

# Notice of Funding Opportunity



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# Before you begin

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

## SAM Registration

- To register go to the [System for Award Management \(SAM\) Entity](#)<sup>1</sup> and click Get Started.
- See a [checklist](#)<sup>2</sup> (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 help, you can call 866-606-8220 or live chat with the Federal Service Desk.

## Grants.gov

See [Grants.gov](#) to view the Notice of Funding Opportunity.

## ID.me Account

See [ID.me](#)<sup>3</sup> to set up an account to access the LITC Grants Portal.

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

<sup>3</sup> [www.id.me/government](#)

<sup>4</sup> [help.id.me/hc/en-us/articles/4416509221271-Treasury-Department-and-ID-me](#)

<sup>5</sup> [help.id.me/hc/en-us/articles/360011500573-Updating-your-account-email-addressLink](#)

<sup>1</sup> [sam.gov/entity-registration](#)

<sup>2</sup> [sam.gov/sites/default/files/2024-11/entity-checklist.pdf](#)

## 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 key employees 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

# Opportunity Overview

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**In this section**

Program Summary

Federal Award Information

Opportunity Snapshot

## Program Summary

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 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 education must provide the following numerical goals (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

Applicants for the ESL Education Program must provide numerical goals for the following each goal must be greater than zero:

- 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.

## Federal Award Information

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. 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 period of performance for this grant is January 1, 2026, through December 31, 2026. The IRS issues awards to both new and continuing LITC grant applicants and multi year recipients.

All recipients must apply annually to renew the grant. Multi year recipients must submit an abbreviated application for the second and third year. The application is not subject to the technical review and ranking. However, recipients must meet satisfactory performance levels and comply with program terms and conditions. IRS distributes awards based on the availability of appropriated funds.



Despite the IRS's efforts to foster parity in availability and accessibility in choosing organizations receiving LITC matching grants and the continued increase in clinic services nationwide, there remain communities that are underserved by clinics - the states of Hawaii, Kansas, Montana, and West Virginia. In addition, Florida, Nevada and South Dakota have only partial coverage.

- **Florida** - Brevard, Citrus, Glades, Hamilton, Hardee, Hendry, Hernando, Highlands, Indian River, Lafayette, Lake, Madison, Martin, Nassau, Okeechobee, Orange, Osceola, Polk, Seminole, St. Johns, St. Lucie, Sumter, Suwannee, Taylor, Volusia
- **Nevada** - Carson City, Churchill, Douglas, Esmeralda, Eureka, Humboldt, Lander, Lincoln, Lyon, Mineral, Nye, Pershing, Storey, White Pine, Elko, and
- **South Dakota** - Aurora, Beadle, Bennett, Bon Homme, Brookings, Brown, Brule, Buffalo, Butte, Campbell, Charles Mix, Clark, Clay, Codington, Corson, Custer, Davison, Deuel, Dewey, Douglas, Edmunds, Fall River, Faulk, Grant, Gregory, Haakon, Hamlin, Hand, Hanson, Harding, Hughes, Hutchinson, Hyde, Jackson, Jerauld, Jones, Kingsbury, Lake, Lawrence, Lincoln, Lyman, McCook, McPherson, Meade, Mellette, Miner, Minnehaha, Moody, Oglala Lakota, Pennington, Perkins, Potter, Sanborn, Shannon, Spink, Stanley, Sully, Todd, Tripp, Turner, Union, Walworth, Yankton, Ziebach.

## Opportunity Snapshot

### Assistance Listing 21.008

Eligible applicants:

- 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;
- An organization whose employees and volunteers represent low-income taxpayers in controversies with the IRS;
- An organization described in IRC § 501(c) and exempt from tax under IRC § 501(a).

EXPECTED FUNDING

**\$26 Million**



EXPECTED AWARDS

**140**



MATCH OR COST SHARE

**100% of all federal funds awarded**



FUNDING RANGE

**\$40,000 to maximum of \$200,000**



BUDGET PERIOD

**January 1, 2026 to December 31, 2026**



DEADLINE FOR APPLICATIONS

**July 14, 2025**



ESTIMATED NOTIFICATION DATE

**November 1, 2025**



Funding Opportunity Number **TREAS-GRANTS-042026-001**

# 2

# Eligibility Information

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## **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 responsibility 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

In order 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 C.F.R. § 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

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## **In this Section**

Required Registrations

Accessing the LITC Grants Portal

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

Submission Dates and Times

Funding Restrictions

## Required Registrations

The applicant must obtain the following:

- Employer Identification Number (EIN) from IRS. All applicants must have an [EIN<sup>1</sup>](#) to register on the [System for Award Management \(SAM\)<sup>2</sup>](#).
- 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<sup>3</sup>](#) 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<sup>4</sup>](#) (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<sup>5</sup>](#) and at [LITC Grants Portal<sup>6</sup>](#). The [IRS Publication 3319<sup>7</sup>](#), *2026 Grant Application Package and Guidelines* (PDF) contains detailed instructions for application submission.

## Submission Dates and Times

All applications must be submitted electronically through the [LITC Grants Portal<sup>8</sup>](#), no later than by 11:59 p.m. EST on July 14, 2025. The Funding Opportunity Number for the 2026 LITC grant is TREAS-GRANTS-042026-001.

## 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;
- Cost 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](http://www.irs.gov/businesses/small-businesses-self-employed/how-to-apply-for-an-ein)

2 [sam.gov/entity-registration](http://sam.gov/entity-registration)

3 [www.id.me/government](http://www.id.me/government)

4 [sam.gov/sites/default/files/2024-11/entity-checklist.pdf](http://sam.gov/sites/default/files/2024-11/entity-checklist.pdf)

5 [www.grants.gov](http://www.grants.gov)

6 [litcgrants.treasury.gov](http://litcgrants.treasury.gov)

7 [www.irs.gov/pub/irs-pdf/p3319.pdf](http://www.irs.gov/pub/irs-pdf/p3319.pdf)

8 [litcgrants.treasury.gov](http://litcgrants.treasury.gov)

# 4

# Developing Your Application

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**In this Section**

- New Application
- Continuation Request
- Attachments
- Disqualifying Factors

There are two types of LITC grant applications:

### LITC New Grant Applications and 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, 2025, must submit a new application. A returning clinic funded with a multiyear LITC grant that ends after December 31, 2025, must submit a Continuation Request. All applications must be prepared in accordance with the instructions provided in [Publication 3319, 2026 Grant Application and Guidelines<sup>1</sup>](#) (PDF).

## New Application

A New grant application consisting of the following:

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

## Continuation Request

A Continuation Request consists of the following:

- Standard Form 424, Application for Federal Assistance
- IRS Form 13424, Low Income Taxpayer Clinic (LITC) Application Information
- IRS Form 13424-J, Detailed Budget Worksheet and Narrative Explanations
- IRS Form 13424-M, Low Income Taxpayer Clinic (LITC) Application Narrative, noting only the following:
  - ↳ Substantial changes to the program plan
  - ↳ Numerical goals for (1) new representation cases to be opened in the calendar year, (2) consultations with low-income and ESL taxpayers, (3) educational activities to low-income and ESL taxpayers, and (4) low-income and ESL taxpayers reached in educational activities; and
  - ↳ Civil Rights Review responses.

## 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)
- 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.

## 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.

<sup>1</sup> [www.irs.gov/pub/irs-pdf/p3319.pdf](http://www.irs.gov/pub/irs-pdf/p3319.pdf)

# 5

# Application Review

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## **In this Section**

Initial review / Screening

Technical Review

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%

Continuation applicants 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.

The LITC Program Office evaluates the application and considers the quality of the proposed program, the soundness of the proposed budget, and any significant concerns identified during the technical evaluation.

## Selection Process

The decision of 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 quality of the program offered, including the qualifications of its proposed staff and its record in providing services to low-income and ESL taxpayers.
4. The soundness of the proposed budget along with alternative funding sources including amounts received from other non-federal grants and contributors.

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**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.**

# 6

# Federal Award Administration Information

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**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 terms required pursuant to Executive Order 14173, Ending Illegal Discrimination and Restoring Merit-Based Opportunity, or any other executive order or implementing guidance.

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 held in December 2025 in Alexandria, Virginia.

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 U.S.C. § 7526, the Uniform Guidance at 2 C.F.R. Part 200 (updated as of April 2024), and the Treasury Department's implementation of the Uniform Guidance at 2 C.F.R. Part 1000 (updated as of December 2014). The terms and conditions will include any terms required pursuant to executive Order 14173, Ending Illegal Discrimination and Restoring Merit-Based Opportunity, or any other Executive order or implementing guidance. Please review [IRS Publication 3319, 2026 Grant Application Package and Guidelines](#)<sup>1</sup> (PDF) for additional information.

1 [www.irs.gov/pub/irs-pdf/p3319.pdf](http://www.irs.gov/pub/irs-pdf/p3319.pdf)

## Reporting

The LITC Program requires the timely submission of progress reports for all awards granted. 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 31, 2026



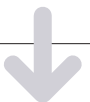
YEAR-END REPORT DUE

March 31, 2027

The [IRS Publication 3319](#)<sup>2</sup> (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 to all assurances and certifications outlined in [IRS Publication 3319, 2026 LITC Grant Application and Guidelines](#).

2 [www.irs.gov/pub/irs-pdf/p3319.pdf](http://www.irs.gov/pub/irs-pdf/p3319.pdf)



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. The IRS will notify each applicant in writing once funding decisions have been made.

## 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:

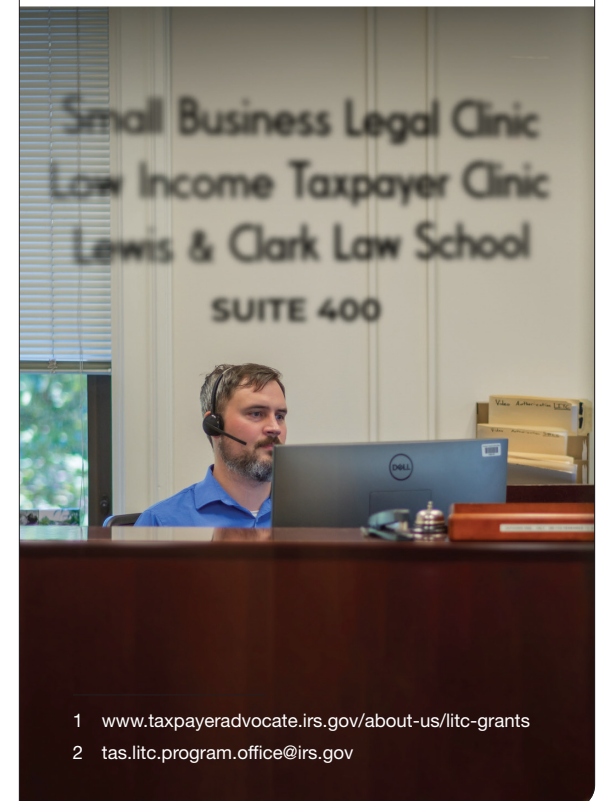
- Selecting recipients most likely to be successful in delivering results based on the program objectives through an objective process of evaluating Federal award applications (2 CFR 200.205),
- Prohibiting the purchase of certain telecommunication and video surveillance services or equipment in alignment 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).

## Federal Award Agency Contacts



Interested applicants should review IRS Publication 3319 or visit for additional information.

For remaining questions, you may visit the [LITC Grants - Taxpayer Advocate Service](#)<sup>1</sup> or email the [\\*TAS LITC Program Office](mailto:tas.litc.program.office@irs.gov)<sup>2</sup>.



<sup>1</sup> [www.taxpayeradvocate.irs.gov/about-us/litc-grants](http://www.taxpayeradvocate.irs.gov/about-us/litc-grants)

<sup>2</sup> [tas.litc.program.office@irs.gov](mailto:tas.litc.program.office@irs.gov)



TAXPAYER  
**ADVOCATE**  
SERVICE

YOUR VOICE AT THE IRS

