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IRS Accepting Applications for Low Income Taxpayer Clinic Grants.

IR-2013-57, May 30, 2013

The Internal Revenue Service today announced the opening of the 2014 Low Income Taxpayer Clinic (LITC) grant application process.

The LITC grant program is a federal program administered by the Office of the Taxpayer Advocate at the IRS, led by National Taxpayer Advocate Nina E. Olson. The LITC program awards matching grants of up to \$100,000 per year to qualifying organizations to develop, expand, or maintain a low income taxpayer clinic. The LITC program funds organizations that serve low income individuals who have a tax dispute with the IRS (*i.e.*, a “controversy clinic”) and organizations that provide education and outreach to taxpayers who speak English as a second language (an “ESL clinic”). Applicants may apply as either type of organization, or both. Although LITCs receive partial funding from the IRS, LITCs, their employees, and their volunteers operate independently from the IRS. Examples of qualifying organizations include:

- Clinical programs at accredited law, business or accounting schools whose students represent low income taxpayers in tax disputes with the IRS; and
- Organizations exempt from tax under Internal Revenue Code Section 501(a) that represent low income taxpayers in tax disputes with the IRS or refer those taxpayers to qualified representatives, or that provide outreach and education for ESL taxpayers.

The IRS welcomes all applications and will ensure that each application receives full consideration. The IRS is particularly interested in receiving applications from organizations that will operate in areas that are currently underserved.

Currently underserved areas are as follows:

Identified States for New or Existing Clinics	
CONTROVERSY	ESL
Alaska, Alabama, Kansas, North Dakota, South Dakota	Alabama, Colorado, Connecticut, Georgia, Louisiana, Montana, New Mexico, North Dakota, South Dakota
Identified Metropolitan Areas for New Clinic Applications	
Los Angeles, California, including the following counties:	Los Angeles, Kern, Riverside, Ventura
Sacramento, California, including the following counties:	El Dorado, Placer, Sacramento, San Joaquin, Stanislaus
Philadelphia, Pennsylvania, including the following counties:	Berks, Delaware, Philadelphia

St. Louis, Missouri, including the following counties:

Cape Girardeau, Jefferson, St. Francois, St. Louis

Copies of the 2014 Grant Application Package and Guidelines, IRS [Publication 3319](#), can be downloaded from IRS.gov or ordered by calling 800-TAX-FORM (800-829-3676).

The IRS is authorized to award a multi-year grant not to exceed three years. For a new clinic or a clinic applying for the first year of a three-year grant, the clinic must submit the application electronically at www.grants.gov. For an existing clinic requesting funding for the second or third year of a multi-year grant, the clinic must submit the application electronically at www.grantsolutions.gov. All applicants must use the funding number of TREAS-GRANTS-0520-4-001 and applications must be submitted electronically by July 12, 2013.

Questions about the LITC Program or grant application process can be addressed to the LITC Program Office at 202-622-4711 (not a toll-free call) or by email at LITCProgramOffice@irs.gov.

For more information about the organizations receiving funding in 2013, see [Publication 4134](#), Low Income Taxpayer Clinic List. This publication is also available by calling 800-TAX-FORM (800-82-3676), or can be found at your local IRS office.