

IRS News Release

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IRS Offering Additional Part-Year Grants for Low Income Taxpayer Clinics in 12 States

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WASHINGTON -- National Taxpayer Advocate Nina E. Olson announced today that the IRS will accept applications for a part-year Low Income Taxpayer Clinic (LITC) matching grant from qualified organizations that will provide services to qualified taxpayers in the following areas: Los Angeles, California; Central Oregon; Boise, Idaho; Minneapolis, Minnesota; Reno and Las Vegas, Nevada; St. Louis, Missouri; Brownsville and Laredo, Texas; Southwest Florida; New Mexico; Colorado; Mississippi; and Northeast Pennsylvania.

The supplemental application period for this grant will run from March 24, 2008, until April 24, 2008. The grant will cover the balance of the 2008 grant cycle (the 2008 grant cycle runs January 1, 2008, through December 31, 2008), and successful applicants may be eligible for a regular full-year grant for the 2009 grant cycle.

LITCs are qualifying organizations that provide representation for free or for a nominal charge to low income taxpayers involved in tax disputes with the IRS. They also provide education on taxpayer rights and responsibilities to taxpayers for whom English is a second language.

The LITC grant program is a federal program that is administered by the Taxpayer Advocate Service. The Taxpayer Advocate Service is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should.

The program is now in its tenth year and continues to expand. To date in 2008, the LITC Program Office has awarded LITC grants to 154 organizations in all 50 states, the District of Columbia, Puerto Rico, and Guam.

To be considered for a supplemental 2008 LITC grant, a qualifying organization must be in a position to provide qualified services to taxpayers in the aforementioned areas. Qualifying organizations can apply for matching grants for the remainder of the 2008 grant cycle if they either provide representation for free or for a nominal fee to low income taxpayers involved in tax disputes with the IRS or provide education on taxpayer rights and responsibilities to taxpayers for whom English is a second language.

Examples of qualifying organizations include: (1) clinical programs at accredited law, business or accounting schools, whose students may represent low income taxpayers in tax disputes with the IRS, and (2) organizations exempt from tax under I.R.C. § 501(a)

which represent low income taxpayers in tax disputes with the IRS or refer those taxpayers to qualified representatives.

As noted, the supplemental application period will begin March 24, 2008. Applications for grants must be electronically submitted or postmarked by April 24, 2008. Grant decisions will be made by June 1, 2008, and funds awarded can only be used for the remainder of the 2008 grant cycle. Grant funds may be awarded for start-up expenditures incurred by new clinics during the grant cycle.

Copies of the 2008 Grant Application Package and Guidelines, IRS Publication 3319 (Rev. 5-2007), are available on the IRS Website at <http://www.irs.gov/advocate>. Application packages may also be ordered from the IRS Distribution Center by calling 1-800-829-3676. Applicants can also file electronically at <http://www.grants.gov>. For applicants applying through the Federal Grants Website, the Funding Number is TREAS-GRANTS-052008-002.

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 e-mail at LITCProgramOffice@irs.gov.