



2027 Low Income Taxpayer Clinic Grant Application Basics- Session 1

LITC Program Office | May 12, 2026



LITC Program Office Presenters

- Tamara Borland, LITC Director
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Introductory Items

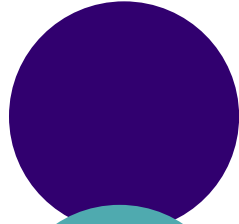
- Please keep your microphone muted.
- If you have a question, please type it the chat or raise your hand using the Teams function.
- Today's session is not being recorded.
- The slide deck will be available on the TAS website after the presentation.

LITC Mission Statement

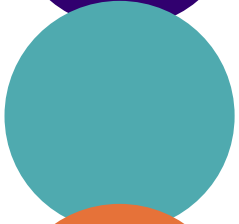
LITCs ensure the fairness and integrity of the tax system for taxpayers who are low-income or speak English as a second language (ESL) by:

- 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.

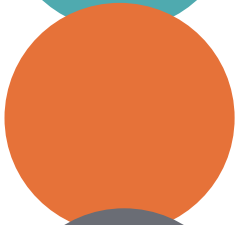
LITC Program Office Roles & Responsibilities



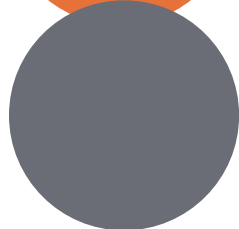
Screening applications and assisting with the selection of grant recipients



Administering grant funds



Monitoring LITC performance



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

Grant Program Requirements



Low Income
Taxpayer Clinics

REPRESENTATION • EDUCATION • ADVOCACY

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.

* See text of IRC Section 7526 at [26 USC 7526: Low-income taxpayer clinics](#) or in [Publication 3319, LITC 2027 Grant Application Package and Guidelines](#)

2026 LITC Types:

- Legal Services/
Legal Aids (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.25-28.

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 \$260 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. 26-28.



Programs Considered for Grant Applications

Two types of programs will be considered for funding during the 2027 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)



What are qualifying education activities?

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 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 it proposes to cover.

Priority or Special Consideration

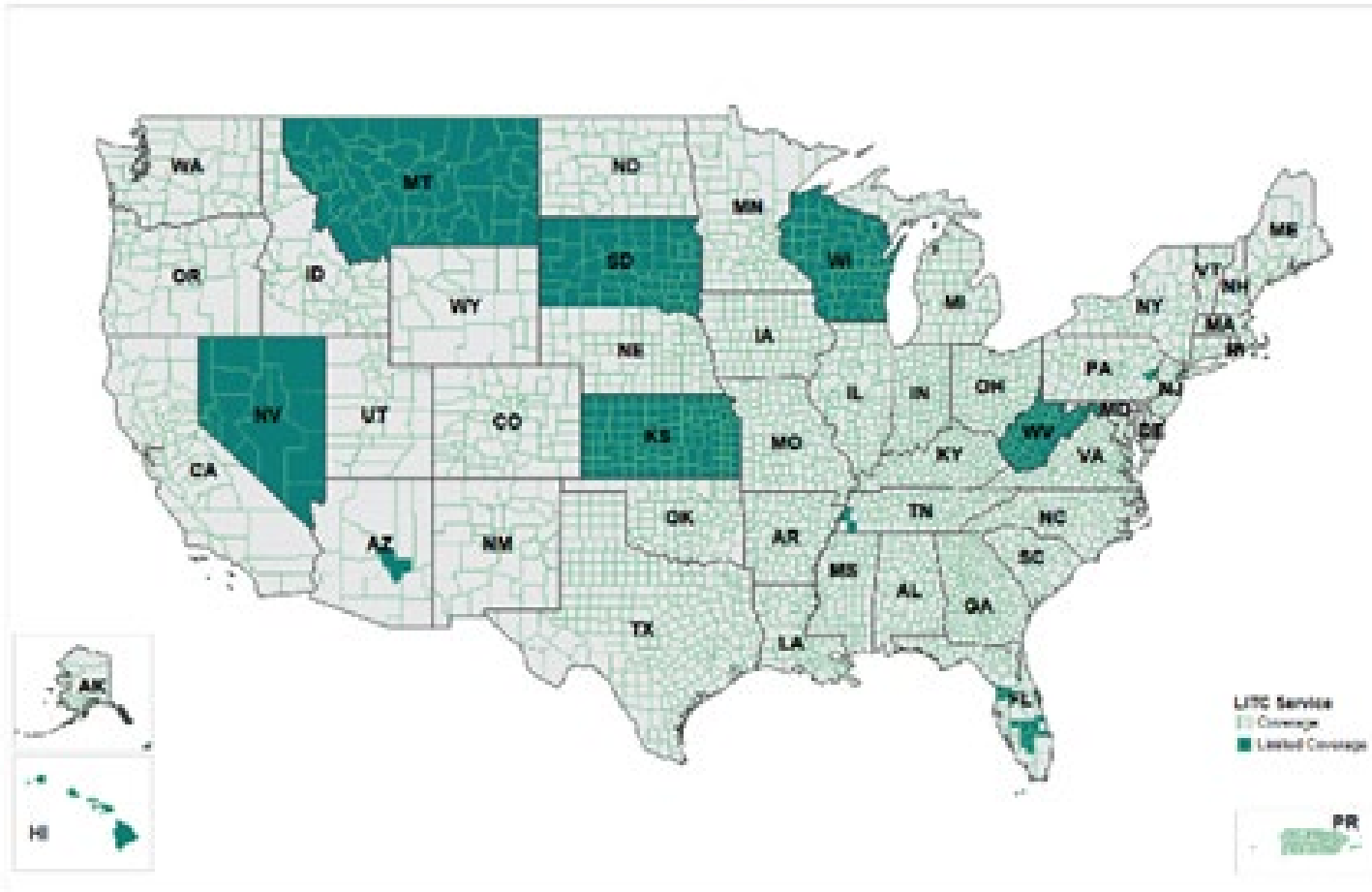
Special consideration will be given to the follow:

- Clinics proposing to cover geographic areas that currently have limited coverage.
- For ESL Education Program applicants, organizations with existing community partnerships.

* See the [interactive low-income taxpayer information map](#) on the TAS LITC Grants webpage for county-level data about low-income taxpayer populations, compliance issues worked, and LITC coverage.

Areas with Limited Coverage

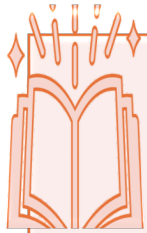
2026 LITC Coverage by County



Montana, Hawaii, Kansas, Nevada, South Dakota, West Virginia, Wisconsin have limited coverage.

Arizona, Florida, Pennsylvania, and Tennessee have some counties with limited coverage.

Researching LITCs and Your Community



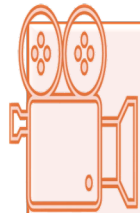
Read the
[Publication 5066](#)



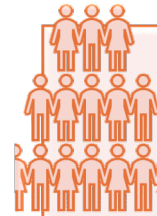
Talk to a current
grantee- [Publication
4134](#)



Find your local clinic



Watch videos on the
[TAS LITC website](#)



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

- 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 E-biz point of contact (POC). The POC will complete the annual SAM registration renewal, onboard the applicant to the LITC Grants Portal, and add contacts to the applicant's portal account.



Grants.gov



- A web-based system used to search for federal grant opportunities and includes instructions for applying.
- Visit grants.gov at <https://www.grants.gov/> and use the search term LITC.
- Contains the LITC Notice of Funding Opportunity (NOFO); Publication 3319, 2027 LITC Grant Application Package and Guidelines; and the link to the LITC Grants Portal, where the grant application can be accessed and submitted.





Who's on Your Application Team?

- Key individuals you will need on the team
 - Someone to address the budget and financing
 - Someone to develop the program plan
 - Others?
- Make sure all know the application due date (July 6, 2026) and any other internal due dates.

ID.me

- ID.me account is needed to access the LITC Grants Portal.
- Sign up here: <https://www.id.me/government>.
- Find 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 your work email address is primary on the account. See a 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 grants management system used for the LITC Program and where the application will be completed and submitted.
 - * **CAUTION: Do not try to access the portal yet!** *
- Only key employees may create an account in the portal:
 - **Authorized Representative/Authorizing Official**- The person who can sign on behalf of and legally bind the sponsoring organization.
 - **E-Biz POC**- Established on SAM.gov and is responsible for authorizing individual personnel access to electronic systems.
- Access the portal at <https://litcgrants.treasury.gov> only if you are one of the key employees listed above and ready to onboard your organization and the application team.



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-M, LITC Application Narrative; and
- IRS Form 13424-J, Detailed Budget Worksheet and Narrative Explanations.

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

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
 - If an audited financial statement is not available, an unaudited statement for the most recent fiscal year and a statement as to why audited financial statements are not available;
 - If an unaudited financial statement is not available, a balance sheet or profit/loss statement.
- Indirect cost rate agreement, if applicable.



Additional Documentation Suggested

- Documentation showing the named Tax Compliance Officer (TCO) on Form 13424-M 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 the Tax Compliance Officer, see Publication 3319.



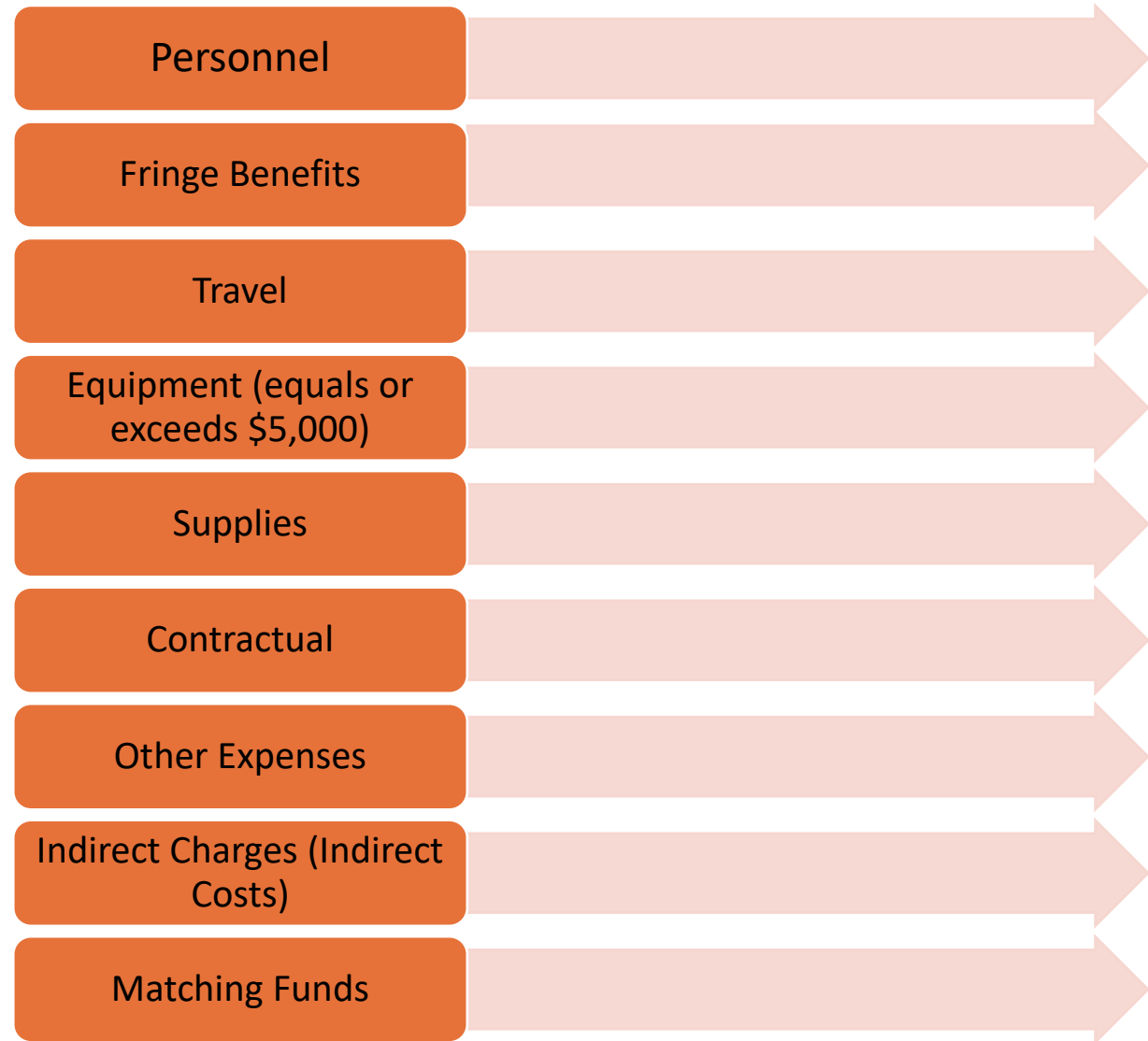
Form 13424-J, Detailed Budget Worksheet






Budget Narrative

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





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



Paint a picture of
how the clinic will
operate!

Form 13424-M Overview, Part 1

Preliminary Information

Where are you or where will you be located? How will taxpayers and other service providers locate you? What services will you deliver broadly and what service delivery model are you selecting?

Background

What is your organization, how is it structured, and what services is it delivering? What experience does it have delivering LITC or similar services?

Taxpayer Access, Geographic Area, Target Audience, and Outreach Strategy


Who/Where are you serving, and what do you know about the target audience? How will you communicate with them and how will you provide access to services?

Taxpayer Services

What is your organization's strategy and approach to providing key services? Who are (or who will be) your staff and how will they support the delivery model?

Clinic Operations

When and how will your clinic operate? How do people complete applications for assistance? How do you keep track of eligibility, quality of services, etc.?



Paint a picture of
how the clinic will
operate!

Form 13424-M Overview, Part 2

Training and Resources

How will you train new staff, students, and volunteers and keep them in the know about tax law, customer service, and administrative requirements?

Financial Responsibility

How will you make sure that you're spending federal funds for the stated purpose and following all applicable rules?

Program Evaluation and Improvement

How do you make sure that you're delivering a quality program and how will you adapt to continue to improve?

Program Numerical Goals

What did you consider in setting the goals and what is achievable?

Civil Rights

Does your organization have a track record of protecting civil rights and ensuring your organization does not discriminate?

Technical Review Scoring Criteria

In scoring applications, we 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.

For general questions about the LITC program, contact Joceline Champagne at joceline.d.champagne@irs.gov.

Questions?



**Low Income
Taxpayer Clinics**

REPRESENTATION • EDUCATION • ADVOCACY

**Thank you for attending today's
presentation and for your interest in the
LITC Program!**