

IRS News Release

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IRS Accepting Applications for Low Income Taxpayer Clinic Grants

IR-2015-75, May 1, 2015

WASHINGTON—The Internal Revenue Service today announced the opening of the 2016 Low Income Taxpayer Clinic (LITC) grant application process.

The LITC program is a federal grant program administered by the Office of the Taxpayer Advocate at the IRS, led by the 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 to represent low income taxpayers who have a tax controversy with the IRS and to educate individuals who speak English as a second language (ESL) about their rights and responsibilities as U.S. taxpayers. An LITC must provide services for free or for no more than a nominal fee.

Beginning in grant year 2016, the LITC Program will no longer award discrete funding amounts to organizations to operate separate Controversy and ESL programs. Instead, all LITC grant recipients will be required to operate unified programs that provide direct representation in tax controversies with the IRS on behalf of low income taxpayers and use education and outreach efforts to make representation and consultation services available to ESL taxpayers.

LITC grants come from appropriated funds. Although these grants partially fund LITCs--the clinics, their employees and 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) whose employees and volunteers represent low income taxpayers in tax disputes with the IRS.

The IRS welcomes all applications and will ensure that each application receives full consideration. When awarding grants, the IRS considers the existence of other LITCs serving the same population of low income and ESL taxpayers. The IRS is particularly interested in receiving applications from organizations that will operate in areas that are currently underserved.

Currently underserved areas are:

Geographic Underserved Areas in Need of LITC Services
Alabama - Birmingham, Mobile, Huntsville
Alaska - Anchorage, Fairbanks
California - Los Angeles, Sacramento
Colorado - Denver, Colorado Springs, Fort Collins
Georgia - Atlanta, Savannah, Columbus
Mississippi - Jackson, Gulfport
North Carolina - Winston-Salem, Wilmington, Raleigh
North Dakota - Bismarck, Fargo
Oklahoma - Tulsa, Oklahoma City, Lawton
South Carolina - Charleston, Columbia
Texas - El Paso, Corpus Christi, Austin
Utah - Salt Lake City
Puerto Rico - San Juan, Ponce, Mayaguez

Copies of the 2016 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 an organization not currently receiving a grant for 2015, or an organization whose multi-year grant ends in 2015, the organization must submit the application electronically at www.grants.gov. For an organization currently receiving a grant for 2015 that is requesting funding for the second or third year of a multi-year grant, the organization must submit the funding request electronically at www.grantsolutions.gov. All organizations must use the funding number of TREAS-GRANTS-052016-001, and applications and funding requests must be submitted electronically by June 15, 2015.

Questions about the LITC Program or grant application process can be addressed to the LITC Program Office at 202-317-4700 (not a toll-free call) or by email at LITCProgramOffice@irs.gov.

More information about LITCs and the work they do to represent, educate, and advocate on behalf of low income taxpayers is available in IRS [Publication 5066](#), the LITC Program Report.