Notice of Funding Opportunity

Summary information

- Federal Awarding Agency Name: Internal Revenue Service
- Funding Opportunity Title: Low Income Taxpayer Clinic
- Announcement Type: 2025 Grant Application
- Funding Opportunity Number: TREAS-GRANTS-042025-001
- Assistance Listing Number: 21.008
- The 2025 grant application period opens April 22, 2024
- Deadline to submit the application on grants.gov is no later than June 12, 2024, 11:59 p.m. ET. A request to submit outside of grants.gov will be allowed only in limited circumstances and must be requested in advance.
- The LITC Program requires the timely submission of two progress reports, an Interim Report due July 31, 2025, and a Year-end Report due March 31, 2026.

A. Program Description

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.

LITCs must:

- Provide dollar-for-dollar matching funds; and
- Offer LITC services for free or for no more than a nominal fee.

A1. Authority.

The authority to fund the development, expansion, or continuation of LITCs is derived from IRC § 7526. The assistance listing name is Low Income Taxpayer Clinic and the number is 21.008, which can be found in www.sam.gov.

A2. Background, Purpose, and Program Requirements

As part of the IRS Restructuring and Reform Act of 1998, Congress enacted IRC § 7526 to authorize funding for the LITC Program. The IRS created the LITC Program Office in 1999 to award and administer the grants and provide guidance, assistance, and oversight to LITCs and prospective applicants.

A qualified organization is one that (1) ensures low-income taxpayers have access to representation (either by providing the representation directly for free or for a nominal fee or providing it indirectly with a referral to a qualified representative to provide the services for free) in controversies with the IRS and educates taxpayers, or that (2) educates ESL taxpayers about their taxpayer rights and responsibilities.

Each applicant proposing to provide representation and education must provide the following numerical goals as part of the application (each goal must be greater than zero):

- New representation cases to be opened
- Consultations with low-income and ESL taxpayers
- Educational activities conducted for low-income and ESL taxpayers
- Low-income and ESL taxpayers who will be reached in educational activities

Each applicant for the ESL Education Pilot Program must provide numerical goals for the following:

- Educational activities conducted for low-income and ESL taxpayers
- Low-income and ESL taxpayers who will be reached in educational activities

Low-income status is calculated by multiplying the current Federal Poverty Guidelines listed for the size of the taxpayer's household by 250% and comparing it the taxpayer's current household income. At least 90% of taxpayers represented or referred for representation by an LITC must have incomes that do not exceed 250% of the Federal Poverty Guidelines.

B. Federal Award Information

All awards are subject to the availability of appropriated funds. The IRS anticipates awarding LITC grants of up to $200,000 per year to qualifying organizations for the development, expansion, or continuation of an LITC. If Congress does not continue the LITC Program's funding at $28 million and/or the increased per award funding cap of $200,000, the IRS will adjust each grant recipient's award to reflect any limitations in place at that time.

The LITC Program may award grants for up to a three-year period. However, funding is provided for one-year periods (January 1–December 31). Generally, first-time applicants will only be awarded a single-year grant. Multiyear grants will only be awarded to applicants that have successfully completed at least one year under the terms and conditions of the LITC grant unless the Notice of Funding Opportunity indicates otherwise. Final determination of the grant period is at the discretion of the LITC Program Office.

Although each application for the 2025 grant year will be given due consideration, the IRS is particularly interested in receiving applications from organizations that provide services in these underserved geographic areas. Priority will be given to established organizations that can provide coverage to underserved geographic areas:

- Florida – Citrus, Hamilton, Hernando, Lafayette, Madison, Nassau, St. Johns, Sumter, Suwannee, Taylor, Brevard, Lake, Orange, Osceola, Seminole, and Volusia.
- Hawaii – Entire State
- Kansas – Entire state
- Montana – Blaine, Broadwater, Carbon, Carter, Custer, Daniels, Dawson, Deer Lodge, Fallon, Fergus, Flathead, Garfield, Golden Valley, Granite, Jefferson, Judith Basin, Lincoln, Madison, McCone, Mineral, Missoula, Musselshell, Petroleum, Phillips, Pondera, Powder River, Powell, Prairie, Richland, Sanders, Sheridan, Stillwater, Sweet Grass, Toole, Treasure, Valley, Wheatland, and Wibaux.
- Nevada – Entire state
- North Dakota – Entire state
- Puerto Rico – Entire territory
- South Dakota – Entire state
- West Virginia – Entire state

C. Eligibility Information

IRC § 7526 provides that an organization is eligible to receive a matching grant if it either represents low-income taxpayers in controversies with the IRS or operates a program to

inform ESL taxpayers about their rights and responsibility under the IRC. However, the mission of the LITC Program is best served by requiring all organizations interested in receiving a grant under IRC § 7526 to generally provide both services. Organizations that develop the capacity to provide both controversy and education services are generally more robust and able to provide the most effective service to eligible taxpayers. For example, organizations sometimes assist taxpayers initially through outreach and education and later through representation in a controversy; in these cases, the ability of an organization to provide both services not only ensures seamless assistance for taxpayers but also provides extensive protection of taxpayer rights. The only exception is the ESL Education Pilot Program, which was added to increase interest and participation in the LITC Program by organizations with ready capacity to perform outreach and education to ESL taxpayers but lacking the organizational capacity to provide representation to low-income taxpayers in tax controversies.

C1. Eligible Applicants

IRC § 7526 broadly defines the concept of a clinic to include:

1. A clinical program at an accredited law, business, or accounting school whose students represent low-income taxpayers in controversies with the IRS under the supervision of a qualified representative (and when necessary, refer to qualified volunteers to provide representation when the students cannot do so);
2. An organization whose employees and volunteers represent low-income taxpayers in controversies with the IRS;
3. An organization exempt from tax under IRC § 501(a) whose employees and volunteers represent low-income taxpayers in controversies with the IRS or refer low-income taxpayers to qualified representatives to provide representation;
4. An organization described in examples 1, 2, or 3, that also operates a program to inform ESL taxpayers about their taxpayer rights and responsibilities under the IRC; and
5. An organization that operates a program to inform ESL taxpayers about their taxpayer rights and responsibilities under the IRC.

C2. Cost Sharing or Matching

Applicants must provide matching funds on a dollar-for dollar basis for all grant awards. Matching funds must be:

- Verifiable from the grantee's records;
- Not used as a match for any other federally assisted project or program;
- Necessary and reasonable for proper and efficient accomplishment of the program;
- Allowable under the applicable cost principles;
- Not paid by the federal government under another award, except when authorized by federal statute;
- Provided for in the grantee's approved budget; and
- In conformity with other provisions of 2 CFR Part 200.

Qualified matching funds include (but are not limited to):

- Cash contributions, including Legal Services Corporation funds;
- Grantee contributions, including payments for:
    - Salaries and fringe benefits paid to clinic staff;
    - Equipment and supplies used in the clinic;
    - Rent and utilities costs to operate the clinic; and

    - Other costs necessary to the operation of the program;
- Third-party in-kind contributions, including:
    - The value of volunteer services furnished by professional and technical personnel, consultants, and other skilled and unskilled labor;
    - The fair market value of donated equipment and supplies; and
    - The fair rental value of donated space.
- Program income, including nominal fees charged, from activities that are directly related to the clinic's objectives.

Indirect expenses, including general overhead of the institution sponsoring the clinic, are not countable as matching funds.

C3. Indirect Costs

The LITC Program accepts all approved indirect cost rate agreements (ICRAs) approved by the cognizant agency for the applicant. Indirect costs are costs that have been incurred for common or joint objectives with other grant programs and cannot be readily assignable to the LITC Program. After direct costs have been determined and assigned directly where appropriate, indirect costs are those remaining to be allocated to a particular program. Direct cost of minor amounts may be treated as indirect costs under the conditions described in 2 CFR § 200.413(d). A cost may not be allocated to the LITC Program as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been assigned to another federal award as a direct cost. Indirect costs may be charged as a use of federal funds based upon an approved ICRA or the de minimis rate of fifteen percent allowed under 2 CFR Part 200. Indirect costs may not be utilized to meet the matching funds requirements.

C4. Other

Before an award is made to any applicant, it will undergo a civil rights review by the Civil Rights Division of the IRS. The LITC Program Office will also conduct a review of the organization's federal tax compliance status and the suspension and debarment status of the applicant. To be eligible for an LITC grant, an applicant must:

- Be in compliance with all federal tax obligations;
- Be in general compliance with all federal nontax obligations; and
- Not be debarred or suspended (2 CFR Part 180), or otherwise excluded from or ineligible for a federal grant award.
- Key personnel with professional licensure must not be under suspension or disbarment by their oversight boards or by the IRS.

D. Application and Submission Information

To be considered for 2025 LITC grant funding, a complete application must be submitted in https://www.grants.gov or a non-competing continuation (NCC) request (for returning clinic funded with a multiyear LITC grant that ends after December 31, 2024) must be submitted in www.grantsolutions.gov by June 12, 2024, 11:59 p.m. ET.

D1. Address to Request Application Package

A printable version of the 2025 Grant Application Package and Guidelines, IRS Publication 3319 (Rev. 4-2024), can be downloaded from the IRS internet site at www.irs.gov/pub/irs-pdf/p3319.pdf or ordered by calling the IRS Distribution Center toll-free at 1-800-829-3676.

D2. Content and Form of Application Submission

A complete Full Grant Application consists of these items, submitted through Grants.gov and prepared in accordance with the instructions:

a) Standard Form 424, Application for Federal Assistance;
   - Be sure to submit required attachment for item 14 (areas affected by project - counties covered in alphabetical order) and other attachments as may be needed.

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, Low Income Taxpayer Clinic (LITC) Application Narrative:
   - ESL Education Pilot applicants must self-identify, see I.A.

e) Attachments Form, which is part of the downloadable PDF from Grants.gov and must be used to submit the following items:
   - Tax-exempt determination letter, required for IRC § 501(c) organizations;
   - Proof of academic accreditation, required for academic institutions;
   - Most recent audited financial statement (if the applicant expends $1,000,000 or more in federal funds during the applicant's fiscal year, this must be a single audit or program-specific audit as required by 2 CFR §200.501). If the applicant's most recent audited financial statement is available from the Federal Audit Clearinghouse (FAC) found at https://harvester.census.gov/facweb, in lieu of attaching the audit, check the "yes" box on Form 13424-M in response to question II.4.ii. See Section IV.E.iv, *Office of Management and Budget Audit Requirement*.
     For an applicant that does not have audited financial statements, they must provide an unaudited statement for its most recent fiscal year and a statement as to why an audited financial statement is not available;

f) Documentation (e.g., articles of incorporation or an IRS Form 2848, Power of Attorney and Declaration of Representative) indicating that the designated TCO on Form 13424 is properly authorized to receive tax information; and

g) Indirect cost rate agreement, if applicable.

A complete NCC Request consists of the following items, submitted through GrantSolutions and prepared in accordance with the instructions:

a) Standard Form 424, Application for Federal Assistance: Be sure to submit required attachment for item 14 (areas affected by project - counties covered in alphabetical order) and other attachments as may be needed.

b) IRS Form 13424, Low Income Taxpayer Clinic (LITC) Application Information;

c) IRS Form 13424-J, Detailed Budget Worksheet and Narrative Explanations;

d) Project Abstract, which includes the following information:
   - Required Numerical goals for type of clinic proposed:
     - new representation cases to be opened in the calendar year,
     - consultations with low-income and ESL taxpayers,
     - educational activities to low-income and ESL taxpayers, and
     - low-income and ESL taxpayers reached in educational activities;
   - Changes to the program plan;
   - Civil Rights Review responses; and
   - Statement about availability of the audit on the FAC, if necessary.

e) Attachments:

- Most recent audited financial statement (if the applicant expends $1,000,000 or more in federal funds during the applicant's fiscal year, this must be a single audit or program-specific audit as required by 2 CFR § 200.501). If the applicant's most recent audited financial statement is available from the FAC found at https://harvester.census.gov/facweb/, in lieu of attaching it, include a statement about its availability from the FAC on the Project Abstract. See Section IV.E.iv, *Office of Management and Budget Audit Requirement*.

  For an applicant that does not have audited financial statements, they must provide an unaudited statement for its most recent fiscal year and a statement as to why an audited financial statement is not available;

f) Documentation (e.g., articles of incorporation or an IRS Form 2848, Power of Attorney and Declaration of Representative) indicating that the designated TCO on Form 13424 is properly authorized to receive tax information; and
g) Indirect cost rate agreement, if applicable.

D3. Unique Entity Identifier and System for Award Management (SAM)
Organizations must provide a Unique Entity Identifier (UEI) with the grant application. The UEI is assigned and managed through www.SAM.gov, the System for Award Management therefore each applicant must register with SAM.

To register with SAM, an organization must first have an Employer Identification Number (EIN) from IRS. Applying for an EIN online is the fastest way to get an EIN. The SAM registration and renewal process have multiple steps and can take a minimum of ten days to complete. A checklist is available to help walk an applicant through the process.

SAM registration is necessary to submit a grant application and must be maintained with current information while an application for funding is pending and during the performance period of any federal award. Individuals registering a new entity and those renewing a registration must provide an original, signed notarized letter stating that the individual is the authorized Entity Administrator before the registration will be activated or renewed.

Renewal of the registration is required annually, and it is important for an applicant to know when the registration will expire and take steps to timely renew it. The process can take several weeks to complete. You may update as often as needed, but you must update at least once per year. The IRS may not make an award to an applicant until the applicant has complied with all applicable SAM requirements. If an applicant has not fully complied with the requirements by the time the IRS is ready to make an award, the IRS may determine that the applicant is not qualified to receive the award and may make the award to another applicant.

D4. Submission Dates and Times
To be considered for 2025 LITC grant funding, a complete application must be submitted in www.grants.gov or a non-competing continuation request (for returning clinic funded with a multiyear LITC grant that ends after December 31, 2024) must be submitted in www.grantsolutions.gov by June 12, 2024, 11:59 p.m. ET.

An application is considered incomplete if it fails to include any of the required forms listed in the 2025 Publication 3319 (04-2024), see Section IV.B.iii, *Instructions for Completing Full Grant Application Forms*, or if the applicant fails to complete the forms in accordance with the relevant instructions. Incomplete applications submitted before the due date will be reviewed and may be considered, depending on the circumstances. Applications submitted after the due date will not be reviewed or considered absent extraordinary circumstances. An application will be considered timely if the electronic receipt time is on or before the due date.

D5. Intergovernmental Review
This item is not applicable to the LITC grant program.

D6. Funding Restrictions
The funding restrictions for the LITC grant program are:

- Grant awards may not exceed $200,000 per year;
- Construction expenses are not an allowable cost; and
- Indirect costs, including general overhead of the institution sponsoring the clinic, are not countable as matching funds.

D7. Other Submission Requirements
All applicants are required to use an electronic submission process. For organizations applying electronically at www.grants.gov, an account must be established for the organization and each user must be granted access to the system by their organization. In addition, each user must have their own password and can take only certain actions based on their role in the system. Support for the system is provided by the system owner and the support information is contained on the site.

Submission of non-competing continuation requests must be completed via Grantsolutions. Support for GrantSolutions is provided by the LITC Program Office by contacting Michael.J.Condict@irs.gov.

Also see D3 for more details.

E. Review and Selection Process

Full Grant Applications that pass the eligibility screening process will then undergo a technical evaluation by a ranking panel. Applications can receive a maximum of 100 points. Applications receiving a score of 49 or lower will receive a review by the LITC Program Office to ensure that the ranking score is adequately supported. If the score is supported by the content of the application, it will not move forward in the review process and will not receive an award. All applicants may request their scores through a Freedom of Information Act (FOIA) request.

E1. Criteria
During the technical evaluation, each application will be reviewed using the criteria listed below and awarded points based on the information provided in the application. Applicants can receive a maximum of 100 points. In scoring applications, the IRS will evaluate each program plan based on how it will assist in accomplishment of the LITC Program goals.

Points will be assigned as follows:

Experience

- Experience in operating a low-income taxpayer clinic or delivering services to low-income and ESL taxpayers. (Maximum 13 points)
  Financial Responsibility
  Quality of grant administration and internal accounting procedures. (Maximum 11 points)

Program Plan & Program Coverage

- Quality of programs offered to assist low-income taxpayers and ESL taxpayers. Evaluation criteria include the qualifications, training, and supervision of the clinic staff, students, and volunteers; amount of time devoted to the program by clinic staff; comprehensiveness of services to be provided; procedures for ensuring the confidentiality of taxpayer information; procedures for monitoring and evaluating program results; publicity and outreach plans; organizations identified within the community for collaboration to achieve outreach to the identified audience; and the dates and days and hours of clinic operation.
- Number of low-income and ESL taxpayers in the geographic area(s) to be covered, proposed efforts to reach these taxpayers, and the number of taxpayers to be assisted. (Maximum 76 points)

The LITC Program Office also performs a general review of the application, proposed program plan, and budget, including a review of the audited or unaudited financial statements. The review will consider the quality of the proposed program, the soundness of the proposed budget, and any significant concerns identified during the technical evaluation.

E2. Review and Selection Process

In making grant award decisions, the IRS seeks to fund qualified organizations, including academic institutions and nonprofit organizations throughout the United States, to provide tax representation, education, and advocacy on behalf of low-income and ESL taxpayers. The decision of whether to award grant funds will be based on the technical evaluation, Program Office evaluation, and the following additional considerations:

(a) To foster parity regarding clinic availability and accessibility for low-income and ESL taxpayers nationwide, the LITC Program Office will consider an applicant's geographic coverage area, the number of low-income and ESL taxpayers served, and the languages in which assistance will be provided to taxpayers.

(b) If applications are submitted by more than one clinic sponsored by the same institution or organization, the LITC Program Office will consider all factors surrounding the operation of the clinics, including the geographic area(s) served by the clinics and the comprehensiveness of the services to be provided, in determining whether and in what amount grants will be made to one or more such clinics.

(c) For academic clinics, which may serve fewer taxpayers than non-academic clinics because of the time involved in teaching and mentoring students, the LITC Program Office will consider additional ways in which academic clinics can accomplish LITC Program goals (***e.g.***, providing technical assistance and training, mentoring other LITCs, publishing articles about the LITC Program, commenting on proposed Treasury regulations that affect low-income or ESL taxpayers, and monitoring graduates to determine whether they perform *pro bono* work on behalf of or otherwise assist low income taxpayers).

(d) The existence of other clinics serving the same population.
(e) Appropriateness of funds sought for the quantity and quality of services to be offered.
(f) Other sources of funding available to the clinic.

Final funding decisions are made by the National Taxpayer Advocate, unless recused. In recusal situations, final funding decisions are made by the Deputy National Taxpayer Advocate.

E3. CFR-Regulatory Information Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, commonly referred to as the Uniform Guidance. The Uniform Guidance is found at 2 CFR Part 200, and the Treasury Department's implementation of the Uniform Guidance is found at 2 CFR Part 1000.

E4. Anticipated Announcement and Federal Award Dates
The LITC Program Office intends to notify all applicants no later than October 2024 whether they have been selected to receive a 2025 grant award and projected award amount.

F. Federal Award Administration Information

F1. Federal Award Notices
The LITC Program Office will issue a notice of award (NOA) to each applicant selected to receive funding for the 2025 grant year. The NOA states the amount of funding awarded, the grant period, the period of performance, the UEI number, the award number, general terms and conditions, specific terms as applicable, due dates to accept the award and complete an application amendment and incorporates by reference the requirements specified in Publication 3319. If an applicant incurs expenses and a grant is not awarded, all costs incurred will be the responsibility of the applicant.

F2. Administrative and National Policy Requirements
By accepting funds under this grant, the grantee agrees to comply with all terms and conditions for the grant, which are imposed by the LITC Program, statute, and:

- 26 U.S.C. § 7526;
- The Uniform Guidance at 2 C.F.R. Part 200 (updated as of August 2020), and the Treasury Department's implementation of the Uniform Guidance at 2 C.F.R. Part 1000 (updated as of December 2014);
- IRS Publication 3319, 2025 Grant Application Package and Guidelines (Rev. 4-2024) found at www.IRS.gov;
- Assurances found in Publication 3313, pages 64, and in Standard Form 424B, Assurances – Non-Construction Programs;
- For periods of performance greater than one-year, subsequent budget periods are subject to the availability of funds, program authority, satisfactory performance, and compliance with the terms and conditions of the federal award;
- The budget previously submitted by the grant recipient must be updated via the application amendment process and the amended budget will be subject to approval by the LITC Program Office;
- Any additional requirements, prohibitions, or restrictions imposed by the legislation appropriating federal funds for this award;

- Compliance with 2 C.F.R. § 200.216, which prohibits the use of federal funds on certain telecommunications and video surveillance services or equipment;
- In compliance with 2 C.F.R. § 200.305(b)(8), the grant recipient must maintain advance payments of federal awards in interest-bearing accounts, unless the following apply: (i) The grant recipient receives less than $250,000 in federal awards per year, (ii) the best reasonably available interest-bearing account would not be expected to earn interest in excess of $500 per year on federal cash balances, (iii) the depository would require an average or minimum balance so high that it would not be feasible within the expected federal and non-federal cash resources, or (iv) a foreign government or banking system prohibits or precludes interest-bearing accounts;
- Unless exempted from this requirement under 2 C.F.R. § 25.110, the grant recipient must maintain current information in SAM. This includes information on the grant recipient's immediate and highest-level owner and subsidiaries, as well as on all of the grant recipient's predecessors that have been awarded a federal contract or federal financial assistance within the last three years, if applicable, until the grant recipient submits the final financial report required under this federal award or receives the final payment, whichever is later. This requires that the grant recipient review and update the information at least annually after the initial registration, and more frequently if required by changes in the grant recipient's information or another Federal award term. See Appendix A to 2 C.F.R. Part 25;
- Unless exempted from this requirement under paragraph d of Appendix A to 2 C.F.R. Part 170, any grant recipient with total funding anticipated to equal or exceed $30,000 in federal funding must report to *http://www.fsrs.gov* the total compensation for each of the grant recipient's five most highly compensated executives for the preceding completed fiscal year. See Appendix A to 2 C.F.R. Part 170;
- The IRS may terminate this agreement for reasons of default or failure of the grant recipient to perform their obligations under this agreement, as well as for malfeasance, illegal conduct, and/or management practices by the grant recipient that jeopardize the ethical operations and implementation of this agreement. In any of the above cases, the IRS will notify the grant recipient in writing of its intent to terminate the agreement and the causes for such a decision. Grant recipients should be aware that 2 C.F.R. § 200.340 strengthens the ability of the IRS to terminate federal awards, to the greatest extent authorized by law, when the federal award no longer effectuates the program goals; and
- Any additional specific conditions listed in the notice of award.

Grant recipients are responsible for monitoring clinic operations to ensure that all activities under the award comply with applicable Federal requirements and performance expectations are being achieved. Grant recipients are responsible for performing in accordance with the standards of operation, meeting all compliance requirements, proper expenditure and accounting for Federal and matching funds, and complete, timely, and accurate reporting of grant activities and finances.

F3. Reporting

The LITC Program will require the timely submission of two progress reports:

- Interim Report due July 31, 2025; and
- Year-end Report due March 31, 2026.

Reports must be submitted electronically via www.grantsolutions.gov. The LITC Program Office uses the progress reports to assess the grantee's progress in meeting its goals and objectives and to measure the quality of clinic operations, including the services provided to low-income and ESL taxpayers. Quality of operations is measured by determining how well grant recipients fulfill the prongs of the LITC mission statement and the related performance measures. The IRS also compiles and analyzes data from the reports to assess the overall success of the LITC Program. Thus, it is important that grant recipients provide accurate and complete reports.

Below is a list of the forms required for the Interim and Year-end reports:

- Standard Form 425, *Federal Financial Report (year-end only)*;
- Form 13424-L, *Statement of Grant Expenditures*;
- Form 13424-N, *Program Narrative*
- Form 13424-A, *General Information*;
- Form 13424-K, *Controversy Case Information*;
- Form 13424-B, *Controversy Issues (year-end only)*; and
- Form 13424-C, *Systemic Advocacy Information (year-end only)*.

If you operated an **ESL Education Pilot Program only**, you are required to submit the following at interim and year-end: Standard Form 425, Form 13424-A (excluding sections 6-10), Form 13424-C, Form 13424-L, and Form 13424-N (excluding section 2.v-2.vii). If the clinic provided any consultations or casework assistance during the grant year, then all forms need to be completed in their entirety.

G. Federal Awarding Agency Contact(s)

Questions regarding the LITC Program and grant application process should be directed to:

- Our general assistance phone line at 202-317-4700 or via email at LITCProgramOffice@irs.gov;
- Michael Condict at (202) 317-3084 or via email at michael.j.condict@irs.gov;

H. Other

Information in LITC grant applications may be released in response to FOIA requests after appropriate redactions have been made. Do not include any individual taxpayer information in the grant application.