

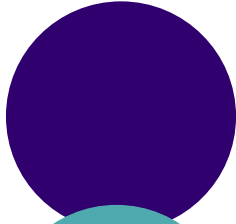


2023 Supplemental LITC Grant Application Session 1

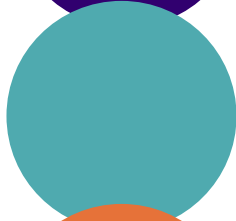
LITC Program Office | March 2023



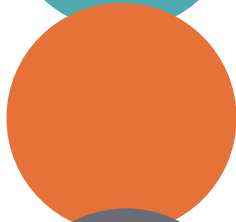
Presenters



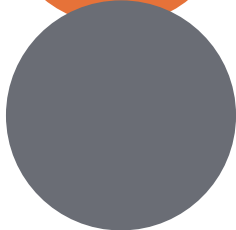
Joceline Champagne, Technical Advisor



Michael Conduct, Acting Senior Program Analyst

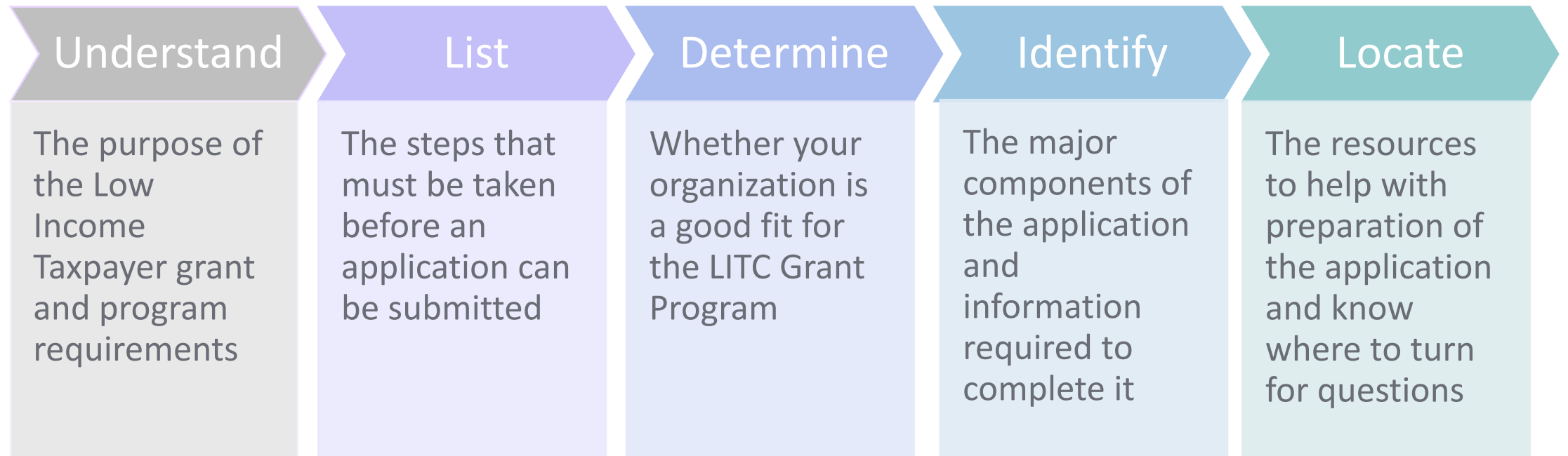


Ravi Patel, Senior Tax Analyst, VITA/TCE Grant Program Office



Karen Tober, Technical Advisor (Session 2 only)

At the conclusion of this session you will be able to:



LITC Program

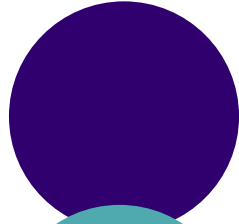


LITC Mission Statement

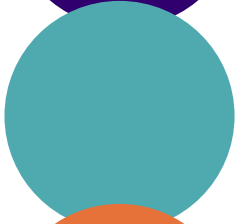
Low Income Taxpayer Clinics (LITCs) ensure the fairness and integrity of the tax system for taxpayers who are low-income or speak English as a second language (ESL) by:

- 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.

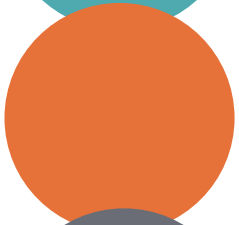
LITC Program Office Role & Responsibilities



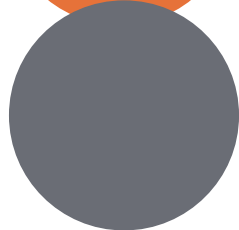
Screening applications and assisting with the selection of grantees



Administering grant funds



Monitoring LITC performance



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

Program Requirements



The term “*clinic*” includes-

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.

2023 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 funding it will provide if funded (Form 13424-J).

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

For more information on matching funding requirements, see Publication 3319 pp.12, 27-28.

See instructions for Form 13424-J pp. 108-113

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 \$230 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.

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

Programs Considered for Supplemental Grant Applications

Two types of programs will be considered for funding during the 2023 Supplemental Application Round

- An LITC which has a program designed to fulfill all three prongs of the LITC mission: representation, education and advocacy.
- In 2023, a program may apply to participate in a taxpayer education pilot. The focus of the pilot will be to educate individuals for whom English is their second language (ESL) about their rights and responsibilities as U.S. taxpayers.



Qualifying Activities for Pilot Applicants

Education plans may include multiple service delivery strategies such as:

- Print
- Web
- Social Media
- Radio and Television

Must include in-person or virtual presentations with audience participation.

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

Physical Location

For clinics that propose using workshare space, the clinic must be able to identify it as the clinic's place of business in letterhead and correspondence.

The clinic must have access to a private office and private meeting space to enable confidential conduct of business.

Taxpayer records or information may only be received and stored at the location if the individual receiving the information has been trained to maintain confidentiality and security.

Maintaining confidentiality and security requires that information received must be kept in a secure location, access must be limited, those receiving information agree to hold the information in confidence.

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.

Additional discussion of confidentiality and security are found in the Publication 3319

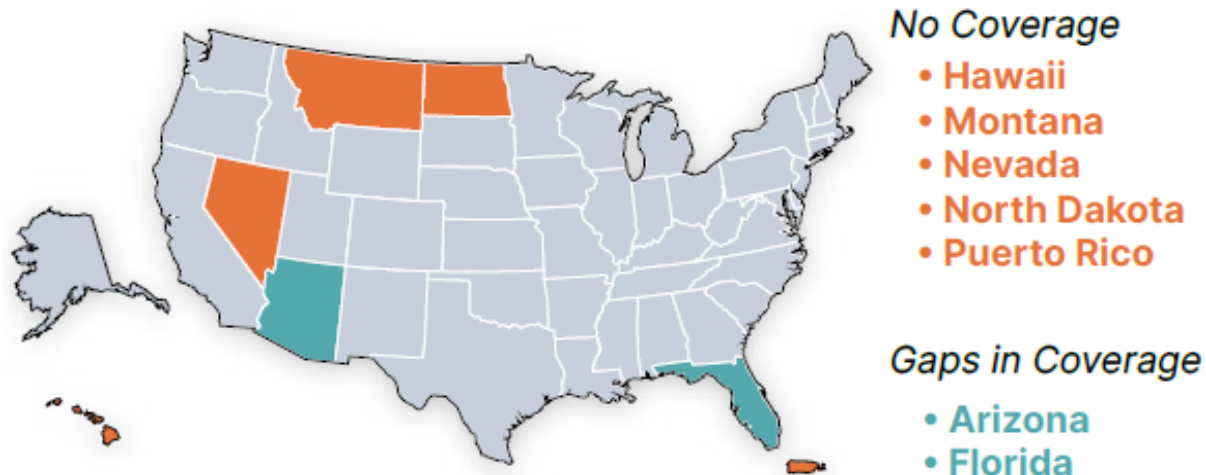
Priority or Special Consideration

Special consideration will be given to the follow:

- Clinics proposing to cover geographic areas that are currently not covered by an existing clinic
- ESL Taxpayer Education Pilot Applicants:
 - Existing organizations with community partnerships

Note: Continuation of this program will be determined by interest in and success of the pilot participants.

Uncovered States and Counties



The counties not covered in these states are:

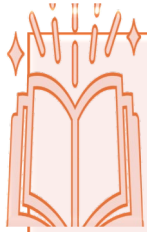
Florida

Baker, Bradford, Citrus, Clay, Columbia, Dixie, Duval, Flagler, Hamilton, Hernando, Lafayette, Madison, Nassau, St. Johns, Sumter, Suwannee and Taylor.

Arizona

Apache, Coconino and Navajo.

Researching LITCs and Your Community



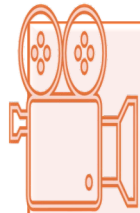
Read the
Publication 5066



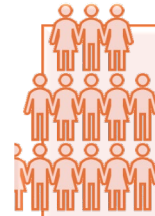
Talk to an Existing
Clinic



Find Your Local
Clinic



Watch the videos



Demographics to
be Served

Application & Submission Process



Steps for Newly Formed vs. Existing Orgs.

Systems or Statuses needed	Newly formed Organizations	Existing Non-Profits No Federal Funding	Existing non-profit with federal funding	Current LITC Grant Recipients
Apply for EIN	X			
Apply for Non-Profit Status	X			
Complete or Update SAM.gov Registration	X	X	X *	X*
Create workspace/ dashboard in Grants.gov (Last Step)	X	X	X	X

*Those with current accounts should make sure that the account is not allowed to lapse during pendency of application

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 get 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 to do in order to apply for recognition by the IRS of 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).
- Establishes E-biz Point of Contact (POC) which is required for working within Grants.gov.

Grants.gov

Purpose: Search for grant opportunities and apply for funding. All LITC supplemental applications must be electronically submitted via www.Grants.gov.

Platform: Web-based, accessible by computer, tablet, and smart phone.

App: The Grants.gov app enables tracking of application status.



Create a Grants.gov Account

The first step to access Grants.gov is to register an account.

Follow the on-screen instructions or refer to the detailed instructions here:

<https://www.grants.gov/web/grants/applicants/registration.html>



Ebiz Point of Contact (POC)

The Ebiz Point of Contact (POC) must be current in the SAM system. POC creates the workspace and assign roles in Grants.gov. The Authorized Official Representative (AOR):

- Is a critical role that needs to be created.
- The person authorized to make legally binding commitments on behalf of the organization
- Certifies the application is complete
- Signs the application on behalf of the organization.

Warning for existing SAM.gov account holders: POC is often not updated in SAM, which will delay and or prevent completion and submission of the application.

Create and Complete a Workspace

- The workspace allows for collaboration by the applicant's staff.
- Each staff person needs to be added as a user and assigned a role.
- System routing facilitates completion, review, and editing prior to application submission.

Submitting an Application

- Submit the application through the workspace by clicking the Sign and Submit button on the Manage Workspace page, under the Forms tab.
- Submit your application package at least 24-48 hours prior to the close of the application period to provide time to correct any potential technical issues that may disrupt the application submission process.
- Submit via computer, tablet, and smart phone.



Electronic Signature

No physical signature is required in Grants.gov.

The name of the person with the role of Authorized Official Representative (AOR) is inserted into the signature line of the application, serving as the electronic signature.

Grants.gov Resources

For training resources, including video tutorials:

<https://www.grants.gov/web/grants/applicants/applicant-training.html>.

For workspace information:

<https://www.grants.gov/web/grants/applicants/workspace-overview.html>.

Applicant support: Grants.gov provides 24/7 support via the toll-free number 1-800-518-4726 and email at support@grants.gov.

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

Karen Tober at (202) 317-9590 or @ karen.tober@irs.gov.
Michael Conduct at (202) 317-3084 or @ michael.j.conduct@irs.gov;

Fax number 877-477-3520.



Supplemental Grant Application- Required Forms

The LITC Full Grant Application includes:

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

For instructions for completing forms, See Publication 3319, pp. 93-126, Appendix A.

For instructions
for completing
forms, See
Publication 3319,
pp. 93-126,
Appendix A

For instructions
for completing
forms, See
Publication 3319,
pp. 93-126,
Appendix A

Supplemental Grant Application- Attachments Form

The attachments form is used for submitting the following:

- 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.

Attachments Form (cont):

- Documentation showing the named Tax Compliance Officer on Form 13424 is properly authorized to receive federal tax information regarding the applicant/sponsoring organization. Which 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 p. 104



Overall Guidance when Completing your Application

Carefully read through the entire application before starting to complete it.

Read any introductory statements to a section or subsection.

Don't repeat information.

Ask someone that isn't as familiar with your proposal to read it to determine if there are gaps.

Proofread carefully.



Questions??

