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## Before You Apply

- Visit [Grants.gov](https://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/ein). 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)). The 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.
- An [ID.me](https://www.id.me) account is needed to access the LITC Grants Portal.
- Applications are submitted through the LITC Grants Portal [LITC Grants Portal](https://litcgrants.treasury.gov) (<https://litcgrants.treasury.gov>) and all portal users must have a valid ID.me account with their work email address listed as the primary email address.

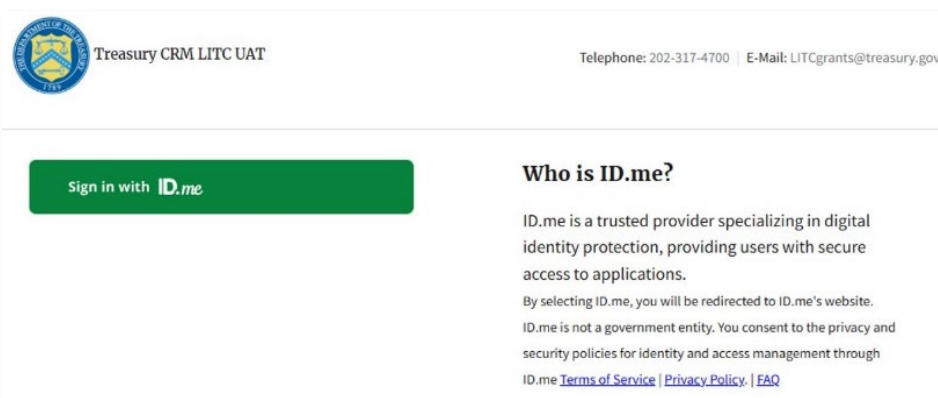
## New Business Account Creation – Brand New Org Only

The LITC Business Account can only be created and set up by an **Authorizing Official (A/O)** or **Ebiz POC**. That person will simultaneously create their own contact for the account as part of the setup process. Once set up, more contacts can be added for other personnel to access the LITC Grants Portal.

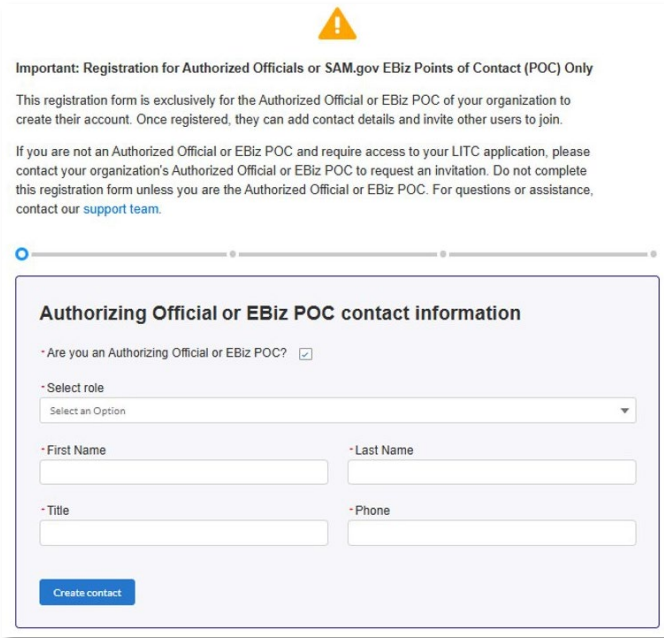
To begin – Ensure that you have already set up your id.me account and the email you intend to use for the portal (likely a work email) has been set to PRIMARY in your id.me account.

The A/O or Ebiz POC will Open their browser and go to <https://litcgrants.treasury.gov>.

Click the green sign in button and **use your id.me credentials** to get started.



Set up the Authorizing Official or Ebiz POC contact first. (NOTE – Already established organizations – STOP and contact your current Authorizing Official or Ebiz POC to set up your contact.)



**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**

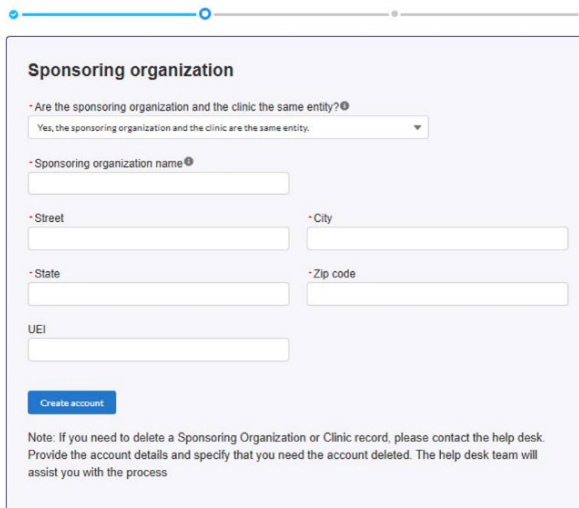
Are you an Authorizing Official or EBiz POC?

Select role  
Select an Option

First Name Last Name  
Title Phone

Create contact

Follow the remaining prompts to create your organization account. Your sponsoring org may or may not be the same as the clinic account. if you have questions about how to set up your organization account, please contact [litcprogramoffice@irs.gov](mailto:litcprogramoffice@irs.gov) first. We can assist you.



**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.

This field is how we publish your organization to the world. Be thoughtful when creating your Clinic Name.

- 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

## Creating Contacts in an already established LITC Account

Once your organization has been set up, you can add more contacts and invite them to the Portal. **Individuals DO NOT set themselves up. It MUST be an A/O or Ebiz POC with an ALREADY ESTABLISHED Contact in the LITC Grants Portal.**

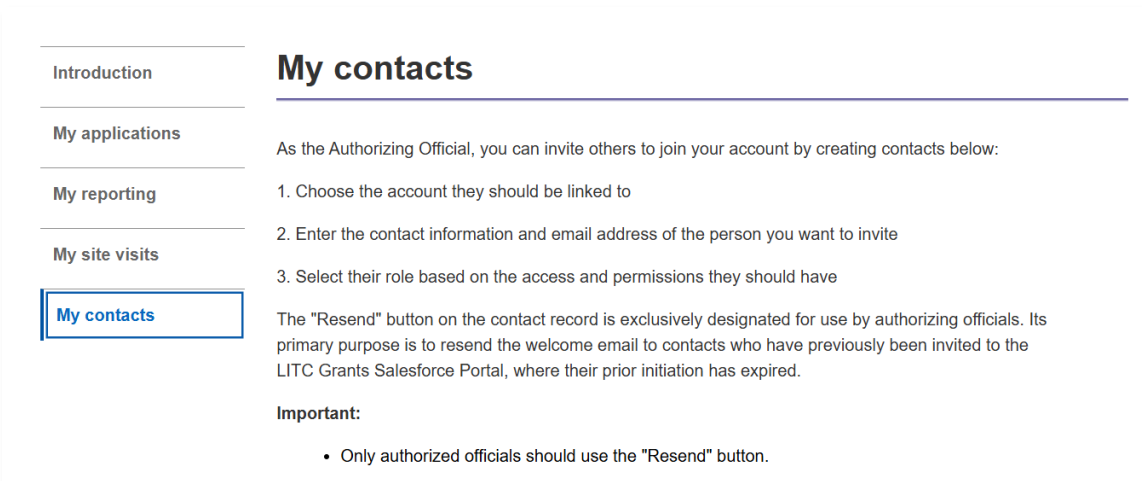
Regular maintenance of contacts is essential to keep them up to date. Check contacts annually to ensure correctness. An Authorizing Official (A/O) or Ebiz POC are the only contacts that can create new contacts and invite them to the LITC Grants Portal.

Before you create contacts in your organization, think about the role(s) you will be giving them. Assigned roles will determine what each contact can accomplish in the LITC Grants Portal.

Log into the portal and click on My Contacts.



On the My Contacts page, read the instructions and select your organization at the bottom of the page. (partial page shown, Scroll to bottom of the page on the portal)



Click on the Create new contact button and fill out the screen. Then click on the Add new contact button. An automated email will go to the contact asking them to finish their contact setup. They should accomplish this immediately, the link in the email will expire.

**Create a new contact** ✕

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\*First Name  \*Last Name

\*Phone  \*Email  \*Title

\*Role

Available	Chosen
Authorized Official	Program Staff
View Only Staff	Financial Staff
EBiz POC	

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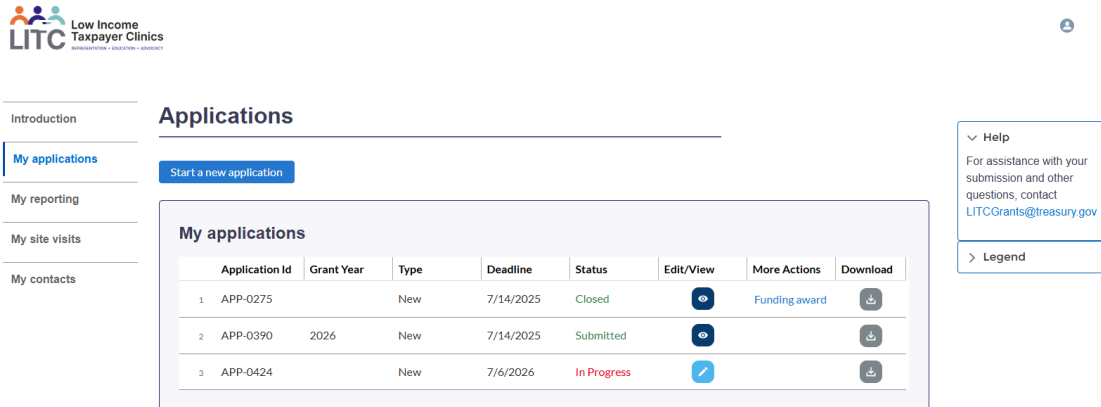
## Create your application, fill and submit

LITC Grant applications consist of 3 forms along with various file uploads that must be submitted on the LITC Grants portal.

- Standard Form 424 (also known as SF-4324)
- 13424-M
- 13424-J

Once all 3 forms and any uploads have been submitted, the application itself can be submitted for consideration.

After successfully logging into the LITC Grants Portal, go to the My Applications link and click the Blue Start a new application button. A new organization will not have any previous applications listed.



The screenshot shows the 'My Applications' page in the LITC Grants Portal. On the left is a navigation menu with 'My applications' selected. The main content area has a 'Start a new application' button and a table titled 'My applications'. The table lists three applications with columns for Application Id, Grant Year, Type, Deadline, Status, Edit/View, More Actions, and Download. A 'Help' sidebar is visible on the right.

	Application Id	Grant Year	Type	Deadline	Status	Edit/View	More Actions	Download
1	APP-0275		New	7/14/2025	Closed		Funding award	
2	APP-0390	2026	New	7/14/2025	Submitted			
3	APP-0424		New	7/6/2026	In Progress			

A new organization will select New as the application type and it will be a single year application

NOTE: Selecting the proper application type is crucial for obtaining the correct set of forms to fill out.

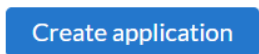
## Create application



New – A full grant application for a single year or first year of multi-year grant.

Continuation – An NCC Request for the second or third year of a multi-year grant.

New  Single-Year 

Cancel 

The resulting set of forms comprises the application to fill out. Fill out each form and submit it. After successful submission of all 3 forms, the Submit Application Button will become active.

All fields throughout the application with a red asterisk ( \* ) are required and must contain data.



[Overview](#)   [Standard Form 424](#)   [Form 13424-J](#)   [Form 13424-M](#)   [Help](#)   [Return to LITC Portal](#)

## 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.

<p>Standard Form 424: Application for Federal Assistance</p> <p>In Progress</p>	<p>Form 13424-J: Detailed Budget Worksheet and Narrative Explanations</p> <p>In Progress</p>	<p>Form 13424-M: Low Income Taxpayer Clinic (LITC) Application Narrative</p> <p>In Progress</p>
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Note: you must complete all forms to submit your application.

Submit application

## Standard Form (SF)-424

Click the orange button to complete the form. Follow the prompts and submit when complete.

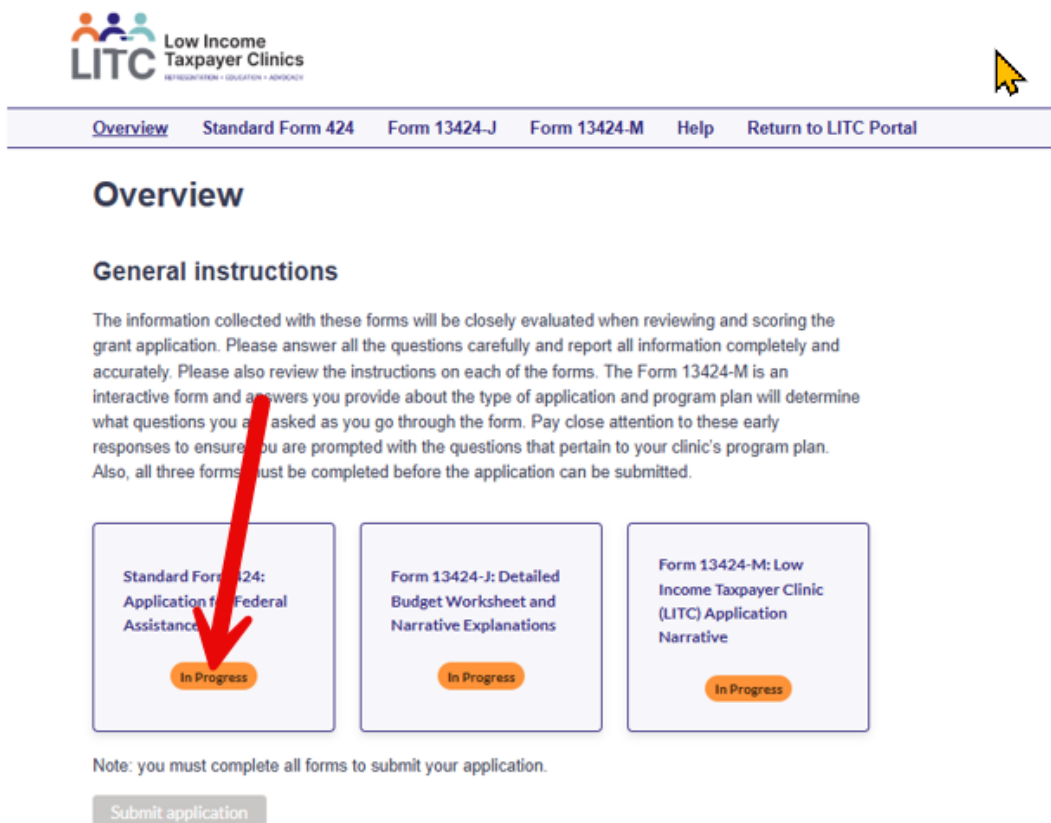
Tips to speed up your SF-424 submission

- Enter UEI from SAM.gov registration and press button “Validate” in portal
- proof of nonprofit status, if applicable
- proof of academic accreditation, if applicable

Click the orange In Progress button to access the SF-424 form.

### LITC Grants New user guide

Updated: 6/8/2026



The screenshot shows the LITC Grants Portal navigation menu and the Overview page. The navigation menu includes links for Overview, Standard Form 424, Form 13424-J, Form 13424-M, Help, and Return to LITC Portal. The Overview page features a section for General instructions and three form cards, each with an In Progress button. A red arrow points to the In Progress button for the Standard Form 424 card.

**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

Enter the Organizations UEI and Validate. This should then auto-fill the remaining fields in this gray box.

**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 ⓘ

**If you do NOT already have a UEI assigned**, please select No and fill out the resulting text box explaining your efforts to obtain one. A valid UEI from Sam.gov is required for federal funding.

Enter the contact information of the person that we can contact regarding your application.

**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



Enter the type(s) of applicant that apply to you. Some of these selections will require you to upload proof. Choose carefully and provide the proof requested.

▼ **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

Select your state and the resulting areas that you will service. Make sure to click the Blue Add counties button when you have made all your selections.

NOTE: There is a select all link if you will cover the entire state.

▼ **Project areas affected/ Congressional districts**

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

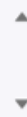
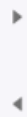
1. Select the appropriate state in the dropdown "Select state".
2. Select the counties that the clinic will serve from the column on the left.
3. Select the right arrow to move your selections to the column on the right.
4. Click the 'Add Counties' button to view all your selections in the "Areas Affected 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

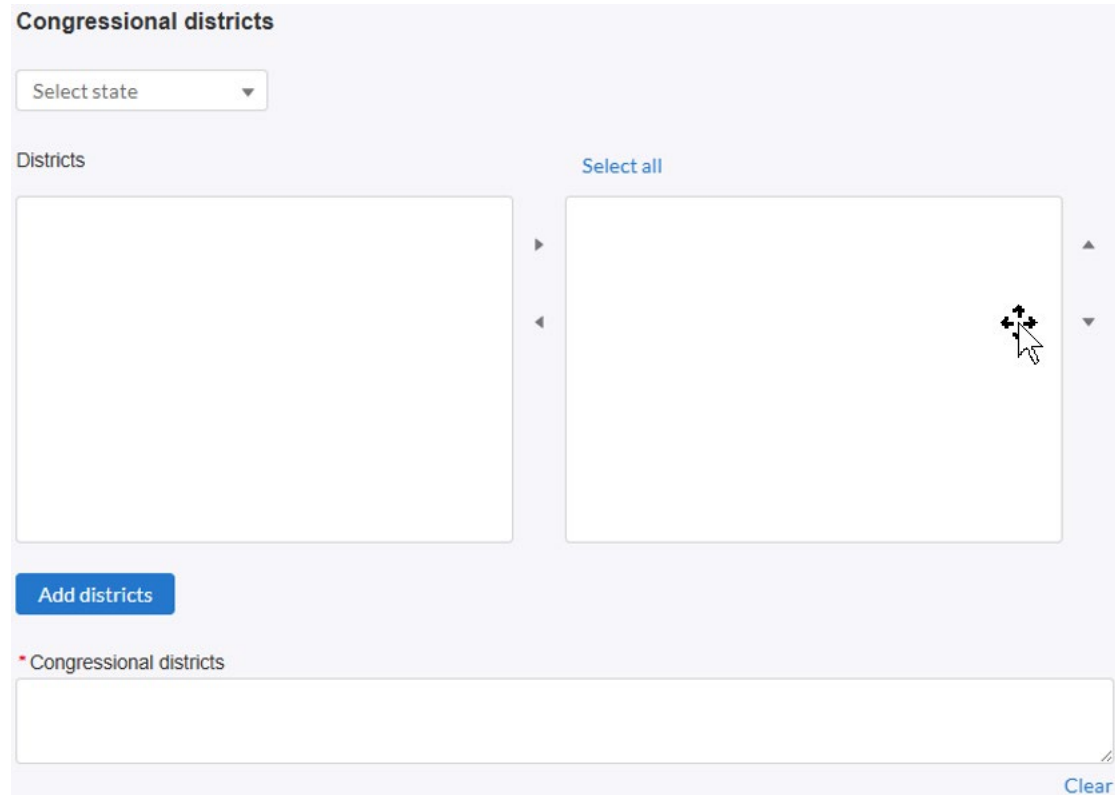
Select all



Add counties

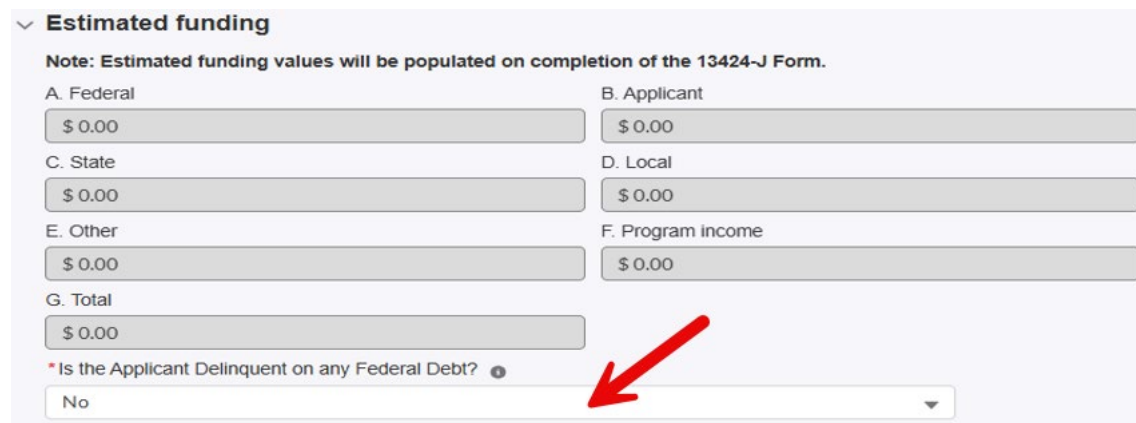
Add the Congressional districts that you cover as they pertain to the Project areas you have already selected. Make sure to click the Blue Add districts button when you have made all your selections.

NOTE: There is a select all link if you will cover the entire state.



The screenshot shows a form titled "Congressional districts". At the top left is a dropdown menu labeled "Select state". Below this are two large empty rectangular boxes. The left box is labeled "Districts" and the right box is labeled "Select all". Between the two boxes are four arrows: a right-pointing arrow on the left side of the right box, a left-pointing arrow on the right side of the left box, and up and down arrows on the right side of the right box. A mouse cursor is hovering over the right box. Below the boxes is a blue button labeled "Add districts". At the bottom of the form is a text input field labeled "Congressional districts" and a "Clear" link on the right.

Notice that the Estimated Funding section is non fillable. This section will be auto filled after you fill out the 13424-J form. The only thing to fill out now is the question about federal debt. If your answer to the federal debt question is yes, you will get a text box to explain the situation.



The screenshot shows the "Estimated funding" section. It starts with a dropdown arrow and the title "Estimated funding". Below the title is a note: "Note: Estimated funding values will be populated on completion of the 13424-J Form." There are seven rows of input fields, each with a label and a value of "\$ 0.00":  
A. Federal  
B. Applicant  
C. State  
D. Local  
E. Other  
F. Program income  
G. Total  
Below these fields is a question: "Is the Applicant Delinquent on any Federal Debt?" with a help icon. A dropdown menu is open, showing the answer "No". A red arrow points to the dropdown menu.

When complete you will certify that your SF-424 Form answers are correct and you proceed with certification by clicking the blue button.

### 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](#)

Any errors in your form will appear on the right hand side of the screen in a pink box. Use the links in the box to get to the errors and correct them. Then resubmit the form. Repeat until you have no errors.

▼ **Errors**

Please verify the following errors in the corresponding sections:

- > Applicant informati...
- > Organization unit
- ▼ **Type of applicant**

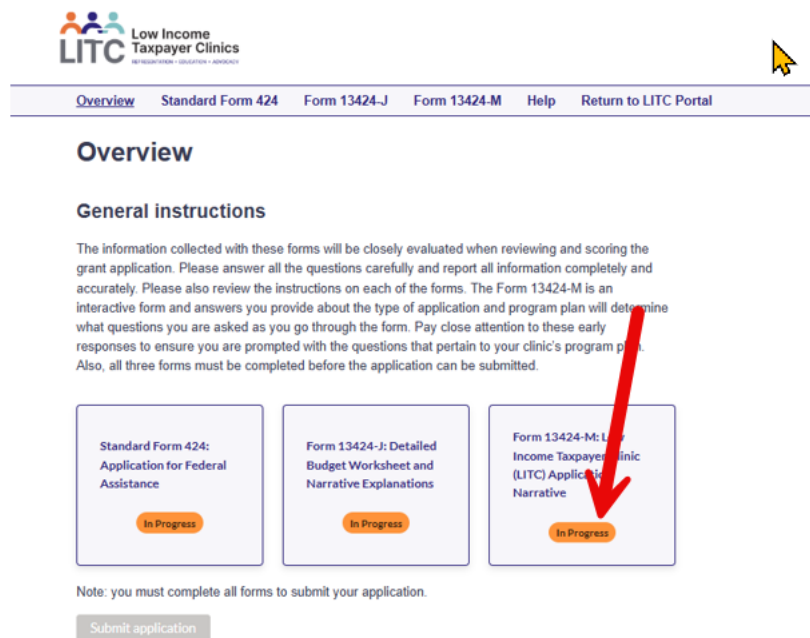
Type of applicant: File upload - Proof of Academic Accreditation is required
- > Congressional distr...
- > Estimated funding
- > Authorized repre...

## Form 13424-M

From the Overview screen, Click the orange button to complete the form. Follow the prompts and submit when complete.

LITC Grants New user guide

Updated: 6/8/2026



**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

The 13424-M form is the bulk of your application, and your full and thoughtful responses will play a significant role in funding decisions. Instead of screenshots, we have included ways for you to think about how to answer the questions that are presented on the screen.

- Questions with a red asterisk (\*) are required and must contain data
- 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.

- A PDF of the 13424-M may be downloaded at: <https://www.irs.gov/pub/irs-pdf/f13424m.pdf> . Do not attach a filled out PDF to your application. It must be filled out online. The PDF is for your data gathering purposes only.

Read the instructions carefully and proceed with filling out the form by clicking the link on the left-hand side of the page.



Overview Standard Form 424 Form 13424-J **Form 13424-M** Help Return to LITC Portal

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**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. 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 each required field. Remember that the Form 13424-M is an interactive form and answers you provide under clinic services and delivery model will determine which questions you are asked to respond to throughout. Pay close attention to these early responses to ensure you are prompted with the questions that pertain to your clinic's program plan and the scoring for your application.

All required fields must be completed or you will not be able 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

> Help

Record details

Status  
**In Progress**

Application number  
APP-0424

Application type  
New

Form  
Form 13424-M

Deadline  
7/6/2026

The 13424-M form has 11 Sections that you will fill out. Each section has question instructions and required fields that must contain data.

- 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 Section

There are 2 types of clinics

- A standard clinic that provides Representation, Education and Advocacy
- An ESL Education clinic that focuses on taxpayer education directed at taxpayers for whom English is a second language.

Note: this choice will determine what other sections and questions will show and need to be filled out.

## Background Section

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 Section

- 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.
- 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 Section

- 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 Section

- 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.
- 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. You should think about
  - 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?

## Volunteers Section

If your organization is using volunteers, provide as much detail as possible in the volunteers section.

- 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 Section

- 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

Fees for Services - If you plan to charge a fee, you must discuss:

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

Case Management System - System Features:

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

Time - Time devoted by students receiving credit may not be billed to the grant, but time tracking may be beneficial to establish habit for billing.

- 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?

## Training and resources Section

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 Section

- 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 Information Section

- What does success look like to you.
- How do you know if you are delivering a quality program
- What is your plan for improvement
- 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 information Section

- Lawsuits or complaints
- Receipt of federal financial assistance
- Civil rights review activity
- Maintain records to demonstrate compliance
- Do you agree to display the Civil Rights Poster?

Once all questions are answered, make sure to save and click the submission link which is at the TOP of the form on the left-hand side. As with the other forms, any errors will show up on the righthand side of your screen in a pink box after you click submit. Fix any errors and submit again.

## Form 13424-J

From the Overview Screen click on the orange In progress button to get started.

The 13424 J form does some automatic math calculations for you. There are 6 budget line-item types and you will enter information for each type as applicable.

- Donated Goods and Services
- Matching Funds
- Personnel
- Fringe
- Supplies, Travel, Contractual, Equipment, and Other
- Indirect Expenses

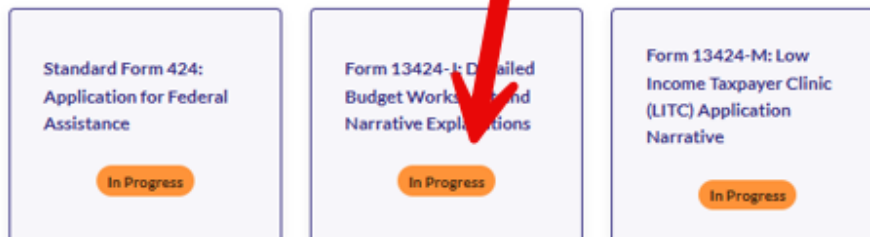


[Overview](#)   [Standard Form 424](#)   [Form 13424-J](#)   [Form 13424-M](#)   [Help](#)   [Return to LITC Portal](#)

### 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  <b>In Progress</b>	Form 13424-J: Detailed Budget Worksheet and Narrative Explanations  <b>In Progress</b>	Form 13424-M: Low Income Taxpayer Clinic (LITC) Application Narrative  <b>In Progress</b>
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Note: you must complete all forms to submit your application.

[Submit application](#)

The Instructions page has a link to certain examples that you may find useful for filling out the 13424-J form

Instructions	<h2>Instructions</h2>
13424-J	<p><b>Form 13424-J, Detailed Budget Worksheet and Narrative Explanations</b></p> <p>This form must be submitted with all LITC grant applications. It is used to provide a detailed explanation for each spending category in the proposed budget for the LITC grant, including how federal grant funds and matching funds will be spent during the grant period. All budgeted amounts must be reasonable, necessary, and allocable to this grant. In preparing the budget, adhere to existing guidelines in 2 CFR Part 200, 2 CFR Part 1000, and Publication 3319, which explains how budgeted amounts should be reported. See <a href="#">Publication 3319</a>, 2 CFR § 200.306, and 2 CFR § 1000.306 for guidance on matching funds.</p> <p>Items to keep in mind when completing this form:</p> <ul style="list-style-type: none"> <li>• Each budget item does not require a dollar-for-dollar match, but the total matching funds must equal or exceed the total federal funds requested. For more information on meeting the matching funds requirement, See <a href="#">Publication 3319</a>, Section IV.E.iii, <i>Meeting the Matching Funds Requirement</i>.</li> <li>• Federal funds are those funds the applicant is seeking from the IRS in support of the LITC Program.</li> <li>• Non-federal funds are funds from other sources that the applicant has or will have available to spend on the LITC Program. These are considered matching funds.</li> <li>• 2 CFR Part 200, <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)</i> provides guidance about allowable and unallowable expenses. Also, see <a href="#">Publication 3319</a>, Section IV.E.iii, <i>Meeting the Matching Funds Requirement</i>, for a list of common allowable and unallowable expenses.</li> <li>• Please round figures to whole dollars, if possible. The forms allows for reporting of cents if needed.</li> <li>• Budgets should only include funding requested for a single grant year, even if an applicant is applying for a multiyear grant.</li> <li>• Each lettered section of the Budget Narrative corresponds to an expense category in the Detailed Budget Worksheet. The information provided in the narrative should be sufficiently detailed so that a reviewer can arrive at the same amounts listed on the budget by expense and by category (federal and match).</li> </ul> <p>See the following document for examples. <a href="#">Line item examples</a></p>
Submission	

Click on the 13424-J link to begin filling out the form

Instructions	<h2>Instructions</h2>
13424-J	<p><b>Form 13424-J, Detailed Budget Worksheet and Narrative Explanations</b></p> <p>This form must be submitted with all LITC grant applications. It is used to provide a detailed explanation for each spending category in the proposed budget for the LITC grant, including how federal grant funds and matching funds will be spent during the grant period. All budgeted amounts must be reasonable, necessary, and allocable to this grant. In preparing the budget, adhere to existing guidelines in 2 CFR Part 200, 2 CFR Part 1000, and Publication 3319, which explains how budgeted amounts should be reported. See <a href="#">Publication 3319</a>, 2 CFR § 200.306, and 2 CFR § 1000.306 for guidance on matching funds.</p>
Submission	

The top of the 13424-J form is automatically filled in. Click on the Add line items button in each of the category sections to enter your budget numbers.

Instructions

**Form 13424-J**

13424-J

**Overview**

Expense category	Federal	Match	Total
A. Personnel			\$0.00
B. Fringe benefits			\$0.00
C. Travel			\$0.00
D. Equipment			\$0.00
E. Supplies			\$0.00
F. Contractual			\$0.00
G. Construction			
H. Other expenses			\$0.00
I. Total direct charges	\$0.00	\$0.00	\$0.00
J. Indirect charges			
<b>K. Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Donated goods and services**

+ Add line item

> Help

∨ Record details

Status  
In Progress

Application number  
APP-0442

Application type  
New

Form  
Form 13424-J

Deadline  
7/6/2026

## Common errors to avoid

### Matching Funds

- Be specific about the source of grants/cash
- You do not need to enter the expenses for which the cash is paying
- Do not enter donated goods and services here

### Donated Goods and Services

- Use the notes field to enter how you determined the fair market value of the goods/services
- Separate the goods and services into individual line items

### Personnel

- Personnel **cannot** be a paid employee and a volunteer at the same time
- % Federal and % Match should add up to 100%. If your employee does not work on LITC matters 100% of the time, please make adjustments to the LITC HOURS and TOTAL HOURS field

### Fringe

- If you use a fringe benefit rate, write out which benefits are included in the notes field

## Travel

- Do not lump sum the travel budget
- Please have at least one entry for each travel event
- Identify the conferences or events you wish to attend

## Equipment

- Only use this section for a **single piece of equipment** costing at least \$10,000 (See 2 CFR § 200.439)
- Most LITCs do not have equipment

## Supplies, Contractual, & Other

- Donated software and supplies should be entered under DONATED GOODS AND SERVICES
- For allocated expenses, place the total cost to the organization in the TOTAL COST field, and then use LITC UNITS, TOTAL UNITS, and U/M fields to tell us your allocation method.

## Indirect Expenses

- De Minimis is now up to 15%
- ICRA cannot be applied to donated goods/services

## Submitting the Application

After all forms have been submitted, go to the overview screen, all form buttons should be green and the Submit application button should be active. Click the Submit application button to send your application to the LITC Program Office for Evaluation.

**Note: ONLY THE AUTHORIZING OFFICIAL can submit the application.**

## 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.

<p>Standard Form 424: Application for Federal Assistance</p> <p>Submitted</p>	<p>Form 13424-J: Detailed Budget Worksheet and Narrative Explanations</p> <p>Submitted</p>	<p>Form 13424-M: Low Income Taxpayer Clinic (LITC) Application Narrative</p> <p>Submitted</p>
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Note: you must complete all forms to submit your application.



## Get Help

Questions regarding the LITC Grant Application can be directed to [litcprogramoffice@irs.gov](mailto:litcprogramoffice@irs.gov), or you may call (202) 317-4700