

Kansas Legal Services

A non-profit law firm and community education organization helping low and moderate income people in Kansas



www.kansaslegalservices.org

Low Income Taxpayer Clinic Helps People with Their Tax Issues

What do these individuals have in common?

- A survivor of domestic violence represented by a Low Income Taxpayer Clinic (LITC) was able to establish that she shouldn't be held responsible for a large IRS tax liability when her abusive husband had both earned the income and had hidden it from her.
- A 70-year-old disabled veteran was facing a utility shutoff and eviction when the IRS was levying 70 percent of his Social Security income for his outstanding taxes. The LITC helped stop the levy and helped the taxpayer settle the debt using an offer in compromise to pay what he could afford.
- A father of four who spoke English as a second language was denied three years of Earned Income Tax Credit (EITC) because he had difficulty proving his children lived with him. After an LITC intervened, not only was he able to support his entitlement to the EITC, receiving thousands of dollars in tax refunds, the IRS removed the ban that would have prevented him from claiming the EITC for two years.

Answer: An LITC stepped in and made a difference for these taxpayers and many others.

LITCs are often the last resort for taxpayers who have nowhere else to turn. These are just three examples of how LITCs, through their powers of persuasion and vociferous advocacy, helped ensure justice and the upholding of taxpayer rights for these and thousands of other taxpayers across the country.

The LITC Program protects taxpayer rights by providing access to representation for low-income taxpayers. Achieving a correct outcome should not be dependent on a taxpayer's ability to pay for representation. As many low-income taxpayers speak English as a second language, or do not speak English at all, LITCs also provide access to services in other languages so that taxpayers can obtain needed representation and education and can understand and exercise their rights under the tax laws.

In a [recent report](#), the Treasury Inspector General for Tax Administration highlighted the work of LITCs, and the assistance they provide in helping ensure eligible individuals receive their

economic impact payments during the pandemic. The access ultimately helps ensure these taxpayers obtain fair results and that tax administration is responsive to the needs of all taxpayers, regardless of their income level. To learn more about the LITC Program, visit the program website at <https://www.taxpayeradvocate.irs.gov/litc/>.

If you need help with a dispute with the IRS, [apply here](#) for assistance from Kansas Legal Services' **Low Income Taxpayer Clinic**.

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