grant recipients with LITC Program requirements and to identify potential areas where the clinic may need to create systems, improve processes, or otherwise need assistance;
- ◆ Fostering the working relationship between grant recipients and Local Taxpayer Advocate (LTA) offices by facilitating annual LTA visits to each LITC and providing resources to assist LTAs in collaborating with the clinic on outreach and education opportunities;
- ◆ Issuing special appearance authorizations that permit students and law graduates supervised by a practitioner to represent taxpayers before the IRS; and
- ◆ Coordinating access to e-Services products offered by the IRS.

Grant Oversight and Monitoring

The LITC Program conducts oversight and monitoring of grant recipients by:

- ◆ Processing Interim and Year-End Reports, assessing grant recipients' progress in meeting program goals and any challenges in delivering the agreed-upon programs, identifying emerging issues, and aggregating performance data submitted by grant recipients;
- ◆ Reviewing budgets and financial reports submitted by grant recipients to ensure that federal funds are properly expended and that matching funds are properly sourced, spent, and valued;
- ◆ Conducting operational site assistance visits to interview clinic personnel, observe facilities, review procedures and internal controls, corroborate report information, and evaluate operations;
- ◆ Coordinating Civil Rights pre-award compliance reviews for all grant applicants with the IRS Office of Equity, Diversity and Inclusion; and
- ◆ Coordinating or conducting other required compliance reviews, such as federal tax compliance.



LITC Program Office Highlights

- ◆ In response to the impact of COVID-19, held roundtable conference calls with peer clinics to help grant recipients find solutions to challenges caused by office shutdowns and the move to remote classes and clinic operations;
- ◆ Worked with the OCC to develop a safe harbor exception for return preparation, which was approved by the IRS Commissioner, allowing LITCs to prepare tax returns to help taxpayers secure EIPs;
- ◆ Provided LITCs with an opportunity to request additional unobligated grant funds to help with expenses related to working remotely; and
- ◆ Coordinated a remote week-long conference for grant recipients to ensure LITC clinicians had access to continuing legal education and networking opportunities even though travel and in-person meeting was prohibited.

Conclusion

On behalf of the LITC program, our LITCs, and the taxpayers we are honored to serve, we recognize and thank members of Congress for your continued support and for providing resources allowing the LITC Program to assist taxpayers. We also thank all the LITC clinicians, students, law graduates, and volunteers who work tirelessly to represent, educate, and advocate for low-income and ESL taxpayers throughout the country. The impact they have often goes unseen but is experienced in a profound way by the many taxpayers they assist. This was never more the case than in 2020 when LITCs faced the most difficult of situations both at work and home. Not surprisingly, LITCs rose to the challenge and continued to show their dedication to the mission of the program. We look forward to another year of serving our taxpayer community while tackling our mission with new and creative solutions.

LITC LIST

Below is a list of LITCs in each state, plus the District of Columbia, from the July 2021 revision of Publication 4134, Low Income Taxpayer Clinic List. The publication includes clinic contact information and the languages other than English in which each clinic provides taxpayer assistance. The publication is updated at least annually and other times throughout the year as needed; it is available at IRS.gov. LITC contact information may change throughout the year, so please check for the most up-to-date information at <https://www.taxpayeradvocate.irs.gov/about-us/low-income-taxpayer-clinics-litc/#finder>. For general questions about the LITC Program, contact the LITC Program Office by phone at 202-317-4700 (not a toll-free call) or by email at LITCProgramOffice@irs.gov.

ALABAMA

Montgomery	Legal Services Alabama LITC
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ALASKA

Anchorage	Alaska Business Development Center LITC
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ARIZONA

Phoenix	Community Legal Services LITC
Tucson	Southern Arizona Tax Clinic

ARKANSAS

Little Rock	UA Little Rock Bowen School of Law LITC
Springdale	Legal Aid of Arkansas LITC

CALIFORNIA

Los Angeles	Bet Tzedek Legal Services Tax Clinic
Los Angeles	Bookstein Low Income Taxpayer Clinic
Los Angeles	KYCC Low Income Taxpayer Clinic
Los Angeles	Pepperdine LITC
Orange	Chapman University Tax Law Clinic
Riverside	Inland Counties Legal Services LITC

San Diego	Legal Aid Society of San Diego LITC
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San Diego	University of San Diego LITC
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San Francisco	Chinese Newcomers Service Center
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San Francisco	Justice and Diversity Center of the Bar Association of San Francisco
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San Francisco	UC Hastings Low-Income Taxpayer Clinic
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San Luis Obispo	Cal Poly Low Income Taxpayer Clinic
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COLORADO

Denver	Colorado Legal Services LITC
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Denver	Denver Asset Building Coalition LITC
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Denver	University of Denver LITC
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CONNECTICUT

Hamden	Quinnipiac University School of Law LITC
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Hartford	UConn Law School Tax Clinic
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DELAWARE

Georgetown	Delaware Community Reinvestment Action Council LITC
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DISTRICT OF COLUMBIA

Washington	The Catholic University of America LITC
Washington	The Janet R. Spragens Federal Tax Clinic

FLORIDA

Ft. Myers	Florida Rural Legal Services Low Income Taxpayer Clinic
Gainesville	Three Rivers Legal Services LITC <i>(No longer with the LITC Program effective 9/17/21)</i>
Miami	Legal Services of Greater Miami Community Tax Clinic
Plant City	Bay Area Legal Services, Inc. LITC
Plantation	Legal Aid Services of Broward & Collier Counties
St. Petersburg	Gulfcoast Legal Services LITC
Tallahassee	Legal Services of North Florida LITC
West Palm Beach	Legal Aid Society of Palm Beach County LITC

GEORGIA

Atlanta	The Philip C. Cook Low-Income Taxpayer Clinic
Hinesville	JCVision and Associates, Inc.
Lawrenceville	North Georgia Low Income Taxpayer Clinic

HAWAII

Honolulu	Hawaii Low Income Taxpayer Clinic
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IDAHO

Twin Falls	La Posada Tax Clinic
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ILLINOIS

Chicago	Ladder Up Tax Clinic
Chicago	Legal Aid Chicago LITC
Chicago	Loyola Federal Income Tax Clinic
Elgin	Administer Justice LITC
Wheaton	Prairie State Legal Services LITC

INDIANA

Bloomington	Indiana Legal Services, Inc. LITC
Indianapolis	Neighborhood Christian Legal Clinic
South Bend	Notre Dame Tax Clinic <i>(No longer with the LITC Program effective 8/31/21)</i>

IOWA

Des Moines	Iowa Legal Aid LITC
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KANSAS

Kansas City	Kansas Legal Services, Inc. LITC
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KENTUCKY

Covington	The Center for Great Neighborhoods LITC
Louisville	Legal Aid Society Low Income Taxpayer Clinic
Richmond	AppalRed Low Income Taxpayer Clinic

LOUISIANA

New Orleans	Southeast Louisiana Legal Services LITC
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MAINE

Bangor	Pine Tree Legal Assistance, Inc. LITC
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MARYLAND

Baltimore	Maryland Volunteer Lawyers Service LITC
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Baltimore	University of Baltimore LITC
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Baltimore	University of Maryland Carey School of Law LITC
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MASSACHUSETTS

Boston	Greater Boston Legal Services LITC
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Jamaica Plain	Legal Services Center of Harvard Law School LITC
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Lynn	Northeast Legal Aid LITC
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Springfield	Springfield Partners for Community Action LITC
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MICHIGAN

Ann Arbor	University of Michigan LITC
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Detroit	Accounting Aid Society LITC
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East Lansing	Alvin L. Storrs Low Income Taxpayer Clinic
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Grand Rapids	West Michigan Low Income Taxpayer Clinic (Legal Aid of Western Michigan)
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MINNESOTA

Minneapolis	Mid-Minnesota Legal Aid Tax Law Project
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Minneapolis	University of Minnesota LITC
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MISSISSIPPI

Oxford	Mississippi Taxpayer Assistance Project
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MISSOURI

Kansas City	Legal Aid of Western Missouri LITC
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Kansas City	Kansas City Tax Clinic
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St. Louis	Washington University School of Law LITC
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MONTANA

Helena	Montana Legal Services Association LITC
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NEBRASKA

Lincoln	Legal Aid of Nebraska LITC
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NEW HAMPSHIRE

Concord	603 Legal LITC
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NEW JERSEY

Camden	South Jersey Legal Services, Inc. LITC
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Edison	Legal Services of New Jersey Tax Legal Assistance Project
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Jersey City	Northeast New Jersey Legal Services LITC
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Newark	Rutgers Federal Tax Law Clinic
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NEW MEXICO

Albuquerque	New Mexico Legal Aid Low Income Taxpayer Clinic
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Farmington	Four Corners Low Income Taxpayer Clinic
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NEW YORK

Albany	Legal Aid Society of Northeastern New York LITC
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Bronx	Bronx Legal Services LITC
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Brooklyn	Brooklyn Legal Services Corporation A LITC
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Brooklyn	Brooklyn Low-Income Taxpayer Clinic
Buffalo	Erie County Bar Association Volunteer Lawyers Project LITC
Hempstead	Hofstra Law School Federal Tax Clinic
Jamaica	Queens Legal Services LITC
New York City	Fordham Law School Tax Litigation Clinic
New York City	The Legal Aid Society LITC
New York City	Mobilization for Justice
Syracuse	Syracuse University College of Law LITC

NORTH CAROLINA

Charlotte	North Carolina Low Income Taxpayer Clinic
Durham	North Carolina Central University School of Law LITC <i>(No longer with the LITC Program effective 3/1/21)</i>

OHIO

Akron	Community Legal Aid Services LITC
Cincinnati	Legal Aid of Greater Cincinnati LITC
Cleveland	The Legal Aid Society of Cleveland LITC
Columbus	The Legal Aid Society of Columbus LITC
Columbus	Southeastern Ohio Legal Services LITC
Toledo	Toledo Tax Controversy Clinic

OKLAHOMA

Tulsa	Legal Aid Services of Oklahoma LITC
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OREGON

Portland	Legal Aid Services of Oregon LITC
Portland	Lewis & Clark Low Income Taxpayer Clinic

PENNSYLVANIA

Philadelphia	Philadelphia Legal Assistance Taxpayer Support Clinic
Philadelphia	Temple Law School LITC
Pittsburgh	University of Pittsburgh School of Law LITC
Villanova	Villanova Federal Tax Clinic
Washington	Southwestern Pennsylvania Legal Services LITC
York	MidPenn Legal Services Low Income Taxpayer Clinic

RHODE ISLAND

Providence	Rhode Island Legal Services LITC
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SOUTH CAROLINA

Greenville	South Carolina Legal Services LITC
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SOUTH DAKOTA

Vermillion	University of South Dakota School of Law Federal Tax Clinic
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TENNESSEE

Memphis	Memphis Area Legal Services LITC
Nashville	Tennessee Taxpayer Project

TEXAS

Fort Worth	Legal Aid of Northwest Texas LITC
Fort Worth	Texas A&M University School of Law Tax Dispute Resolution Clinic
Houston	Houston Volunteer Lawyers LITC
Houston	Lone Star Legal Aid LITC
Houston	South Texas College of Law LITC
Lubbock	Texas Tech University School of Law LITC
San Antonio	Texas Taxpayer Assistance Project

UTAH

Provo	Centro Hispano LITC
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VERMONT

Burlington	Vermont Low Income Taxpayer Clinic
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VIRGINIA

Fairfax	Legal Services of Northern Virginia LITC
Lexington	Washington and Lee University School of Law Tax Clinic
Richmond	The Community Tax Law Project

WASHINGTON

Seattle	University of Washington Federal Tax Clinic
Spokane	Gonzaga University Federal Tax Clinic

WEST VIRGINIA

Morgantown	West Virginia University College of Law Legal Clinic
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WISCONSIN

Milwaukee	Legal Action of Wisconsin LITC
Wausau	Northwoods Tax Project

- 1 Information about cases has been redacted or revised as necessary to protect the identity of the taxpayers involved.
- 2 See IRS, Pub. 4134, Low Income Taxpayer Clinic List (Rev. 7-2021).
- 3 For a detailed chronological history of the growth of the LITC Program, see T. Keith Fogg, *History of Low-Income Taxpayer Clinics*, WORKING PAPER SERIES, <https://digitalcommons.law.villanova.edu/wps/art177> (Feb. 6, 2013).
- 4 Pub. L. No. 105-206, § 3601, 112 Stat. 685, 774 (1998).
- 5 IRC § 7526.
- 6 See Internal Revenue Manual (IRM) 1.1.8.1.3(2) (June 9, 2005).
- 7 See *IRS Restructuring Hearing Before the Senate Committee on Finance*. 105th Cong. (Feb. 5, 1998) (statement of Nina E. Olson, Executive Director, Community Tax Law Project) (“[F]or the vast majority of taxpayers in this country there is no conflict between taxpayer compliance and taxpayer rights. The latter enhances the former. Access to justice and representation within the tax system bring these two goals into harmony.”).
- 8 See IRS Unveils Taxpayer Bill of Rights, IR-2014-72 (June 10, 2014).
- 9 Pub. L. No. 114-113, § 401, 129 Stat. 2242, 3117 (2015).
- 10 IRC § 7803(a)(3)(I).
- 11 *Taxpayer Rights Proposals and Recommendations of the National Commission on Restructuring the Internal Revenue Service on Taxpayer Protections and Rights*: Hearing Before the Subcommittee on Oversight of the House Committee on Ways and Means, 105th Cong. (Sept. 26, 1997) (statement of Nina E. Olson, Executive Director, The Community Tax Law Project) (“Taxpayers without access to representation will receive vastly different and less favorable results in the tax system than those who are represented by a tax professional.”).
- 12 IRS, Pub. 1, Your Rights as a Taxpayer (Rev. 9-2017).
- 13 See IRS Tax Tip 2018-60 (April 18, 2018).
- 14 Taxpayer First Act, Pub. L. No. 116-25, 133 Stat. 981 (2019).
- 15 *Id.* at 997.
- 16 The Supplemental Standards of Ethical Conduct for Employees of the Department of the Treasury prohibit IRS employees from recommending or referring taxpayers to specific attorneys or accountants. See 5 C.F.R. § 3101.106(a). In addition, the Office of Government Ethics’ Standards of Ethical Conduct for Employees of the Executive Branch prohibit IRS employees from endorsing any product, service, or enterprise, and thus further limit the ability to refer taxpayers to tax professionals. See 5 C.F.R. § 2635.702(c)(1) and 5 C.F.R. § 2635.101(b)(8). Notwithstanding these standards of conduct, the Taxpayer First Act provision means that IRS employees are no longer prohibited from directing a taxpayer to a particular LITC and should do so whenever it appears a taxpayer may be eligible and in need of LITC assistance.
- 17 VITA sites offer free tax help to people who need assistance preparing their own tax returns, including people who generally make \$57,000 or less, persons with disabilities, and limited English-speaking taxpayers.
- 18 Taxpayer First Act, Pub. L. No. 116-25, § 1401, 133 Stat. 981, 993 (2019).
- 19 IRC § 7526(c)(5).
- 20 *Compare* IRS Encourages Growth of Low-Income Taxpayer Clinics with \$1.5 Million in Grants, IR-1999-63 (July 14, 1999) with IRS, Pub. 4134, Low Income Taxpayer Clinic List (Rev. 7-2021).
- 21 166 Cong. Rec. H8437 (daily ed. Dec. 21, 2020), CREC-2020-12-21.pdf-bk4 (congress.gov). Similar language was included in the Explanatory Statement accompanying the Financial Services and General Government funding bill released by the Senate Appropriations Committee on November 10, 2020. See Explanatory Statement for Financial Services and General Government Appropriations Bill, 2021, at 23. It stated:

Low Income Tax Clinic—The Committee is concerned that several states lack a Low Income Tax[payer] Clinic [LITC] grantee. Specifically, there are no grantees in Hawaii, Nevada, North Dakota, Puerto Rico, West Virginia, or Wyoming. Within 120 days of enactment of this act, the Committee directs the IRS to conduct outreach in those states to assess why there are no successful grantees, the IRS should report to the Committee with recommendations on how to enable new grant applicants in those states.

- 22 See Geographic Coverage of Low Income Taxpayer Clinics, Report to the Committee on Appropriations U.S. House of Representatives and Committee on Appropriations U.S. Senate from the Office of the Taxpayer Advocate- Internal Revenue Service (April 26, 2021).
- 23 See 2 CFR § 200.1
- 24 See IRC § 7526(c)(5).
- 25 Numbers may not total due to rounding; LITC 2020 Year-End Report, Form 13424-L, Statement of Grant Expenditures, data compiled from GrantSolutions.
- 26 See IRC § 7526(b)(3). See also IRS, Pub. 3319, LITC Grant Application Package and Guidelines 36 (Rev. 4-2021).
- 27 LITC 2020 Year-End Report, Form 13424-A, Low Income Taxpayer Clinic (LITC) General Information Report, data compiled from GrantSolutions.
- 28 *Id.*
- 29 See IRS Form 8857, Request for Innocent Spouse Relief (Rev. 6-2021).
- 30 IRC § 7526(b)(1)(B)(ii).
- 31 See National Taxpayer Advocate 2007 Annual Report to Congress vol. 2, at 93-116 (Research Studies and Reports: *IRS Earned Income Credit Audits – A Challenge to Taxpayers*).
- 32 Janene R. Finley & Allan Karnes, *An Empirical Study of the Effectiveness of Counsel in United States Tax Court Cases*, 16 J. OF AM. ACAD. OF BUS. 1-10 (Sept. 2010).
- 33 See IRC § 7526(b)(1)(A)(i).
- 34 LITC 2020 Year-End Report, Form 13424-K, Low Income Taxpayer Clinic (LITC) Case Information Report, data compiled from GrantSolutions.
- 35 See IRS, Pub. 3319, LITC Grant Application Package and Guidelines, 6 (Rev. 4-2021). For example, a controversy includes a dispute related to the tax provisions of the Affordable Care Act, a revocation or denial of a passport under § 7345, and certain civil actions arising under §§ 7431 to 7435. The dispute may be pending in a federal court or in any tax administration function of the IRS (e.g., Examination, Collection, Appeals, Accounts Management). Although a controversy does not include a federal criminal tax matter, it may include a state criminal matter. For example, a controversy may be considered a civil matter in the federal context, but a criminal matter under state or local law. If the LITC is already representing the taxpayer in the federal civil matter, it may be appropriate for the LITC to expand the scope of the representation to include the state or local matter even if it is a criminal matter.
- 36 See IRS, State Information Sharing, www.irs.gov/government-entities/governmental-liaisons/state-information-sharing (last visited Nov. 10, 2021).
- 37 IRC § 7803(a)(3)(D).
- 38 IRC § 7803(a)(3)(E).
- 39 The LITC Program Office policy regarding return preparation is long-standing and is based on the definition of a tax return preparer. See Treas. Reg. §§ 301.7701-15(f)(1)(vi)-(vii) and 301.7701-15(f)(2).
- 40 LITC 2020 Year-End Report, Form 13424-B, Low Income Taxpayer Clinic (LITC) Case Issues Report, and Form 13424-K, Low Income Taxpayer Clinic (LITC) Case Information Report, data compiled from GrantSolutions. Each case can have more than one issue so the total will not equal 100 percent.
- 41 LITC 2020 Year-End Report, Form 13424-K, Low Income Taxpayer Clinic (LITC) Case Information Report, data compiled from GrantSolutions.

- 42 A lien is a legal claim against a taxpayer's property to secure payment of an outstanding tax debt, while a levy is a legal seizure of property to satisfy the tax debt. See IRC §§ 6321 and 6331, respectively.
- 43 See IRM 5.16.1, Currently Not Collectible (April 13, 2021).
- 44 IRM 5.16.1.2, Currently Not Collectible Procedures (April 13, 2021).
- 45 See IRC § 6159. If taxpayers are eligible for Streamlined, Guaranteed, or In-Business Trust Fund Express installment agreements, financial statements are not required. See IRM 5.14.1.4, Installment Agreement Acceptance and Rejection Determinations (Sept. 22, 2021). For streamlined installment agreements, the criteria are divided into two tiers, balance due of \$25,000 or less and balance due of \$25,001 to \$50,000. See IRM 5.14.5.2, Streamlined Installment Agreements (Oct. 14, 2021). For Guaranteed installment agreements, the individual must owe \$10,000 or less (excluding penalties and interest). See IRM 5.14.5.3(1)(a), Guaranteed Installment Agreements (Oct. 14, 2021). In-Business Trust Fund Express installment agreements are for businesses that owe \$25,000 or less. See IRM 5.14.5.4, Overview (Oct. 14, 2021).
- 46 See IRC § 7122.
- 47 See IRC § 6321.
- 48 See IRC §§ 6320 and 6330.
- 49 LITC 2020 Year-End Report, Form 13424-B, Low Income Taxpayer Clinic (LITC) Case Issues Report, and Form 13424-K, Low Income Taxpayer Clinic (LITC) Case Information Report, data compiled from GrantSolutions.
- 50 LITC 2020 Year-End Report, Form 13424-K, Low Income Taxpayer Clinic (LITC) Case Information Report, data compiled from GrantSolutions.
- 51 See IRC § 32. EITC is a tax credit designed for the benefit of low-income workers (primarily workers with children). It has become one of the government's largest means-tested anti-poverty programs. For instance, as of December 2020, about 25 million taxpayers received about \$62 billion in EITC. See IRS, About EITC, www.eitc.irs.gov/eitc-central/about-eitc/about-eitc.
- 52 See IRC § 24. The CTC entitles a taxpayer to claim a credit for each qualifying child, as defined in IRC § 152(c), who is under age 17 at the end of the tax year (with an exception for certain non-citizens). The amount of the credit is applied to any taxes due and, in some instances, is refundable (known as the Additional Child Tax Credit). Under the tax reform legislation passed in December 2017, the amount of the credit and income qualifications for the credit have changed. See Tax Cuts and Jobs Act, Pub. L. No. 115-97, § 11022, 131 Stat. 2054, 2073 (2017). Whereas in previous tax years, the credit has only been available for low- to middle-income households, it is now available to many more taxpayers due to an increase in phaseout thresholds. For instance, the credit began to disappear in 2017 for married couples filing a joint return who earned more than \$110,000 and for single filers with modified adjusted gross income above \$75,000. All changes to the CTC made under the Tax Cuts and Jobs Act will expire after December 31, 2025. In March 2021, the American Rescue Plan increased the credit from \$2,000 to \$3,600 for children under six and \$3,000 for other children under age 18, expanded the scope of the credit to children 17 years old and younger, provided for advance payments from July to December 2021, made the credit fully refundable, and extended the credit to families in Puerto Rico and the other United States territories. See American Rescue Plan Act of 2021, Pub. L. No. 117-§§ 9611, 9612, 135 Stat. 4, 144-52 (2021).
- 53 For more information about audit reconsideration, see IRS Pub. 3598, What You Should Know About the Audit Reconsideration Process (Rev. 2-2015).
- 54 LITC 2020 Year-End Report, Form 13424-K, Low Income Taxpayer Clinic (LITC) Case Information Report, data compiled from GrantSolutions.
- 55 See IRS, Pub. 501, Dependents, Standard Deduction, and Filing Information (Rev. 2020).
- 56 LITC 2020 Year-End Report, Form 13424-B, Low Income Taxpayer Clinic (LITC) Case Issues Report and Form 13424-K, Low Income Taxpayer Clinic (LITC) Case Information Report, data compiled from GrantSolutions. A taxpayer can claim a deduction for personal exemptions for his or herself, spouse, and for each person claimed as a dependent on the tax return. The TCJA reduced the personal exemption amount to \$0 for tax years 2018 through 2025. See Pub. L. No. 115-97, § 11041, 131

Stat. 2054, 2082 (2017). However, eligibility for exemption in years prior to enactment of TCJA continues to be an issue for many taxpayers.

- 57 See IRM 7.50.1, Form SS-8 Worker Classification Determinations – Form SS-8 Processing Handbook (Oct. 29, 2020).
- 58 IRC § 6013(d)(3).
- 59 IRC § 6015; IRS Pub. 971, Innocent Spouse Relief (Rev. October 2014).
- 60 LITC 2020 Year-End Report, Form 13424-B, Low Income Taxpayer Clinic (LITC) Case Issues Report, and Form 13424-K, Low Income Taxpayer Clinic (LITC) Case Information Report, data compiled from GrantSolutions.
- 61 *The United States Tax Court and Calendar Call Programs*, Panuthos, Hon. Peter J., 68 TAX LAW. 439, 440 (Spring 2015).
- 62 LITC 2020 Year-End Report, Form 13424-K, Low Income Taxpayer Clinic (LITC) Case Information Report, data compiled from GrantSolutions.
- 63 See www.ustaxcourt.gov.
- 64 See www.ustaxcourt.gov/clinics.html.
- 65 On May 10, 2019, the Tax Court issued Administrative Order No. 2019-01, which outlines the procedures for entering a limited entry of appearance. The procedures became effective September 9, 2019.
- 66 United States Tax Court, Administrative Order No. 2020-02.
- 67 See www.ustaxcourt.gov/covid.html.
- 68 United States Tax Court, Administrative Order No. 2021-01.
- 69 See IRS Chief Counsel goes virtual with national Settlement Days; Helps dozens of taxpayers settle their Tax Court cases, IR-2020-112 (June 4, 2020).
- 70 Data collected from OCC Virtual Settlement Day Cadre.
- 71 LITC 2020 Year-End Report, Form 13424-K, Low Income Taxpayer Clinic (LITC) Case Information Report, data compiled from GrantSolutions.
- 72 *Id.*
- 73 See IRM 1.2.2.14.18, Delegation Order 25-18 (Rev. 4) (April 8, 2021).
- 74 See National Taxpayer Advocate 2016 Annual Report to Congress 1-41 (Special Focus: *IRS Future State: The National Taxpayer Advocate's Vision for a Taxpayer-Centric 21st Century Tax Administration*).
- 75 See IRS expands help to taxpayers in multiple languages with new forms, communication preferences, IR-2021-56 (March 16, 2021).
- 76 For a complete list of LITC names, geographic locations, and languages in which services are available, see IRS, Pub. 4134, Low Income Taxpayer Clinic List (Rev. 7-2021).
- 77 LITC 2020 Year-End Report, Form 13424-A, Low Income Taxpayer Clinic (LITC) General Information Report, data compiled from GrantSolutions.
- 78 *Id.*
- 79 Pub. L. No. 116-136, 134 Stat. 281 (2020).
- 80 See www.irs.gov/Advocate/Systemic-Advocacy-Management-System-SAMS.
- 81 See www.taxpayeradvocate.irs.gov/taxnews-information/blogs-nta/.
- 82 See www.procedurallytaxing.com/public-comment-and-litcs-bringing-client-voices-to-the-administrative-process/.
- 83 An amicus brief is a legal document filed with a court where someone who is not a party to the case assists the court by offering information, expertise, or insight that has a bearing on the issues in the case.
- 84 *Josefa Castillo v. Commissioner*, No. 20-1635 (appeal filed, 2d Cir. May 19, 2020).
- 85 *Boechler, P.C. v. Commissioner*, 967 F.3d 760 (8th Cir. 2020), *aff'g* Tax Court Docket No. 18578-17L.

www.TaxpayerAdvocate.irs.gov/LITC



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