
Notice of Funding Opportunity



Table of Contents

Before you begin	3	4. Developing Your Application	12
1. Opportunity Overview	4	New Applications	13
Opportunity Snapshot- The Basics	5	Continuation Requests	13
Program Description	6	Attachments	13
Additional Federal Award Information	6	Disqualifying Factors	13
Program Coverage	7	5. Application Review	14
2. Eligibility Information	8	Initial Review / Screening	15
Eligible Applicants	9	Technical Review	15
Matching Funds or Cost Sharing	9	Program Office Evaluation	15
Other Criteria	9	National Taxpayer Advocate Selection Process	16
3. Application and Submission	10	OMB Guidance	16
Required Registrations	11	6. Federal Award Administration Information	17
Unique Entity Identifier (UEI) and System for Award Management (SAM)	11	Federal Award Notices	18
Accessing the LITC Grants Portal	11	Reporting	18
Submission Date and Time	11	Administrative and National Policy Requirements	18
Funding Restrictions	11		



Before you begin

If you believe you are a good candidate for this grant, secure your [Sam.gov](https://sam.gov) (SAM) and [Grants.gov](https://grants.gov) registration. The applicant organization’s authorized official or SAM.gov E-biz point of contact (POC) will also need to create an account in the [LITC Grants Portal](https://litcgrants.treasury.gov). (litcgrants.treasury.gov)

SAM Registration

- To register, go to the [System for Award Management \(SAM\) Entity Registration](#) and click Get Started.
- See a [checklist²](#) (PDF) for what you will need to register in SAM.
- The [SAM Registration](#) page also includes a video that walks you through the registration process. If you need additional help, you can live chat with the Federal Service Desk.

Grants.gov

See [Grants.gov](https://grants.gov) to view the Notice of Funding Opportunity.

ID.me Account

See [ID.me](https://id.me)³ to set up an account to access the LITC Grants Portal.

- [ID.me help article](#)⁴.
- If you have a personal ID.me account, ensure that your work email address is associated with the account and set as primary. For more information, see the help article at [ID.me Help Center](#).⁵

³ www.id.me/government

⁴ help.id.me/hc/en-us/articles/4416509221271-Treasury-Department-and-ID-me

⁵ help.id.me/hc/en-us/articles/360011500573-Updating-your-account-email-addressLink

LITC Grants Portal Registration

This is the grants management system used for the LITC Program and where the application will be completed and submitted. Only employees with certain roles may create an account in the portal:

- Authorized Representative - The person who can sign on behalf of the LITC and legally bind the sponsoring organization.
- E-biz POC - Established on SAM and is responsible for authorizing individual personnel access to the portal. This is the preferred individual to onboard the sponsoring organization to the portal.

¹ sam.gov/entity-registration

² sam.gov/sites/default/files/2024-11/entity-checklist.pdf

1

Opportunity Overview

In this section

Opportunity Snapshot– The Basics
Program Description
Additional Federal Award Information
Program Coverage

Opportunity Snapshot

Federal Agency: Department of the Treasury, Internal Revenue Service

Assistance Listing: 21.008

Funding Opportunity Title: Low Income Taxpayer Clinics

Announcement: Original

Executive Summary:

The objective of the grant program is to provide low-income taxpayers with access to representation in controversies with the IRS, to advocate for improvement in IRS processes and services provided to taxpayers, and to educate low-income individuals and those for whom English is a second language about their tax rights and responsibilities.

Expected Funding: 28 million

Expected Awards: 150

Average Awards for Grant Year 2026: \$156,000

Match or Cost Sharing: 100% of the federal amount awarded

Funding Range: \$15,500-\$200,000

Budget Period: January 1, 2027-December 31, 2027

Application Period Opens: May 6, 2026

Application Period Closes: July 6, 2026

Estimated Notification Date: November 1, 2026

Funding Opportunity Number: TREAS-GRANTS-052027-001

Agency Contact: For general questions about this funding opportunity, send an email to Michael Condict at Michael.J.Condict@irs.gov or email litcprogramoffice@irs.gov.

Program Description

As part of the Internal Revenue Service Restructuring and Reform Act of 1998 (RRA 98), Congress enacted IRC § 7526 to authorize funding for the LITC grant program. Subject to the availability of appropriated funds, the IRS may award grants of up to \$200,000 per year to qualifying organizations for the development, expansion, or continuation of an LITC.

The program is designed to protect taxpayers' rights and 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.

Applicants proposing to provide representation and tax education must provide the following numerical goals:

- 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

Applicants proposing to provide tax education only (ESL Education Program) must provide the following numerical goals:

- Educational activities conducted for ESL taxpayers
- 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.

Additional Federal Award Information

First-time applicants are awarded a single-year grant. Multiyear grants will be awarded to applicants that have successfully completed at least one year under the terms and conditions of the LITC grant.

The budget period for this grant is January 1, 2027, through December 31, 2027. The IRS issues awards to both new and continuing LITC grant applicants, which are multiyear recipients.

To continue to receive a grant award, all recipients must apply each year. Generally, multiyear recipients submit an abbreviated application for the second and third year. For 2027, all applicants will complete the full application. However, the continuation request is not subject to the technical review and ranking. Recipients must meet satisfactory performance levels and comply with program terms and conditions. IRS distributes awards based on the availability of appropriated funds. The amount of awards may increase or decrease.



Program Coverage

The IRS continues to expand access to clinic services by on-boarding new clinics and supporting expanded service delivery models designed to reach areas where the IRS has been unable to attract qualified applicants. Special consideration will be given to applicants from the following states where there is no LITC physically located within the state: Hawaii, Kansas, Montana, Nevada, South Dakota, West Virginia, and Wisconsin.¹

In addition, there are areas located within states where there is limited or no coverage: Arizona- Gila County Florida- Glades County, Hardee County, Hendry County, Hernando County, Highlands, County, Indian River County, Martin County, Okeechobee County, Sumter County Pennsylvania- Lehigh County, Northampton County Tennessee- Fayette County, Lauderdale County, Tipton County.

The Taxpayer Advocate has also developed an interactive map to help potential applicants identify the need for LITC services in their states and communities. The map shows county-level data including the estimated number of taxpayers with incomes at or below 250 percent of the poverty level; the number of compliance activities (common to low-income taxpayers) conducted by the IRS in that county; and the most common compliance activity in that community. The map tools can be used to “zoom in” on areas and by hovering over counties enables the potential applicant to view metrics for that county.² The map is located at <https://www.taxpayeradvocate.irs.gov/LITC-map>.

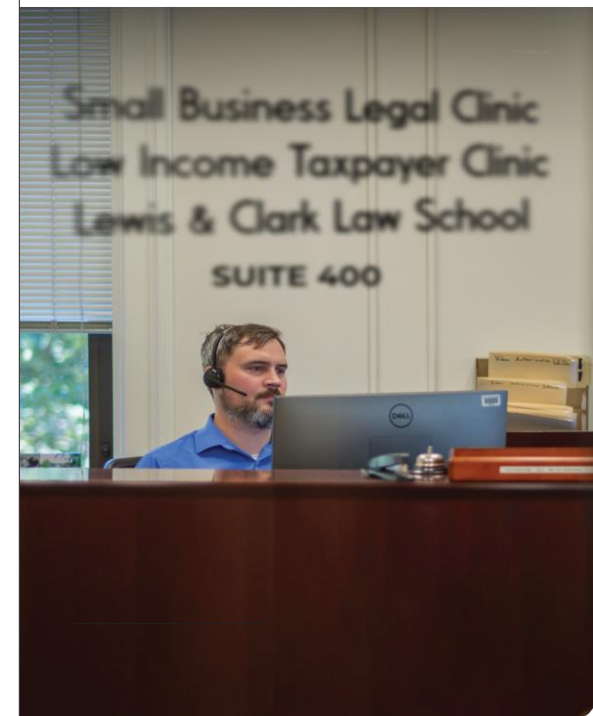
¹ For three states listed, Montana, Nevada and South Dakota, clinics in adjacent states are providing coverage. In the remaining states, limited assistance is offered virtually by remote clinics.

² The map uses Housing and Urban Development, Census, and IRS data. These metrics include:

- LITC/Count of LITCs – Name of the LITC or count of the LITCs providing service in a county.
- Population – 2020 Census Population (CT uses 2024 data for planning regions).
- Low-Income Taxpayers – Count of Tax Year 2024 returns filed with AGI below 250% of the Federal Poverty Level.
- Compliance Actions – Count of identified low-income taxpayers with a compliance action in 2024.
- Most Prevalent Compliance Action – Most prevalent type of IRS compliance action.
- Limited English Proficiency – 2024 Census estimate of the percent of the population having limited English proficiency.

Federal Award Agency Contacts

Interested applicants should review IRS Publication 3319³ and visit the [LITC Grants - Taxpayer Advocate Service](#) website or email the [LITC Program Office](#).²



³ www.taxpayeradvocate.irs.gov/about-us/litc-grants

⁴ tas.litc.program.office@irs.gov

2

Eligibility Information

In this section

Eligible Applicants

Matching Funds or Cost Sharing

Other Criteria

Eligible Applicants

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 responsibilities under the IRC.

Eligible applicants include the following:

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;
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; and
5. An organization that operates a program to inform ESL taxpayers about their taxpayer rights and responsibilities.

Other Criteria

To be eligible for funding, applicants must meet additional criteria:

- In compliance with all federal tax and nontax obligations.
- Not debarred or suspended from receiving federal funds.
- Compliant with audit requirements, when applicable, per 2 CFR § 200.501 and 2 CFR § 200.514.

Matching Funds or Cost Sharing

Applicants must provide matching funds on a dollar-for-dollar basis for all grant awards. The LITC Program Office administers cost-matching requirements in accordance with 2 CFR § 200.306. To meet matching requirements, the recipient contributions must be verifiable, reasonable, allowable, allocable, necessary under the grant program, and in compliance with all applicable federal requirements and regulations.

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

3

Application and Submission

In this Section

Required Registrations

Unique Entity Identifier (UEI) and System for Award Management (SAM)

Accessing the LITC Grants Portal

Submission Date and Time

Funding Restrictions

Required Registrations

The applicant must obtain the following:

- Employer Identification Number (EIN) from IRS. All applicants must have an [EIN](#)¹ to register on the [System for Award Management \(SAM\)](#).²
- SAM registration or make sure your current registration is up to date. This process can take two weeks or more. Begin as soon as possible.
- A Unique Entity Identifier (UEI), which you receive when you register in SAM.
- Sign up for an [ID.me](#)³ account to access the LITC Grants Portal. If you have a personal ID.me account, ensure that your work email address is associated with the account.

Unique Entity Identifier (UEI) 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 SAMs. For those already registered in SAMs, timely annual renewal is required. The process has multiple steps and can take up to 14 days to complete. A [checklist](#).⁴ (PDF) is available to help walk an applicant through the process.

Accessing the LITC Grants Portal

A link to the LITC Grants Portal is available electronically on [Grants.gov](#)⁵ and at [LITC Grants Portal](#).⁶ The [IRS Publication 3319](#),⁷ *2027 Grant Application Package and Guidelines* (PDF) contains detailed instructions for application submission.

Submission Date and Time

All applications must be submitted electronically through the [LITC Grants Portal](#),⁸ no later than by 11:59 p.m. EST on July 6, 2026. The Funding Opportunity Number for the 2027 LITC grant is TREAS-GRANTS-052027-001.

Funding Restrictions

The current funding restrictions for the LITC grant program are:

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

1 www.irs.gov/businesses/small-businesses-self-employed/how-to-apply-for-an-ein

2 sam.gov/entity-registration

3 www.id.me/government

4 sam.gov/sites/default/files/2024-11/entity-checklist.pdf

5 www.grants.gov

6 litcgrants.treasury.gov

7 www.irs.gov/pub/irs-pdf/p3319.pdf

8 litcgrants.treasury.gov

4

Developing Your Application

In this Section

New Applications

Continuation Requests

Attachments

Disqualifying Factors

There are two types of LITC grant applications:

LITC New Grant Applications or Continuation Requests

A new applicant seeking an LITC grant award for the first time, or a returning clinic whose LITC award period has ended or will end on December 31, 2026, must submit a new application. New applications are subject to a Technical Evaluation.

A returning clinic funded with a multiyear LITC grant that ends after December 31, 2026, must submit a Continuation Request. All applications must be prepared in accordance with the instructions provided in [Publication 3319, 2027 Grant Application and Guidelines](#) (PDF). Continuation requests are not subject to a Technical Review.

New Applications and Continuation Requests

Both a new grant application and continuation request consists of the following:

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

The costs of preparing and applying for the grant are the responsibility of each applicant. Applications may be released in response to Freedom of Information Act requests after any necessary redactions are made. Do not include any individual taxpayer information.

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 not available on the Audit Clearinghouse or most recent unaudited financial statement, if an audited statement is not required
- Tax-exempt determination letter, if applicable;
- Proof of academic accreditation, if applicable;
- Indirect cost rate agreement, if applicable.

Disqualifying Factors

IRS will not consider an application that:

- does not have a UEI without an approved exemption from the LITC Program Office.
- is submitted after the deadline without an approved exception from the LITC Program Office.
- is incomplete or does not propose to deliver LITC eligible services.

5

Application Review

In this Section

Initial review / Screening

Technical Review

LITC Program Office Evaluation

National Taxpayer Advocate Selection Process

Initial Review / Screening

During the initial review each application will be checked to ensure it meets the basic eligibility criteria (see Section 2) and is aligned with the LITC Program Office mission.

Technical Review

During the technical evaluation, the following categories on Form 13424-M will be reviewed and awarded points based on the information provided in the application. In scoring applications, the IRS will evaluate each program plan based on how it will assist in accomplishment of the LITC Program goals. In turn, these scores will be weighted, and each section is worth the percentage listed below.

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

Current grantees submitting a new application must adequately answer all the questions, keeping in mind that the ranking panel will not have access to any information regarding the applicant's past performance aside from information provided in the application.

Applications receiving a score of less than 50 percent will receive a review by the LITC Program Office to ensure the ranking score is adequately supported. If the score is supported, the application will not move forward in the review process.

Program Office Evaluation

The LITC Program Office evaluates the application and considers the quality of the proposed program, the applicant's record of providing services to low-income and ESL taxpayers if any, the qualifications of the proposed staff of the clinic, the soundness of the proposed budget, and any significant concerns identified during the technical evaluation

OMB Guidance

The Federal awarding agency will review and consider applications for funding pursuant to this notice of funding opportunity in accordance with the Office of Management and Budget's grant award administrative requirements in 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and other Federal Regulations, including the following updates:

- Selecting recipients most likely to achieve program objectives through a process to evaluate Federal award applications. (2 CFR § 200.205),
- Prohibiting the purchase of certain telecommunication and video surveillance services or equipment in alignment with section 889 of the National Defense Authorization Act of 2019, P.L. 115-232 (2 CFR § 200.216),
- Protecting free speech, religious liberty, public welfare, the environment, and prohibiting discrimination (2 CFR §§ 200.300, 200.303, 200.339, and 200.341),
- Providing a preference, to the extent practicable, to maximize use of goods, products, and materials produced in the United States (2 CFR § 200.322), and
- Terminating agreements in whole or in part to the greatest extent authorized by law if an award no longer effectuates the program goals or agency priorities (2 CFR § 200.340).

National Taxpayer Advocate Selection Process

The decision of the NTA whether to award grant funds will be based on the technical evaluation, Program Office evaluation, and the following additional considerations:

1. The number of taxpayers who will be assisted.
2. The existence of other LITCs assisting the same population.
3. The availability of funding from non-federal sources in addition to third party donated goods and services.
4. And all other factors being equal, which organization has a lower rate for indirect costs.

6

Federal Award Administration Information

In this Section

- Federal Award Notices
- Administrative and National Policy Requirements
- Reporting
- OMB Guidance
- Federal Awarding Agency Contacts

Federal Award Notices

Successful applicants will receive an email and grant agreement detailing the amount of funds awarded, whether a single year or multi-year award, terms and conditions, and reporting requirements. The terms and conditions will include any special terms or conditions required by the National Taxpayer Advocate and those required under Administrative and National Policy.

After notification of selection, the Program Office will hold a mandatory welcome webinar for Clinic Director and Qualified Business Administrator of first-time grant recipients. All grant recipients will be required to attend the Annual LITC Grantee Conference anticipated to be held in December 2026 in Washington D.C.

The LITC Program Office will issue an NOA to each applicant selected to receive funding for the grant year, containing the information required by 2 CFR § 200.211.

Administrative and National Policy Requirements

By accepting funds under this grant, the grantee recipient agrees to comply with all terms and conditions, which are imposed by the LITC Program, 26 USC § 7526, the Uniform Guidance at 2 CFR Part 200 (updated as of April 2024), and the Treasury Department's implementation of the Uniform Guidance at 2 CFR Part 1000 (updated as of December 2014). The terms and conditions will include any terms required pursuant to statute, regulation, applicable Executive orders and implementing guidance. Please review [IRS Publication 3319, 2027 Grant Application Package and Guidelines](#) (PDF) for additional information.

Reporting

The LITC Program requires the timely submission of progress reports including Form 13424-R LITC Program Report and 13424-L Statement of Grant Expenditures and at year end the SF 425. The reports are reviewed 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 LITC mission statement and the related performance measures. The reports are due:

INTERIM REPORT DUE

July 30, 2027

YEAR-END REPORT DUE

March 30, 2028

The [IRS Publication 3319](#) (PDF), provides the reporting requirements along with the method and point of submission. 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. Reports must be submitted electronically through the LITC Grants Portal.

All applicants must certify all assurances and certifications outlined in IRS Publication 3319, 2027 LITC Grant Application and Guidelines.

