



2026 Low Income Taxpayer Clinic Grant Application - Session 1

LITC Program Office | May 8, 2025



LITC Program Office Presenters

- Joceline Champagne, Technical Advisor
- Karen Tober, Technical Advisor

Introductory Items

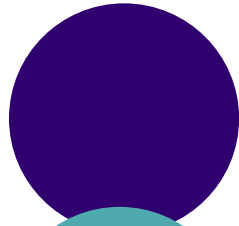
- Please keep your microphone muted.
- Type questions into the chat; we will address them at the end of each section.
- Today's session is NOT being recorded.
- The slide deck will be available on the LITC Toolkit after the presentation.

LITC Mission Statement

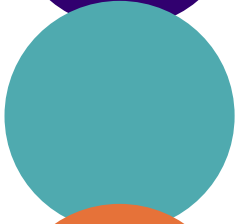
LITCs ensure the fairness and integrity of the tax system for taxpayers who are low-income or speak English as a second language (ESL) by:

- 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.

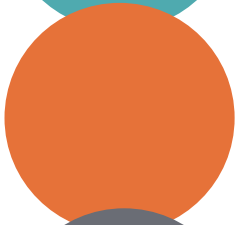
LITC Program Office Roles & Responsibilities



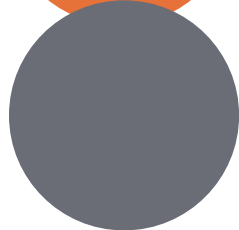
Screening applications and assisting with the selection of grantees



Administering grant funds



Monitoring LITC performance



Assisting LITCs in achieving the overall mission of the program by providing guidance and support

Grant Program Requirements



Types of Clinics

Per IRC Section 7526(b)(2), an LITC may be:

- A clinical program at an accredited law, business, or accounting school in which students represent low-income taxpayers in controversies arising under this title; and
- An organization described in section 501(c) and exempt from tax under section 501(a) which satisfies the requirements of paragraph (1) through representation of taxpayers or referral of taxpayers to qualified representatives.

2025 LITC Types:

- Legal Services/
Legal Aid (non-profit
law firms)
- Academic Clinics
- Other community-
based nonprofit
organizations
- Bar Sponsored *Pro
Bono* programs

100% Matching Requirement

Each dollar of federal funding must be “matched” by a dollar of non-federal funding.

Applicant must provide the amount, source, and type of matching funds (Form 13424-J).

Matching funds or third-party in-kind donations must be used in direct support of LITC program activities.

For more information on matching funding requirements, see Publication 3319 pp.13, 27-28.

Cash, including funds provided by the sponsoring organization, grant dollars from non-federal sources, donations, or program income.

Sources of Matching Funding

Third-party in-kind contributions can be used as match

Valuation of donated time depends upon service performed:

- Controversy representation by qualified representative currently \$250 per hour.
- Fair market value of items like software and equipment

NOTE: An employee's time spent volunteering **may not** be used as matching funding. Individuals can be an employee of the clinic or a volunteer- not both.

For valuation guidance, see Publication 3319 pp. 28-30.

Programs Considered for Grant Applications

Two types of programs will be considered for funding during the 2026 Application Period:

- A program designed to fulfill all three prongs of the LITC mission: representation, education, and advocacy.
 - An organization may provide representation of low-income taxpayers through referrals to qualified representatives.
- A program designed to educate individuals for whom English is their second language about their rights and responsibilities as U.S. taxpayers. (ESL Education Program)



Qualifying Activities for ESL Education Programs

Education plans must include in-person or virtual presentations with audience participation. Examples include an in-person classroom session and Facebook Live webinar.

Plans may also include other service delivery strategies such as:

- Print
- Web (organization's website with informational content)
- Social Media (information posts about tax topics)
- Radio and Television

In planning education activities, consider how success of various delivery methods will be measured.

Service Area

A clinic that proposes to serve several states or jurisdictions (D.C. or Puerto Rico) must still conduct outreach and provide taxpayer education in the areas it is seeking to serve.

Applicants seeking to cover multiple states or jurisdictions will need to address how this will be accomplished if the clinic does not plan to have a physical location or staff member in each state or jurisdiction that is to be covered.

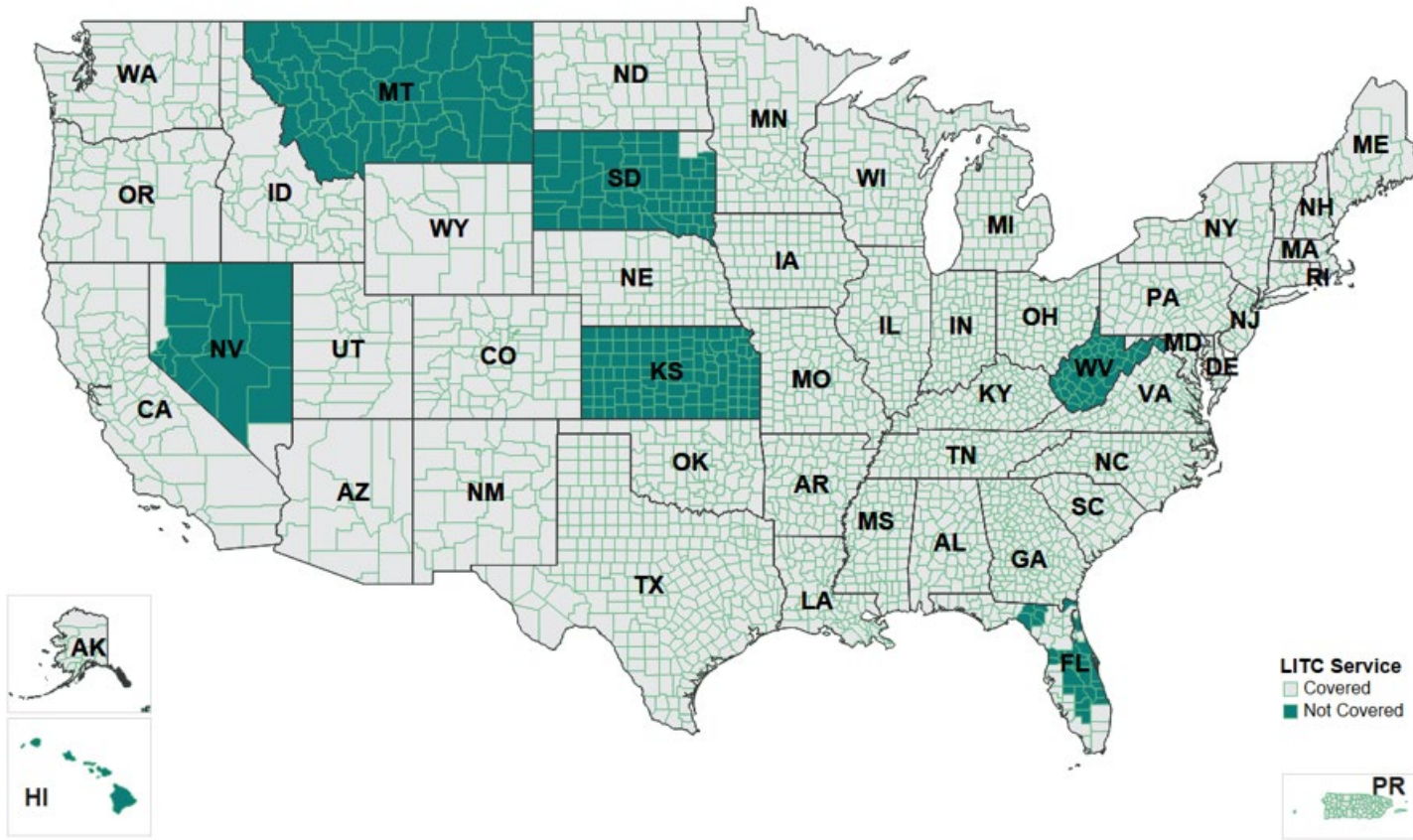
Priority or Special Consideration

Special consideration will be given to the follow:

- Clinics proposing to cover geographic areas that are currently not covered by an existing clinic
- For ESL Education Program Applicants, organizations with existing community partnerships

Uncovered States

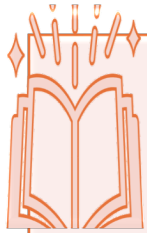
2025 LITC Coverage by County



Montana, Hawaii, Kansas, and West Virginia are uncovered.

Florida, Nevada, and South Dakota are partially covered.

Researching LITCs and Your Community



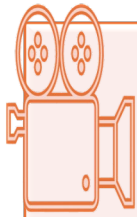
Read the
Publication 5066



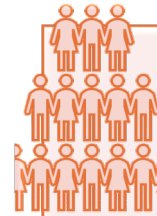
Talk to an Existing
Clinic



Find Your Local
Clinic



Watch the Videos



Demographics to
be Served



Information Needed for the Application Process



Applying for EIN and Non-Profit Determination

Employer Identification Number (EIN)

An EIN is also known as a Federal Tax Identification Number and is used to identify a business entity. Generally, businesses need an EIN. The fastest way to obtain an EIN is online at www.irs.gov/ein.

Non-Profit Determination

See the [application process](#) for a step-by-step review of what an organization needs to know and do to apply for IRS tax-exempt status. [Frequently asked questions](#) about applying for exemption are also available.

System for Award Management (SAM)

- Consolidates information gathering and registration steps for federal contractors and applicants for federal grants.
- Helps federal grantors to screen applicants for certain compliance issues.
- Assigns a Unique Entity Identifier (UEI).
- To register go to the [System for Award Management \(SAM\)](#).
- Establish the sponsoring organization's Ebiz point of contact (POC). This POC will complete the annual renewal of SAM registration.

Grants.gov



- **Purpose:** Search for grant opportunities and instructions for applying.
- **Platform:** Web-based, accessible by computer, tablet, and smart phone.
- Find the LITC Notice of Funding Opportunity and link to the LITC Grants Portal where the application can be accessed.
- Visit grant.gov at <https://www.grants.gov/>.



ID.me

- An ID.me account is needed to access the LITC Grants Portal.
- Sign up here: <https://www.id.me/government>.
- For an ID.me help article at <https://help.id.me/hc/en-us/articles/4416509221271-Treasury-Department-and-ID-me>.
- If you have a personal ID.me account, ensure that your work email address is associated with the account. See help article at: <https://help.id.me/hc/en-us/articles/19679310213271-Adding-a-work-email-to-your-account#:~:text=Go%20to%20the%20ID.me,and%20select%20Confirm%20your%20email>.

LITC Grants Portal

- This is the new grants management system used for the LITC Program and where the application will be completed and submitted.
- Only key employees may create an account in the portal:
 - **Authorized Representative/Authorizing Official**- The person who can sign on behalf of the LITC and legally bind the sponsoring organization.
 - **E-Biz POC**- Established on SAM.gov and is responsible for authorizing individual personnel access to the portal.
- Access the portal at <https://litcgrants.treasury.gov>.

Developing the Application

There are two types of LITC grant applications:

- New grant applications, and
- Continuation requests.

New Grant Application- Required Forms

- Standard Form 424, Application for Federal Assistance;
- IRS Form 13424, Low Income Taxpayer Clinic (LITC) Application Information;
- IRS Form 13424-J, Detailed Budget Worksheet and Narrative Explanations; and
- IRS Form 13424-M, LITC Application Narrative.

For instructions for completing forms, See Publication 3319, and the LITC [Grants website](#).

For instructions
for completing
forms, see the
NOFO on
[grants.gov](https://www.grants.gov).

Additional Documentation Needed

- Tax exemption determination letter, if applicable;
- Proof of academic accreditation, if applicable;
- Applicant's most recent audited financial statement if not available on the Federal Audit Clearinghouse:
 - Submit unaudited statements for most recent fiscal year and a statement as to why audited financial statements are not available;
 - If there are no financial statements, a balance sheet or profit/loss statement is required; and
- Indirect cost rate agreement, if applicable.

Additional Documentation Needed

- Documentation showing the named Tax Compliance Officer (TCO) on Form 13424 is properly authorized to receive federal tax information regarding the applicant/sponsoring organization. The documentation may include:
 - Copy of the Articles of the Organization Incorporation which show who is authorized to act or appoint someone to act in these matters, and
 - Form 2848, Power of Attorney and Declaration of Representative showing who has been appointed.

For more information about Tax Compliance Officer, see Publication 3319.



Form 13424-J, Detailed Budget Worksheet



Budget Narrative

- ✓ Name, title, Full Time Equivalent (FTE), wage (salary or hourly)
- ✓ Federal amount, match amount, and total
- ✓ Any additional explanation

Personnel

Fringe Benefits

Travel

Equipment (equals or
exceeds \$5,000)

Supplies

Contractual

Other Expenses

Indirect Charges (Indirect
Costs)

Matching Funds

IRS Form 13424-M, Low Income Taxpayer Clinic Application Narrative

See the latest reminders and tips for completing the Form 13424-M.

This is especially important for ESL Education Program applicants.

Form 13424-M Overview

- **Background Information**

- I. Experience
- II. Financial Responsibility

- **Program Performance Plan**

- I. Program Staff
- II. Taxpayer Services
- III. Clinic Operations
- IV. Volunteers
- V. Training and Resources
- VI. Program Monitoring, Evaluation, and Reporting
- VII. Program Numerical Goals

- **Civil Rights Review**

Technical Review Scoring Criteria

In scoring applications, the IRS will evaluate each program plan based on how it will assist in accomplishment of the LITC Program goals. In turn, these scores will be weighted, and each section is worth the percentage listed below.

| Section | Full LITC % | ESL Education Grant Only % |
|--|-------------|----------------------------|
| Background | 10% | 10% |
| Taxpayer Access, Geographic Coverage, & Outreach | 13% | 13% |
| Taxpayer Services | 10% | 13% |
| Staffing | 17% | 14% |
| Volunteers | 6% | 6% |
| Clinic Operations | 20% | 20% |
| Training and Resources | 7% | 7% |
| Financial Responsibility | 10% | 10% |
| Program Eval and Improvement | 4% | 4% |
| Program Numerical Goals | 3% | 3% |

Resources

For questions related to this grant opportunity, contact our general assistance phone line at 202-317-4700 or LITCProgramOffice@irs.gov.

Karen Tober, karen.tober@irs.gov

Joceline Champagne, joceline.d.champagne@irs.gov

Questions ??

