



2027 LITC Grants Portal Overview and Application Considerations- Session 2

LITC Program Office | May 13, 2026





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:
 - organization and user 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

- Visit [Grants.gov](https://www.grants.gov) to view the Notice of Funding Opportunity (NOFO).
- Employer Identification Number (EIN)- All applicants must have an IRS-issued [EIN](https://www.irs.gov). We recommend applying for it online at [irs.gov](https://www.irs.gov).
- Register on the [System for Award Management \(SAM\)](https://www.sam.gov) website ([SAM.gov](https://www.sam.gov)).
 - A Unique Entity Identifier (UEI) will be provided when the organization registers.
 - The SAM registration must be active and up to date. The process can take two weeks or more.
- An [ID.me](https://www.id.me) account is needed 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) (<https://litcgrants.treasury.gov>).

*** CAUTION: Do not try to access the portal yet! ***



LITC Grants Portal Registration and Log-In



**Low Income
Taxpayer Clinics**

REPRESENTATION • EDUCATION • ADVOCACY



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.
- Make sure that whatever email you're using for the LITC Grants Portal is also the PRIMARY email in your id.me 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 (E-Biz) 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



Portal User Roles

	Portal Onboarding	Application Forms					Reporting Forms				
	Acct Creation	Add Users/ Contacts	Start App	SF-424	13424-M	13424-J	Submit App Forms	13424-R	13424-L	SF-425	Submit Report Forms
E-Biz POC	✓	✓									
Authorized Official (AO)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓ * Can submit all
Program Staff				✓	✓			✓			✓ * Only 13424-R
Financial Staff						✓			✓	✓	✓ * Only 13424-L and 425
View Only				✓	✓	✓		✓	✓	✓	



- Only the E-Biz POC and AO can create the initial account for an org. If the AO and/or E-Biz POC leaves the org, have them assign their roles in the portal to their replacement before they leave.
- The ✓ under Application and Reporting Forms means that role can edit the forms indicated, except for the View Only role.
- The stacking of roles allows clinics to customize user permissions based on a clinic’s configuration and internal controls.

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://www.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 Condict at Michael.J.Condict@irs.gov.

Thank you, and we look forward to your participation.

Best regards,

The LITC Program Office

This link WILL EXPIRE. Make sure to log in when you receive the invite.



Treasury CRM LITC UAT

Telephone: 202-317-4700 | E-Mail: 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

- First Name

- Last Name

- Title

- Phone

Create contact

Sponsoring organization

- Are the sponsoring organization and the clinic the same entity? ⓘ

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

- Sponsoring organization name ⓘ

- 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

Johnny

* Last Name

John

* Phone

301-535-1111

* Email

mjc@mjc.com

* Title

Lead Analyst

* Role

Available

Authorized Official

View Only Staff

EBiz POC

Chosen

Program Staff

Financial Staff

Cancel

Add New Contact

Navigating the LITC Grants Portal



Portal Homepage has Four Sections

1. **Introduction:** Announcements and overview
2. **My Applications:** Access your application
3. **My Reporting:** Access to your interim and year-end report forms
4. **My Site Visits:** Information on in-person/virtual visits by the LITC Program Office.
5. **My Contacts:** Manage users within your organization

[Introduction](#)

[My applications](#)

[My reporting](#)

[My site visits](#)

[My contacts](#)

Welcome to the LITC Grants Portal

Grant application forms

To be considered for 2027 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 6, 2026**. The Funding Opportunity Number for the 2027 LITC grant is TREAS-GRANTS-052027-001. 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 LITCGrants@treasury.gov.

Application forms

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

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

Ready to get started? Click the button below to go to your applications

[My applications](#)

∨ **Help**

For assistance with your submission and other questions, contact LITCGrants@treasury.gov

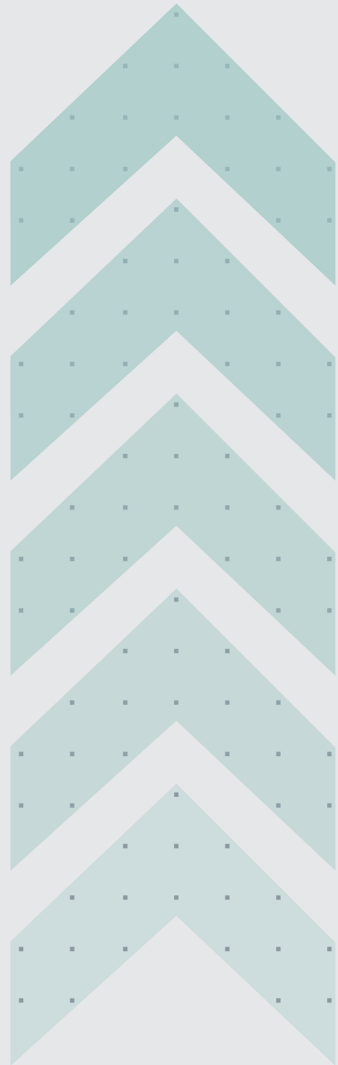
> **Legend**

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, 2026.
- **Continuation Request:** A returning clinic funded with a multiyear LITC grant that ends after December 31, 2026.

Application Forms

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



Introduction

My applications

My reporting





My site visits

My contacts

Applications

Start a new application

My applications

	Application Id	Grant Year	Type	Deadline	Status	Edit/View	More Actions	Download
1	APP-0367	2024	Continuation	5/14/2023	Amendment S...			
2	APP-0128	2026	Continuation	7/14/2025	Amendment S...		Funding award	

▼ **Help**

For assistance with your submission and other questions, contact LITCGrants@treasury.gov

> **Legend**

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



Information Needed for Completion of the 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 to 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?

No ▼

*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

[Empty list box for counties]

Select all

[Empty list box for selected counties]

Add counties



Congressional districts

Select state ▼

Districts

Select all

[Empty list box for districts]

[Empty list box for selected districts]

Add districts

* Congressional districts

[Empty text input field]

Clear





▼ **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

B. Applicant

C. State

D. Local

E. Other

F. Program income

G. Total

* Is the Applicant Delinquent on any Federal Debt? ⓘ

* If yes, include an explanation

✓ **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**

∨ **Type of applicant**

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

> **Congressional distr...**

> **Estimated funding**

> **Authorized represe...**

Form 13424-M



**Low Income
Taxpayer Clinics**

REPRESENTATION • EDUCATION • ADVOCACY

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

Instructions

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

This form is used to report background information about the applicant, details about the proposed program plan, including staffing and plans for representation, education, and advocacy. There are also civil rights related questions. The LITC Program Office uses the information reported on this form to determine applicant eligibility. For new applications subject to technical review, the information collected will be closely evaluated when reviewing and scoring the grant application. Please answer all the questions carefully and report all information completely and accurately. A complete response means an entry must be provided for all the required fields, which are tagged with a red asterisk. All required fields must be completed in order to submit the form.

Remember this is an interactive form. Answers you provide in the top section under clinic services and delivery model will determine which questions you are asked to answer. Pay close attention to these early responses to ensure that you are prompted with the questions that pertain to the type of program proposed in the application. The answers to these questions also determine the scoring percentages to be applied to the application.

NOTE FOR APPLICANTS ENTERING YEAR 2 OR 3 OF A MULTIYEAR GRANT: For this year, when asked if reporting major changes to the program plan, select “yes.” The Form 13424-M used this year is new for everyone. Many of the questions are similar to the prior application but they may have been reordered, reworded, or broken into multiple parts to better align the question with the information the program office is seeking. There are a few new questions and some were eliminated. Each year there are a set of questions you will have to complete regardless of the type of application. In other sections, you will be asked if you have changes to report. Initially answer “yes.” Review the question to determine if you have any substantial changes or new information to add to the responses provided in the last new/full application you submitted, then provide the updates or changes. If not, you will change your answer to “no” and move to the next section. See the LITC Toolkit for training dates for returning applicants. We will go over this process and answer any questions you may have.



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.
- Clinic name provided will be used in IRS materials- be consistent!
- 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 Tax Compliance Officer is properly authorized to receive federal tax information for the applicant.
- Form 13424-M was recently revised and be downloaded at:
<https://www.irs.gov/pub/irs-pdf/f13424m.pdf>

Form 13424-M Section Breakdown

- Clinic information
- Background
- Taxpayer access, geographic area and target audience, outreach strategy
- Taxpayer services
- Staffing
- Volunteers
- Clinic operations
- Training and resources
- Financial responsibility
- Program information
- Civil rights information

Clinic Information

-Type of clinic program/service and delivery model

A “standard” clinic providing:

- Representation
- Education and
- Advocacy

The term “referral” includes the referral of low-income taxpayers to qualified representatives and to an LITC for representation.

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 be delivered through a variety of media.



Background

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.

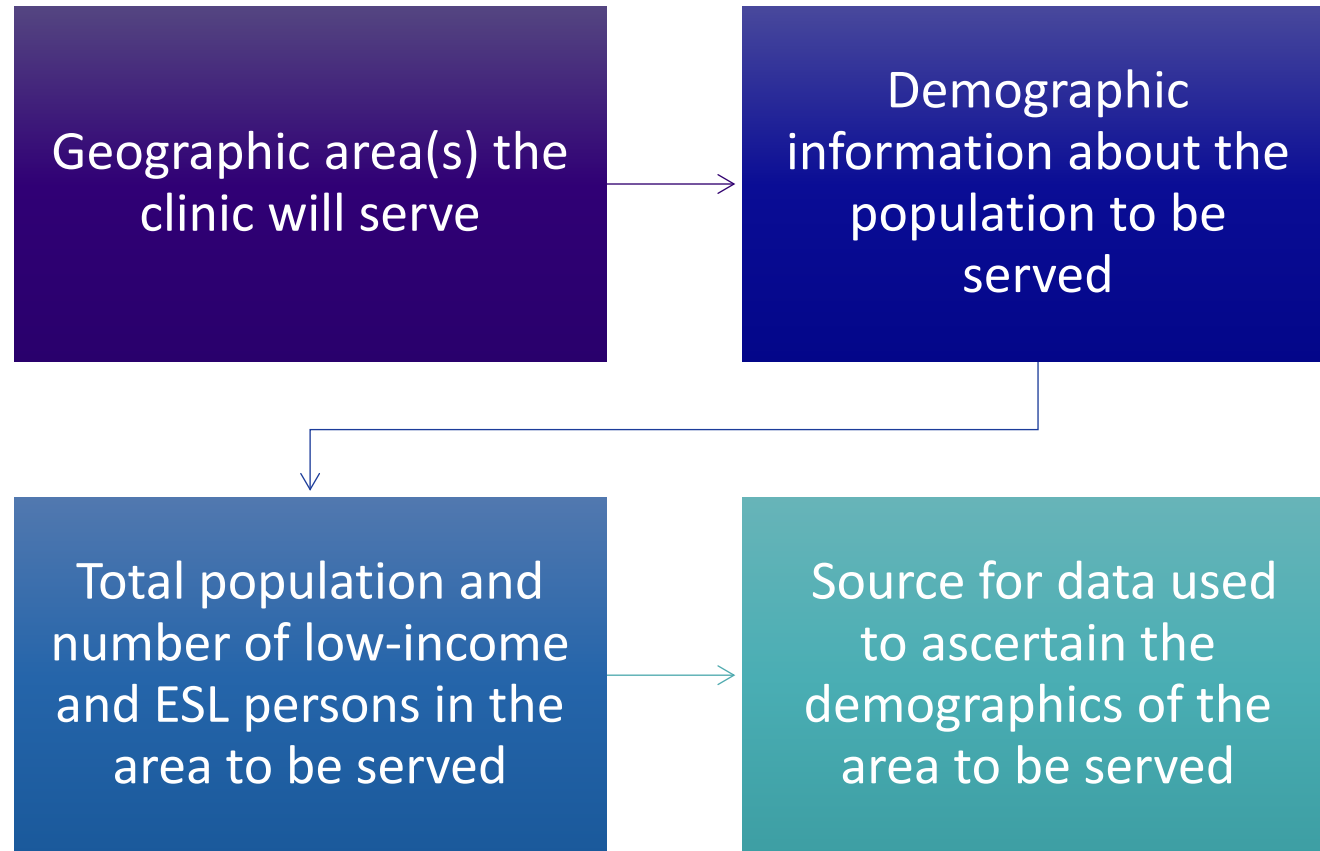


Taxpayer access, geographic area and target audience, outreach strategy

- For geographic area and target audience, answer for the areas selected when completing SF 424. (counties and congressional districts)
- Use demographic data to help make the case for why services are needed.



Identify Geographic Area(s)



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



How you are going to reach your target audience is as important as who is your target audience.

Partnerships and Networks

- List current partners and planned partnerships. How will these help you serve the target audience?
- Take time to flesh out the outreach plan. How will taxpayers find the clinic when they need help?
- For ESL Education Program Applicants, special consideration is given to established organizations with existing community partnerships that can swiftly implement the program.



Taxpayer Services

- Provide the clinic's approach to delivering each of the key services
- For full scope clinics, it's important to pay special attention to how representation will be provided.
- For ESL education program applicants, the education question is critical. Answer it thoroughly and provide details about the plan.

Staffing

- The key positions are the Qualified Tax Expert (QTE), Clinic Director (CD), and Qualified Business Administrator (QBA).
- Describe what relevant skills, experience, or education qualifies the person to fulfill each role.
- Provide licensure information for all staff but required for the QTE.
- Individuals can fill more than one role.
- The CD should be familiar with the day-to-day activities and key admin procedures, is the POC for the Program Office, and should be familiar with and assist with reporting.



More on Staffing

- 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?
- Tax Compliance Officer (TCO) is the person we will contact about federal tax compliance issues.
- For full scope clinics, QTE must be a paid staff member. ESL Education Program applicants may use a volunteer for this role.
- Students can increase impact of the program, but adequate training and supervision are needed.



*Not required
for ESL
Education
Program
Applicants

U.S. Tax Court

How will you handle U.S. Tax Court cases if no staff member is licensed to practice there?

- Are there plans to do so?
- In the meantime, what is the plan?
- If you have identified a volunteer to help with these cases, provide us their details.

Students

- How many students per semester
- Type of students
 - Graduate
 - Law
 - Accounting
- What services will the students provide?
- What are the plans for providing student supervision?

Pay special attention if applying to operate a clinic at an accredited academic institution and using students to provide representation.

Clinics primarily using volunteers for representation should provide as much detail here as possible.

Volunteers

- The pro bono panel refers to volunteers who will provide representation (Attorneys, CPAs, and Enrolled Agents)
- How will these volunteers be identified and recruited?
- Other types of volunteers can be very helpful to an LITC as well.

* Students can be volunteers but for match purposes can't count student hours when the student is taking the class for academic credit.

Clinic Operations:

-Days, Dates, and Times of Operation

- Select the days of the week when taxpayers and community partners can reach you
- Provide the hours of operation
- Will the clinic be able to accommodate weeknight or weekend appointments?
- Describe how services will be reduced, for what duration and what will be done to ensure continuity of services to current clients and potential clients with emergencies
- Notify the Program Office about any reduction in services lasting more than 30 days

Intake

- Method for completing intake?
 - Phone
 - Online
 - In-Person
- How will income be determined?
 - Pay stubs
 - Attestation
 - Tax Returns
 - Etc.
- What are the procedures for determining income when receipt of income is seasonal or irregular?

Generally, this only applies to LITCs providing representation and consultation services.



Statutory Criteria

- 90% of taxpayers represented must have household income at or below 250% of the federal poverty guidelines.
- Generally, the amount in controversy must be less than \$.50,000 for a single tax year

Fees for Services

If you plan to charge a fee, you must discuss:

1. What factors were considered in the decision to charge a fee,
2. How the fee amount was determined, and
3. The fee amount to be charged per taxpayer. (Sliding fees are not allowed and no fee is allowed for tax preparation.)

Note: Estimated fees to be collected must be included as program income on Form 13424-J, under matching funds.



Consider the services to be delivered, the needs of the organization, and the cost.

Case Management System

- System Features:
 - Track time
 - House documents
 - Case notes
 - Calendar deadlines
 - Client messaging
 - Case Assignment



Make sure systems and controls are in place to ensure the right case is assigned to the right individual and regular progress is happening.

Case Handling

- Case Assignment
- Monitoring
- Complaint Procedures



Time

- Provide the method to be used to track staff, volunteer, and student time including system to be used.
 - Is time designated by type of activity, case, administrative, outreach, education?
- Who reviews and approves the time reported?
- How do you designate time- match vs. federal funds?
- How will you value volunteer time?

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.

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

Training and Resources



In-house
training



External



Tax law library and
access to other research
sources

More on Training and Resources

Training to be provided to clinic staff, students and volunteers

- In-house
 - Frequency and type of training (e.g., administrative, skills building, substantive law)
 - Subject matter (e.g., U.S. Tax Court rules, client eligibility criteria, confidentiality, grant guidelines), if identified, and
 - How the clinic determines what training to provide.
- External training
- Research materials and software



Financial Responsibility

- Describe experience of the organization managing federal grant funds. If no experience managing federal funds, provide experience managing state, local government or private funds.
- Provide an overview of accounting procedures- if not written, when this will be completed and by whom. Include the staff involved.
- Describe any software used for managing financial reporting and accounting.
- Important to describe how expenses will be tracked.
- Be sure to fully answer questions about audited financial statements.



Program Evaluation and Improvement



What does success look like to you?



How do you know if you are delivering a quality program?



What is your plan for improvement?



Program Numerical Goals

- Briefly describe the factors considered in setting the clinic's numerical goals
 - Are you operating starting on January 1?
 - What is the staffing situation?
 - How well-known are you in your community?
 - Do you have a likely pool of eligible clients?
 - Do you have a partner to sponsor your education?

* Be realistic and consider the amount of funding requested, staffing, and experience.

Civil Rights

- Reasonable accommodations (two parts)
- Lawsuits or complaints
- Receipt of federal financial assistance
- Civil rights review activity
- Maintain records to demonstrate compliance
- Notify taxpayers about their rights





Review and Evaluation of Applications



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 and Recommendations
- Approval by Treasury Senior Administration Appointee

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

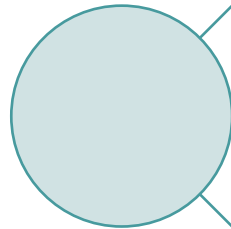
Section	Full LITC %	ESL Education Grant Only %
Background	10%	10%
Taxpayer Access, Geographic Coverage, & Outreach	13%	13%
Taxpayer Services	10%	13%
Staffing	17%	14%
Volunteers	6%	6%
Clinic Operations	20%	20%
Training and Resources	7%	7%
Financial Responsibility	10%	10%
Program Eval and Improvement	4%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



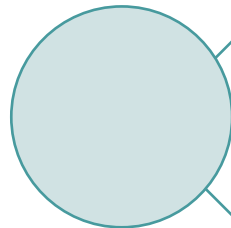
Upcoming Key Dates

- Application period closes July 6, 2026, at 11:59 PM ET
- Budget Basics- May 26, 2026 at 1:00 PM ET
- Drop-In / Q&A Sessions:
 - June 16, 1:00 – 2:00 PM ET
 - June 26, 1:00 – 2:00 PM ET

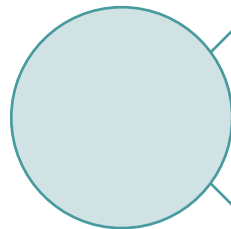
Application Resources



2027 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

Questions?



**Low Income
Taxpayer Clinics**

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