Reminders and Tips for Completing Form 13424-M, Low Income Taxpayer Clinic (LITC) Application Narrative

The 13434-M, LITC Application Narrative is used to report background information about the applicant, details about the Program Performance Plan, and information for a Civil Rights Review. The Program Office uses the information reported on this form to determine applicant eligibility. The information collected with this form will be closely evaluated when reviewing and scoring the grant application. Please answer the questions carefully and report all information completely and accurately. A response must be provided for each field. This guidance is meant to supplement instructions already provided on the form.

Background

I. Experience

A. Include length of time services have been provided.

B. Include only organizations with whom the clinic has or will have a formal or legal relationship such as situations where the clinic will be housed within a larger organization (as a project or unit of that organization) or situations where a formal Memorandum of Understanding (MOU) exists with another organization that will support service delivery of the clinic.

C. List any supervising or mentoring activities. Include length of time having supervised or mentored.

D. Share specific plans for reaching your ESL population in the various communities identified in II.A.1.

II. Financial Responsibility

A1. Describe your grant fund tracking system, including specific accounting system, accounting manual/procedures in place to address internal controls, details of separation of duties for work processes and handling various accounting aspects of the clinic, who provides oversight and how often.

A3. Indicate whether internal or external audits are conducted. Note how often internal reviews are performed, and if audited by an external party, how the auditor is selected.

A5. Include related education or certifications as well as length of time spent in the field of business administration or federal funds management.

Program Performance Plan

I. Program Staff

A1 & A2. Detail out relevant experience of the attorney, CPA or EA representing clients before the IRS or other tax-related experience positions in dealing with tax issues. Indicate education in tax law. If the position is unfilled, detail expected qualifications for hiring. Do not repeat the same information for the QTE and CD, if held by the same individual. Instead highlight what qualifications or experience make them well-suited to fulfill the different roles.

B & C. Include length of time staff has performed the same or similar duties. Remember to specify the number of students per semester and type (law students, graduate accounting students, etc.) and other helpful information such as how many cases the students will be expected to handle.

D & E. List qualifications and experience, including extent of federal tax knowledge, and whether more than one person is able to practice before the IRS or U.S. Tax Court. If a volunteer will fulfill the role of representative before U.S. Tax Court, please include information for that individual.
F. Indicate the interval used to track time (e.g., in tenths or quarter of an hour). Identify how time is tracked, for example, if time is coded by type of activity, such as case work, education, outreach, advocacy, or administrative time. Notate who tracks, reviews, and approves time, and how often.

II. Taxpayer Services

A1. Note your ability to provide services other than in English. Be sure to cite a source for demographic data (e.g., U.S. Census, state statistics, local statistics, data gathered by recipient). For example, See, https://factfinder.census.gov “Annual Estimates of the Resident Population: April 1, 2010, to July 1, 2018, 2018 Population Estimates.”

A2. Include specific examples of the range of services provided by your clinic. Share any additional information including factors the clinic uses to determine what level and type of service to provide, to a given taxpayer.

A2i & A2ii. Indicate what financial information is gathered and how it is verified to determine income and balance due information. Describe what policies are in place to determine whether or when to make exceptions to acceptance criteria for taxpayers whose income exceeds 250% of poverty or whose amount in controversy is above $50,000 for one year. Note how these exceptions are tracked, who monitors them, and how often.

III. Clinic Operations

A. Specify systems used to track services and data that’s tracked to help shape future services. Note your case management system and whether information is easily retrieved. Discusses how often information will be reviewed and what will be done with that information. Indicate volume and type of information to be tracked, e.g., case status, notes, staff time, status, etc.

B. Describe how you plan to protect both paper and electronic documents, where case records will be kept and who has access to them. Note whether paper and electronic records are protected, under lock and key or with passwords and how passwords are safeguarded.

C. Include information about the ESL population you will be serving, and the languages materials will be translated into describing the services that will be provided. Note the methods used to identify taxpayers.

D. Notate whether services are accessible for taxpayers with challenging schedules (nights, weekends), transportation issues, etc.

E. Provide what clinic services/activities the fees will cover, and the reasoning and methodology used in determining the fee.

IV. Volunteers

A & B. Address the make-up of your pro bono panel (CPA, Attorney, EA) and how they help execute the clinic’s program plan. Describe any approach for recruiting professionals to assist with incoming cases. Describe any efforts to identify potential referral sources or other volunteers. Address the monitoring process for cases assigned to volunteers, including frequency of reviews, who monitors cases, and how evaluative findings are used to improve the use of volunteers and volunteer services.

C. Describe how time for representation and consultation will be notated differently.

V. Training and Resources

A. Note how and type of training to be provided to administrative staff on grant guidelines or requirements.

B. Include details about continuing education opportunities provided such as type of training, the sponsor, who is to be trained, and expected benefit to the LITC.
VI. Program Monitoring, Evaluation, and Reporting

A. Describe how success will be defined and measured, whether there are specific numerical and qualitative goals. Include in the description, how both short term and long term goals were determined.

B. Share how you intend to utilize data collected from clients to measure and address client satisfaction. Demonstrate how results are used to improve the breadth and quality of services. Note who evaluates the data and how often.

VII. Program Numerical Goals

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

Civil Rights Review

D. The Response should address meeting the needs of individuals with limited English proficiency (LEP). It must also address how services will be provided to those who may need a reasonable accommodation to access services. Note “Not Applicable” is not an appropriate response because the questions apply to all organizations. If no activity has been undertaken or there is nothing to report, please indicate.