



# 2026 Low Income Taxpayer Clinic Grant Application - Session 2

LITC Program Office | May 22, 2025



# Presenters

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# Learning Objectives

- Learn how to register for and log into the LITC Grants Portal.
- Understand how to navigate and input information into the LITC Grants Portal, including:
  - User and clinic information,
  - Application narratives, and
  - File uploads.
- Understand the application ranking and review process.
- Know the important information needed to complete the application.

# Required Registrations and Information

Applicants must obtain the following:

- An Employer Identification Number (EIN)- All applicants must have an IRS-issued [EIN](#) to register on the [System for Award Management \(SAM\)](#).
- The sponsoring organization's [SAM](#) registration must be active and up to date. The process can take two weeks or more.
- A Unique Entity Identifier (UEI) will be provided when the organization registers in [SAM](#).
- Visit [Grants.gov](#) to view the Notice of Funding Opportunity (NOFO).
- An [ID.me](#) account to access the LITC Grants Portal. [A help article](#) is available and more details to be provided.
- Access to the [LITC Grants Portal](#) (<https://litcgrants.treasury.gov>).





# LITC Grants Portal Registration and Log-In

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# Ways to Make LITC Grants Portal Registration Easier

- Ensure the entity is fully registered in SAM and the account is up to date.
- Have the applicant's UEI available.
- Have team member email addresses available to invite them to join the portal and link to the clinic's account.
- If you have a personal ID.me account, ensure that your clinic email address is associated with the account.

# Only Key Employees May Set Up an Account in the Portal

## **Authorized Representative/ Authorizing Official:**

The individual who can sign on behalf of the applicant and legally bind the sponsoring organization.

- Able to submit applications and manage accounts, including inviting new users to join
- Able to create a new application

## **Electronic Business (EBiz) Point of Contact:**

This individual is responsible for authorizing personnel access into federal government electronic business systems.

- Preferred individual to onboard the organization
- Able to manage accounts, including inviting new users to join

# What's Needed for an ID.me Account

- Access to a smartphone with a camera
- Government issued identification with a photo
  - US Driver's License
  - State ID
  - US Passport
  - US Passport Card
- Email address
- Social Security Number/ITIN\*
- Additional documents are required if you authenticate with an ITIN.

Help article-  
<https://help.id.me/hc/en-us/articles/4416509221271-Treasury-Department-and-ID-me>



# Portal Onboarding- Determine Type of Account

Sponsoring organization is the same as the applying clinic

- XYZ Legal Aid Inc. is the sponsoring organization of XYZ LITC

Sponsoring organization is not the same as the applying clinic

- ABC Foundation is the sponsoring organization who receives all grant funds for ABC University
- IRS University (grant recipient) is the sponsoring organization of the IRS School of Law and the IRS School of Business

# Roles in the New Portal

- \* Users may be assigned to more than one role after May 29, 2025.
- Authorizing Official: This individual is authorized to sign on behalf of the applicant and legally bind the sponsoring organization. They can manage the account; invite new users; assign user roles; and create and submit applications. The AO can also view and edit all financial and program forms and reports.
- Financial Staff: This individual can view and edit the organization's financial forms and reports only.
- Program Staff: This individual can create applications and view and edit the organization's program forms and reports.
- View Only: This individual can view all of the organization's applications, forms, and reports. It was created with auditors in mind.
- E-Biz POC: This individual is designated on SAM.gov, is responsible for authorizing personnel access into federal government electronic business systems, and can manage the account, including inviting new users and assigning user roles.

Email that staff will receive when they are invited to join the LITC Grants Portal



## Sandbox: Invitation to Access LITC Grants Salesforce Portal ☆

Inbox



LITCGrants@treasu... Mar 4  
to me ▾



Dear D G

You have been invited to access our LITC Grants Salesforce portal. Please follow the instructions below to log in:

Click on the following link: <http://LITCgrants.treasury.gov>

You will be prompted to enter your ID.me credentials. If you do not have an ID.me account, please create one. [ID.me](https://id.me)

Next, follow the prompts to complete the login process.

If you encounter any issues or need assistance, please do not hesitate to contact Michael Conduct at [Michael.J.Conduct@irs.gov](mailto:Michael.J.Conduct@irs.gov).

Thank you, and we look forward to your participation.

Best regards,

The LITC Program Office



Treasury CRM LITC UAT

Telephone: 202-317-4700 E-Mail: [LITCgrants@treasury.gov](mailto:LITCgrants@treasury.gov)

Sign in with **ID.me**

## Who is ID.me?

ID.me is a trusted provider specializing in digital identity protection, providing users with secure access to applications.

By selecting ID.me, you will be redirected to ID.me's website.

ID.me is not a government entity. You consent to the privacy and security policies for identity and access management through

ID.me [Terms of Service](#) | [Privacy Policy](#). | [FAQ](#)



### Important: Registration for Authorized Officials or SAM.gov EBiz Points of Contact (POC) Only

This registration form is exclusively for the Authorized Official or EBiz POC of your organization to create their account. Once registered, they can add contact details and invite other users to join.

If you are not an Authorized Official or EBiz POC and require access to your LITC application, please contact your organization's Authorized Official or EBiz POC to request an invitation. Do not complete this registration form unless you are the Authorized Official or EBiz POC. For questions or assistance, contact our [support team](#).



#### Authorizing Official or EBiz POC contact information

- Are you an Authorizing Official or EBiz POC? ☒

- Select role

Select an Option ▼

- First Name

- Last Name

- Title

- Phone

Create contact

## Sponsoring organization

- Are the sponsoring organization and the clinic the same entity? <sup>i</sup>

Yes, the sponsoring organization and the clinic are the same entity. ▼

- Sponsoring organization name <sup>i</sup>

- Street

- City

- State

- Zip code

UEI

Create account

Note: If you need to delete a Sponsoring Organization or Clinic record, please contact the help desk. Provide the account details and specify that you need the account deleted. The help desk team will assist you with the process

## Add/Create clinic(s)

If funded, the clinic's name will be used in IRS publications and other communications with the public. This is also the name the clinic plans to use in its marketing materials and other communications with the public.

• Clinic name

• Street

• City

• State

• Zipcode

UEI

+ Add clinic

## My clinics

	Name	Street	City	State
1	Donald's Clinic	PO Box 297	McLean	VA

Submit

Note: If you need to delete a Sponsoring Organization or Clinic record, please contact the help desk. Provide the account details and specify that you need the account deleted. The help desk team will assist you with the process



## Create a new contact



\*First Name

\*Last Name

\*Phone

\*Email

\*Title

\*Role

--None--

✓ --None--

Authorized Official

General Staff

Financial Staff

View Only Staff

EBiz POC

Cancel

Add New Contact





# Navigating the LITC Grants Portal

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# Portal Homepage has Three Sections

- 1. Introduction:** Announcements and overview
- 2. My Applications:** Access your application
- 3. My Contacts:** Manage users within your organization

# Two Types of Applications in the Portal

- **New Application:** Applicant seeking an LITC grant for the first time or a returning clinic whose LITC award period has ended or will end on December 31, 2025.
- **Continuation Request:** A returning clinic funded with a multiyear LITC grant that ends after December 31, 2025.

# Application Forms- New and Continuation

- **Standard Form 424**, Application for Federal Assistance
- **IRS Form 13424-J**, Detailed Budget Worksheet and Narrative Explanations
- **IRS Form 13424**, Low Income Taxpayer Clinic (LITC) Application Information, and **IRS Form 13424-M**, Low Income Taxpayer Clinic (LITC) Application Narrative. Both are found under the Form 13424-M tile.



Introduction

My applications

My contacts

## Welcome to the LITC Grants Portal

### Grant application forms

To be considered for 2026 LITC Program grant funding, all LITC New Grant Applications and Non-Competing Continuation (NCC) Requests must be submitted by 11:59 p.m. (Eastern Time) on **July 14, 2025**. The Funding Opportunity Number for the 2026 LITC grant is TREAS-GRANTS-042026-001. All grant applications must be submitted electronically in the LITC Grants Portal. Any forms submitted with the application may be released under the Freedom of Information Act (FOIA). In response to a FOIA request, the LITC Program Office will release these forms after appropriate redactions to ensure confidentiality of taxpayer information. If you have questions about the LITC Program or grant application process, please contact the Program Office at 202-317-4700 or by email at [LITCProgramOffice@irs.gov](mailto:LITCProgramOffice@irs.gov).

### Application forms

A complete LITC Grant Application consists of the following items, submitted through LITC Grants Portal and prepared in accordance with the relevant instructions provided in Publication 3319:

- Standard Form 424, Application for Federal Assistance

▼ Help

For assistance on your submission and other questions, contact [LITCProgramOffice@irs.gov](mailto:LITCProgramOffice@irs.gov)

> Legend

Introduction


**My applications**

My contacts

## Applications

Start a new application

### My applications

	Application Id	Type	Deadline	Status	Edit/View	More Actions	Download
1	APP-0182	New	7/14/2025	In Progress			

## Contacts

Create new contact

	Name	Email	Title	Role	On-boarding email	Edit
1	Donald Taro Ya...	donaldigarrett...	Principal	Authorized Offi...	<a href="#">Resend</a>	

## Create a new contact



\*First Name

\*Last Name

\*Phone

\*Email

\*Title

\*Role

--None--



--None--

Authorized Official

General Staff

Financial Staff

View Only Staff

EBiz POC

Cancel

Add New Contact



## Overview

### General instructions

The information collected with these forms will be closely evaluated when reviewing and scoring the grant application. Please answer all the questions carefully and report all information completely and accurately. Please also review the instructions on each of the forms. The Form 13424-M is an interactive form and answers you provide about the type of application and program plan will determine what questions you are asked as you go through the form. Pay close attention to these early responses to ensure you are prompted with the questions that pertain to your clinic's program plan. Also, all three forms must be completed before the application can be submitted.

Standard Form 424:  
Application for Federal  
Assistance

In Progress

Form 13424-J: Detailed  
Budget Worksheet and  
Narrative Explanations

In Progress

Form 13424-M: Low  
Income Taxpayer Clinic  
(LITC) Application  
Narrative

In Progress

Note: you must complete all forms to submit your application.

Submit application



# Standard Form 424: Application for Federal Assistance

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# Information Needed for Completion of SF-424

- UEI issued by SAM.gov
- Clinic service area (by county and congressional district)
- Proof of nonprofit status, if applicable
- Proof of academic accreditation, if applicable

# Other SF-424 Reminders

- Fields will prepopulate once UEI is validated.
- If no UEI is available, provide an explanation.
- Requests for funds cannot exceed \$200,000.
- Be sure the complete the certifications section.
- Once you submit, the system will indicate if any fields are missing. Complete the missing fields and resubmit.

## ✓ Applicant information

\*Do you have a UEI?

Yes

\*Organizational UEI ⓘ

Validate UEI

☐ Sam.Gov Validated

\*Legal name ⓘ

\*EIN/TIN ⓘ

\*Street 1 ⓘ

Street2 ⓘ

\*City ⓘ

\*State ⓘ

County ⓘ

\*Zip/Postal code ⓘ

\*Country ⓘ

Province ⓘ

▼ **Applicant information**

\*Do you have a UEI?

\*Please provide a statement concerning your efforts to obtain a UEI.

\*Organizational UEI ⓘ

☐ Sam.Gov Validated

\*Legal name ⓘ

\*EIN/TIN ⓘ

\*Street 1 ⓘ

Street2 ⓘ

\*City ⓘ

\*State ⓘ

County ⓘ

\*Zip/Postal code ⓘ

\*Country ⓘ

Province ⓘ

## ▼ Organization unit

Please provide contact information for the individual at your organization who is able to resolve issues or respond to questions the LITC Program staff may have about the application.

\* First name

Middle name

\* Last name

Suffix

Title

Organizational affiliation

Department name

Division name

\* Telephone number

\* Email

Fax

## ▼ Type of applicant

Note: Up to 3 values may be selected for Type of applicant

### Type of applicant ⓘ

- ☐ A. State Government
- ☐ B. County Government
- ☐ C. City or Township Government
- ☐ D. Special District Government
- ☐ E. Regional Organization
- ☐ F. U.S. Territory or Possession
- ☐ G. Independent School District
- ☐ H. Public/State Controlled Institution of Higher Education
- ☐ I. Indian/Native American Tribal Government (Federally Recognized)
- ☐ J. Indian/Native American Tribal Government (Other than Federally Recognized)
- ☐ K. Indian/Native American Tribally Designated Organization
- ☐ L. Public/Indian Housing
- ☐ M. Nonprofit with 501(c) status
- ☐ N. Nonprofit without 501(c) status
- ☐ O. Private Institution of Higher Education
- ☐ P. Individual
- ☐ Q. For-Profit Organization (Other than Small Business)
- ☐ R. Small Business
- ☐ S. Hispanic-serving Institution
- ☐ T. Historically Black Colleges and Universities (HBCUs)
- ☐ U. Tribally Controlled Colleges and Universities (TCCUs)
- ☐ V. Alaska Native and Native Hawaiian Serving Institutions
- ☐ W. Non-U.S. Entity
- ☐ X. Other (specify)





Upload required document(s) for Tax Exempt Determination Letter or Other Proof of Non-Profit Status

Accepted formats: ['.pdf', '.doc', '.docx', '.docb', '.tif']

 Upload files

Or drop files

Upload required document(s) for Proof of Academic Accreditation

Accepted formats: ['.pdf', '.doc', '.docx', '.docb', '.tif']

 Upload files

Or drop files

### ▼ **Project areas affected/ Congressional districts**

To select the state and appropriate counties to be served by the clinic:

1. Select the appropriate state in the dropdown "Select state".
2. Select the counties that the clinic will serve from the column on the left.
3. Select the right arrow to move your selections to the column on the right.
4. Click the 'Add Counties' button to view all your selections in the "Areas Affected by Project" field.
5. To add all counties of a state, select the state and then select the blue text "Select All".

### **Project areas affected by county**

Select state ▼

Counties

Select all



Add counties

## Congressional districts

Select state ▼

Districts

Select all



Add districts

\* Congressional districts

Clear

## Form 424 Estimated Funding Section

### ▼ Estimated funding

**Note:** Estimated funding values will be populated on completion of the 13424-J Form.

A. Federal

\$ 0.00

B. Applicant

\$ 0.00

C. State

\$ 0.00

D. Local

\$ 0.00

E. Other

\$ 0.00

F. Program income

\$ 0.00

G. Total

\$ 0.00

\* Is the Applicant Delinquent on any Federal Debt? ⓘ

No ▼

▼ **Estimated funding**

**Note:** Estimated funding values will be populated on completion of the 13424-J Form.

A. Federal

\$ 0.00

B. Applicant

\$ 0.00

C. State

\$ 0.00

D. Local

\$ 0.00

E. Other

\$ 0.00

F. Program income

\$ 0.00

G. Total

\$ 0.00

\* Is the Applicant Delinquent on any Federal Debt? ⓘ

Yes ▼

\* If yes, include an explanation

## Form 424 Authorized Representative Section

### ✓ Authorized representative

\* First name

Middle name

\* Last name

Suffix

\* Title

\* Telephone number

\* Email

Fax

## Submission

By Signing this application, I certify (1) to the statements contained in the list of certifications \*\* and (2) that the statements herein are true, complete and accurate to the best of my knowledge. I also provide the required assurances and agree to comply with any resulting terms if I accept an award. I am aware that any false, fictitious, or fraudulent statements or claims may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001).

Check the box below to affirm that all information is complete and accurate

☒ By checking this box, I affirm that I am the sponsoring organization's Authorizing Official and all information provided is complete and accurate.

The list of certifications and assurances, or an internet site where you may obtain this list, is contained in the announcement or agency specific instructions.

[Back](#)[Proceed with certification](#)

▼ **Errors**

Please verify the following errors in the corresponding sections:

> Applicant informati...

---

> Organization unit

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▼ **Type of applicant**

Type of applicant: File upload - Proof of Academic Accreditation is required

---

> Congressional distr...

---

> Estimated funding

---

> Authorized represe...





# Form 13424-J

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# Budget Categories

- ✓ 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

## 3 things needed for all proposed expenses

1. Total cost to the organization
2. How much of that cost is an LITC expense
3. How much of the LITC expense is paid by the grant

# Non-Allocated Expense Example

The sponsoring organization spent \$500 on LITC printing needs, including promotional flyers, mailers, and printing legal briefs.

- \$500 total expense
- $\$500 * 100\% = \$500$  LITC expense
- 80% paid by the grant = \$400
- 20% paid by matching funds = \$100

# Allocated Expense Example

The sponsoring organization spends \$50,000 annually on printing. It is administratively burdensome to track the cost of individual print jobs, so the clinic allocates printing costs based on FTE.

- The clinic has 3.45 LITC FTE out of a total 26 FTE (13.27%).
- \$50,000 total expense
- $\$50,000 \times 13.27\% = \$6,634.62$  LITC expense
- 40% paid by the grant = \$2,653.85
- 60% paid by matching funds = \$3,980.77

# Matching Funds or Cost Sharing

- Applicants must provide matching funds on a dollar-for-dollar basis.
- Qualified matching funds include (but are not limited to):
  - Cash contributions, including Legal Services Corporation funds;
  - Grantee contributions, including payments for:
    - Salaries and fringe benefits paid to clinic staff;
    - Equipment and supplies used in the clinic;
    - Rent and utilities costs to operate the clinic; and
    - Other costs necessary to the operation of the program.

# Matching Funds or Cost Sharing (con't)

- Third-party in-kind contributions, including:
    - Value of volunteer services;
    - Fair market value of donated equipment and supplies; and
    - Fair rental value of donated space.
    - Program income, including nominal fees charged, from activities directly related to the clinic's objectives.
- \* Indirect expenses, including general overhead of the institution sponsoring the clinic, are not countable as matching funds.

## Donated Goods and Services



\* Description

Attorney Volunteers - Representation Hours

\* Quantity

50.00

\* Unit of Measure

Hrs

\* Cost per Unit

250.00

Notes

Delete

Submit information



## Donated Goods and Services



\*Description

Free ad in monthly community newsletter

\*Quantity

12.00

\*Unit of Measure

Ea.

\*Cost per Unit

250.00

Notes

Newsletter charges \$250 for a half-page ad

Submit information

## Personnel



\* Name

John Doe

\* Position(s) 

Available

Qualified Business Administrator

Attorney/Senior Attorney

Supervising Attorney/ Managing Attorney

Paralegal

Accountant

Certified Public Accountant

Enrolled Agent

Chosen

Clinic Director

Qualified Tax Expert

\* Does this person directly work with taxpayers on their cases?

Yes

\* Pay Type

Salary

\* Pay Rate <sup>i</sup>

50,000.00

\* LITC Hours <sup>i</sup>

2,080

\* Total Hours <sup>i</sup>

2,080

\* % Federal

75.000000%

\* % Match

25.000000%

Notes

Submit information

\* Pay Type

Hourly

\* Pay Rate ⓘ

15.00

\* LITC Hours ⓘ

1,500

\* Total Hours ⓘ

1,500

\* % Federal

100.000000%

\* % Match

0.000000%

Notes

3 students working 500 hours

Submit information

\* Pay Type

Salary ▼

\* Pay Rate ⓘ

42,000.00

\* LITC Hours ⓘ

866.000000

\* Total Hours ⓘ

866.000000

\* % Federal

45.000000%

\* % Match

55.000000%

Notes

Retiring effective May 31

Submit information

## Fringe



\* Description

Fringe Benefit Rate of 32%

\* Cost Base ⓘ

160,000.00

\* Fringe Allocation % ⓘ

32.00000%

\* LITC Allocation % ⓘ

100.00000%

\* % Federal

0.00000%

\* % Match

100.00000%

Notes

\$160k LITC personnel costs; benefits include FICA, UI, F

## Fringe



\* Description

Health Insurance

\* Cost Base

65,000.00

\* Fringe Allocation %

100.000000%

\* LITC Allocation %

20.000000%

\* % Federal

0.000000%

\* % Match

100.000000%

Notes

2 out of 10 FTE (20%) are LITC Employees

## Supplies, Contractual, Travel, Equipment and Other Expenses



\* Description

Photocopier lease

\* Category<sup>1</sup>

Contractual

\* Total Cost

12,450.00

\* % Federal<sup>1</sup>

10.00000%

\* % Match<sup>1</sup>

90.00000%

\* Unit of Measure<sup>1</sup>

Cases

\* Units Attributable to LITC<sup>1</sup>

45.000000

\* Total Units<sup>1</sup>

270.000000

Notes

Submit information



## Supplies, Contractual, Travel, Equipment and Other Expenses



\* Description

LITC Conference Travel - 1 Person 4 nights

\* Category<sup>1</sup>

Travel

\* Total Cost

1,700.00

\* % Federal<sup>1</sup>

100.00000%

\* % Match<sup>1</sup>

0.00000%

\* Unit of Measure<sup>1</sup>

Ea.

\* Units Attributable to LITC<sup>1</sup>

1.000000

\* Total Units<sup>1</sup>

1.000000

Notes

Flight (\$500), Hotel (\$800), Taxi (\$150), Per Diem (\$250)

Submit information

## Supplies, Contractual, Travel, Equipment and Other Expenses



\* Description

Outreach and Tax Court Mileage

\* Category<sup>1</sup>

Travel

\* Total Cost

350.00

\* % Federal<sup>1</sup>

0.00000%

\* % Match<sup>1</sup>

100.00000%

\* Unit of Measure<sup>1</sup>

Ea.

\* Units Attributable to LITC<sup>1</sup>

1.000000

\* Total Units<sup>1</sup>

1.000000

Notes

500 miles @ \$0.70 per mile

Submit information

## Indirect Expenses



\* Indirect Cost Rate

26.000000%

\* Modified Total Direct Cost<sup>i</sup>

86,000.00

\* ICRA From Date

Jul 1, 2017



\* ICRA To Date

Jun 30, 2046



\* Agency who issued ICRA

Dept of Fun

\* Indirect Cost Rate Type

Base



\* Upload a copy of your approved indirect cost rate agreement

Accepted formats: .pdf,.doc,.docx,.docb,.tif



Upload files

Or drop files

Extension Requested?<sup>i</sup>

--None--



Submit information



# Form 13424

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# Form 13424 Key Points

- Required for both new and continuation applicants
- Located on the Form 13424-M page
- Clinic name provided will be used in IRS materials- be consistent!
- Questions with a red asterisk (\*) are required
- If a key employee has not been hired, enter “TBH” and placeholder contact information. (The email field must be in email format.)
- Upload documentation showing the Tax Compliance Officer is properly authorized to receive federal tax information regarding the applicant

[Instructions](#)[Form 13424](#)[Form 13424-M](#)[Submission](#)

## Instructions

### Form 13424-M, Low Income Taxpayer Clinic (LITC) Application Narrative

**For this grant year, both new/full and continuation/NCC request applicants will submit Form 13424-M.**

**For new/full applicants, responses to all the questions are required for submission. (If applying for an ESL Education Program grant, be sure to review the question helper text provided throughout the form for guidance on responding.) If any question does not apply to the clinic or there is no information to provide, please indicate as such or enter not applicable (N/A).**

**For continuation/NCC request applicants, the following information must be provided:**

- **all four program numerical goals (new cases, consultations, educational activities, and attendees at educational events);**
- **civil rights review responses;**
- **the most recent audited financial statement and related information (see Background Information, II. Financial Responsibility, 4 i-v); and**
- **any substantial program plan changes. Provide this information under the questions that cover the area of the program that will be changing. For example, if the LITC's hours of operation will be changing substantially, explain the change under III. Clinic Operations, question D. For all other questions, please enter not applicable or N/A. All required fields must be completed in order to submit.**

▼ **Applicant information**

\* Legal name of sponsoring organization

Prefix

\* Last name

\* First name

Middle initial

Suffix

\* Title

\* Phone number

Fax number

\* Email address

**Applicant's Mailing Address**

\* Street

Street address line 2

\* City

\* State

\* Zip+4 code

## ▼ Clinic information

\*Name of clinic

\*Public telephone number

Toll-Free telephone number ⓘ

Fax number

Website address (if applicable)

Languages served in addition to English

- |   |   |  |   |
|---|---|--|---|
| <input type="checkbox"/> American Sign Language | <input type="checkbox"/> Amharic              | <input type="checkbox"/> Arabic                | <input type="checkbox"/> Armenian       |
| <input type="checkbox"/> Bengali                | <input type="checkbox"/> Bosnian              | <input type="checkbox"/> Bulgarian             | <input type="checkbox"/> Burmese        |
| <input type="checkbox"/> Cantonese              | <input type="checkbox"/> Chinese (Simplified) | <input type="checkbox"/> Chinese (Traditional) | <input type="checkbox"/> Croatian       |
| <input type="checkbox"/> Falam                  | <input type="checkbox"/> Farsi                | <input type="checkbox"/> Fouzhounese           | <input type="checkbox"/> French         |
| <input type="checkbox"/> German                 | <input type="checkbox"/> Gujarati             | <input type="checkbox"/> Haitian               | <input type="checkbox"/> Haitian Creole |
| <input type="checkbox"/> Hakha Chin             | <input type="checkbox"/> Hebrew               | <input type="checkbox"/> Hindi                 | <input type="checkbox"/> Hmong          |
| <input type="checkbox"/> Hopi                   | <input type="checkbox"/> Italian              | <input type="checkbox"/> Japanese              | <input type="checkbox"/> Karen          |
| <input type="checkbox"/> Khmer                  | <input type="checkbox"/> Kinyarwanda          | <input type="checkbox"/> Korean                | <input type="checkbox"/> Luganda        |
| <input type="checkbox"/> Macedonian             | <input type="checkbox"/> Malayalam            | <input type="checkbox"/> Mandarin              | <input type="checkbox"/> Marshallese    |
| <input type="checkbox"/> Maya                   | <input type="checkbox"/> Montenegrin          | <input type="checkbox"/> Navajo                | <input type="checkbox"/> Oromo          |
| <input type="checkbox"/> Persian                | <input type="checkbox"/> Polish               | <input type="checkbox"/> Portuguese            | <input type="checkbox"/> Punjabi        |
| <input type="checkbox"/> Russian                | <input type="checkbox"/> Serbian              | <input type="checkbox"/> Somali                | <input type="checkbox"/> Spanish        |
| <input type="checkbox"/> Swahili                | <input type="checkbox"/> Tagalog              | <input type="checkbox"/> Tamil                 | <input type="checkbox"/> Thai           |
| <input type="checkbox"/> Toisanese              | <input type="checkbox"/> Urdu                 | <input type="checkbox"/> Vietnamese            | <input type="checkbox"/> Zophei         |
| <input type="checkbox"/> Other                  |   |  |   |

Clinic street address



### Clinic director information

Prefix

\* Last name

\* First name

Middle initial

Suffix

\* Telephone number

\* Email address

Licenses/Certifications (Check all that apply)

☐ Attorney ☐ CPA ☐ Enrolled Agent ☐ Other

### Qualified tax expert (QTE)

Prefix

\* Last name

\* First name

Middle initial

Suffix

\* Telephone number

\* Email address

Licenses/Certifications (Check all that apply)

☐ Attorney ☐ CPA ☐ Enrolled Agent ☐ Other

### Qualified business administrator (QBA)

Prefix

\* Last name

\* First name

Middle initial

Suffix

\* Telephone number

\* Email address

# Form 13424 Tax Compliance Officer Section

**Tax compliance officer**

Prefix	* Last name	* First name	Middle initial	Suffix
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

\* Title

* Telephone number	* Email address
<input type="text"/>	<input type="text"/>

Upload document(s) for Documentation Showing the Authority of the Designated Tax Compliance Officer<sup>i</sup>

Accepted formats: ['.pdf', '.doc', '.docx', '.docb']

[Upload files](#) Or drop files

Save



# Form 13424-M

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# Form 13424-M Section Breakdown

## 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



# Form 13424-M Key Points

- Questions with a red asterisk (\*) are required
- Upload your most recent financial statement
- Write to the type of program you're applying to fund.

# Two Clinic Program Plan Types

A “standard” clinic providing:

- Representation
- Education and
- Advocacy

The term “referral” was updated in 2023 to include the referral of low-income taxpayers to qualified representatives or to an LITC for representation. This change removed language that did not allow a grant solely for referring low-income taxpayers to qualified representatives.

ESL Education:

Focus is on taxpayer education directed at taxpayers for whom English is a second language.

Must include some in-person or virtual education where the audience is able to ask questions and receive responses.

Education may also be delivered through a variety of media.

# Background Information

## I. Experience

### A. Clinic operations

The approach to completing this section will depend on whether the applicant:

- currently runs (not LITC funded) or previously ran a tax clinic,
- has provided similar services (education and representation) to a similar audience (low-income and/or ESL), or
- is a newly-formed organization.

ESL Education Program: Self-identify if you are applying for the ESL Education Program. Focus on experience educating ESL taxpayers, including the languages served and number of individuals reached.

# I. Experience

## B. Affiliations

Focus on legal or formal relationships

- Academic clinic that is part of a law school or university.
- LITC is a practice group that is housed in a non-profit law firm.

Demonstrate how the affiliation strengthens the organization

- Include how and in what ways the affiliation will enable the clinic to build a program and do the work of an LITC.



# I. Experience

## C. Supervision of Employees & Students

Quantify the clinic's experience in this area:

- Duration
- Success of approach
- Examples of how supervision is delivered

# I. Experience

## D. Experience Networking

Include experience networking with:

- Affiliates
- Community partners
- Agencies

Explain how networks will be used to reach and serve taxpayers.

Describe experience providing technical assistance

- This expands an LITC's impact by become a resource to the community

Network Experience

- **ESL Education Program Applicants:** Special consideration given to established organizations with existing community partnerships that can swiftly implement and deliver education services to ESL taxpayers



## II. Financial Responsibility

### A. 1. Describe Accounting Procedures

- Overview of accounting procedures
  - Ideally, procedures should be written. If not written, discuss when this will be completed and by whom.
- Include in accounting procedures discussion, information like number of support staff, titles, and roles they fulfill.
- Software used for managing financial reporting and accounting processes
- Experience of the organization managing federal grant funds

## Background Information

## II. Financial Responsibilities

### A. 2. Method for Tracking and Verifying Expenditures

- Most organizations have more than one program and more than one funding source.
- Staff perform many different activities
  - Allowable vs. Unallowable
  - Records need to be detailed
- Volunteer Income Taxpayer Assistance (VITA)
  - Possible overlap
  - Ability to fairly and consistently allocate expenses

## II. Financial Responsibilities

### A. 2. i. & ii.

If the applicant operates a VITA Site:

- Describe the methodology for allocating expenditures to correct source of funding so each program pays only its proportionate share.
- Describe how funds will be kept separated.

## II. Financial Responsibility

### 3. Plans for Audits and Controls

#### Audits:

- Third party review of procedures, controls and financial statements;
  - How are auditors selected;
  - How often are audits conducted;
  - If audit is not required, discuss how and by whom financial statements are prepared and reviewed.
- Controls: Reviews conducted to ensure procedures are followed

Answer all questions regarding audits or financial statements to be submitted.

## II. Financial Responsibility

### 4. Financial Statement or Profit and Loss Statement

- Indicate whether your financial statement is audited or unaudited.
- If audited, see the three follow-up questions-
  - Was is a single audit? See 2 CFR 200.501
  - Was is uploaded to the federal clearinghouse?
  - What was the auditor's opinion?
- If no audit is available and the applicant is submitting a financial statement, provide the statement year-end date. If no statement is available, an alternative document such as a detailed profit and loss statement should be provided.

# Demonstrating Financial Responsibility- Small Organizations

Provide evidence that sufficient oversight and controls are in place:

- Board members might assist in providing oversight
- Segregation of functions

Regularly review budget vs. actual expenditures

Have a third party conduct an audit or a review of financial statements on an annual basis.





## II. Financial Responsibility

### 5. Qualified Business Administrator

Provide the name and description of the QBA:

- Education
- Relevant expertise
  - Grants Management
  - Federal Grants
- Years of experience



# 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

\*General Rule: QTE must be a paid staff member. **ESL Education Program applicants may use a volunteer for this role.**

## I. A. 1 & 2 Program Staff

Describe what relevant skills, experience, or education qualifies the person to fulfill each role.

Do not repeat the same information in both 1 and 2 if the same person will fill each role.

1. Qualified Tax Expert (QTE)\*
  - Must be a qualified representative
2. Clinic Director
  - Project management, supervision, reporting

For unfilled positions at time of application, list the qualifications of a successful candidate. What will you be looking for in the person to be hired?

## I. B. Other Staff Providing Services

- Titles, responsibilities, and qualifications of other LITC staff members. List those that will have ongoing responsibilities for the LITC.
- Other staff- may include but not limited to paralegals, interpreters, outreach coordinator, referral coordinators, support staff, and supervisors.
- List staff that will provide support but are not billed to the grant or are billed through an indirect cost rate if it helps demonstrate the strength of the program. Note that their time will not be charged to the grant.

# I. C. Student Practice and Assistance

Academic clinics should provide details about students in their program. Include the following:

- Type of student- undergrad, law (1L, 2L, 3L, LLM), or other graduate students,
- Number of hours students are expected to work, and
- How they will help provide services.

Non-academic clinics often use students too.

Students may be volunteers or externs for credit from a local college or university.

The same details should be provided.

**\* Students can increase the impact of the program, but adequate training and supervision are needed.**

\*Not required  
for ESL  
Education  
Program  
Applicants

## I. D & E. Practice Before the IRS and U.S. Tax Court\*

To represent taxpayers before the IRS, the named staff person must be a qualified representative (generally, Attorney, CPA, or Enrolled Agent).

Must also have a staff member or volunteer that is authorized to practice before the U.S. Tax Court.

# I. F. Tracking Time

- Provide the method to be used to track staff and student time.
- Include the system used for recording time- case management software (preferred), Excel, pen and paper.
- List the codes for tracking different types of activities such as administrative tasks, outreach, education, case work, etc.
- Caveat: Time devoted by students receiving credit may not be billed to the grant, but time tracking may be beneficial to establish habit for billing.
- All student volunteer time must be tracked if used as in-kind matching funds.

See 2 CFR 200.430  
(i), Standards for  
Documentation of  
Personnel Expenses.

# Program Performance Plan

## II. Taxpayer Services

### A. Proposed Program Plan

1. Identify Geographic Area
2. Types of Representation Provided
  - i. 90/250 income requirement
  - ii. Amount in controversy requirement
  - iii. Clinic procedures

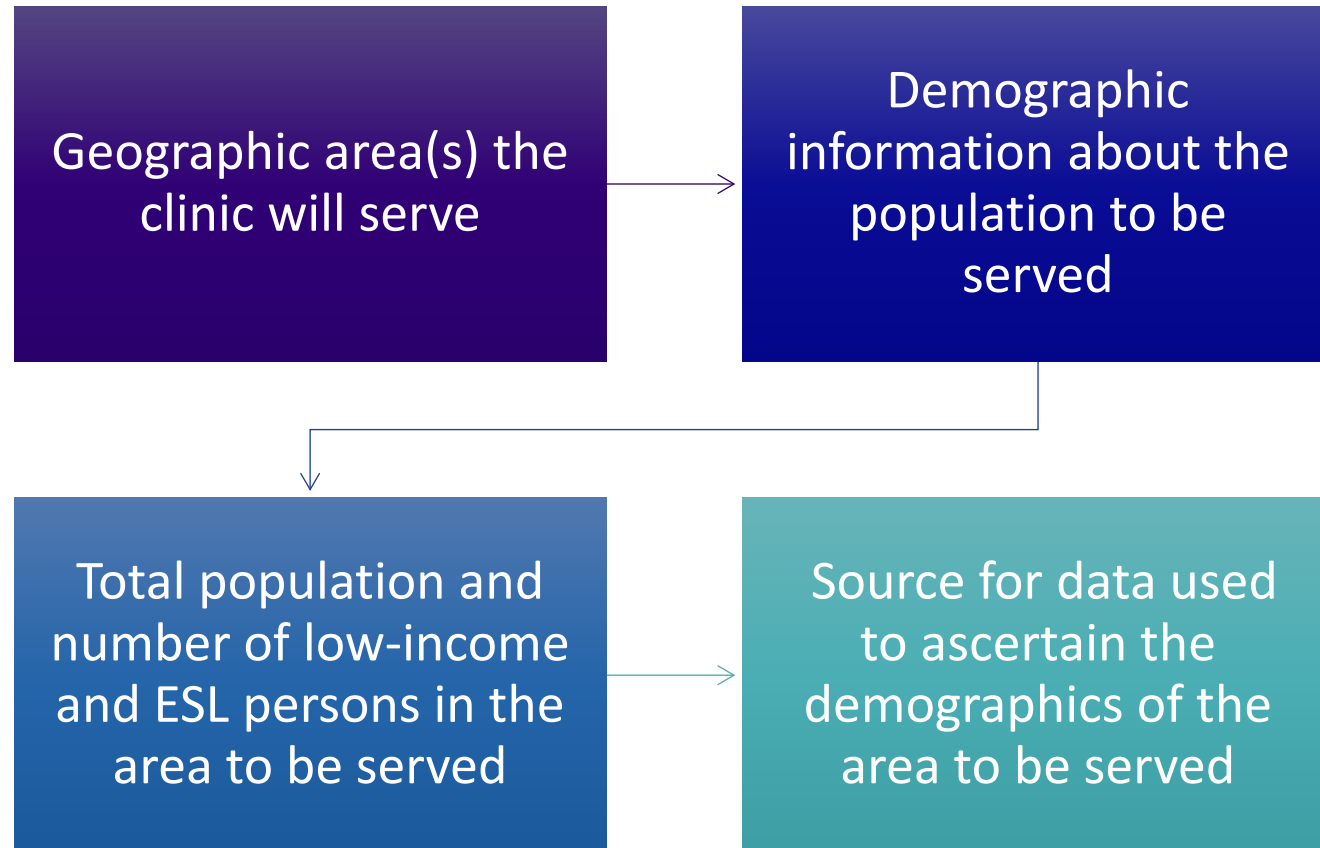
### B. Describe Consultation Services

### C. Describe Educational Activities

ESL Education  
Program Applicants:  
No responses  
required for A.2.i-iii  
& B.



## II. A. 1. Identify Geographic Area(s)



ESL Education  
Program Applicants:  
Focus on ESL  
population that will  
be served

## II. A. 2. Type of Representation Services

A.2. Include specific examples of the range of services provided by the clinic. Share any additional information, including the factors the clinic uses to determine what level and type of service to provide to a taxpayer.

i. & ii. Indicate what financial information is gathered and how it is verified to determine income and amount in controversy. Describe policies used to determine whether to make exceptions to acceptance criteria for taxpayers whose income exceeds 250% of poverty guidelines or whose amount in controversy is above \$50,000 per tax year. Note how and by whom exceptions are tracked and monitored.

iii. Describe procedures for intake, assignments, and monitoring or cases.

ESL Education  
Program Applicants:  
Consultations are  
not required but  
strongly encouraged  
if consultations can  
be provided by a  
qualified  
representative.

## II. B. Type of Representation Services

B. Consultation Services- A discussion with a taxpayer designed to provide advice or counsel about a specific tax matter that does not result in representation of the taxpayer. An intake interview that does not result in the LITC representing the taxpayer may count as a consultation only if substantive advice or counsel is provided to the taxpayer about a specific tax matter.

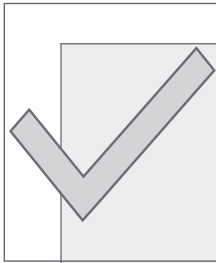
## II. C. Education

**Educational activities** inform ESL or low-income individuals about their rights and responsibilities as taxpayers, and tax issues of significance to the intended audience.

If proposing to serve multiple states or jurisdictions, must conduct outreach and provide taxpayer education throughout the service area. Where the applicant will not have a physical location within each state or jurisdiction, the applicant will need to address its strategy for accomplishing this.

ESL Education Program Applicants: Give special attention to this question. Be sure to demonstrate that the applicant has ESL education plans, including a timeline for when services will be provided, topics to be covered, and details about the review process for the training materials. Discuss how you will use existing community partnerships and engage with new partners.

# III. Clinic Operations



A. Tracking delivery of services to low-income and ESL taxpayers



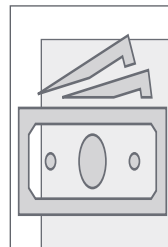
B. Protecting taxpayer privacy, maintaining confidentiality, and safeguarding client records



C. Publicity plan, including potential venues for outreach to low-income and ESL taxpayers



D. Dates, days, and hours of clinic operation



E. Plans for charging nominal fees, if any, and amount

# Program Performance Plan

## IV. Volunteers

- A. Applicant's *pro bono* panel and how members will be identified and recruited
- B. Referral process if to a local, state, or national *pro bono* panel and procedures used to assign cases to volunteers, monitor case progress, and evaluate services to ensure that taxpayers receive quality assistance.

*Programs that intend to provide representation through referral need to outline how they will coordinate with local LITCs to determine their ability to accept a case.*

- C. Method used to track volunteer time

## V. Training and Resources



A. In-house training to be provided to clinic staff, students, and volunteers



B. Continuing professional education activities of clinic staff and volunteers



C. Tax law library and access to other research sources

# VI. Program Monitoring, Evaluation, and Reporting



A. Strategy for monitoring and evaluating program results (in short and long-term)



B. Method to be used to measure and address client satisfaction



## VII. Program Numerical Goals

Identify the Program Numerical Goals for the project period in the following areas:

- New representation cases opened during the period,
- Consultations with low-income and ESL taxpayers,
- Educational activities to low-income and ESL taxpayers,
- Low-income and ESL taxpayers to be reached in educational activities

# Program Numerical Goals Tips

When setting goals for a new LITC consider what start-up activities need to be conducted:

- Do you have procedures and systems in place?
  - Do you have a likely pool of eligible clients?
  - Do you have opportunities identified for education and outreach?
  - Do you have staff onboard or do you need to hire?
- If you provide other services currently, are they sufficiently similar to your proposal?
  - Can you use those numbers to estimate performance under this grant?
- \* Be realistic and consider the amount of funding requested, staffing, and experience.**



# Civil Rights Review

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# Providing Civil Rights Information

- A. A list of active lawsuits or complaints naming the applicant which allege discrimination on the basis of race, color, national origin, age, sex, or disability with respect to service or benefits being provided.
- B. A description of all pending applications for financial assistance and all financial assistance being provided by other federal agencies.
- C. A summary of all civil rights compliance review activities conducted in the last 3 years.
- D. A description of how the needs of ESL individuals will be addressed in order to access services.
- E and F. Fill in check boxes.

[Instructions](#)

[Form 13424](#)

[Form 13424-M](#)

[Submission](#)

## Form 13424-M

### ▼ Background information

This section is designed to solicit information concerning an applicant's qualifications. The information will be used to determine whether the organization has sufficient experience in delivering services to low income and ESL individuals and the infrastructure to properly manage federal funds. Provide specific responses for each of the following requirements and keep comments concise and relevant.

#### I. Experience

For ESL Education Pilot applicants, when responding about the applicant's experience delivering services, focus on experience educating ESL taxpayers, including the languages served and number of individuals reached.

\*A. Describe the applicant's experience in operating an LITC program. Do not include information about the experience of specific individuals here. If the applicant has no experience operating an LITC program, describe the applicant's experience in delivering services (e.g., representation, education, and advocacy) to low income and ESL individuals and families. Include types of services provided, languages served, and number of individuals reached

\*B. List the applicant's existing affiliations with organizations, such as schools, governmental bodies, or other charitable organizations

\*C. Describe the applicant's experience supervising staff, students, and volunteers and provide examples of how supervision is

> [Help](#)

### ▼ Record details

Status

In Progress

Application number

APP-0182

Application type

New

Form

Form 13424-M

Deadline

7/15/2025

The program office may request copies of the internal accounting procedures as needed

\*1. Describe accounting procedures and accounting support staff ⓘ

\*2. Describe the method for tracking and verifying expenditures to ensure that LITC grant funds and matching funds will be used solely for qualifying LITC activities

\*i. Does the applicant operate a VITA Site

\*ii. If yes, specifically identify how the applicant will ensure LITC funds are not utilized for VITA activities

\*3. Describe the plans for audits and controls ⓘ

\*4. With regard to the financial statements submitted with this application or those uploaded to Single Audit Warehouse, provide the following information:



## VII. Program numerical goals

Ensure the goals are realistic based upon the amount of funding requested and taking into consideration factors such as whether the organization is newly formed or an existing organization or clinic, experience providing similar services, the proposed program plan, and resources provided (e.g., staffing and the use of volunteers).

Project numerical goals for:

**A. New representation cases opened in the calendar year (do not include beginning inventory);**

First year ⓘ

**B. Consultations with low income and ESL taxpayers;**

First year ⓘ

**C. Educational activities to low income and ESL taxpayers; and**

\*First year ⓘ

**D. Low Income and ESL taxpayers to be reached in educational activities**

\*First year ⓘ



## Form 13424-M Civil Rights Review Section

### ✓ Civil rights review

This information is mandatory and required of every applicant annually. Responses to the civil rights questions should be directly related to the part of the sponsoring organization that receives funding or where the LITC will be housed. For example, if the law school or business school within a university applies for funding for the LITC Program, the responses to the civil rights questions should only be in reference to the part of the university where the LITC will be housed, not the entire university. If the applicant does not have any information to report on these questions, a negative response is required such as none. If additional space is needed attach additional pages. Not applicable or NA is not an acceptable response. The applicant must provide the following information as a condition of eligibility under the LITC Program.

**If an organization has not received complaints or undertaken any activities, indicate this in lieu of answering not applicable. Not applicable is not an acceptable response.**

\*A. A list of active lawsuits or complaints naming the applicant which allege discrimination on the basis of race, color, national origin, age, sex, or disability with respect to service or benefits being provided. The list should include the date the lawsuit or complaint was filed; a summary of the allegation; and the status of the lawsuit or complaint, including whether the parties to a lawsuit have entered into a consent decree



## ▼ Errors

Please verify the following errors in the corresponding sections:

### ▼ Applicant information

Form 13424 - Applicant information: "Legal name of sponsoring organization" is Required;

Form 13424 - Applicant information: "Last name" is Required;

Form 13424 - Applicant information: "First name" is Required;





# Review and Evaluation of Applications

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# Application Review Process

Applications are subject to several layers of review:

- Validation by the Program Office (*are applications timely and complete and filled out in accordance with the instructions*)
- Technical Evaluation by a Ranking Panel (*does the proposed clinic program align with the requirements of the LITC Program; must received 50 points!*)
- Evaluation by the Program Office (*review of Ranking Panel findings, financial and compliance reviews, past and current performance if current grantee, etc.*)
- National Taxpayer Advocate Review

# Evaluation Considerations

Reasonableness of funds sought for the quantity and quality of services to be offered

Other sources of funding available to the grant recipient and how it plans to provide matching funds

Anticipated funding available to the LITC Program

Any noncompliance with federal tax and nontax obligations, or national policy requirements

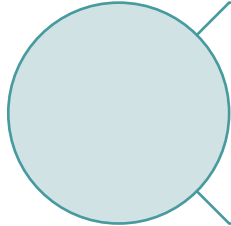
# Scoring

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%

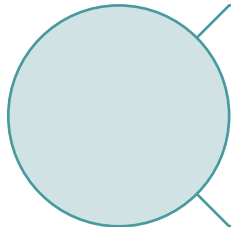
# Upcoming Key Dates

- Application period closes July 14, 2025 at 11:59 PM ET.
- Drop-In / Q&A Sessions: June 3, June 24, July 1, and July 8, 2025 from 1:00 – 2:00 PM ET.

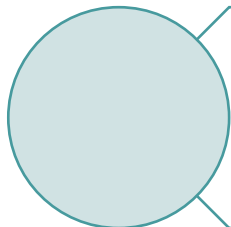
# Application Resources



2026 Publication 3319, Low Income Taxpayer Clinics (LITC) Grant Application Package and Guidelines



2 CFR Parts 200 and 1000, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*



Internal Revenue Code Section 7526

# Contacts

- Joceline Champagne: [joceline.d.champagne@irs.gov](mailto:joceline.d.champagne@irs.gov)
- Karen Tober: [karen.tober@irs.gov](mailto:karen.tober@irs.gov)

Questions about Grants.gov and SAM:

- Michael Conduct: [Michael.J.Conduct@irs.gov](mailto:Michael.J.Conduct@irs.gov)

Questions about Compliance Issues:

- Alayka Davis: [Alayka.L.Davis@irs.gov](mailto:Alayka.L.Davis@irs.gov)

For general questions: [LITCProgramOffice@irs.gov](mailto:LITCProgramOffice@irs.gov)







# Questions?

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