MANUAL TRANSMITTAL

13.8.1

Department of the Treasury
Internal Revenue Service

OCTOBER 1, 2021

EFFECTIVE DATE

(10-01-2021)

PURPOSE

(1)   This transmits new IRM 13.8.1, Low Income Taxpayer Clinic (LITC) Program administered by the Taxpayer Advocate Service (TAS).

BACKGROUND

(1)   The LITC Program Office administers the LITC grant program.

MATERIAL CHANGES

(1)   None

EFFECT ON OTHER DOCUMENTS

None

AUDIENCE

Taxpayer Advocate Service employees responsible for administration, management, and oversight of the LITC grant program.

Tamara A. Borland
Director, Low Income Tax Clinic Program

13.8.1

Low Income Taxpayer Clinic Program Operating Procedures

Table of Contents

13.8.1.1 (10-01-2021) **LITC Program Scope and Objectives**	(1)	*Purpose:* This IRM provides information and guidance for the administration of the LITC Program.
	(2)	*Audience:* TAS administers the LITC Program. The intent is LITC Program Office staff and other TAS employees working with the Program Office will use this IRM.
	(3)	*Policy Owner:* The National Taxpayer Advocate (NTA) is the executive over the LITC Program and owns the policies contained herein.
	(4)	*Program Owner:* The Director of the LITC Program Office is responsible for the administration, procedures, and updates related to the LITC Program.
13.8.1.1.1 (10-01-2021) **Background and Authority**	(1)	Congress enacted Internal Revenue Code (IRC) 7526 in 3601(a) of the Internal Revenue Service Restructuring and Reform Act of 1998 (RRA '98), Public Law 105-206 (112 Stat. 685, 774 (1998)). IRC 7526 authorizes the IRS to make matching grants of up to $6 million per year, unless otherwise provided by specific Congressional appropriations. Organizations may receive grants of up to $100,000 per year for the development, expansion, or continuation of an LITC.
	(2)	In 2003 Wage and Investment (W&I) Division transferred the oversight of the LITC Program to TAS.
	(3)	The mission of LITCs is to 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 low-income taxpayers.
	(4)	IRS employees may refer taxpayers to LITCs, per section 1402 of the Taxpayer First Act. LITCs are independent from the IRS and represent individuals whose income is below a certain level and need to resolve tax problems with the IRS. This may include audits, appeals, and collection alternatives or U.S. Tax Court. LITCs can assist taxpayers in their primary language and provide services for free or a small fee. Referrals to LITCs may include providing the taxpayer with information about the general eligibility requirements for LITC assistance, and the location and contact information for one or more LITC(s). This information may be found in Pub 4134, Low Income Taxpayer Clinic List, and the LITC page at *https://www.taxpayeradvocate.irs. gov/about-us/low-income-taxpayer-clinics-litc/*, or employees may use *SERP*.
	(5)	The functions of the LITC Program Office are to ensure that grant funding is awarded to and spent in furtherance of the mission outlined above, to provide support that will enhance each LITC's ability to deliver high quality services, and to ensure that each LITC's expenditures are spent and reported in accordance with the Uniform Guidance in 2 CFR Part 200 and the U.S. Department of the Treasury's implementation of the Uniform Guidance in 2 CFR Part 1000.
13.8.1.1.2 (10-01-2021) **Roles and Responsibilities**	(1)	The NTA is the executive responsible for the LITC Program and:

a.   Selects applicants to receive grant funding; and

b.   Reviews decisions of the Director when review is provided for by the pro-
cedures of the LITC Program Office or pursuant to relevant statutes or
regulations.

(2)   The Director is the senior manager of the LITC Program and reports to the
NTA, and:

a.   Sets the priorities of the LITC Program consistent with the NTA's priorities
and the TAS Program Letter;

b.   Identifies and recommends changes needed to ensure:
1. Program policies, processes, and procedures comply with current
guidance, regulations, and federal grant laws; and
2. Continued improvement in the delivery of the LITC Program.

c.   Establishes timeframes and a framework for completion of the Program
Office's major responsibilities and deliverables, including processing and
evaluation of applications, notification of selection and award, provision of
assistance and guidance, oversight and monitoring of performance, and
close-out of grants;

d.   Ensures staff have necessary resources and training to carry out their
responsibilities;

e.   Identifies potential weaknesses or gaps in clinic coverage and services;

f.   Identifies and develops program supports to better address clinic needs
and to maximize the effectiveness and efficiency of delivery of services to
taxpayers;

g.   Writes, reviews, or edits LITC information for external audiences and for
TAS products, such as the Program Letter, Business Performance
Review, and reports to Congress;

h.   Recommends updates, reviews, and approves final versions of, LITC
publications;

i.   Delivers presentations about the LITC Program to internal and external
stakeholders;

j.   Assists with selection of clinics to receive a site assistance visit;

k.   Attends site assistance visits with Program Office staff when designated by
the NTA or as deemed appropriate by the Director;

l.   Directs overall planning activities for the Annual LITC Grantee Conference,
with primary responsibility for identification of substantive topics and
speakers, and coordination with U.S. Tax Court personnel; and

m.   Represents the Program Office on TAS-wide and cross-business
operating division teams and external facing meetings, and participates in
TAS leadership meetings and activities.

(3)   The Deputy Director reports to the Director and:

a.   Assists the Director with discharge of the Director's responsibilities as
listed in (2);

b.   Directs the work of the Program Office's Advocacy and Operations
groups;

c.   Coordinates, monitors, and assesses the overall work of the Program
Office;

d.   Ensures timely progress on, and completion of, Program Office activities
and deliverables;

e.   Makes recommendations and assists in the development of improve-
ments to processes and procedures;

      f.   Provides briefings and status updates to the Director on all major program activities and processes;

      g.   Monitors the distribution of work within and between the Advocacy and Operations groups, and the Deputy Director's and Director's staff. Identifies areas where additional resources are needed and opportunities to re-distribute work, and builds a business case for staffing, as needed;

      h.   Identifies and addresses resource and development needs (*e.g.,* staffing, budget, and training);

      i.   Coordinates and develops training for Program Office staff;

      j.   Oversees the work of the Program Office's LITC Communication Team, including;
        1. Ensuring that information communicated to both internal and external stakeholders is timely, accurate, current, and relevant;
        2. Having primary responsibility for approving LITC Toolkit content prior to publication; and
        3. Assessing the needs of the clinics and shaping LITC Toolkit content;

      k.   Represents the Program Office on TAS-wide teams and participates in TAS leadership meetings and activities; and

      l.   Coordinates the Program Office response to the Annual Assurance Review, NTA Town Hall submissions, and other TAS information requests as designated by the Director.

(4)   The Program Office Secretary reports to the Deputy Director and:

      a.   Takes primary responsibility for meeting secretarial needs for the Deputy Director and for the Program Office;

      b.   Coordinates with the Director's secretary to assist in meeting Program Office needs including but not limited to ensuring that office fax, phone messages, and email are regularly checked and all contacts with the office receive a timely response; and

      c.   Performs other duties as assigned.

(5)   The Secretary to the Director:

      a.   Takes primary responsibility for meeting secretarial needs for the Director;

      b.   Provides support to the Program Office Secretary in meeting the needs of the Program Office including phone, fax, and email;

      c.   Facilitates sharing of Program Office updates with all staff;

      d.   May assist with inputting data into GrantSolutions;

      e.   Assists with keeping staff and the Director apprised of upcoming project or program deadlines or milestones, collects status reports, and ensures that calendars or status documents are kept current; and

      f.   Performs other duties as assigned.

(6)   The Advocacy Manager reports to the Deputy Director and is responsible for supervising the work of the Advocacy group. The Advocacy group is responsible for assisting and monitoring the work of the LITCs, which includes acting as the main point of contact between the Program Office and the clinic, identifying common LITC compliance issues, developing recommendations to help LITCs avoid or resolve issues, noting and sharing LITC best practices, evaluating and recommending procedures that may increase the efficiency and effectiveness of LITCs, and monitoring overall progress of the LITCs. The Advocacy Manager:

a.   Monitors progress and quality of Advocacy Analyst clinic assistance and oversight;
b.   Helps to establish the LITC site visit schedule and tracks scheduling, preparation, and follow-up actions for site visits;
c.   Attends site visits as needed;
d.   Works with Advocacy Analysts to address issues of clinic non-compliance as follows:
1. Attends calls with grantees, as appropriate, to assist with issue resolution;
2. Assesses options for addressing non-compliance including additional conditions, restrictions on funding, suspension, and termination;
3. Approves the restrictions on clinic funding when indicated for failure to timely complete or correct reporting forms. See IRM 13.8.1.7; and
4. May approve restrictions on funding as determined necessary by Program Office staff.
e.   Assesses training needs for the Advocacy group and helps the Technical Advisor to identify topics, and schedule and provide training.

(7)   Advocacy Analysts are management and program analysts who report to the Advocacy Manager. The key responsibilities of Advocacy Analysts are referenced within IRM 13.8.1.5, IRM 13.8.1.6, and IRM 13.8.1.7, and include but are not limited to:

a.   Serve as the Program Office's main point of contact for LITCs;
b.   Provide assistance and guidance to grantees;
c.   Monitor the work of LITCs by reviewing applications and Interim and Year-End (YE) Reports and conduct orientation and operational review site assistance visits;
d.   Communicate the status of LITC operations to the Advocacy Manager, recommend corrections or improvements to grantees' programs or operations, and share best practices with management officials and other grantees; and
e.   Assist with close-out of the grant year by ensuring that each clinic has submitted complete and accurate reports.

(8)   The Operations Manager reports to the Deputy Director and is responsible for supervising the work of the Operations group. The Operations group ensures that the necessary tools and systems utilized in grant award management, assistance and guidance, and oversight and monitoring are available and completes tasks that support the award, assistance, monitoring and oversight functions of the Program Office. The Operations Manager:

a.   Monitors progress and quality of validations, including applications, application amendments, and Interim and YE Reports;
b.   Regularly briefs the Deputy Director on the status of activities;
c.   Ensures that compliance checks are conducted according to a set schedule and works with the appropriate contact at the clinic or the clinic's sponsoring organization. For federal tax issues, this will be the Tax Compliance Officers (TCO) designated by the clinic in its application or application amendment so long as the TCO meets the requirements for disclosure authorizations;
d.   May recommend a restriction on funding when a clinic fails to take timely action to resolve outstanding federal tax and non-tax obligations, appears

on the excepted parties list, has a lapsed Sam.gov registration, or is non-compliant with other requirements that are monitored by the Operations group;

    e.   Approves actions taken in the Department of Health and Human Services' (HHS) Payment Management System (PMS);

    f.   Acts as Deputy Authorizing Official (DAO) in GrantSolutions for the issuance of an NOA; and

    g.   Has primary responsibility for overseeing the Conference Planning Team for the Annual LITC Grantee Conference.

(9)   Operations Analysts report to the Operations Manager. Operations Analysts may assist with activities outlined in IRM 13.8.1.9 that include but are not limited to:

    a.   Take actions within the PMS accounts;

    b.   Establish and maintain Interagency Agreements (IAAs) for grant databases and other services;

    c.   Update clinic contact information both internally and externally;

    d.   Maintain the Program Office's SharePoint site;

    e.   Issue New Clinic Welcome Packages and assist with training new clinicians in systems for which the Operations Analyst acts as lead;

    f.   Monitor each LITC's continued eligibility to receive funds;

    g.   Provide GrantSolutions assistance and support to Program Office staff and grantees;

    h.   Plan or support the Annual LITC Grantee Conference;

    i.   Assist with the Ranking Panel;

    j.   Help support and maintain the LITC Communication Plan and LITC Toolkit; and

    k.   Provide assistance and guidance to grantees as outlined in IRM 13.8.1.5.

(10)   The Technical Advisor reports to the Director and may do any or all of the following:

    a.   Identifies training needs, develops, and helps lead training for Advocacy Analysts;

    b.   Leads the development and update of publications on behalf of the Program Office, acting as liaison to the various offices within TAS who assist with the drafting, proofing, and printing process;

    c.   Tracks, assists with the resolution of, and reports to the Director on outstanding issues involving clinic reports, performance, and close-outs;

    d.   Acts as an advisor to the Program Office staff on the resolution of issues involving clinic operations;

    e.   Recommends changes in Program Office policies or procedures to improve recruitment of clinics to underserved areas, increase retention of clinics, and enhance clinic operations;

    f.   Assists with orientation or operational review site assistance visits as needed;

    g.   Helps the Program Office identify, monitor, and address, where appropriate, emerging issues that may impact the clinics or taxpayers served by the clinics, issues raised surrounding grants management, and other issues that may be relevant to assistance and guidance provided by the Program Office to LITCs; and

    h.   Serves on or coordinates a variety of teams the purpose of which is to enhance assistance, guidance, or oversight of the clinics or further the

clinics achievement of the LITC mission. The teams may include diverse members such as clinicians, Program Office staff, other TAS employees, and employees of IRS business units.

(11) The remaining program and management analysts not specifically referenced herein as Advocacy Analysts or Operations Analysts report to either the Director or Deputy Director. The analyst positions include management and program analysts and budget analysts who may perform the following duties. The responsibilities of these analysts, hereafter referred to as LITC Analysts, are outlined generally in IRM 13.1.1.3.4.3 and throughout IRM 13.8.1:

a. Perform review and analysis of applicant and grantee budgets;
b. Conduct analysis of grantee financial expenditures to ensure they conform to the approved budget, 2 CFR 200, and other applicable federal statutes;
c. Work with other Program Office staff in meeting various federal grant reporting requirements including DATA Act reporting;
d. Assist LITC Operations with procurement activities, including management of IAAs;
e. Provide guidance and assist in development of training relating to clinic financial management and Program Office processes and procedures;
f. Participate in studies or projects relating to the financial monitoring of LITC grantees in conjunction with the Technical Advisor, Advocacy Analysts, and management;
g. Monitor, maintain, test, and troubleshoot issues for the grant databases and web browsers used by the Program Office;
h. Act as primary co-lead for both Grants.gov and GrantSolutions;
i. Train LITCs and staff in the use of GrantSolutions and provide ongoing support and assistance;
j. Serve as the Program Office's liaison for internal and external communications with the Communications, Stakeholder Liaison and Online Services (CSO) Office amongst others;
k. Draft and publish the various materials required for the Notice of Federal Funding Opportunity and assist with publication of the list of newly selected grantees;
l. Prepare and facilitate the intake of grant applications through the two online platforms, Grants.gov and GrantSolutions.gov;
m. Supply timely status updates on programs and systems and status of actions taken within the grants management system by staff and grantees;
n. Ensure accurate, timely, and complete data compilation for DATA Act reporting;
o. Maintain the special appearance authorization program for students and law graduates pursuant to Circular 230, Regulations Governing Practice before the Internal Revenue Service and IRM 1.2.2.14.18;
p. Identify systemic issues impacting clinicians or the Program Office within the analysts' assigned programs;
q. Recommend needed updates or improvements for the IRM within assigned program areas;
r. Lead the LITC Communication Team and Editorial Board;
s. Monitor various sources including IRS Source, TAS news, and the ABA listserv for news of interest for the LITC Toolkit; and
t. Other duties as assigned.

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13.8.1.1.3
(10-01-2021)
LITC Publications and Report

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(1) Pub 3319, Low Income Taxpayer Clinic Grant Application Package and Guidelines, explains the procedures for applying for an LITC grant and the guidelines for operating a clinic. It further clarifies the requirements set forth in IRC 7526. Pub 3319 is issued annually and is publicly available. See the following link to Pub 3319 :*http://www.irs.gov/pub/irs-pdf/p3319.pdf* .

(2) Pub 4134, Low Income Taxpayer Clinic List, provides the contact information for currently funded LITCs. It is organized by state, city, clinic name, contact number, and what languages the clinic serves in addition to English. Pub 4134 is updated annually and may be used by taxpayers and employees of TAS and the IRS to locate LITCs. See the following link to Pub 4134 :*http://www.irs.gov/pub/irs-pdf/p4134.pdf* .

(3) Pub 5066, Low Income Taxpayer Clinic Program Report, provides information about the LITC Program and its activities. Pub 5066 is used to educate taxpayers, stakeholders, and Congress about the LITC Program and updated annually. Grantees may use this report as a resource in recruiting volunteers and making presentations to potential clinic donors. See the following link to Pub 5066: *http://www.irs.gov/pub/irs-pdf/p5066.pdf* .

(4) Pub 5077, Low Income Taxpayer Clinic Postcard, serves to inform potential volunteers about the LITC Program and possible opportunities to assist low-income and ESL taxpayers through LITC clinics.

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13.8.1.1.4
(10-01-2021)
Key Terms

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(1) Application Review Model – Refers to a component of the GrantSolutions system obtained by the LITC Program Office to facilitate and support Ranking Panel activities. Ranking Panel members use the Application Review Module (ARM) to access and review their assigned grant applications, evaluate, and document applicants' strengths and weaknesses against established criteria, assign scores to each application, and make funding recommendations. Program Office staff use the ARM to monitor the progress of Ranking Panel activities and approve the completed reviews. The information that Ranking Panel members enter in the ARM is moved into GrantSolutions after Ranking Panel activities are completed.

(2) Clinic or LITC – Refers to a current grant recipient that is actively establishing or operating a Low Income Taxpayer Clinic.

(3) Director – Refers to the senior manager of the LITC Program Office. Other directors mentioned within this IRM will include a descriptor of the office overseen.

(4) Grantee – Refers to an applicant that has been selected to receive a grant award.

(5) GrantSolutions – Refers to the comprehensive grants management system operated by the Grants Center of Excellence and used by the LITC Program Office and LITC grantees. Grantees use GrantSolutions to take administrative actions regarding their grant such as submitting Non-Competing Continuation (NCC) Requests and bi-annual reports. For purposes of this IRM, GrantSolutions may also refer to any successor grants management system used by the Program Office and grantees.

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(6) Ledger – Refers to what is generally a record of an account showing expenditures and credits with a beginning and ending total. It may be split up by expense category.

(7) Program Office – Refers to the LITC Program Office. See the *Organizational Chart* for details.

(8) Reviewing Officials – Refers to the LITC Program Office staff members who review applications and contribute to a Program Office funding recommendation with a supporting summary for inclusion in the NTA Review Sheet. Reviewing Officials may include but are not limited to the Director, Deputy Director, Advocacy Manager, Operations Manager, and Technical Advisor.

Note: Staff should use the key terms and definitions found in Pub 3319 to help determine whether an applicant's program or grantee's program activities are consistent with IRC 7526.

13.8.1.1.5
(10-01-2021)
Acronyms

(1) The table lists commonly used acronyms and their definitions:

Acronym	Definition
ABA	American Bar Association
ARM	Application Review Module
CD	Clinic Director
COR	Contracting Officer's Representative
CFO	Chief Financial Officer- IRS
CSO	Communications, Stakeholder Liaison and Online Services
DAO	Deputy Authorizing Official
DATA Act	Digital Accountability and Transparency Act of 2014
ESL	English as a Second Language
FABS	Financial Assistance Broker Submission
FMO	Financial Management Officer
GMO	Grant Management Official
IAA	Interagency Agreement
ICRA	Indirect Cost Rate Agreement
IPAC	Intra-Governmental Payment and Collections
LITC	Low Income Taxpayer Clinic
NCC	Non-Competing Continuation

Acronym	Definition
NOA	Notice of Award
NTA	National Taxpayer Advocate
PMS	Payment Management System
QBA	Qualified Business Administrator
QTE	Qualified Tax Expert
CC: NTA	The Office of the Division Counsel/Associate Chief Counsel NTA Program
TAS	Taxpayer Advocate Service
TCO	Tax Compliance Officer
YE	Year-End

13.8.1.1.6
(10-01-2021)
Supplemental Sources of Guidance

(1) Job aides and additional information for staff that assists with assigned tasks are compiled and maintained on the LITC SharePoint site.

13.8.1.2
(10-01-2021)
Grant Application Preparation and Validation

(1) Activities taken by the Program Office to open the LITC grant application period include:

    a.   Updating and posting Pub 3319;
    b.   Drafting and posting the Notice of Federal Funding Opportunity;
    c.   Addressing inquiries from potential applicants; and
    d.   Loading grant applications in Grants.gov and GrantSolutions.gov.

(2) Once the grant application period ends, Program Office staff conduct a validation of all applications to ensure applications are complete and meet basic criteria prior to moving to the evaluation and selection phase:

13.8.1.2.1
(10-01-2021)
Grant Application Overview

(1) Generally, the Grant Application Cycle begins with posting the updated Pub 3319 to *www.irs.gov* . The application period is generally open for at least 45 days but no less than 30 days. See 2 CFR Part 200.203(b). Notification and information about the grant application period are published in the Federal Register, and the Assistance Listings at *https://beta.sam.gov/*and *www.grants. gov.*

(2) Applicants must either submit a Full Grant Application through *www.grants.gov.* or an NCC Request through *www.grantsolutions.gov* .

(3) The Grant Application Cycle period ends when applicants are notified of selection or non-selection. See IRM 13.8.1.4.

13.8.1.2.2
(10-01-2021)
Publication 3319, Low Income Taxpayer Clinic Grant Application Package and Guidelines

(1) Pub 3319 guides applicants though the preparation and submission of Full Grant Applications and NCC Requests and provides both requirements of and recommendations for the successful operation of an LITC. It is available in both print and online and updated annually by the Program Office.

(2) Application and reporting forms, along with their instructions, are included in Pub 3319 but are completed through online grants management systems (*www.grants.gov.* or *www.grantsolutions.gov*).

(3) Changes to forms and instructions may result in charges for changes that need to be made to the online grant management systems:

   a. The GrantSolutions primary co-lead must submit a request for changes in writing to the appropriate grants management system so that a quote for work can be issued and a timeline can be established.
   b. If the requested change results in additional charges, the Program Office will then seek approval for additional expenditures.
   c. Significant lead time is needed to update forms.

(4) Changes to IRS forms and instructions require the author to complete a Publishing Service Request (PSR) through *www.publish.no.irs.gov/* for each form or instruction with identified changes.

(5) Prior to the end of each calendar year, the Program Office will complete a review and evaluation of the Pub 3319. Program Office staff will:

   a. Review and make recommendations for changes to sections that involve or intersect with the staff member's roles and responsibilities. For instance, the PMS leads should review the section(s) discussing PMS to determine whether the content is current and accurate or needs changes.
   b. Consider where additional guidance or clarification may be needed based on any clinic issues or concerns identified during the current grant year.
   c. Note new laws, regulations, or policies that need to be taken into consideration in revising the publication.

(6) The Program Office Technical Advisor will initiate a meeting no later than mid-December with the following individuals: the author of Pub 3319, the CSO Office assigned staff; and the Research and Analysis Office assigned staff. All participants will then agree on primary responsibilities, a project timeline, and an order in which tasks are to be completed.

(7) The author may commence work on revising Pub 3319 after the Program Office staff have completed their review and a planning meeting has taken place.

   a. As noted previously, any needed changes to forms or instructions should be addressed at the beginning of the drafting process. A request for changes should be input early so the approved forms are available when the publication goes to the contractor for assembly.
   b. The author's first draft will address or incorporate the revisions suggested by Program Office staff.
   c. The LITC Program Deputy Director will conduct the first level review of the Program Office.
   d. A second level review will be conducted by the LITC Program Director.
   e. CC:NTA will conduct the next level review.
   f. The NTA will review after edits are incorporated from the previous review.

g. Review by General Legal Services and the IRS Civil Rights Unit (CRU) of the Office of Equity, Diversity and Inclusion (EDI) may take place subsequent to or concurrent with the NTA Review.

(8) Whether the next level reviews will take place before or after edits are addressed by the author is generally dependent upon how extensive the edits are and the nature of the edits.

(9) If significant changes are recommended at any level, the Director should be consulted prior to accepting changes or drafting changes.

(10) After all changes are accepted, the Publication will move to Research and Analysis to verify any statistics or figures cited in the Publication:

a. The supporting data and citations should be provided with the draft for reference.
b. The author should highlight the items that require review and associate the items with the documents provided.
c. The author will address any queries for additional support or changes to presentation of data made by Research and Analysis Office staff.
d. The Technical Advisor will help secure additional supporting documentation for the author, if needed.

(11) Once approved by the Research and Analysis Office, the Publication will move to the CSO Office.

(12) The author will work with CSO Office staff to review galleys within established time frames.

(13) The Director, Deputy Director, or Technical Advisor will review galleys for any needed edits or other errors and provide findings to the author.

(14) The Pub 3319 should be distributed to all current grantees prior to the opening of the application period.

13.8.1.2.3
(10-01-2021)
Notice of Federal Funding Opportunity

(1) An LITC Analyst has primary responsibility for timely drafting and posting the Notice of Federal Funding Opportunity and information about the notice to various sites, including:

a. Federal Register
1. Draft using the most recent version of the Document Drafting Handbook issued by the Office of the Federal Register of the National Archives and Records Administration.
2. Provide four copies of the Federal Register announcement each bearing the original signature of the NTA in blue ink to the Publication and Regulations Specialist with the Office of Chief Counsel.
b. *www.irs.gov*
1. Press Releases are drafted and submitted via the Communications Assistance Request (CAR) process. See IRM 13.6.1, Taxpayer Advocate Service Communications, and IRM 13.6.1.1-1, TAS Communications Assistance Request.
c. Assistance Listings
1. Complete a template in the Assistance Listings workspace located in *https://beta.sam.gov/* (formerly Catalog of Federal Domestic Assistance)

approximately two weeks in advance of the opening of the application period.
2. A reviewer from Treasury will approve the submission.
    d. *www.grants.gov*
    e. LITC Toolkit

(2) Posting of the Notice of Federal Funding Opportunity is contingent upon the availability of the final version of the Pub 3319 in electronic format.

(3) Guidance surrounding timelines and parameters for posting the Federal Funding Opportunity are outlined in 2 CFR Part 200.

(4) Generally, the postings should be reviewed and where required approved by:

    a. LITC Program Director or Deputy Director
    b. CC:NTA
    c. CSO Office

Note: Press Releases are also reviewed by the Senior Advisor to the NTA.

13.8.1.2.4
(10-01-2021)
Pre-Application Contacts by Potential Applicants

(1) The Program Office will host a webinar (or conference call) for potential applicants prior to the close of the application period to provide information about the LITC Program, and address the most common applicant questions as well as to try to help applicants avoid the most common errors that are made by applicants.

(2) Prior to the webinar, the Program Office will do its best to address applicants' questions. Contacts will likely come through the general office email or the general telephone number.

(3) If a person leaves a message or emails the Program Office, forward the contact information to the staff member best suited to answer the question.

(4) Refer questions regarding Pub 3319 to the Technical Advisor, Advocacy Manager, Operations Manager, or LITC Analyst assisting with the grants management systems depending upon who is available and what the question involves.

(5) For questions about working within GrantSolutions, forward the applicant's information to the Program Office staff member(s) who serve as the co-leads for GrantSolutions and help staff and clinicians with the grants managements systems. Program Office staff act as the "help desk" for working within Grant-Solutions.

(6) For questions about how to work within Grants.gov:

    a. The best resource is the Grants.gov help-line at 1-800-518-4726. Also visit *https://www.grants.gov/web/grants/support.html* and *https://www.grants.gov/help/html/help/index.htm?callingApp=custom#t=GetStarted%2FGetStarted.htm*.
    b. If someone does not feel comfortable with going directly to Grants.gov, contact the staff member(s) referenced in (5).

(7) Any staff having the opportunity to speak with potential applicants should provide the following information:

a. Advise the applicant to look for an announcement and registration link for the webinar (or call) that the Program Office will host for potential applicants if it has not already passed. It will appear on *www.irs.gov* for new applicants and the LITC Toolkit for current grantees.

b. Applying for government grants often requires several steps and may involve more than one agency or department of an agency. Potential applicants should complete pre-application activities as early as possible, and when possible, before the opening of the application period.

> *Note:* The prior year's Pub 3319 can give an applicant some insight into the application process and a general idea of what applying for the grant might entail. Parts of the process may change but it is a good starting point when considering applying prior to the opening of the new period.

c. Pre-Application activities the applicant may wish to complete in advance include requesting or applying for:
1. An Employer Identification Number (EIN) through irs.gov.
2. A Data Universal Numbering System (DUNS) number or Unique Entity Identifier (UEI), which is a unique identifier that helps the federal government better track funding received by related entities. At present, the number is requested from Dun and Bradstreet at *https://fedgov.dnb.com/webform/newReq.do*. UEI will replace DUNS and will be issued by SAM.gov in 2022.
3. A letter from the IRS verifying status as an IRC 501(c) organization exempt from tax under IRC 501(a) if the applicant is applying as a not for-profit.

d. Finally, advise applicants that all applications should be submitted electronically, and that the applicant should contact the Program Office immediately if they experience issues accessing or using the electronic system.

13.8.1.2.5
(10-01-2021)
Electronic-Application Submission
	(1) The Program Office announces its funding opportunity via Grants.gov. It is a centralized location for organizations interested in locating and applying for federal funding opportunities.
	
	(2) In advance of the opening date the assigned LITC Analyst will work with Grants.gov to load the grant application package.
	
	  a. Full Grant Applications must be submitted electronically via *www.grants.gov* by the closing date of the application period.
	  b. The Grants.gov website includes a narrated tutorial and Frequently Asked Questions to help applicants use the system.
	
	(3) GrantSolutions is a comprehensive grants management system used by the Program Office to administer LITC grants and by LITC grantees to provide applications, submit reporting forms, and take various administrative actions.
	
	  a. NCC Requests must be submitted electronically via *www.grantsolutions.gov* by the closing date of the application period. Applicants should not submit NCC Requests via *www.grants.gov* .
	  b. Prior to the opening of the grant period the GrantSolutions leads for the Program Office will load and test the NCC Request.

c.   As noted previously, applicants should not contact GrantSolutions directly for assistance. The Program Office provides instruction to applicants to telephone and email the assigned LITC Analyst on the use of the GrantSolutions.gov website. There is also information on the LITC Toolkit for current grantees.

(4)   Prior to the opening of the application submission period the assigned LITC Analyst will compile a list of the Full Grant Applications and NCC Requests that the Program Office is expecting from current grantees. The status of application submission by current grantees will be monitored throughout the application period.

(5)   If a grantee submits the wrong type of application, the LITC Analyst will notify the grantee and return the submission so that the appropriate application can be submitted.

(6)   Near the end of the application period, the Program Office may follow up with current grantees where an application has not been submitted to ascertain if it is a system or end-user issue or whether the current grantee does not intend to apply for the upcoming grant year.

(7)   Even though Grants.gov is used for applications and GrantSolutions.gov is used for NCC Requests, GrantSolutions.gov houses the official record for each type of submission, including the content of the application or NCC Request, record of validation, the determination whether to select or non-select an applicant for receipt of funding, and formal notifications. GrantSolutions.gov also is the repository for the official records of grantees.

(8)   Applications started in Grant.gov that are either not submitted or are withdrawn will not be imported into GrantSolutions.gov

13.8.1.2.6
(10-01-2021)
Validation of
Applications

(1)   Program Office staff validate all submitted Full Grant Applications and NCC Requests. Submissions must be complete, and applicants must meet certain basic criteria to move on to the evaluation phase. Compliance reviews of the applicants will also be conducted once validation is complete.

13.8.1.2.6.1
(10-01-2021)
Full Grant Application
Validation

(1)   The LITC Analyst will ensure that the application package is complete and includes all the required items as outlined in Pub 3319 and any other guidance that may be issued by the Program Office.

(2)   The applicant may be given the opportunity to supply missing information or correct errors prior to import of the application into GrantSolutions.gov.

(3)   Once validation is completed, one of the Program Office GrantSolutions co-leads will import the application into GrantSolutions.

(4)   The LITC Analyst will complete the appropriate information in GrantSolutions.

(5)   Designated Program Office staff will download the complete application packages from GrantSolutions.gov and save the documents to the LITC shared drive utilizing the agreed upon naming convention.

| 13.8.1.2.6.2
(10-01-2021)
NCC Request Validation | (1) | The assigned Operations Analyst will validate that the application package is complete and includes all the required items as outlined in the Pub 3319 and any other guidance that may be issued by the Program Office. |

(2) The Operations Analyst will ensure that the applicant has:

    a.   Requested no more than the allowable grant funding per year.
    b.   Provided all required documentation.

(3) The Operations Analyst will complete the appropriate information in GrantSolutions.

(4) Designated Program Office staff will download the complete application packages from GrantSolutions.gov and save the documents to the LITC shared drive utilizing the agreed upon naming convention.

| 13.8.1.3
(10-01-2021)
Application Evaluation | (1) | Full Grant Applications will be subject to a technical evaluation completed by a Ranking Panel. |

    a.   Full Grant Applications receiving a technical score below 50 points will not be considered any further and the applicant will not receive a grant.
    b.   Full Grant Applications receiving a score of 50 or greater will undergo the Program Office Evaluation.

(2) NCC Requests do not get reviewed by the Ranking Panel and will undergo the Program Office Evaluation.

| 13.8.1.3.1
(10-01-2021)
Ranking Panel Technical Evaluation | (1) | The Program Office utilizes a Ranking Panel made up of TAS staff to complete the technical evaluation of the Full Grant Application packages. See IRM 13.8.1.9 for staff member responsibilities for soliciting, empaneling, and training Ranking Panel members |

(2) During the technical evaluation, panelists review the applications assigned to the panel using the criteria listed below and award points based on the information provided in the application.

(3) Applicants can receive a maximum of 100 points. In scoring applications, panelists evaluate each program plan based on how it will assist in accomplishment of the LITC Program mission and purpose as stated in IRM 13.8.1.1.1 and goals as outlined in Pub 3319.

Note: Only information contained in the application will be considered during the technical evaluation.

(4) Panelists will assign points to the following sections of the application (see Pub 3319 for a detailed explanation and for the point value for each section):

    a.   Experience
    b.   Financial Responsibility
    c.   Program Plan
    d.   Program Coverage

(5) Applicants must receive a score of 50 or greater to advance to the next level of review.

(6)   Applicants failing to receive a score of 50 or greater will be notified that the applicant has not been selected to receive a grant. The notification will be made within two weeks of the conclusion of Ranking Panel activities via a GrantSolutions.gov external application note.

(7)   The Authorizing Official listed on the application SF-424, will be given a Grant-Solutions username and password so the Program Office will be able to send the applicant the application note.

(8)   The language of the note shall be as follows:
Dear [Name from SF-424 designated to receive contacts],
Your application for funding was reviewed. During the technical evaluation, your application failed to receive a score of 50 points or greater. As a result, your application will not receive further consideration and you will not be awarded an LITC grant. If you have questions, you may contact the LITC Program Office via email at *LITCProgramOffice@irs.gov* and a member of the Program Office will contact you.

13.8.1.3.2
(10-01-2021)
Compliance Reviews

(1)   There are many federal laws and regulations that restrict issuance or place conditions on the award of grants or payments to non-federal entities that have compliance issues. The Program Office coordinates or conducts compliance reviews to confirm an applicant or current grantee's compliance with 2 CFR Part 200 and other federal statutes and regulations. The terms and conditions of LITC federal grants are outlined in Pub 3319. The Program Office conducts pre-award and post- award compliance reviews on a predetermined schedule. Additionally, the Program Office coordinates civil rights compliance reviews, which The Treasury Department requires pre-award and post-award of all federal financial assistance programs. Pre-award compliance reviews revealing compliance issues may delay application processing, result in an applicant being eliminated from consideration, or will be given due consideration if the applicant proceeds to the Program Office Evaluation review and selection phase. Compliance issues identified post-award or involving the current year's grantees (during the pre-award compliance reviews for a subsequent year's grant) may result in the Program Office imposing conditions on the grant, restricting access to grant funds, or suspending or terminating the grant award.

(2)   An applicant may be denied funding, or a grantee may have conditions imposed on its award, access to its funds restricted, or its award suspended or terminated for any of the following reasons: (see Pub 3319, IRM 13.8.1.7, IRM 13.8.1.7.1, and IRM 13.8.1.7.2):

   a.   Is debarred, suspended, or otherwise excluded from receiving federal funding.
   b.   Has an expired SAM.gov registration.
   c.   Has a delinquent federal nontax debt.
   d.   Is not in compliance with federal tax obligations.
   e.   Is not in compliance with civil rights requirements.

(3)   The Program Office uses GrantSolutions to perform several required pre-award compliance reviews. GrantSolutions pulls in information from the System for Award Management (SAM.gov) and populates a screen that contains the SAM.gov information. By selecting the organization's name from any screen where it is listed within GrantSolutions, the Program Office can identify whether an applicant is on the SAM.gov exclusion list, has an inactive SAM.gov registration, or has a delinquent federal debt. Any of these findings necessitate

further research by the Program Office before an award determination can be made and grant funds made available. If the non-compliance involves a current grantee, further research enables the Program Office to also determine if the grantee should continue to be allowed access to current grant funds.

(4) The GrantSolutions primary co-lead is responsible for updating Program Office staff when changes are announced to the systems used to check compliance or to what compliance checks are required and ensuring the update of the Program Office job aids for compliance checks.

(5) Excluded parties' compliance reviews are generally conducted in GrantSolutions in July or August as part of the Program Office's application evaluation process. The designated Program Office staff member checks GrantSolutions to confirm applicants are not on the SAM.gov exclusions list:

   a. The exclusion list includes entities excluded from receiving federal contracts, certain subcontracts, and certain types of federal financial and non-financial assistance and benefits. It includes individuals debarred, suspended, proposed for debarment, or other declared ineligible from participating in federal procurement programs.
   b. If an applicant is identified as excluded, the designated staff member elevates the matter to the Operations Manager, who will conduct further research to determine the reason for the exclusion. Research may include contacting the reporting agency or the applicant. The Operations Manager will immediately notify the Deputy Director and Technical Advisor of the non-compliance and provide regular updates on any findings. The Technical Advisor will keep the Director advised of the matter so that the Director can determine whether the applicant should be eliminated from the consideration or be moved forward to the Program Office evaluation, review, and selection phases. See IRM 13.8.1.3 and IRM 13.8.1.4.
   c. If the matter involves a current year grantee (who is applying for a grant for the subsequent year), the Operations Manager will also inform the Advocacy Manager of the non-compliance and any findings. If the grantee is determined to be an excluded party, the Operations Manager, in conjunction with the Technical Advisor and Advocacy Manager, will make a recommendation to the Director regarding the grantee's current award. See IRM 13.8.1.7 (3).

(6) SAM.gov registration compliance reviews are conducted in GrantSolutions both as part of the Program Office's pre-award reviews of grant applicants generally conducted in July or August, and on a quarterly basis for grantees.

   a. The designated Program Office staff member checks GrantSolutions to ensure each applicant has an active SAM.gov registration and that the registration will not expire before the date funds are expected to be awarded and obligated.
   b. When an applicant does not have an active registration or if the registration will expire before, or shortly after, a grant is expected to be awarded, the designated staff member elevates the matter to the Operations Manager.
   c. The designated staff member, Operations Manager, or LITC Analyst will contact the applicant to advise that the applicant must register with SAM.gov or renew its registration to be eligible to receive grant funds. A

due date should be provided for the applicant to confirm the needed action was taken and the responsible Program Office staff member will monitor the matter until it is confirmed the required actions were taken. The Operations Manager will inform the Deputy Director and Technical Advisor of findings from the SAM.gov registration pre-award reviews and provide regular status updates on any issues identified. The Technical Advisor will keep the Director advised of any issues so that the Director can determine whether the applicant should be eliminated from consideration or be moved forward to the Program Office evaluation, review, and selection phases. See IRM 13.8.1.3 and IRM 13.8.1.4.

> **Note:** GrantSolutions prevents the issuance of the NOA when the SAM.gov registration has expired and has not been updated. Release of grant funds in the PMS is prohibited until the NOA is issued. If the non-compliance involves a current year grantee (who is applying for a grant for the subsequent year), the Operations Manager will also inform the Advocacy Manager of the non-compliance if the grantee does not renew its registration by the deadline provided. The Operations Manager, in conjunction with the Technical Advisor and Advocacy Manager, will make a recommendation to the Director regarding the grantee's current award. See IRM 13.8.1.7 (3).

    d.   At the beginning of every quarter, the designated Program Office staff member generates a report from GrantSolutions and sends a reminder through GrantSolutions to grantees who the report shows have registrations that will expire during that quarter, to update their registration.

    e.   The designated staff member follows up to ensure that all SAM.gov registrations that were going to expire are updated.

    f.   The designated staff member will elevate any non-compliance in this area to the Operations Manager, who will notify the Deputy Director and Technical Advisor, who will work with the Operations Manager to determine the appropriate course of action.

(7)   Federal nontax debt compliance reviews are generally conducted in GrantSolutions in July or August as part of the Program Office's application evaluation process.

    a.   The designated Program Office staff member checks GrantSolutions to confirm applicants do not have a delinquent federal nontax debt. If a delinquent debt is identified, the designated staff member conducts additional research, such as to contact the entity that reported the debt to verify that the debt is still owed and find out why it is delinquent.

    b.   The designated staff member informs the Operations Manager of the outcomes of the compliance reviews, including any delinquent debts and research findings. The Operations Manager will contact applicants found to have a federal nontax debt to discuss the matter and what steps are being taken to resolve it. In some cases, the debt may have already been resolved and it is a matter of updating records; in this situation, the Operations Manager will ask for verification from the reporting entity that the debt has been satisfied. The Operations Manager will continue to monitor the matter as necessary.

    c.   The Operations Manager will inform the Deputy Director and Technical Advisor of findings from the compliance review and provide regular status updates on any issues identified. The Technical Advisor will keep the Director advised of any issues so that the Director can determine whether

the applicant should be eliminated from considerations or be moved forward to the Program Office evaluation, review, and selection phases. See IRM 13.8.1.3 and IRM 13.8.1.4.

    d.   If the non-compliance involves a current year grantee (who is applying for a grant for the subsequent year), the Operations Manager will also inform the Advocacy Manager of the non-compliance and any actions the grantee has taken to address the matter. If the federal nontax debt is not appropriately addressed or resolved by the grantee and the reporting agency, the Operations Manager, in conjunction with the Technical Advisor and Advocacy Manager, will make a recommendation to the Director regarding the grantee's current award. See IRM 13.8.1.7 (3).

(8)   Federal tax compliance reviews are conducted both as part of the pre-award reviews for grant applicants, and post-award for grantees. Pre-award reviews are generally conducted in July or August as part of the Program Office's application review process. Compliance reviews for current grantees generally are performed in March to confirm grantee's continued compliance. Federal tax compliance is determined by performing an IDRS check for each grant applicant or grantee to confirm all required federal tax returns have been filed and taxes full-paid or otherwise addressed.

(9)   Civil Rights compliance reviews are generally conducted in August and September, as part of the Program Office's application evaluation process:

    a.   Civil Rights Division staff in the IRS's EDI Office review every LITC grant application for its civil rights reporting requirements, as defined in various Public Laws and an Executive Order.

    b.   After the Program Office reviews and processes all application packages and ensures they are complete, the designated Program Office staff member provides access to the secured LITC shared drive folder where the applications are placed.

    c.   Access is granted to the Civil Rights Division staff member assigned to the review. Upon completion of its review, the Civil Rights Division forwards to the Program Office a preliminary civil rights determination based on the information in the application.

    d.   Where non-compliance or potential non-compliance is identified, the Operations Manager or designee may follow-up with the applicant for additional information or clarification. If appropriate, any additional information received from the applicant may be provided to the Civil Rights Division for reconsideration of its determination.

    e.   The Operations Manager will inform the Deputy Director and Technical Advisor of any civil rights issues identified from the compliance reviews and provide weekly status updates. The Technical Advisor will keep Director advised of any issues so that the Director can determine whether the applicant should be eliminated from consideration or be moved forward to the review and selection phases. See IRM 13.8.1.3 and IRM 13.8.1.4.

    f.   If the non-compliance involves a current grantee, the Operations Manager will also inform the Advocacy Manager of the non-compliance and any actions being taken to address the matter. If the compliance issue remains unresolved or the applicant has not demonstrated to the satisfaction of the Program Office that is addressing the matter, the Operations Manager, in conjunction with the Technical Advisor and Advocacy Manager, will make a recommendation to the Director regarding the

grantee's current award. See IRM 13.8.1.7 (3). No LITC grant funds are awarded until the Civil Rights Division has made a preliminary determination of probable or conditional compliance for the applicant.

(10) Completion of compliance reviews, findings, and any corrective actions are documented by the responsible designated Program Office staff member and Operations Manager in GrantSolutions and in SharePoint as applicable, and any supporting information and documentation is retained by the responsible designated staff member or the Operations Manager:

a. When an LITC grant applicant is identified as being non-compliant through the reviews and research outlined in this section, the Director will determine whether the applicant is eligible for consideration and whether the applicant can be advanced to the Program Office evaluation, review and selection phases, based on the information and updates provided by the Technical Advisor. In instances when the Director determines that the non-compliance makes the applicant ineligible and should not advance further in the application process, the Director will notify the NTA, particularly if the applicant has an LITC grant in the current year.

b. If an applicant is advanced to the Program Office evaluation, review, and selection phases, any issues identified in the compliance checks described in this section, along with any research findings and actions being taken by the applicant or Program Office to address the issues, should be clearly noted in the Program Office evaluation document that the Program Office submits to the NTA.

c. The NTA will consider this information in her decision as to whether to fund the clinics, if any follow-up actions need to be taken to address the issues, and if any conditions need to be added to the grant.

d. Grant funds are prohibited from being awarded until the necessary research is completed, the NTA approves funding, and the non-compliance is satisfactorily and appropriately addressed.

e. For non-compliance issues involving current grantees, such as an outstanding federal tax or non-tax debt or an expired SAM.gov registration, if the grantee remains non-compliant after sufficient opportunity for the grantee to resolve the issues, see IRM 13.8.1.7. More immediate action may need to be taken to restrict a current grantee's access to grant funds if, during the application review process, the grantee is found to be on the SAM.gov exclusion list.

f. The Advocacy Manager will keep the assigned Advocacy Analyst informed as to concerns or issues involving current grantees, even if the Operations Manager has primary responsibility for resolving the issue so to ensure that the Advocacy Analyst has a complete picture as to the status of the clinic.

13.8.1.3.3
(10-01-2021)
Program Office Evaluation

(1) Program Office Reviewing Officials conduct a review of all Full Grant Applications that received a score of 50 or higher from the Ranking Panel technical evaluation and all NCC Requests.

(2) The Full Grant Application review will include:

a. Determination as to quality of the proposed program;
b. Applicant's performance history in the LITC Program, if applicable. Performance history includes, but is not limited to:
   1. Timeliness, accuracy, and completeness of Interim and YE Reports;
   2. Status of meeting conditions imposed upon the grantee in the prior grant year;

3. Status of implementation of suggestions made by the Program Office
for program enhancement;

4. How the grantee addressed significant concerns or impediments identi-
fied by either the Program Office or by the grantee in its reports and
whether steps taken were effective in mitigating the impediments or ad-
dressing the concerns;

5. Whether the grantee's past activities match its program plan;

6. Grantee's involvement with other LITCs, community groups, TAS, and
the Program Office;

7. Whether the grantee has a history of not spending all the funds
awarded; and

8. History of any failure(s) to de-obligate funds in a timely fashion.

    c.   Soundness of the proposed budget.

    d.   Any significant concerns identified during the technical evaluation.

(3)   Reviewing Officials for NCC Requests will:

    a.   Compare the proposed Project Abstract and Form 13424-J with the origi-
nally submitted Form 13424-M, Low Income Taxpayer Clinic (LITC)
Application Narrative, and Form 13424-J.

    b.   Identify and evaluate the impact of the proposed changes on the quality
of the program.

    c.   Review the performance history for the clinic:
1. Advocacy Analysts will supply information to Reviewing Officials
regarding their assigned clinics, including the clinic's past performance
and an assessment of the clinic's performance in comparison with
similarly situated clinics to assist with the performance history review.

(4)   Reviewing Officials will make a recommendation regarding whether to fund an
applicant and at what level. A designated Program Office staff member will
input the reviews into GrantSolutions.

(5)   A Reviewing Official may be recused from involvement in the Program Office
Evaluation for certain applicants where a prior or ongoing relationship might
result in an actual conflict of interest or the appearance of a conflict of interest.

(6)   To determine the soundness of the proposed budget as well as the strength of
financial controls, the Program Office will conduct a financial review and
analysis of the applicant's Form 13424-J and most recent audited or unaudited
financial statement. The LITC Financial Reviews of LITC Applications is a job
aid available on the Program Office SharePoint site:

    a.   Information about budget considerations and funding restrictions is
included in the Pub 3319. Also included in the publication is a chart of
common allowable and unallowable costs.

    b.   In particular, 2 CFR Part 200.306 and 2 CFR Part 1000.306 provide the
conditions for the acceptance of a grantee's cost sharing or matching
contributions, including cash and third-party in-kind.

    c.   Grant funds received from the Legal Services Corporation are not consid-
ered federal funds and therefore can be used as a source of matching
funds if not used as a source of matching for other federal grants.

13.8.1.3.4 (10-01-2021) **Additional Considerations in Awarding Grant Funds**	(1) The Program Office strives to foster parity nationwide regarding clinic availability and accessibility for low-income and ESL taxpayers. Accordingly, the Program Office will consider:

a.   An applicant's geographic coverage area.
b.   Number of low-income and ESL taxpayers to be assisted.
c.   Languages in which assistance will be provided to taxpayers.
d.   Existence of other clinics serving the same population.

(2) If applications are submitted by more than one clinic sponsored by the same institution or organization, the Program Office will consider all factors surrounding the operation of the clinics, including the geographic area(s) served by the clinics, and the comprehensiveness of the services to be provided, in determining whether and in what amount grants will be made to one or more such clinics.

(3) Other sources of funding available to the clinic.

(4) Any non-compliance with federal tax and nontax obligations or national policy requirements.

13.8.1.4 (10-01-2021) **Selection and Notification**	(1) An application review sheet will be prepared by the assigned LITC Analyst for the NTA's review.

a.   The sheet will incorporate the Ranking Panel comments and score, the financial review, Program Office Evaluation, proposed goals, selected performance data for existing clinics, the amount requested by the applicant, and whether the applicant is requesting a single-year grant or a multi-year grant.
b.   There will be fields for the NTA to complete including NTA Approved Amount and Approved Grant Period, a space to designate a manager or Director's visit, and an area for any comments. Data from the form will be input into GrantSolutions and will be added to the Clinic Information List housed on SharePoint.
c.   The NTA will meet with the Reviewing Officials and the assigned LITC Analyst to discuss funding recommendations, including the grant performance period, and to go over the application review sheet.
d.   Clinics may receive funding to conduct start up activities. Some clinics, especially new programs, may not start providing services at the beginning of the grant period or may not anticipate providing services until the start of the next grant period.Pub 3319 provides additional guidance.
e.   All final funding decisions are made by the NTA or by the Deputy National Taxpayer Advocate (DNTA) if the NTA is recused.
f.   A clinic that is not selected to receive a grant after the NTA review will receive a notice of non-selection within two weeks.

13.8.1.4.1 (10-01-2021) **Grant Performance Period**	(1) The NTA may award grants for up to a three-year period.
	(2) Funding is generally provided for one-year periods (January 1 - December 31), subject to the availability of annually appropriated funds.

(3)   First time applicants will only be awarded a single-year grant. If an applicant is considered "new" due to a change of name but the clinic otherwise remains unchanged it will be treated as a returning clinic and therefore eligible to receive a multi-year grant.

(4)   Multi-year grants will only be awarded to the applicants that have successfully completed at least one year under the terms of the LITC Program.

(5)   Determination of the grant performance period is at the discretion of the NTA. Thus, the NTA may elect to award a single-year grant to applicants that requested a multi-year grant.

(6)   Clinics with a multi-year grant performance period will be reviewed annually by the Program Office for satisfactory performance and progress in meeting goals and objectives as well as compliance with grant terms and conditions.

(7)   The funding level for each year of a multi-year grant will be reviewed annually and funding may be increased or decreased at the discretion of the NTA after considering the performance of the clinic and the need for LITC coverage in other geographic areas.

13.8.1.4.2
(10-01-2021)
Notification of Selection and Non-Selection

(1)   The Program Office Reviewing Officials and LITC Analyst will complete the following actions following the NTA Meeting:

a.   Consolidate notes from the meeting
b.   Input all tracked items into the Clinic Information List on SharePoint, including any conditions imposed upon the award by the NTA or designee and suggestions they or the Reviewing Officials made to enhance the clinic's administrative or programmatic activities; and
c.   Assign follow-up contacts that are needed prior to finalization of award decisions for an applicant. These follow-ups may be assigned to a Reviewing Official or an Advocacy Analyst.

(2)   The Advocacy Manager will:

a.   Meet with the Advocacy Analysts to go over the application review sheet so that they are aware of any new or different information captured, and its significance for the completion of the Advocacy Analysts' responsibilities.

(3)   The Advocacy Analysts will:

a.   Review the NTA's review sheet and familiarize him or herself with the condition(s) and suggestions and seek any clarification regarding the condition(s) or suggestions prior to speaking with the applicant;
b.   Contact the applicant, discuss any conditions and suggestions, and determine if the applicant is willing and able to accept the conditions and adopt the suggestions;
c.   Gather additional information needed to assist the NTA in making a final decision; and
d.   Speak with the Advocacy Manager and Director, if the applicant has concerns, suggests a modification to the condition, or is unwilling to accept the condition(s).

(4)   Outcomes of follow-up contacts will be communicated to the NTA by the Director, and the Director will record the resulting final decision on selection, grant period, and funding in the Clinic Information List.

(5)   Likewise, if the NTA has imposed conditions on the applicant for receipt of funds and the Advocacy Analyst has spoken with the applicant and the applicant is unable or unwilling to substantially comply with the conditions, this information will be provided to the Director, who will follow up with the NTA to determine if any changes to the proposed award are needed including non-selection, reduction in funding, or modification of a condition.

(6)   Program Office staff may commence informal notification to grantees that are not subject to conditions or needing pre-award contacts, once they are provided with the necessary information regarding the award (*e.g.*, award amount and award period).

(7)   Operations Analysts or Advocacy Analysts will inform grantees to register for the Annual LITC Grantee Conference and encourage them to organize travel plans for the conference immediately.

(8)   Operations Analysts or Advocacy Analysts will notify new clinics that they will receive an invite to a new clinic webinar, generally to be held within 30 days prior to the conference.

(9)   If Congress has not passed a budget for the new fiscal year as of the time of notification, Operations Analysts or Advocacy Analysts may not be able to provide an award amount during the initial notification, depending on the language of any Continuing Resolution in effect at the time of the grant award.

(10)   In addition to telephone and any follow-up email contact, an application note may be sent to the grantee through GrantSolutions.

(11)   The note may include information about the proposed grant amount, conditions, if any, and information about the Annual LITC Grantee Conference or pre-conference webinar for new grantees.

(12)   Program Office staff shall input notes of all contacts into GrantSolutions as an internal application note.

(13)   Within two weeks of finalization of selection, any applicant not selected to receive a grant will receive an application note through GrantSolutions.

(14)   The individual listed as the Authorizing Official on the application SF-424 will be given a GrantSolutions username and password so the Program Office will be able to send the application note.

(15)   The language of the note shall be as follows:

Dear [Name from SF-424 designated to receive contacts],

Your application for funding was reviewed. Your application was not selected to receive funding. If you have questions, you may contact the LITC Program Office via email at LITCProgramOffice@irs.gov and a member of the Program Office will contact you.

13.8.1.4.3
(10-01-2021)
Notice of Award

(1) The Program Office issues an NOA to each grantee through GrantSolutions when funds are available for release.

(2) More than one NOA may be issued to each grantee if a final appropriation has not been passed at the commencement of the grant year and the Program Office has to make partial grant payments.

(3) Signed acceptance of the NOA or draw down of funds after issuance of the NOA represents the grantee's acceptance of all the terms and conditions of the NOA.

(4) The NOA document contains several fields including recipient name and address, DUNS number, assistance listing (formerly CFDA), grant number, project performance period, funding period, purpose, terms and conditions, grant total this action, and grant total for the budget period.

(5) An applicant's award amount for the budget period may be subject to an increase or decrease, depending on the final appropriations and additional funds made available after deobligations of funds from other LITCs.

13.8.1.4.4
(10-01-2021)
Pre-Issuance of the NOA

(1) The assigned LITC Analyst (usually the GrantSolutions primary co-lead) will:

a. Revise the NOA language and request review by program management and the Technical Advisor.
b. If issuance will occur under a Continuing Resolution, the final draft should be submitted to CC:NTA for review to ensure that the language is consistent with and does not violate the provisions of the Continuing Resolution.
c. Ensure that all conditions and decisions are finalized at least two weeks in advance of the planned issuance of the NOAs.
d. Finalize entering information into GrantSolutions, including the NTA comments, in order to move from the application management process into the grant management process.
e. Determine that there are no impediments to issuance of NOAs by consultation with the Operations Manager and Advocacy Manager.

13.8.1.4.5
(10-01-2021)
Creation, Approval, and Issuance of the NOA

(1) Specialized roles assigned within GrantSolutions for purposes of issuance of the NOA include the:

a. FMO(s), who creates financial accounts in GrantSolutions and adds the total dollar amount of funds authorized for release to the clinic and certifies that the funds are available in the system.
b. DAO, who approves the draft NOAs.
c. GMO, who issues the NOAs.

Note: Designating a different staff member to fulfill a specialized role within GrantSolutions may take one to two business days. Therefore, advance planning is needed if absences are anticipated.

(2) The FMO(s) will create financial accounts within GrantSolutions that allow the creation of the NOA.

    a.   The financial accounts are not used for disbursements, but serve to:
       1. Ensure funds authorized for release through the NOA(s) do not exceed the total authorized funding.
       2. Generate an award number for use within PMS.

(3)   The GrantSolutions co-leads are responsible for ensuring that the NOA template is complete and that the pdf version viewable by the clinic includes all the required language.

    a.   When possible, a test NOA should be issued to check for completeness and accuracy of information provided prior to release to the clinics.

(4)   The Operations Analysts complete the appropriate information in GrantSolutions, which may include:

    a.   Application Recommendation
    b.   Funding Memo
    c.   Budget Worksheet

(5)   Before moving on to the review and approval process, the information on the NOA is validated by GrantSolutions and any issues are resolved by LITC staff.

(6)   Once the NOA is validated and ready to move forward in the process, it is reviewed, approved, and certified by LITC staff.

    a.   The GrantSolutions primary co-lead completes the first review ensuring there are no issues with the NOA and that the amounts are correct. Once any errors have been corrected, the primary co-lead approves and moves the NOA to the next level approver.
    b.   The DAO completes the second review ensuring there are no issues with the NOA and that the amounts are correct. If an NOA has errors, it is returned for correction. Once all information is verified as correct, the DAO approves and moves the NOA to the next level for certification.
    c.   The FMO certifies in GrantSolutions that the funds are available.

(7)   The GMO completes the final review to ensure there are no issues with the NOA and the amounts are correct and then issues the NOA.

(8)   An NOA that has incorrect information will be rejected and returned to the prior level reviewer for corrections as needed.

13.8.1.5
(10-01-2021)
Assistance and Guidance to Grantees

(1)   The Program Office provides assistance and guidance to grantees in both procedural and substantive aspects of running an LITC. Assistance and guidance are delivered through several channels: the LITC Toolkit, the Annual LITC Grantee Conference, webinars, conference calls, emails, and one-on-one telephone calls with clinicians.

13.8.1.5.1
(10-01-2021)
LITC Toolkit

(1)   The LITC Toolkit is managed by members of the LITC Communication Team. The Director and Deputy Director designate two Program Office staff members to co-lead the team. The team's co-leads have primary responsibility for the Toolkit and serve as the Toolkit's content managers. See IRM 13.8.1.9.5.

(2)   The co-leads will:

    a.   Help identify and develop website content.
    b.   Secure submission of planned content from authors and edit content.

    c.   Timely post and update content on the website.

    d.   Ensure content posted to the Toolkit is 508 compliant.

    e.   Monitor usage reports sent by the website vendor.

    f.   Identify trends and make suggestions about content changes, placement on the website, etc. based upon the data available.

(3) The LITC Toolkit is a password-protected website. Program Office staff provide the password to new grantees when notifying them that they will be receiving an award. Advocacy Analysts ensure that newly hired CDs of current clinics are given the password and have access to the Toolkit. CDs are responsible for sharing the password with appropriate clinic staff members and volunteers, so they also have access to needed information.

    a.   The CSO Office maintains a list of individuals authorized to access the Toolkit and their email addresses and inputs the information into the Toolkit website.

    b.   When authorized individuals are identified, the LITC Communication Team co-leads will provide their names and email addresses to the CSO Office for inclusion on the list.

    c.   Individuals on the list may utilize the Forgotten Password link that is on the login page of the LITC Toolkit. If an individual is not on the list and forgot the password, or had not been given the password, the individual must contact the Program Office, or their clinic's assigned Advocacy Analyst or CD, as applicable, for the password.

    d.   The co-leads will review the list bi-annually to remove and add missing authorized users.

    e.   The Toolkit password will be reset each year after the deadline for submitting the YE Report, to allow clinics leaving the LITC Program access to information relevant to completing and submitting the reports.

(4) LITC Toolkit consists of the following broad categories:

    a.   Practitioner Content - Best practices, subject matter specific material, and taxpayer education material.

    b.   Grants Management - Grants management guidance, Pub 3319 information and updates, forms and instructions for grant applications and reporting, and other information to assist clinics in meeting and understanding their grant responsibilities.

    c.   Publicity Materials - Information clinics can use to promote their clinics and services.

    d.   Clinic Training:
        1. Annual LITC Grantee Conference handouts and materials;
        2. Training materials from past Program Office trainings; and
        3. Information about training being offered by the IRS and external organizations that is relevant to the clinics.

    e.   Resources - Links and other information to help connect clinics to other content and organizations.

(5) New content can be identified through soliciting topics from other Program Office staff, monitoring the ABA listserv for possible topics, reviewing IRS Source postings, and TAS news. Clinic staff, the NTA, NTA's Attorney Advisors, and employees in TAS's CSO, Systemic Advocacy, and other offices may also provide articles or topic suggestions.

(6)   Articles written for internal IRS audiences will often need to be adapted so that the information presented takes into consideration the external audience's point of view and the relevancy of the topic to the audience. Official Use Only references or materials need to be redacted.

(7)   When a substantial part of an article is reproduced in lieu of being summarized or quoted, in most circumstances the author should be consulted prior to publication. When in question, consult with the Deputy Director.

(8)   Responsibility for development of content does not necessarily mean the co-leads are the primary, but that they help identify the appropriate author and work with the author to deliver the article on time.

   a.   Co-leads will send a reminder to authors who have been identified to write Toolkit articles. The reminder will be sent at least a week in advance of the article's planned publication date and include the due date and a brief description of the article.
   b.   Authors will submit materials to the leads no later than four days prior to the planned publication date. Authors should respond promptly to questions regarding their submissions to ensure that the article can be published as scheduled.
   c.   Co-leads will have content ready for managerial review no later than two days prior to the planned publication date.

(9)   LITC Toolkit content is updated weekly or on an as needed basis. The co-leads have primary responsibility for updating, adding, and removing content on the Toolkit website. However, CSO Office or other trained Program Office staff members may provide assistance if the co-leads are unavailable.

   a.   At times, the leads will have to send E-News quickly to get crucial, time-sensitive information to clinics. In these circumstances, the Director, Deputy Director, Operations Manager, or Technical Advisor can act as reviewer and approver.

(10) E-News is a newsletter sent via email directly from the website to subscribed recipients. The newsletter may highlight and provide links to new Toolkit content, share reminders of needed clinic actions and due dates, or impart time sensitive information such as deadlines or system outages. E-News is generally sent on a weekly basis but may be issued more frequently for time sensitive items or other topics of high importance/priority.

(11) TAS's CSO Office assists the Program Office in maintaining the LITC Toolkit site and monitors Toolkit content.

13.8.1.5.2
(10-01-2021)
Special Procedures for New Grantees

(1)   New Clinic Welcome Packages must generally be sent within two weeks of notifying new grantees of their award. Operations Analysts and support staff will be responsible for updating and compiling the New Clinic Welcome Packages, which will include:

   a.   Instructions for registering for:
        1. Department of Payment Management
        2. PMS
        3. E-Services
   b.   Pub 3319, Low Income Taxpayer Clinics (LITC) Grant Application Package and Guidelines
   c.   Road Map to a Controversy (DVD and Posters)

     d.   Posters
          1. Pub 4053 (EN-SP), Your Civil Rights Are Protected Poster for IRS
          Assisted Program (VITA/TCE/LITC) English & Spanish Version).
          2. Pub 5074, Tax Return Preparer Fraud Poster

(2) A webinar for new grantees will be held generally within 30 days prior to the Annual LITC Grantee Conference. The assigned LITC Analyst will schedule the webinar for new grantees sending invitations to the key personnel including the CD, QTE, and QBA identified in the application. The LITC Analyst will:

     a.   Coordinate the scheduling with all key presenters to ensure their availability.
     b.   Send invites to all LITC staff so they may participate, if desired.
     c.   Include the Program Office leads for PMS and e-Services, Director, Deputy Director, Advocacy Manager, and other staff as determined in the planning meeting.
     d.   Provide a brief introduction to the Program Office and staff.
     e.   Allow the clinics to provide a brief introduction of their individual clinics.

(3) New Grantee Training at the Annual LITC Grantee Conference will generally be held the day prior to the start of the Annual LITC Grantee Conference

     a.   New Grantee Training provides additional information to new clinics. Topics will include:
          1. Strategies for operating a successful clinic.
          2. LITC Reporting and working within GrantSolutions.
          3. Other topics identified by staff.
     b.   If a clinic indicates that they have a new CD, staff should provide the clinic with the option to send the new CD to attend the New Grantee Training.
     c.   Presenters may be a combination of staff and volunteers from the LITC community.
     d.   The LITC Conference Planning Team will help plan and coordinate the New Grantee Training, including finalizing the agenda and speakers.

13.8.1.5.3
(10-01-2021)
**Annual LITC Grantee
Conference**

(1) Conference Timing and Structure

     a.   The Annual LITC Grantee Conference will take place after selection and notification of grantees and is generally held the first full week of December.
     b.   The general structure of the conference is similar from year to year.
     c.   New Grantee Training will usually be held on Monday morning. The general session will usually begin on Tuesday and end on Thursday. The length of the conference may be adjusted if necessary.

(2) Conference Responsibilities and Planning Team

     a.   The LITC Operations group will have primary responsibility for organizing the conference.
     b.   The Operations Manager will designate one or more Operations Analysts to serve as a co-lead for the conference; the co-leads have primary responsibility for conference planning, coordination, and delivery.
     c.   The Advocacy Manager will assign an Advocacy Analyst to participate on the Conference Planning Team with the designated co-leads.

d.   The Director and Deputy Director may assign additional team members with the goal of including a cross-section of Program Office staff. Additional members, including from other TAS offices, may be invited to participate as deemed necessary.

(3)   Conference Assignments

a.   Program Office staff will assist with various tasks leading up to, and through, the conference. Tasks may include putting together conference folders, staffing the conference's registration table, or running the Power-Point presentations during training sessions.
b.   Program Office staff are expected to attend the conference in its entirety.

(4)   Planning Meetings

a.   Conference calls and meetings will be scheduled at regular intervals throughout the planning process.
b.   The timing and intervals of the calls will be determined by the Conference Planning Team in conjunction with the Operations Manager.
c.   Following each meeting, the Conference Planning Team will send out a list with action items and expected completion dates.
d.   Planning will start with a debrief of the prior year's conference. The debrief will include the Director, Deputy Director, Operations Manager, Advocacy Manager, and the Conference Planning Team. A separate debrief may be held with all LITC and any other TAS staff assigned to assist with the conference.
e.   A member of the Conference Planning Team for the prior year's conference will compile and share comments and suggestions from the conference's attendees and be ready to discuss these during the meeting.
f.   After the debrief discussion, the Conference Planning Team will develop and submit to LITC leadership a conference planning timeline with defined roles and responsibilities, and milestones, for the upcoming conference.

(5)   Venue Solicitation, Negotiation, and Selection

a.   The Director will confirm with the NTA the best possible dates for the conference.
b.   The Conference Planning Team will identify potential venues for the conference and complete and send the Request for Information (RFI) to each location. The RFI is a request for hotels to submit proposals to provide conference space.
c.   The Conference Planning Team will share the draft RFI with management to ensure that the content is satisfactory and addresses conference needs.
d.   Once RFIs are returned, the Conference Planning Team will compile, summarize, and rank proposals. Proposals are evaluated against a set of criteria determined by the Program Office to be of most value based on federal and IRS requirements and the needs of the Program Office and travelers.
e.   If a highly ranked site is unfamiliar to the planning team or management, a visit to the location can be scheduled.
f.   After the ranking and any visits are completed, the Conference Planning Team will prepare and provide a summary and comparison of the top choices to the Director, who will consult with the NTA regarding venue selection.

(6)   Letter of Intent

    a.   The Conference Planning Team is also responsible for completing and sending out the Letter of Intent (LOI) to the chosen venue. The LOI is used to secure the agreement between the Program Office/TAS and the venue selected, outlining the requirements of the proposed event.

    b.   The Conference Planning Team will share the draft LOI with management to ensure that the content is satisfactory, addresses conference needs, and aligns with the terms the hotel offered per the RFI.

    c.   The Conference Planning Team will contact the site selected to inform it that the LOI will be sent.

(7)   Audio-Visual Needs

    a.   Audio-visual needs for the conference will be identified by the Conference Planning Team. Generally, conference needs will include sound systems, microphones and stands, speakers, projection screens, confidence monitors, and technical support.

    b.   The selected hotel may bid on audio-visual services, but additional bids are necessary to ensure that the government secures the best possible value for the rate offered for comparable service.

    c.   The Conference Planning Team will take the necessary actions to procure the audio-visual services.

(8)   Budget

    a.   The Conference Planning Team will work to obtain the necessary approvals and funding for the conference.

    b.   The Conference Planning Team will prepare the conference Budget Request.

    c.   If the conference proposals received do not offer complimentary meeting space, or the location is to be held in a location other than Washington, D.C., the Conference Planning Team will complete a cost comparison.

    d.   If complimentary space is offered and the location of the conference is in D.C., the only cost comparison prepared is for travelers.

    e.   The Conference Planning Team will forward the cost comparison and an analysis to the Deputy Director for review.

    f.   The Deputy Director will approve the cost comparison or return it for further revision.

    g.   The Servicewide Training Event Tracking System (STETS) submission will be drafted by the Conference Planning Team and will accompany the Budget Request. The progress of the Budget Request will be tracked by the designated Conference Planning Team member.

    h.   Once approval is secured, an email will be sent notifying members of the Conference Planning Team. The team will obtain the funding codes for staff and other IRS employees traveling to the conference to use in their travel authorizations.

(9)   Conference Travel

    a.   The Conference Planning Team will provide travel information to TAS/IRS employees attending the conference. Responsibilities include:
1. Confirming with the Deputy Director the travel days for conference attendees and presenters.

2. Sending a confirmation email with travel dates, funding codes, and other instructions to travelers.

3. Sending a reminder email to travelers to confirm expenses and provide receipts so that the Conference Planning Team can keep the cost projection up to date.

(10)   Conference Agenda

a.   The conference agenda usually includes 12 sessions that take place over three days. Ordinarily, there are three plenary sessions that recur each year:
1. State of the LITC Accomplishments and Updates, led by Program Office leadership.
2. Address by the NTA.
3. Panel of U.S. Tax Court Judges facilitated by an LITC clinician.

b.   By mid-July, the Program Office will invite six to eight clinicians to participate in a committee to help plan the conference agenda. At least one member of the Conference Planning Team and the Director will participate in this call.
1. The Program Office will invite a diverse mix of clinics to participate in the planning meeting and will rotate members of the agenda planning committee regularly. More than one meeting can be held, if needed.
2. Program Office staff will provide the committee a list of topics suggested by last year's conference attendees, and suggestions submitted by clinics, TAS, and Program Office staff as a starting point for formulating the new agenda. The group will try to formulate a basic description of each session to help guide the participants in formulating the presentation. This will also assist staff in submitting sessions for Continuing Education (CE) credit.
3. The Program Office will circulate notes from the planning meeting to participants to ensure that suggestions were accurately recorded and to capture any additional suggestions or comments before the agenda moves on. The recommendations for agenda and speakers will be sent on to the Conference Planning Team after a brief opportunity for review and comment.

c.   The agenda planning committee will supply the Conference Planning Team a suggested agenda, the committee will make any additional recommendations and will present the NTA with a draft agenda in August.

d.   The Director will seek NTA recommendations as to any additions or changes. Once topics are finalized, the Director will circulate the draft agenda to CC:NTA to request assistance in procuring Office of Chief Counsel speakers and to the TAS Attorney Advisors group to request assistance with sessions as appropriate.

e.   Agenda topics are determined by considering:
1. Recent developments in the law.
2. Most Serious Problems or Most Litigated Issues Identified in the NTA's Annual Report to Congress.
3. Suggestions from the prior year's conference.
4. Polling clinicians, LTAs, and other TAS and Program Office staff as to possible topics.
5. Availability of speakers on the suggested topic.

f.   Composition of panels on substantive law will be structured to bring in different viewpoints and perspectives, including someone that can speak to the black letter law, interpretation of the law by the agency, process and procedure and insight into how the IRS works form a practitioner's

perspective. Ideally, a panel will include a TAS Attorney Advisor or an IRS Counsel attorney, an IRS employee, and an LITC clinician.
1. Panelists will be selected in August and September, and panel leads will be identified shortly thereafter.
2. The invitation to panelists will be adapted from the template used in previous years.
3. An invitation to the panel lead can be issued with a follow-up email to the panelist invite, and usually is offered to a clinician who has participated in a panel previously. The Conference Planning Team will discuss with the Director who should be extended the invitation to act as lead.
4. Within two weeks of confirming the panelists, a member of the Conference Planning Team will send them the following documents: Guide to a Presentation at the LITC Conference, Tips on Making a Power Point, Presenter Tips, and Making Documents Accessible and 508 Compliant.

g.   For each conference session, the agenda will need to identify the meeting and speaker names and titles. The Conference Planning Team will verify titles with speakers if there is any question as to their accuracy.

(11)   Continuing Education Offerings and Registration

a.   A Program Office staff member will be designated to take the necessary actions to update the Program Office's registration as an accredited CE provider each year.

b.   The status allows the Program Office to award CE credits to Enrolled Agents (EAs) who attend eligible conference sessions.
1. Attorneys and Certified Public Accountants may also be eligible for professional CE credits through their respective state organization.
2. Each session will need a description that has enough specificity to allow the Continuing Education Management Office to ascertain what portion of the programing will qualify for credit for EAs. See Circular 230.
3. At the conference, rooms for each designated CE session should have a sign-in and sign-out sheet for EAs, attorneys, and CPAs who may need proof of attendance for CE purposes.
4. This will allow the Program Office to fulfill requests from attendees for a personalized letter regarding the courses and hours attended. The letter can then be submitted by the participant to their appropriate state organization to request professional credits.

(12)   Communication Plan for the Conference

a.   The Conference Planning Team will work with the LITC Communication Team to:
1. Create an area for this year's conference materials on the LITC Toolkit and archive old materials on SharePoint.
2. Schedule conference-related articles for the Toolkit including:
i. Announcing the conference dates and location.
ii. Soliciting conference topics and speakers.
iii. Registering for the conference.

(13)   Conference Registration

a.   The Conference Planning Team generally uses a free open source registration tool that allows for the necessary information gathering and reporting.

b. The Conference Planning Team is responsible for setting up the registration tool.

c. The fields and content of the registration will be reviewed and approved by the Director or Deputy Director prior to the opening of registration.

d. The Conference Planning Team will assign the appropriate meeting room for each session based on the projected number of attendees per the registration results.

e. The Conference Planning Team will receive presentations and follow established guidance for review and approval of materials.

f. The LITC Communication Team co-leads will post the materials to the LITC Toolkit and ensure they are 508 compliant.

(14) Printed Materials and Supplies

a. The Conference Planning Team will compile a list of supplies and needed quantities and submit it to the Program Office secretary for ordering in August.

b. Folders for attendees will be prepared a week in advance of the conference to ensure they can be shipped to the conference location timely. A list with the folder contents will be kept on SharePoint.

c. The assigned LITC Analyst will be responsible for working with the IRS Media and Publications Office to create and obtain large posters for conference sessions.

d. The Conference Planning Team will take the necessary actions to ensure that all conference items, such as the folders, registration materials, name badges, etc., are packed in advance and shipped to be at the conference location prior to the first day of the conference.

e. Pick-up is usually done the Friday afternoon prior to the conference. The Conference Planning Team will reach an agreement with the hotel for supplies to be stored upon receipt and made accessible to Program Office staff over the weekend. This agreement should be included in the LOI.

(15) Conference Logistics

a. The Conference Planning Team shall develop a detailed logistics plan for conference set-up, staffing, and trouble shooting.

b. A meeting will be held with all Program Office staff prior to the conference to discuss staff assignments during the conference.

(16) Post-Conference Activities

a. The LITC Communication Team co-leads will post updated presentations or late submissions to the LITC Toolkit.

b. The Conference Planning Team and staff member designated to address CE credits will ensure that all participants requesting a certificate of attendance are provided the appropriate document within 75 days following the conference.

c. The Conference Planning Team will finalize costs of the conference and will provide the TAS Financial Operations (FO) Office with information to facilitate reimbursements, reconciliations, and financial reporting, which will include providing a finalized list of costs with justifications for variances from the submitted budget, if any.

d. The Conference Planning Team will send thank you emails to all presenters on behalf of the Director.

e.   The Conference Planning Team will prepare a conference summary report to share with Program Office leadership within 60 days following the conference.
1. The summary report will include any suggested topics and speakers for future conference sessions and will highlight critiques or suggestions for improvement.
2. Information from the summary report will be used by the Program Office to identify opportunities for improvements and be used in planning the following year's conference.

f.   The summary report will include any suggested topics and speakers for future conference sessions and will highlight critiques or suggestions for improvement.

13.8.1.5.4
(10-01-2021)
Individualized Assistance and Guidance to Grantees

(1) Advocacy Analysts will serve as the main liaison between the grantees and the Program Office and are to be the clinics' primary point of contact when the clinics have questions or concerns.

a.   Each Advocacy Analyst will be assigned specific clinics for which they will provide support, assistance, and oversight.

b.   Advocacy Analysts will answer clinic questions; review Full Grant Applications, NCC Requests and application amendments; review clinic's Interim and YE Reports: and make orientation and operational review site assistance visits.

(2) Program Office staff members who are the leads on PMS and e-Services will respond to clinics' inquiries related to these systems.

a.   Inquiries may be forwarded to the designated staff members from the Advocacy Analyst assigned to that clinic or through direct contact to the staff members by the clinic.

b.   The staff members will update the Advocacy Analysts regarding the contact and resolution so that the Advocacy Analysts are aware of any potential issues.

c.   If the issue for which the clinic has contacted the Program Office is not resolved within the expected time frame, the issue should be elevated to the Operations Manager or Director to determine whether additional steps need to be taken to resolve the issue.

(3) A Program Office staff member will be assigned as the primary co-lead and point of contact for applicants and grantees for questions or problems working within GrantSolutions. The secondary co-lead for GrantSolutions may assist in responding to requests or inquiries.

a.   The primary co-lead will strive to respond to all inquiries within one business day.

b.   The primary co-lead will enlist the assistance of the secondary co-lead as appropriate to help address clinic inquiries in a timely fashion.

(4) Whenever possible, analysts should help clinicians find answers to their questions, even where research may be necessary.

a.   If the inquiry is one that cannot be resolved immediately, the analyst should provide the clinic with a follow-up contact date.

13.8.1.5.5
(10-01-2021)
Special Appearance Authorizations

(1) The Program Office issues Special Appearance Authorizations to LITCs and Student Taxpayer Clinic Programs (STCPs) that permit students and law graduates working under the supervision of a qualified representative to represent taxpayers before the IRS.

    a. LITCs receive grant funding from the IRS pursuant to IRC 7526.
    b. STCPs get funding from other sources. The authorization is limited to cover practice before the IRS.

(2) Section 10.7(d), Special appearance, of Treasury Department Circular 230, Regulations Governing the Practice before the Internal Revenue Service, allows the IRS to authorize individuals who are not otherwise eligible to practice before the IRS to represent taxpayers. Deputy Commissioner for Services and Enforcement Kirsten Wielobob signed Delegation Order 25-18 (Rev. 3) on August 19, 2019, which continued the Program Office's authority to grant special authorization letters to students and law graduates.

(3) A student or law graduate who is otherwise eligible to represent taxpayers (*e.g.*, the student is also a CPA) should not apply for a special appearance authorization but should instead use his or her existing CAF number. Such student or law graduate must fill out a Form 2848, Power of Attorney and Declaration of Representative, reflecting the applicable designation for his or her status as an authorized representative, rather than using designation "K".

(4) An assigned LITC Analyst follows set procedures to issue the Special Appearance Authorization to the clinic.

(5) The LITC Analyst assists newly funded LITCs and STCPs locate the forms that need to be submitted to the Program Office to request the Special Appearance Authorization.

    a. The required forms include the Application for Special Appearance Authorization, and the Information Chart for Academic Clinics or the Information Chart for Non- Academic Clinics.
    b. Instructions for filling out the forms are located on the LITC Toolkit in the Grant Management, LITC Program Guidance section.
    c. STCPs do not have access to the LITC Toolkit, so the LITC Analyst must send forms, procedures, or new information to the STCPs.

(6) Download the clinic's forms faxed to the Program Office found in the *TAS EEF LITC mailbox folder marked Student Practice Order in Outlook. If there are forms from several clinics to review, priority is given to the clinic with the earliest start date for students/law graduates.

(7) Check documents ensuring that students are current students and recent law graduates fitting the definition stated in Delegation Order 25-18 (Rev. 4), that the supervisor has an active professional license, and that the request is signed by the CD. Contact the clinic about corrections or missing information.

(8) Enter information in the Special Appearance Authorization Spreadsheet on the shared drive noting date requested, date issued, name of clinic, clinic type, semester start date, number of students, additional students, law graduates, supervisors, and any follow-up needed.

(9) Enter information in the Student Tax Practice Authorization Log on SharePoint so that other staff can access.

(10) Prepare the authorization by editing electronic files of past authorizations.

    a. eFax the authorization to the CD with a short email.
    b. Mail a copy of the authorization to the CD and make a note on the back of the authorization when the letter was mailed.
    c. Staple the forms from the clinic, eFax confirmation, and authorization, and add them to the paper files.
    d. Cabinet files must be locked overnight and anytime the LITC Analyst is not present near the files.
    e. Note any changes to the clinic roster on the paper files, the spreadsheet on the shared drive, and the SharePoint site entry.

(11) There is an additional request for information from STCPs the first time they are requesting the authorization. LITCs have been through an extensive application and review process before being awarded a matching grant to operate an LITC. However, there is no similar application and review process in place for STCPs. Therefore, before issuing a Special Appearance Authorization to an STCP, the STCP must provide proof of academic accreditation and resume(s) for supervising attorney(s). In addition, the STCP must provide a letter that includes:

    a. A statement about the students eligible to enroll in the STCP (law students, LL.M. students, graduate tax students, undergraduate accounting students, etc.).
    b. A brief statement explaining how students will be supervised and how case work will be monitored.
    c. A statement that the CD and other supervising attorneys agree not to engage in any activity connected with the STCP that may raise a question about conflicting interests.
    d. A statement about any fees to be charged to taxpayers seeking assistance.

(12) The LITC Analyst will collect information from clinics regarding problems with the processing and recognition of Form 2848 that include student representatives. The different issues will be categorized and where possible, redacted samples of improperly handled POAs will be secured. The Director will be briefed, and updates will be provided to the Systemic Advocacy Office and the CAF Unit as appropriate to try to find resolutions to these issues.

13.8.1.6
(10-01-2021)
Overseeing and Monitoring Grantee Performance

(1) The Program Office oversees and monitors the work of the LITCs through both formal and informal mechanisms including review of reports, site assistance visits, ongoing contacts, and interactions between the clinics and the Program Office.

13.8.1.6.1
(10-01-2021)
Risk-based Assessment

(1) The Program Office considers the risk score in evaluating which clinics will receive an operational review site assistance visit, and in structuring other oversight and monitoring activities.

(2) The NTA can designate a clinic for a visit notwithstanding the risk score.

(3) The Program Office may recommend a visit to a clinic despite another clinic having a lower risk score if, taking into consideration the score and other factors known to the Program Office, a different outcome is warranted.

(Examples of other factors could be the date of the clinic's last visit, changes to key personnel, timeliness of reports, and other specific challenges facing the program.)

(4) A brief explanation of the rationale for delaying or moving up a site visit will be captured in the Site Visit Decision Document along with a listing of the clinic's risk score. Example: The clinic's risk score indicates it should be visited in 2020. The Program Office learns that the long time CD is leaving before the scheduled visit and the program will be operating with a temporary CD through October. The current CD has extensive experience but has had declining caseloads over the last two years and was late with reporting for the last two reporting periods. The Program Office knows that the clinic has a comprehensive clinic operations manual, a staff attorney with tax experience, and a skilled QBA who prepares accurate and complete financial reports. Management may select another clinic for a visit in 2020 and postpone this clinic's visit until the following year when a permanent CD will be in place and has gotten acclimated to the program. In the meantime, the Program Office will continue to provide support and guidance remotely to the clinic and temporary CD.

13.8.1.6.2
(10-01-2021)
Site Assistance Visits

(1) There are two types of site assistance visits that are conducted by the Program Office:

    a.   Orientation visit
    b.   Operational review visit

(2) The Advocacy Manager, Technical Advisor, and Director will meet to discuss which clinics are to receive a visit after the NTA has made the final grantee selection and the Program Office has notified grantees.

    a.   Management will rely upon the factors outlined in IRM 13.8.1.6.1 in making selections, as well as staffing levels and budgetary factors.
    b.   Advocacy Analysts will be asked to review the list and make suggestions for any additions or exclusions. The analysts may have additional information that has not been considered by management in drawing up the initial list.
    c.   The Advocacy Manager will finalize the list and posts it to the LITC SharePoint.
    d.   The designated Program Office staff member will share the list with the Civil Rights Unit (CRU) of the IRS's EDI Office.
        1. CRU conducts periodic visits to LITCs to determine whether the LITC is accessible to persons with disabilities, to persons for whom English is a Second Language, and to discuss compliance with other aspects of the LITC's civil rights responsibilities.
        2. CRU will avoid scheduling visits during the same year as an operational review visit whenever possible.

(3) The Program Office conducts an orientation visit to each new grantee that did not receive a grant in the previous year.

    a.   The visit generally occurs during the first 120 days of the grant year (usually between February and April) and is conducted by the assigned Advocacy Analyst and the Director, Deputy Director, Advocacy Manager, or Technical Advisor.
    b.   The visit provides an opportunity for the grantee to ask questions and for the Program Office to:

1. Familiarize a new grantee with LITC Program requirements and to measure the progress of its start-up activities.
2. Discuss the accounting procedures and internal controls.
3. Perform a limited sampling to ensure that the controls are in place and being used appropriately.
4. Identify potential areas where the grantee may need to create systems or improve processes to meet the requirements of the LITC Program.

(4)   The purpose of operational review visits is both to oversee and monitor the work of the LITCs but also, to build a relationship with clinicians that engenders trust and encourages the LITC seek guidance and assistance from the Program Office. Generally, the Program Office will visit each LITC at least once every three years. The Program Office may conduct visits more often if an assessment of the clinic indicates that more close monitoring is necessary and that this is best accomplished by additional visits. See IRM 13.8.1.6.2.

    a.   Visits generally occur between May and September and are conducted by the assigned Advocacy Analyst.
    b.   The Director, Deputy Director, Advocacy Manager, Technical Advisor, or another LITC analyst may also attend as needed or as directed by the NTA.

(5)   During the operational review visit the members of the Program Office will:

    a.   Assess the LITC's compliance with:
       1. IRC 7526.
       2. Standards of Operations and other guidelines outlined in Pub 3319; and
       3. Office of Management & Budget (OMB) Guidance in 2 CFR Parts 200 and 1000 and successor guidance.
    b.   Discuss possible solutions to challenges or barriers that the LITC or the Program Office have identified.
    c.   Answer questions or clarify the clinic's understanding of program requirements.
    d.   Identify best practices that can be shared with other LITCs.

(6)   To facilitate the assessment, the Advocacy Analyst will:

    a.   Interview clinic personnel.
    b.   Ask for an intake demonstration, if practicable.
    c.   Review case management and reporting systems.
    d.   Review written guidance provided to clinic staff to assist them in completing their responsibilities.
    e.   Sample financial records. See IRM 13.8.1.6.2.3.
    f.   Tour the LITC facilities.
    g.   Review or discuss training plans, privacy and confidentiality policies, written conflict of interest policy, outreach plans and materials, educational curricula, fee policies (if applicable), and client satisfaction instruments.

(7)   When monitoring and evaluating clinic activities, the Program Office will not interfere with the clinic's duty to protect confidential information. See 2 CFR Part 1000.336.

a. Verifying that the 90/250 requirements has been satisfied or that the amount in controversy generally does not exceed $50,000 will be done without requesting the name, date of birth, or taxpayer identification number associated with the case accepted.

b. Prior to a site visit, a clinic will be provided with an LITC Site Assistance Visit Case Eligibility Requirements Tracking Form. The form asks the clinic to report data for each case accepted for a specified time period. The clinic will record information from its database or case file onto the form providing a client identification number for each accepted case. For each client identification number, the clinic is asked to record the information requested including: date case accepted, size of family unit, income at time representation commenced, what was used to determine income, whether case is over 250% of poverty, number of tax years in controversy, largest amount in controversy for a single year, whether the amount in controversy exceeds $50,000, and the explanation for why the case was accepted if over 250% of poverty or $50,000 controversy limit. The information provided will enable the Program Office to calculate the percent of cases that exceed 250% of poverty, the number of cases accepted where the controversy exceeds $50,000, and the rationale for accepting the case. The form will be discussed during the visit as discussed in IRM 13.8.1.6.2.2 (1). Any issues identified will be summarized in the site visit report that the Advocacy Analyst will provide to the clinic after the visit.

c. Data collected is requested only for accepted cases as the income and controversy limits only apply to provision of representation, not to consultations.

13.8.1.6.2.1
(10-01-2021)
Planning and Preparing for the Visit

(1) The Advocacy Analyst schedules the visits and must:

a. Take into consideration other responsibilities such as application reviews and report reviews when selecting dates and times, while still completing the visit within the established timeframe.

b. Combine visits to clinics that are near each other to help reduce costs but generally should not plan for more than two visits in a week.
    1. Consult the Advocacy Manager before scheduling more than two visits.
    2. Keep in mind the distance between visits and the amount of time needed to travel between locations.

c. Avoid when possible scheduling travel days on Saturday and Sunday, or after the Advocacy Analyst's tour of duty (TOD), and only do so after getting approval from the Advocacy Manager.

d. Not schedule visits during a holiday week.

e. Coordinate with any other Program Office staff, if another staff member is participating in the visit, to determine dates available (e.g., Budget Analyst).

f. Contact the LTA assigned to the clinic to invite him or her to accompany you on the visit and ascertain dates available.
    1. When working with states that have multiple LTAs, the Advocacy Analyst can contact the Deputy Executive Director for Case Advocacy to identify the LTA assigned to the clinic that is being visited.
    2. If the LTA is new, familiarize the LTA with the normal procedures surrounding visits, and topics that the LTA should cover during the visit, and answer any questions.

g. Contact the CD to schedule a day and time that is mutually agreeable for the visit, confirming the CD's contact information and clinic address.

      h.   Ensure that the clinic personnel needed for the conduct of the visit are available for the day selected. This will most often include the CD, QBA, QTE, and personnel responsible for intake, and may include the CD's supervisor or Executive Director depending on the structure of the clinic and sponsoring organization, if any.

      i.   Send a confirmation email of the visit to the CD within five business days of agreeing to the visit.

      j.   Send the CD a Visit Preparation email within thirty to forty-five days prior to the visit.

      k.   Make a follow-up contact within one week prior to the visit to confirm the location and time of the visit.
        1. When contacting the clinic, it is very important to ask about parking availability, parking rules, or other special directions or details about the site.
        2. Also secure a contact phone number for the CD in the event of an emergency or delay.
        3. Forward the information to any other participating staff member and LTA as applicable, and exchange contact information in case additional coordination might be necessary or an emergency arises.

      l.   Plan to be with the clinic for the entire eight-hour workday. However, if all topics are completely covered and all questions are asked and thoroughly answered, the visit may end early.
        1. Send the Advocacy Manager an all-day Outlook calendar invitation for each of the site visits and include the travel days.
        2. For instance, if the scheduled travel days are Tuesday and Thursday and the visit is Wednesday, block the 3-day period and in the body of the Outlook invite list the travel days and visit day.

      m.   Timely submit compensatory time requests, travel authorizations, any required travel justifications such as for car rentals, and vouchers as required and in accordance with established travel guidance.

    (2)   In preparation for the visit the Advocacy Analyst will:

      a.   Create a pre-visit assessment in SharePoint or use another comparable tool with the prior approval of the Advocacy Manager.
        1. Before beginning the pre-visit assessment, make sure the most recent year's Application Review and Interim or YE Report reviews have been completed and documented in the system.
        2. Completion of the pre-visit assessment will help determine the clinic's progress in the implementation of its program plan, such as meeting of the slated goals, and its adherence to OMB and LITC Program guidelines, help develop questions and identify issues that need to be addressed during the visit, and help identify areas that could use improvement.

      b.   Complete the pre-visit assessment at least seven business days prior to the date the visit is scheduled, unless a new time frame has been specifically provided or approved by management.
        1. The main categories are Program Information, Financials, and Reporting Forms, and within each category there are several subsections. Most subsections include:
        i. Performance Indicators - Elements of the performance measure.
        ii. Analysis - A space to provide an analysis of the clinic's performance, utilizing the data from various submissions (application, amendment

package, and most recent YE Report (Interim Report also, if applicable) to perform that analysis.)

iii. Discussion Issues - A space for compiling items to review during the visit including:

(a) Questions about information provided such as math errors, miscategorized expenses, or numbers reported that seem incongruous with previous performance.

(b) Differences between the program plan and the program as delivered.

(c) Areas where clinic may need explanation as to program guidelines or rules.

(d) Be sure to highlight positive aspects of the program including unique or novel activities or approaches and significant achievements or work having impact on taxpayers beyond the LITC's clients or on other LITCs.

2. For operational review visits, review the most recent Interim Report for the current grant year if it has been submitted and validated.

3. For orientation visits, review the original application package and the application amendment package, if available.

c. Review the clinic's website and the congressional district statistical information if it will add to the discussion about the clinic's service delivery, targeted populations, etc.

d. Prepare a print of the clinic's website and Systemic Advocacy Management System (SAMS) instructions and bring the applicable version of Pub 3319, most recent Pub 5066, and the U.S. Tax Court calendar, if this information can help inform the discussion with the clinic.

e. Create an individualized visit plan for each visit:

1. The plan should be compiled in part from the Discussion Issues the Advocacy Analyst identified in each subsection of the pre-visit assessment.

2. Not all issues have to be addressed if they have since been resolved or are not significant and there are other more important areas to focus on. The following topics must be discussed at every visit: intake process; staffing; and definitions of controversy and representation, consultations, education and outreach to ensure the clinic understands the difference and is reporting them properly.

f. Allot time for the LTA to make a presentation that may include the following topics:

1. How the LTA's office can assist them.

2. Information about TAS and it's structure.

3. Information about the local TAS office (for example, the office's staffing and whether there are any local bilingual staff).

4. TAS case acceptance criteria, including hardships and when other controversy cases should be sent to TAS.

5. The Taxpayer Advocacy Panel (TAP) and how they may get involved with the program.

6. Participation in congressional meetings for the purpose of providing information about the work of the LITC and the issues faced by the clinic's taxpayers (remember that there are lobbying restrictions applicable to LITCs and the use of grant funds for lobbying is not permitted).

7. Any LTA local initiatives or special areas of focus.

8. Ideas for outreach and education and how the clinic and LTA office may collaborate.

13.8.1.6.2.2
(10-01-2021)
Conducting the Visit

(1)   When conducting the visit, adhere to the following:

a.   Start with introductions of all in attendance and explain your role in the Program Office.

b.   Know who is supposed to be in attendance and take note of all who attend that day, including their titles.

c.   Determine whether any of the attendees have time constraints that might dictate the order that topics are covered.

d.   Explain the purpose of the visit and what you expect to accomplish.

e.   If the LTA attends the meetings, provide a brief introduction, and give the LTA an opportunity to present their information.

f.   Be organized in your approach to the review but also be flexible in the progress and how the discussion flow.

g.   Take breaks for lunch and as needed; ask others when they would like to break.

h.   Request copies of documents that require additional time to review or would be helpful to reference in summarizing the finding of the visit.

i.   Ask questions to fully develop an understanding of the LITC's procedures and how the clinic operates and implements the procedures.

j.   Gather all the information needed to understand the LITC's management's expectation of the different procedures and ask to speak with someone that uses the procedures.

k.   Ask for a demonstration of how a process or procedures is implemented by the individual responsible for undertaking it.
   1. Determine if the individual is following the procedure as written or explained.
   2. Ask questions of them about what they do or who they talk to if questions arise.
   3. If documents are used to track procedures, ask for a blank copy.

l.   Remember that in lieu of inspecting client information, the Program Office reviews the procedures the clinic has in place for accepting clients to verify that the procedures are sufficient to ensure compliance with IRC 7526. Therefore, process and procedures that should be evaluated and demonstrated by the LITC staff, if possible, include:
   1. Intake: Discuss and evaluate the clinic's intake process. Ask how the process works. Note any differences in how the process was described in the application and how it is actual done by the individual responsible for the task.
   i. Ask questions about what sources of income are to be considered when determining eligibility and what constitutes a family unit.
   ii. Inquire whether the clinic verifies taxpayer income. Absent contrary evidence, a clinic may rely on a taxpayer's signed attestation of current income. If the clinic deems that proof is necessary, a pay stub showing year to date income or a benefit awards letter for the current year for income such as Social Security Disability, Social Security Income, or Social Security retirement.
   iii. Explain the determination as to whether the taxpayer meets the income guidelines should be made at the time the clinic agrees to accept a case.
   iv. Remind the clinic that for purposes of the LITC Program, the income determination is based on the taxpayer's income at the time that the clinic is retained to represent the taxpayer and is unaffected by later changes.
   v. Use the review of the LITC Site Assistance Visit - Case Eligibility Requirements Tracking Form as an opportunity to discuss how cases over 250% of poverty are tracked.

vi. Ask about how the amount in controversy is determined and what is done when a taxpayer has an amount in controversy for one year that exceeds $50,000.
a. Ask how these cases are tracked.
b. Explain that it is a general rule that allows exceptions and applies separately to each tax year in controversy.
c. Explain what are circumstances that might lead a clinic to accept a case where the amount in controversy exceeds $50,000.
vii. Address any concerns with the clinic's completion of the LITC Site Assistance Visit - Case Eligibility Requirements Tracking Form.
2. Case Acceptance: Ask what happens once a preliminary determination has been made that the applicant is eligible.
i. Does the intake screener take down facts about the taxpayer's issue or is that done by other staff?
ii. How much information is collected before a decision is made about representation?
iii. Who make the decision to accept the case?
iv. Does the clinic use a case management system?
v. What information is stored in the system?
vi. How are cases assigned and by whom?
3. Random Sampling: If the Program Office identifies a concern with a clinic's procedure for collecting financial eligibility or amount in controversy information, or with making eligibility determinations, the Advocacy Analyst (or a manager) conducting the operational review visit may determine that random sampling of clinic records is necessary.
i. The Advocacy Analyst (or manager) will ask the clinic to generate a report of cases accepted for representation during the period under review.
ii. The list should not include the taxpayer's name or taxpayer identification number. A unique identifier such as a case number generated by the case management system and assigned to the taxpayer is an acceptable alternative.
iii. Using the generated list, the Advocacy Analyst (or manager) will randomly select a small number of cases to review.
iv. A clinic staff member will act as an intermediary pulling the case information.
v. The Advocacy Analyst (or manager) will ask the clinician questions to ascertain what information is recorded for the client including the household composition, household income, as well as the amount in controversy recorded for the client.
vi. If errors are identified, the Program Office will discuss possible improvements to the system of training as well as other possible remedies for errors.
vii. Sampling at a later date may be justified to verify that improvements have been successfully implemented.
m. Verify the current clinic staffing and who is eligible to represent the taxpayer before the IRS and the U.S. Tax Court (for Tax Court a volunteer may be designated).
n. Discuss the Program Office expectations for the LITC's budget and financial reports. As part of this discussion, you will also conduct sampling of financial records.
o. At the end of the meeting, review any issues that need to be clarified. If any follow- up actions are needed, agree on a submission date. Advise the

CD that a written report summarizing the visit will be sent to the clinic within 90 days of the visit and any item requiring corrective action will be included in the report.

13.8.1.6.2.3
(10-01-2021)
Financial Discussion and Sampling Procedures

(1) Discuss the clinic's accounting and financial controls. If the policy is written, ask to see a copy.

    a. If a clinic does not have a written policy, the Advocacy Analyst should:
       i. Discuss the importance of having written financial procedures.
       ii. Provide the clinic with a contact for an LITC with a similar setup.

(2) Describe the system in place to ensure that grant funds are spent for allowable activities such as controversy representation and consultation, referrals, education, outreach, and advocacy, etc.

    a. If time is kept electronically does it allow the clinic to associate time records with effort with a specific funding source?
    b. Discuss how time is kept, how often it is recorded, whether all staff performing work for the LITC report time, and who reviews and approves time charged to the grant.
    c. If the sponsoring organization or the clinician provides services under more than one grant, how is time apportioned?
    d. For instance, suppose the CD presents to a group of low-income individuals about taxes and housing. How is time reported for preparation, travel to and from the event, and time at the event?

(3) Document the clinic's procedures for approving expenditures.

    a. If procedures are not in writing, follow the suggestions discussed in (1) a.
    b. Are accounting records supported by source documents?
    c. What is the physical method for keeping track of records?

(4) Are procedures in place to minimize the time elapsed between receipt and expenditure of funds?

(5) Does the LITC track expenditure and compare these with the budgeted amounts?

(6) Are expenses allocated according to the budget narrative in the clinic's grant application?

    a. If applicable, discuss any identified budget issues from the clinic's most recent budget and schedule a follow-up date for resolution.

(7) Do the records adequately identify the source and the use of funds?

(8) Are procedures in place to track matching funds as grant funds are spent to prevent a shortage of match?

(9) Does the LITC understand the rules for valuing in-kind services in 2 CFR Part 200.306 and 2 CFR Part 1000.306?

(10) What is the method for tracking donated time?

Note: Suggest Form 13424-F, Volunteer/*Pro Bono* Time Reporting, as a possible way to track time if the clinic has insufficient procedures.

(11)   Discuss the clinic's reimbursement policy, if applicable.

(12)   For operational review visits, discuss any identified financial reporting issues, if applicable, from the clinic's most recent report submitted to the Program Office and schedule a follow-up date for resolution.

(13)   Financial sampling of records will take place at both orientation visits and operational review visits. For the visit, the LITC should have available, financial records that will allow the Program Office to conduct adequate sampling. This may include a copy of the ledger for the year for which sampling will take place or other record that tracks income and expenditures. The Advocacy Analyst should share the timeframe that will be subject to sampling prior to the visit but should not indicate what records will be sampled or how many.

   a.   The expenses charged against the grant should be traceable to receipts, billings or invoices, or time records.
   b.   While pay stubs will show proof of the amount a staff member is paid it will not show that the staff member's work was properly allocable to the grant.
   c.   Time records showing the total time billed by the clinician for all grants or funding sources or statements signed by a supervisor attesting to the effort applied to respective funding sources or job responsibilities will assist the Advocacy Analyst in assessing that time expensed is properly allocable to the LITC grant and matching funds.
   d.   Requests for reimbursement by staff should be accompanied by adequate proof such as register receipts or paid invoices, or if based upon per diem reimbursement, should be done in accordance with the LITC's policy, and reimbursement was approved by the appropriate official.

(14)   For orientation visits, review at least one receipt and invoice at random and other supporting documentation including approvals and reimbursements for the Annual LITC Grantee Conference travel. In addition, sample at random personnel expenses, if any from the first quarter of the current grant year. As there will be no report to compare to, the primary purpose of this is to provide a basis for discussing the financial recordkeeping and to determine how well the clinic is following the policies and procedures the LITC has in place.

(15)   For operational review visits, review at random two to three receipts and invoices and other supporting documents including approval for reimbursement or purchase from expense categories that are found on the clinic's most recent report submitted to the Program Office.

   a.   Reviewing the ledger for the month in question can assist with selecting an expense and then requesting the documentation supporting the ledger entry.
   b.   In addition, sample at random personnel expenses from the same report.
   c.   More sampling is required if the LITC has a history of financial issues with the Program Office. Where there is a history of a problem with a certain type of expenditure, targeted sampling may take place to see whether recordkeeping has improved in that area.
   d.   Prior to the visit the Advocacy Analyst will review the LITC's most recent audited financial statement, if required and available. If there are findings regarding weaknesses or deficiencies not amounting to material weaknesses, poor internal control, high risk (some funders require that an auditor treat their grantees as high-risk so this should be viewed together

with other factors), etc., determine whether sampling of specific records may be in order. In some instances, the deficiencies are very specific to a type of grant funding and may not be relevant to the LITC.

(16) Document the expense items selected at random for sampling or by targeted sampling and describe the supporting documents reviewed, date of receipt, amount, invoice, approval documents, etc. It is not necessary to keep a copy of the supporting documentation reviewed. The documentation should be documented in the Advocacy Analyst's site visit notes and the site visit report. See IRM 13.8.1.6.2.4.

(17) During random sampling, if the LITC is unable to provide supporting documentation for an expense and requests additional time to locate the documentation, for example, the LITC states the documents may have been misfiled, schedule a follow-up date for the LITC to provide the supporting documents for review.

    a.   In this case, consider additional random sampling of expenses during the site visit.

    b.   Base your decision on the quantity and breadth of sampling, for example, on the number of undocumented expenses selected for sampling, the assessment of the clinic's risk level determined during the pre-visit assessment, and review of their most recent current and prior year audit report.

(18) If the grantee is unable to provide documentation for an expense because documentation was not maintained or was incomplete, for example, receipts and invoices were maintained for the expense but the expense was not approved as required by the grantee's accounting policies, document the information in the site visit notes.

(19) At the conclusion of the visit, include a discussion of the outcome of the financial review.

    a.   Cover any identified financial issues with the QBA.

    b.   Reference as needed the Pub 3319 and the OMB citation regarding the requirement to document expenses.

    c.   Also discuss whether the Advocacy Analyst believes reimbursement may be required due to inadequate match or proposed disallowed expenses and record the LITC's response to the issue and schedule a follow-up conversation to resolve outstanding issues.

    d.   For operational review visits, determine whether a revision to the financial report is required due to the financial impact of the identified issues.

       Example 1: The expense was paid from matching funds and there are other documented expenses for the LITC which if considered as match would allow the full draw down of direct funding. As the clinic had sufficient matching expenditures to fully draw down grant funds, there is no need to deobligate funds and seek reimbursement, so the Advocacy Analyst does not need to return the report for revision. The Advocacy Analyst must discuss the issue with the QBA for future reporting periods.

       Example 2: The expense is from matching funds, and matching funds equals the federal amount of expenditures. If the clinic had no other expenses for the grant period that can be used as matching funds

expenses, the clinic will need to revise the financial report and reimburse the amount of direct funds equivalent to the shortfall of matching funds plus any applicable interest.

Example 3: An LITC failed to provide documentation of personnel expenses reported and based personnel expenses on estimates, which is not allowable. Document the finding in the site visit notes and during the conclusion of the financial review, discuss the finding and provide the reference from Pub 3319 and the OMB citation regarding documentation requirements for personnel expenses. Determine how to resolve the issue based on the facts and circumstances and historical information regarding the issue, discuss with the Advocacy Manager as necessary, and schedule a follow-up date with the grantee to discuss the resolution of the issue.

13.8.1.6.2.4 (10-01-2021) **Post Site Visit Follow-up**	(1) The Advocacy Analyst should type up the notes of the meeting as close in time to the meeting as is possible. Notes must be completed no later than 21 days following the visit.

    a.   Notes will summarize the discussions, findings, and assessment of the clinic's program plan and processes.
1. Include details of how questions raised in the site plan were addressed and outline additional issues identified during the visit and how these issues were addressed.
2. Discuss the LITC's process for documenting and determining income eligibility and compliance with the 90/250 rule, as well as how the amount in controversy is determined and whether and under what circumstances a case will be accepted where the amount in controversy is above $50,000 and how these cases are tracked.
3. Identify the documents received from the clinic and their relevance to the items discussed during the visit. Relevant documents should accompany your notes.

(2) The Advocacy Analyst will draft a site visit report using the Site Visit Report format located on the LITC SharePoint and submit it to the Advocacy Manager within 30 days of the visit. The report will:

    a.   Document the individuals that participated in the visit and their role or responsibilities.
    b.   Provide a highlight of what was learned during the visit.
    c.   Note circumstances where either the Program Office or the LITC has agreed to provide further information or take other actions and set out what was agreed to and when the actions(s) will be done. Set out any finding(s) made by the Program Office.
    d.   There are two types of findings:
1. Actions that the LITC must take to comply with the requirements provided by statute, regulation, or the grant term or conditions.
2. Recommended actions which are changes that if made by the LITC could improve project management but are not actions the LITC must take to be considered in compliance.
    e.   List the corrective action(s) the LITC needs to take, and the deadline for taking any actions.

(3) The Advocacy Manager will review the notes and report and make corrections as needed.

(4) The report will be provided to the Director or designated staff for review.

(5) Once the report is finalized it will be sent to the clinic and a copy will be saved to GrantSolutions.

(6) All required corrective actions will be calendared by the Advocacy Analysts for regular follow-up.

    a. Periodic updates of open items will be provided to the Advocacy Manager.
    b. The Advocacy Manager may assist or intervene as is needed to be bring issues to resolution.
    c. If there are problems with securing performance of the corrective actions found in the Site Visit Report, the Advocacy Manager may propose taking additional steps to secure compliance. See IRM 13.8.1.7.

13.8.1.6.2.5
(10-01-2021)
LTA Visits

(1) The Advocacy Manager will send out a memo to LTAs at the beginning of the year letting the LTAs know which Advocacy Analysts are assigned to which states and clinics. It also provides information about accessing the LITC Toolkit and GrantSolutions. If the LTA wishes to communicate information about a clinic, the LTA will be able to reach out to the Advocacy Analyst who is most familiar with the clinic.

(2) If the LTA participates in a visit with the Program Office, the LTA will be provided with time during the visit to discuss current issues, collaborations, or other topics of mutual interest to the LTA and the LITC.

(3) In a year when the LTA does not accompany the Program Office on an orientation visit or an operational review visit, the LTA must conduct an LTA visit. The purpose of the LTA visit is to foster the relationship between the LTA Office and the clinic and let the Program Office know of any concerns raised by the visit or the LITC. The LTA will enter information gathered during the visit in Grant-Solutions within 21 days of completion of the visit. Information provided by the LTA may be considered in the Program Office Evaluation of returning clinics discussed in IRM 13.8.1.3.3, as well as used to help determine whether a site visit is warranted.

(4) LTAs should request access to GrantSolutions by contacting the Program Office. LTAs may also contact the Program Office to request access to the LITC Toolkit; it may be helpful for LTAs to see what information the Program Office provides to clinics.

(5) GrantSolutions passwords expire every 90 days. It is recommended that the LTA log into the system within 90 days of the last time the system was accessed to reset the password.

(6) The TAS Toolkit has more information about LITCs, LTA visits, and how LTAs can work with the clinics more effectively.

13.8.1.6.3
(10-01-2021)
Clinic Report Reviews

(1) Clinics submit reports twice yearly. In general, the Interim Report is due on July 30 of each grant year and the YE Report is due on March 30 of each year following the end of the yearly grant period. The actual due date may fall on the next business day if the 30th falls on a weekend or federal holiday. LITCs submit reports through GrantSolutions.gov.

(2) Clinic reports not only help the Program Office monitor individual LITC perfor-mance but can provide crucial information that may help the overall LITC Program. Information from the reports can help identify emerging issues impacting tax administration or taxpayer rights, identify challenges faced by clinics that need to be addressed, share innovative service models that can be replicated elsewhere and demonstrate the need and value of LITCs. It is important that the information that is reported is utilized for the benefit of the LITC Program.

13.8.1.6.3.1
(10-01-2021)
Processes and
Procedures for Report
Reviews

(1) Clinics must submit requests for extensions of report due dates to their assigned Advocacy Analyst, and all requests must be approved by the Director or designated manager.

   a.   Advocacy Analysts will forward extension requests to the Advocacy Manager and copy the Technical Advisor.
   b.   All requests and decisions regarding extension requests will be docu-mented on SharePoint and in a GrantSolutions grant note.
   c.   Documentation will include the date granted, the reason, the approver, and the new due date.
   d.   Extensions will be granted for reasonable cause. Reasonable cause will be construed liberally for a first-time request.

(2) Initial validation of both the Interim and the YE Reports will start within one week of the official submission deadline.

   a.   A Program Office staff member will be designated to provide refresher training for report validation and reviews covering any changes to the report review job aid or GrantSolutions with staff.
   b.   A GrantSolutions co-lead will run a report showing the submission status of the form(s) that make up the Interim or YE Report for each clinic and provide it to the Operations Manager.
   c.   This report will be run at regular intervals to ensure that clinics with ex-tensions submit reports on time and that the validation and review process moves forward for those reports.

(3) For clinic reports not in fully submitted status by the due date:

   a.   An Operations Analyst may be assigned to facilitate the validation process by "pre-screening" the information that the clinics submitted in GrantSolutions. If pre-screening is conducted, the Operations Analyst will determine if any reporting forms are missing and if so, whether the clinics with missing forms have an extension. For clinics without extensions, the Operations Analyst will send an email requesting that, within two business days, the clinic submit the missing forms or submit an extension request to the Operations Analyst and its assigned Advocacy Analyst, including a reason for the delay and a proposal for a new due date.
   b.   Upon receipt of an extension request, the Advocacy Analyst will follow the steps outlined in subsection (2) and let the assigned Operations Analyst know if the extension is approved by LITC management.
        1. When setting a deadline to provide the forms the staff member should take into consideration extenuating circumstances and the impact delays will have on monitoring or making new grant selections.
        2. The contact and confirming email regarding the new due date will be documented in a grant note in GrantSolutions.

    c.   Upon expiration of the two business days, for clinics that have not requested and received an approved extension request, the validation process will move forward to the Operations Analysts assigned to the clinic.

    d.   The Operations Analyst will call and email the clinic to secure the missing forms. If the forms are not submitted after provision of the additional two days, the Operations Analyst will elevate the issue to the Operations Manager and copy the assigned Advocacy Analyst.

    e.   If some but not all forms are submitted, the Operations Analyst may go forward with validation of the forms already received if the form can be validated without reviewing the missing form(s). The Operations Analyst will complete the appropriate information in GrantSolutions to reflect the status of the review.

(4)   For clinic reports in fully submitted status:

    a.   Operations Analysts will review submitted forms and determine whether selected fields are completed correctly.

    b.   Operations Analysts may be asked to follow up with clinics on missing or incorrect information before the reviews are moved to the assigned Advocacy Analysts. If this is the case, guidance will be provided during the validation training.

    c.   Operations Analysts will summarize in GrantSolutions the issues they identified during the validation.

(5)   For clinics missing forms after Operations Analyst review is complete:

    a.   The assigned Advocacy Analyst will contact the clinic, discuss the late form(s) and reason, will set a new deadline (ordinarily two days), and email the clinic to verify the new deadline. The clinic should be informed that if the forms are not received by the new deadline that the Program Office may restrict funds.

    b.   If the Advocacy Analyst does not receive the forms by the new deadline, the Advocacy Analyst will notify the Advocacy Manager.

    c.   The Advocacy Manager will determine whether it is appropriate to move immediately to restrict funds or whether facts and circumstance warrant providing the clinic one last opportunity.

    d.   If the Advocacy Manager decides to restrict funds, the Advocacy Manager will follow the procedures outlined in IRM 13.8.1.7.1.

(6)   The Advocacy Analyst completes a review of the reports submitted by his or her assigned clinics. The Report Review job aid provides specific questions to consider when reviewing different sections of the report forms. The purpose of the review is to assess the performance of the clinic by determining whether the clinic is:

    a.   Meeting the standards of operation set forth in the Pub 3319;

    b.   Complying with federal laws and regulations that apply to grant recipients;

    c.   Meeting the goals set forth in the clinic's program plan and other terms and conditions of the grant is documented in the NOA;

    d.   Expending and accounting for federal and matching funds properly; and

    e.   Submitting reports timely and accurately.

(7)   Interim Reports provide the Program Office an update on the progress the clinic has made in implementing the program plan.

   a.   A clinic with no identified issues in the validation review and that is assessed as lower risk as determined by the Program Office's Risk Assessment Criteria and not in its first year as a grantee will receive a limited review of the program narrative. If upon the limited review of the items listed below, the Advocacy Analyst determines that there are issues that would increase the risk associated with the clinic, the Advocacy Analyst will conduct a full review. The initial limited review will look for:
   1. Significant impediments that are likely to hinder achievement of significant program objectives;
   2. Unexpected changes or vacancies in, or temporary staff acting as, key personnel; and
   3. Significant decrease in days or hours of operation.

   b.   For all clinics, assigned LITC Analysts will complete the Interim Budget Comparison on the clinic's budget template to determine whether the clinic expenditures appear to be in line with the budget.

   c.   The LITC Analysts will look up and document the PMS draws to date.

   d.   If the cursory review of the interim financial forms reveal significant concerns or errors or if the clinic is designated for a full review by the Advocacy Analyst due to programmatic concerns or an ongoing history of financial concerns, the assigned LITC Analyst will complete a full financial review utilizing the budget template referenced in b.

   e.   If the cursory review by the LITC Analyst indicates there are significant errors, the need for full review will be shared with the assigned Advocacy Analyst.

   f.   Advocacy Analysts will also read through the success stories and emerging issues.

   g.   If the review of these items does not reveal a change in the quality and quantity of service delivered or raise concerns about budget or expenditures, no further review is needed.

   h.   Where the clinic has serious or repeated validation issues, is not designated as lower-risk, or after the limited review demonstrates a significant change in either quality of quantity of service, a full review will be conducted.

(8)   Advocacy Analysts will complete a full review of the clinic's YE Report.

   a.   The clinic's program narrative should supply context to the data reported on reporting forms (13424 A-C, K, and L) and often will provide insights into the clinic's overall stability and functionality.

   b.   Completing the Financial Review for the YE Report will be discussed in greater detail in IRM 13.8.1.6.3.2.
   1. If follow-up actions need to be taken by the clinic to resolve issues or questions raised in the review by the Advocacy Analyst, the analyst will establish due dates for follow-up actions, confirm the due dates and the issues identified in writing to the LITC, and add corresponding entries to the analyst's calendar to ensure that all issues move towards timely resolution. The contact with the clinic and email will be recorded as an internal grant note in GrantSolutions.
   2. Advocacy Analysts should elevate any significant concerns revealed by the review to the Advocacy Manager. The Advocacy Analyst and Advocacy Manager should determine if the clinic needs additional support or monitoring to address identified issues.

3. For clinics or clinicians that demonstrate excellence and strong performance, the Advocacy Analyst should consider recommending the clinic or clinician as a possible mentor or future presenter to the Advocacy Manager or Technical Advisor.

4. The Advocacy Manager should elevate serious issues involving grant management, clinic quality or other issues that may have broader impact on the LITC community to the Technical Advisor and the Director.

(9) Following both the Interim and YE Report review, Advocacy Analysts should contact the clinic even when there are no identified issues. This is an opportunity for the Advocacy Analyst to recognize the work of the clinic on behalf of the Program Office.

(10) All results of both Interim and YE Report reviews will be input into the appropriate review form and saved to GrantSolutions. At present the forms are found on the LITC SharePoint under LITC Report Review.

13.8.1.6.3.2
(10-01-2021)
Financial Reviews and
Preparing PMS Account
for Closure

(1) Assigned LITC Analysts will lead clinic financial reviews and will be responsible for ensuring resolution of all financial issues. Advocacy Analysts will share information about their assigned clinics' program plan, performance, or other matters that may assist the LITC Analyst's reviews.

(2) LITC Analysts will supply Advocacy Analysts with a completed review of the clinic's submitted budget or report and provide a summary of the questions raised by the review or issues the LITC Analysts wants to address, if any. Advocacy Analysts will review the summary and provide responses and additional information or raise any additional concerns.

(3) Form 13424-L is a detailed report of the Federal and Matching expenditures by Expense Category. It consists of a table and narrative. The information provided in the narrative shows how the amounts reported in the table were calculated and may provide further breakdown within the expense category. Example: ABC Clinic reports total travel costs of $2,636 paid with federal funds in the table. The narrative under C should further breakdown the expense providing more detail: $218 local travel to client appointments and education events (400 miles x 54.5 cents), and $2,418 cost of CD and QTE to attend the conference in D.C. ($400 (train fare), $884 x 2 (hotel), and $250 (meals)).

(4) The SF-425 is a form required for all federal grants. For the reporting period in question, it accounts for the total federal dollars expended, drawn down (requested from PMS), expended but not drawn down from PMS, and funds drawn down from PMS but not expended. It also accounts for the total matching funds required, expended, or remaining match yet to be expended. The program will also account for program income earned and expended or not yet expended and for the federal funds used to pay indirect costs. SF-425 is submitted to the Program Office through GrantSolutions.gov. A separate SF-425 is submitted to PMS on a quarterly basis by an LITC to report clinic expenditures charges and draws. To avoid confusion, the SF-425 submitted to PMS will be referred to as the Federal Funds Report (FFR).

(5) Amounts reported on each form should be verified as internally consistent and correct totals must reconcile across the reports, and with the amounts recorded in PMS.

(6)   During the review the LITC Analyst will pull and compare data from the reporting forms housed or downloaded from GrantSolutions, the PMS database or latest Open Accounts Report run by the PMS lead, and the NOA from GrantSolutions.

Note: Be careful to pull or review data for the appropriate grant year when working within GrantSolutions, PMS, or reviewing the Open Accounts Report; the systems and the report may have data for more than one grant year for the clinic.

(7)   Types and sources of financial errors:

  a.   Lack of internal consistency or the failure of forms to reconcile with each other may be the result of typographical error, failure to follow instructions leading to input of the wrong data, or math errors.
  b.   Substantive errors within the reporting forms may include:
1. Expenses reported are not allowable, properly allocated to the LITC or even if allowable and allocable are not reasonable;
2. Amounts that are included in the ICRA are also being used separately to bill direct or matching funds;
3. Expenses are reported in the wrong categories; and
4. Valuation of third-party in-kind or donated goods is incorrect or matching is provided from an ineligible source such as another federal grant.
  c.   Significant differences between the budgeted and actual expenses of the LITC or major changes in the source and quantity of matching funds may result in expenditures that are not consistent with the approved budget and could lead to the disallowance of some expenditures.
1. If there is not a clear explanation for the change, the LITC Analyst will want to note the concern and request more information from the clinic.
2. The LITC Analyst may wish to raise the issue with the Advocacy Manager or Technical Advisor if there is a concern that the expenditure might have been unreasonable or for some reason unallowable.
3. In circumstances where there is a significant difference between budget and actuals, the LITC Analyst will advise the clinic that an amended budget should be submitted when the clinic anticipates a significant change in how federal funds are going to be spent or how match funding is to be met. As the program was funded based upon the original budget doing so will avoid the possibility that some expenditures may be found to be unallowable, unreasonable, or not properly allocated.
  d.   If the budgeted expenses and actual expenditures match exactly, the LITC Analyst will need to ask the LITC if the financial narrative is based upon estimates in the budget or reflects actual expenditures. If it reflects estimates, it will need to be updated to reflect actual expenditures.

(8)   Once the Form 13424-L and SF-425 are reviewed and the LITC Analyst is satisfied that the figures on the forms accurately report the LITC's financial expenditures and draws, the analyst will reconcile the Form 13424-L and the SF-425 with the transactions recorded in PMS.

(9)   LITC Analysts will consult the PMS Review and Reconciliation job aid. It provides steps to take in PMS in response to different scenarios:

  a.   Changes were made to Form 13424-L adjusting the amount of expenditures (federal, match, or both).

b.   Corrections were made to the SF-425.
c.   Errors were made on the FFR submitted by the LITC to PMS.
d.   The LITC did not timely submit the quarterly FFR to PMS.

(10) The LITC Analyst may need to instruct the LITC on how to resolve outstanding issues. An LITC may need to:

a.   Amend the clinic's next FFR for PMS;
b.   Deobligate funds;
c.   Repay or return funds; or
d.   Draw down additional funds.

(11) The LITC Analyst should copy the assigned Advocacy Analyst on all communications with the clinic. The Advocacy Analyst may facilitate conversation and resolution of issues.

(12)   If the clinic does not respond to the LITC Analyst's attempts to resolve outstanding issues with the financial reporting or the clinic does not agree to modify the forms as requested by the LITC Analyst, the Advocacy Analyst will elevate the matter to the Advocacy Manager.

a.   The Advocacy Manager will review the issues and set up a call with the LITC Analyst, Advocacy Analyst, where appropriate, and the clinic to discuss. If the Advocacy Manager is unable to reach full agreement with the clinic, the Advocacy Manager will elevate the issue to the Director and the Technical Advisor.
b.   The Director or Technical Advisor will ask for a call with the clinic and the analysts, if it is determined a correction is necessary and further information or conversation would facilitate issue resolution.

(13) If resolution is not reached after a call with the Director, a notice will be sent to the clinic outlining the questioned items and the Program Office's determination as to the proper resolution, the actions requested of the clinic, and the consequences for failure to respond. Consequences may include:

a.   Accrual of interest on funds that are due to the Program Office.
b.   The requirement to repay or refund funds.
c.   Imposition of additional conditions on receipt of grant funding.
d.   Suspension of grant funding.
e.   Termination of the grant.

(14) The severity of the issue and history of the clinic's operation will be taken into consideration in determining the consequences. See IRM 13.8.1.7.2, for more detail about the termination and suspension process.

(15) The NTA will be copied on any notice of determination where the Program Office is requesting the return or repayment of funds from an LITC.

Note: For the Program Office to be able to request a return of funds from an LITC due to a disallowance, the LITC must be notified of the disallowance within the record retention period. See 2 CFR Part 200.344. The record retention period is generally three years. See 2 CFR Part 200.333.

13.8.1.7
(10-01-2021)
**Remedies for
Non-Compliance of
Grantees**

(1)   Where a grantee fails to comply with the federal statutes, regulations, or the terms and conditions in the NOA, the Program Office will determine whether imposition of additional conditions as outlined in 2 CFR Part 200.207 would adequately address or mitigate issues of non-compliance.

(2)   Non-compliance identified through the compliance reviews outlined in IRM 13.8.1.3.2 is raised to the Operations Manager by the designated Program Office staff member conducting or coordinating the reviews. The Operation Manager will determine whether the issue is one that needs to be addressed immediately or monitored, and if the former, what research and other actions are needed. This section discusses remedies that may be taken to address a grant applicant's or grantee's non-compliance in these and other areas of the terms and conditions of an LITC Program grant.

(3)   Depending on the type and extent of non-compliance and any grantee actions to address the matter, the Operations Manager will analyze the options, and may consult with the Advocacy Manager and Technical Advisor to determine other courses of action. The Operations Manager or Advocacy Manager may propose to the Director and Deputy Director imposition of conditions to try to help resolve issues of non-compliance. In more egregious situations, the Operations Manager or Advocacy Manager may propose restricting the grantees' access to grant funds or suspending or terminating the grant.

(4)   The Program Office may identify grantees' non-compliance with the terms and conditions of their grants outside of those areas discussed in IRM 13.8.1.3.2. Advocacy Analysts may become aware of the non-compliance through their reviews of clinic reports, LITC Analysts' financial reviews, site assistance visits, or other interactions with grantees. The Advocacy Analyst will raise the non-compliance(s) to the Advocacy Manager and make a recommendation as to whether imposition of specific additional condition(s) may resolve the non-compliance. The Advocacy Manager will analyze the options and in consultation with the Technical Advisor determine a course of action. The Advocacy Manager may propose to the Director and Deputy Director imposition of conditions to try to help resolve issues of non-compliance. In more egregious situations, the Advocacy Manager may propose restricting the grantees' access to grant funds or suspending or terminating the grant. The Director or Deputy Director may approve imposition of conditions. A decision to restrict grantee access to grant funds or suspending or terminating the grant may only be made by the Director.

(5)   If the Program Office determines that imposition of additional conditions is appropriate, the responsible manager should arrange a call to speak with the appropriate clinic staff member. This will ordinarily be the CD unless non-compliance involves federal tax matters, in which case the conversation will take place with the TCO. In most circumstances, the Advocacy Analyst will be included in the call so that he or she is fully apprised of the situation. The manager initiating the call should document the conditions imposed in an email or letter to the appropriate clinic staff member. The conversation and email or letter are documented in GrantSolutions as an internal grant note so long as doing so does not result in the potential of improper disclosure of federal tax information to non-authorized parties. Where non-compliance involves a matter of federal tax compliance, the manner of communication and documentation will be handled by the Operations Manager to ensure that disclosure procedures are followed.

(6)   If the issue of non-compliance is being monitored by the assigned Advocacy Analyst or LITC Analyst, the analyst providing monitoring will inform the Advocacy Manager when the non-compliance is resolved. If the issue of non-compliance is being monitored by another Program Office staff member, the staff member will inform his or her manager when the non-compliance is resolved.

(7)   The manager responsible for recommending the imposition of conditions will promptly remove the additional conditions if the manager agrees that the non-compliance has been resolved. The manager will inform the grantee in writing of the removal of the conditions and update GrantSolutions as appropriate.

(8)   The manager responsible for recommending the imposition of conditions will provide a monthly update of the clinic's status at Program Office leadership meetings.

(9)   The Advocacy Manager will keep the assigned Advocacy Analyst or LITC Analyst informed as to concerns or issues involving current grantees to ensure that the analyst has a complete picture as to the status of the clinic.

(10)   When the Program Office determines that the clinic's non-compliance involves a disallowed expenditure(s) or that the clinic has federal cash on hand that is unobligated and repayment is required, the Director will issue a letter outlining the Program Office's findings and proposed resolution. The letter will provide the clinic the opportunity to respond by providing further information or documentation. In circumstances where the clinic and the Program Office are unable to agree to a resolution, the Director will issue a letter demanding repayment pursuant to 2 CFR Part 200.345 and informing the clinic that overdue debt will be charged interest pursuant to the Federal Claims Collection Standards.

(11)   If the Program Office determines that the clinic's non-compliance cannot be remedied by imposed additional conditions, the Program Office may take one or more of the actions outlined in 2 CFR Part 200.338. See IRM 13.8.1.7.1 and IRM 13.8.1.7.2.

13.8.1.7.1
(10-01-2021)
Restricting Grant Funds

(1)   Once the Director approves restricting funds:

   a.   The Operations Manager or Advocacy Manager will notify the PMS administration in a secure email that the clinic's funds are to be restricted. The email will include the clinic's account information.
   b.   A copy of the email should be sent to the non-initiating manager, the co-leads for PMS, and the clinic's assigned Operations Analyst and Advocacy Analysts, and if appropriate, LITC Analyst.
   c.   A PMS co-lead may be asked to facilitate the restriction of funds or release of funds as described in (5). If a manager requests that a co-lead notify PMS, the co-lead will notify PMS in a secure email and will copy the managers and the other co-lead in the email.
   d.   The manager responsible for initiating the action will contact the clinic by telephone to advise the funds are restricted, and the clinic's funds will not be released until the required action is taken by the clinic.

(2)   The manager will send a follow-up email to the clinic summarizing the conversation and will copy the assigned Program Office staff. The manager must document the contacts in a grant note in GrantSolutions.

(3)   If either an Advocacy Analyst or LITC Analyst is working with the clinic to resolve the issue that leads to the restriction, the Advocacy Analyst should provide the manager with status updates no less than every two weeks.

(4)   The Advocacy Manager or Operations Manager will brief the Technical Advisor monthly on clinics with restricted funding.

(5)   Once conditions that led to the restriction of funding have been satisfied, the Advocacy Manager or Operations Manager will notify the PMS administration in a secure email that the funds should be unrestricted. This should happen as soon as possible but no later than five business days from the date the Program Office is made aware that the conditions have been satisfied.

(6)   A copy of the email should be sent to the non-initiating manager, the PMS co-leads, and the clinic's assigned Operations Analyst and Advocacy Analysts, and if appropriate, LITC Analyst.

(7)   The manager initiating the action will notify the clinic of the release by phone or email and provide the approximate date funding will be available for draw. The manager must document the contact in a grant note in GrantSolutions.

(8)   The Operations Manager or designee will maintain a list of all clinics subject to funding restrictions. The list will include the date the funding was restricted, the name of manager approving the action, the date the restriction was removed, and the name of the manager approving the removal. The list will be maintained by grant year.

13.8.1.7.2
(10-01-2021)
Suspension or
Termination of a Grant

(1)   Clinic non-compliance that may lead to suspension or termination is detailed in "Award Modification, Suspension, Termination, or Withdrawal" in Pub 3319.

(2)   The award of a multi-year grant pursuant to IRC 7526(c)(3) does not interfere with the ability of the Program Office to terminate a grant.

(3)   The Operations Manager or Advocacy Manager, in consultation with the Technical Advisor, will make a recommendation to suspend or terminate where other measures taken to remedy the non-compliance have been ineffective or the issues of non-compliance are unlikely to be remedied by other measures. The recommendation should outline the steps taken to try to resolve issues of non-compliance.

(4)   The Director is responsible for determining whether a clinic should be terminated or suspended. Before termination occurs, the Director will consult with CC:NTA to ensure appropriate due process has been given to the clinic, and the Director will notify the NTA that termination is imminent.

(5)   The decision of the Director must be issued to the clinic in writing setting forth the reasons for such action and the effective date.

    a.   The notification will advise the grantee of its right to object to the suspension or termination action within 30 days, that the objection must be in writing and supply the reason(s) the grantee disagrees with the decision, and to include, any documentation supporting the grantee's objection.

(6)   If a grantee wishes to challenge the IRS's decision to suspend or terminate a grant, the grantee must send a written request to the Director for reconsideration of the suspension or termination decision. The Director will review the submission and make a recommendation to the NTA.

(7)   The decision of the NTA (or the Deputy National Taxpayer Advocate in recusal situations) is final.

(8)   When required by 2 CFR Part 200.339, the Program Office will report a termination through SAM.gov.

(9)   A grant award may also be terminated with the consent of the grantee, in which case the two parties must agree upon the termination conditions, including the effective date and, in the case of partial termination, the portion to be terminated.

13.8.1.7.3
(10-01-2021)
**Responsibilities after
Termination or Voluntary
Withdrawal from the
LITC Program**

(1)   If the Program Office terminates a grant, or a clinic withdraws from the LITC Program:

    a.   It is important that the Advocacy Analyst talk with the clinic regarding steps to take to close out the grant.
    b.   If the clinic is leaving prior to the end of the grant year, the clinic must submit a YE Report to the Program Office within 90 days of termination, cessation of activity, or withdrawal from the grant program.
    c.   The Advocacy Analyst assigned to the clinic should try to arrange a conference call with the CD and the Advocacy Manager or Technical Advisor to try to establish how the shutdown will be handled.
    d.   Discussion items should include:
        1. Are adequate steps being taken to protect the interests of current clients of the clinic?
        2. Staff may refer the clinic attorneys and staff to the ABA Model Rule 1.16, the professional standards for licensure in the clinic staff's individual state, and the professional standards that apply to Enrolled Agents and Certified Public Accountants, as well as the requirements set forth in Pub 3319.
        3. Has the clinic informed the U.S. Tax Court and other clinics listed on the stuffer letter of withdrawal from U.S. Tax Court Clinical, Student Practice, and Bar Sponsored Calendar Call Program, if applicable?
        4. Has or will the clinic seek withdrawal from pending Tax Court cases pursuant to U.S. Tax Court Rule 24?
        5. If the clinic plans to continue operations, the clinic should be informed that it may no longer include "Low Income Taxpayer Clinic", or "LITC" in its name. Circular 230 prohibits practitioners from providing misleading or deceptive statements or claims. See 31 CFR Part 10.30(a)(1).
        i. If the clinic will continue to operate but will not be receiving LITC grant funds, it would be misleading for it to identify itself as an LITC.
        ii. In appropriate circumstances, the Program Office may need to refer the matter to the Office of Professional Responsibility.

(2)   When the clinic has elected to leave the program, the Advocacy Manager or Technical Advisor should try to ascertain what factors led to the clinic's decision to leave the program.

(3)   The Advocacy Manager or Technical Advisor will follow-up the call with a letter or email documenting the call and the topics covered.

(4)   The Advocacy Manager will notify the Operations Manager of the clinic's termination or withdrawal from the LITC Program so that steps can be taken to update both internal and external listings for the clinic.

a.   A clinic's information should be removed from the TAS Toolkit online interactive clinic locator, online Pub 4134, and SERP when:
1. The clinic's grant is terminated;
2. The clinic has notified the Program Office that the clinic will be withdrawing from the program prior to the end of the current grant year (timing of the removal from the lists of clinics should take into consideration when the clinic is withdrawing).
3. The clinic has stopped taking applications for new potential clients to start close-down procedures.
4. Clinics no longer a part of the LITC Program will also be removed from the printed version of Pub 4134 when it is updated.
5. An LITC Communication Team co-lead will remove the LITC's personnel from the list of persons authorized to request the Toolkit password upon termination or withdrawal.

b.   The Advocacy Manager or the Advocacy Analyst, if directed, will inform the LTA that a clinic has ceased activity, withdrew, or has been terminated from the grant program. A notation about the clinic's termination or withdrawal from the program and the effective date will be entered into the Clinic Information List on SharePoint.

13.8.1.8
(10-01-2021)
Close-Out of the Grant Year

(1)   By October of each year, the Program Office will start the close-out process for the prior calendar year grant.

(2)   Grants should be closed out within one year of receipt and acceptance of the final reports. See 2 CFR Part 200.343. There are certain factors such as the need to wait for the approval of a final ICRA that may necessitate delaying close-out.

(3)   An LITC Analyst creates a "YYYY Close-Out Document" for the grant year in question and saves it on SharePoint.

(4)   An LITC Analyst will generate the necessary reports in GrantSolutions.

(5)   Ensure that the data from the PMS Open Accounts Report generated by the PMS leads is entered into the close-out document.

(6)   The close-out document will be used by staff assisting with close-out to verify that:

a.   Each clinic has submitted all required documents including:
1. Application Amendment; and
2. Interim and YE Reports.
b.   Financial information reported in the clinic's NOA, SF-425, Form 13424-L, and the PMS account reconcile.
c.   For missing forms or financial reports that do not reconcile, the Technical Advisor will follow up with the assigned LITC Analyst and Advocacy Analyst, and Advocacy Manager. See IRM 13.8.1.6.3.1 (8) and IRM 13.8.1.6 for Advocacy Analyst responsibilities in completing YE Report reviews.

1. In circumstances where the Program Office is unable to secure
missing forms or corrected financial reports, the efforts taken to try to
resolve the issues will be noted in GrantSolutions.
i. Inability to secure the forms may occur when the sponsoring organiza-
tion or clinic is out of business or is no longer with the grant program.
ii. Oftentimes the LITC has been able to collect the necessary information
or resolve discrepancies but can't secure the form.
iii. If unable to secure the information and the Program Office determines
that expenditures should be disallowed or that the clinic needs to
reimburse the IRS, a letter will be issued pursuant to IRM 13.8.1.7 (10).

d. The Program Office staff assisting with close-out will verify that the PMS
account is ready for closure. The following actions must have taken place
prior to closure of the PMS account:
1. Liquidation by the grantee of all obligations incurred under the award.
Generally, the grantee should have liquidated funds within 90 days of the
close of the grant year. See 2 CFR Part 200.343.
2. Draw down by the grantee of payment for all allowable reimbursable
costs;
3. Repayment by the grantee of any balances of unobligated funds drawn
down by the grantee. See 2 CFR Part 200.345.
4. Settlement of any adjustments to the grant award to account for any
shortfall in the dollar-for-dollar matching funds requirement. See IRM
13.8.1.7 (10) for steps to take to recover funds.

e. Closure of the PMS accounts are done in batches as all steps leading up
to close-out have been taken. As each step is completed, it is recorded in
the close-out document by the staff member completing the step.

f. The close-out document has instructions and a key for completing it.
1. The staff member coordinating close-out activities sends a link to the
document in SharePoint to the Director when a new group of grants is
marked ready for close-out.
2. The Director reviews the grants and asks for clarification of any
questions or concerns before approving the grants for close-out.
3. The link to the updated document is forwarded to the PMS co-leads to
initiate the closures in PMS.
4. Once the PMS co-leads take the necessary steps and update the
document, they forward the link to the document to the Operations
Manager.

Note: Close-outs will be reported monthly pursuant to the DATA Act
(Public Law 113-101) including any re-obligations or de-obligations.
See IRM 13.8.1.9.3

5. The Operations Manager approves the amounts listed in PMS, updates
the close- out document, and sends the document link to the designated
GrantSolutions co-lead who will take necessary actions within the system.
6. If adjustments need to be made to the final award amount due to funds
being either deobligated or obligated, the GrantSolutions primary co-lead
will issue a new NOA so that the GrantSolutions account reflects the final
corrected grant amount.
7. The assigned LITC Analyst will then update the close-out document and
send the link to a designated staff member who will use the close-out
document to complete the project assessment close-out in GrantSolutions.

13.8.1.9
(10-01-2021)
**LITC Operations-
Program Support**

(1) The LITC Program Operations group provides administrative support for the LITC Program, which may include entering or assisting with IAAs, planning and coordinating the Ranking Panel, reporting on grant compliance, maintaining grant systems, and supporting other activities of the office as needed.

13.8.1.9.1
(10-01-2021)
Interagency Agreements

(1) The Program Office enters into a series of IAAs and Customer Service Agreements with HHS for access to systems that facilitate grant application, reporting, and disbursement.

    a.   The Operations and Maintenance IAA for GrantSolutions allows the Program Office to receive NCC Requests and all grant reporting documents electronically. The IAA also provides for access to data reports, the ability to have new reports developed at a set cost per report, and a dedicated GrantSolutions support person to assist with system problems or changes.

    b.   The IAA for Grants.gov allow the Program Office to solicit and receive Full Grant Applications electronically and transfer the data to GrantSolutions.gov.

    c.   The IAA for the ARM system allows the Ranking Panel members who perform the technical evaluation of grant applications to enter their comments and scores into the ARM database. Information in the database can be transferred to GrantSolutions. The Program Office staff member serving as the COR will ensure the agreement is finalized in late June so that the system can be customized and accessible by start of the Ranking Panel in late July.

    d.   The Customer Service Agreement with the Program Support Center of HHS enables the Program Office to load grant funds and disburse funds. The PMS lead will ensure that the agreement is ready for signature late in the first quarter or very early in the second quarter of the fiscal year to ensure that the NOA process is not delayed once funds are available.

    e.   The Program Office utilizes software for hosting webinars for clinics. The software contract is negotiated by the IRS. A designated and specially trained Program Office staff member is responsible for ensuring that the contract includes licenses for use by the Program Office. A member of the TAS FO Office staff will complete the receipt and acceptance on behalf of the Program Office.

(2) A trained Program Office staff member will act as the COR or Alternate COR on the various HHS contracts.

    a.   The COR is responsible for initiating the IAA process prior to the expiration of the current contract in accordance with the Acquisition Planning Dates issued by the IRS Procurement Office before each fiscal year begins.

    b.   The COR will work with the assigned LITC Analyst, who serves as the subject matter expert (SME), and the Operations Manager to determine the support requirements and who will contact HHS for the estimated cost of the needed services.

    c.   Once the support requirements and estimated costs are determined, the FO Office will develop the budget.

    d.   The COR will then ask HHS to initiate the IAA process.

    e.   The COR is responsible for reviewing the IAA received from the vendor. The COR working in conjunction with the SME should reach out to the

vendor if contract language has changed to help determine why the change was made and how the change will impact the agreement if it is unclear.

    f.   The COR and the LITC Analyst will explain the various technical requirements of the IAA to Program Office management. They will prepare a table that lists the technical requirements under the current IAA, list of proposed changes, additions or deletions in the newly proposed IAA, and an analysis as to how changes (if any) will impact how the program is managed or the level of services to be provided by the vendor. The table will also compare the cost of the new IAA to the cost of the prior IAA. This table will help management to analyze the agreement and ask for modifications, if necessary.

13.8.1.9.2
(10-01-2021)
PMS Maintenance, Support, and Monitoring

(1)   Establishing New Grantee Accounts in PMS. PMS is an online grants payment platform which provides grant recipients with grant payment, cash management, and grant accounting support services. The Program Office's PMS co-leads are responsible for setting up new grantee accounts and providing information to new grantees about establishing direct deposit of LITC grant funds and utilizing PMS. New grantees as used in the context of this IRM section include organizations that are new to the LITC Program, and/or currently funded organizations that have restructured/merged under a new EIN. The Operations Manager will provide the PMS co-leads with a list of new grantees after the NTA has made the award decisions, and the applicants have agreed to accept the award. The manager will provide the list no later than ten business days before the virtual meeting that the Program Office holds with new grantees each year. This will ensure that the co-leads have sufficient time to request the new grantee accounts prior to the meeting.

    a.   New grantee registration is done in PMS. The PMS co-leads will login to PMS, enter an online entity registration request form and submit to DPM for approval.

    b.   During the new grantee meeting, the PMS co-leads will discuss completion of the direct deposit form and provide a due date for submitting it to PMS, and supply information to assist clinics with accessing PMS. The co-leads will subsequently take the following steps to ensure new grantees took the necessary actions:

        1. Follow up with the new grantees shortly after the due date that is provided on the new grantee call to ensure that they have supplied their online requests to PMS to obtain access to the system and establish a direct deposit account.

        2. Document each follow-up contact by inputting an internal grant note in GrantSolutions. The internal grant note should be titled YYYY PMS Information Request (*e.g.*, 2020 PMS Information Request).

        3. Send an email to the Operations Manager and copy the Advocacy Manager with a list of all new grantees who have not submitted their online forms to PMS after the follow-up. (The co-leads may provide a new due date to the grantees during the follow-up contact to give the grantees another chance to provide the information prior to elevating the matter to the managers.)

(2)   Determining Availability of Grant Funds. PMS co-leads are responsible for helping the Program Office prepare for the disbursement of funds by coordinating with the TAS FO Office.

a.   PMS co-leads will contact the FO Office on or around the first business day in November each year to find out when the initial funding for the new grant year will be available for release and the amount that is expected to be released. The co-leads will take the following steps after contacting the FO Office:

1. Notify the Operations Manager through email as to whether funds are available.

2. If funds are available, send an email to both the GrantSolutions primary co-lead and Operations Manager with the funding information so that the amounts for the initial NOA can be calculated.

3. If funds are not available or if only partial funds (such as due to a Continuing Resolution) are available, set a date with the FO Office as to when the PMS co-leads should follow up with the office for additional funding information. It is recommended that this follow-up date be added to the co-leads' Outlook calendars.

4. Once it is determined through follow-up discussions with the FO Office that funds are available, send an email to both the GrantSolutions primary co-lead and Operations Manager with the funding information so that the amounts for the initial or subsequent NOA can be calculated.

5. Repeat the steps above until all grant funds appropriated by Congress for the grant year have been made available to the Program Office.

(3)   Loading Grant Funds. PMS co-leads are responsible for loading initial grant funds to PMS for all grantees for the new grant period. Prior to loading funds, the co-leads will ensure for each grantee that the grantee number format (subaccount) for the new grant year is established in PMS and that the EIN that the grantee provided in its application matches the EIN in the existing PMS account.

a.   The GrantSolutions primary co-lead will provide an NOA list generated from GrantSolutions to the PMS co-leads. The co-leads will complete and submit the subaccount setup request forms provided by DPM generally within two business days of receipt of the NOA list or as soon as practicable.

1. Upon receipt of the subaccount setup request forms, DPM sets up the new grant number format (subaccount) in PMS. This usually takes up to two business days.

2. If the PMS co-leads discover or are informed by DPM that new subaccount setup will take longer than two business days, the co-leads will notify the Operations Manager through email as soon as possible. At a minimum, the email must include:

i. Date the PMS co-lead was notified or discovered the account setup will take longer than two business days.

ii. Reason the account setup will take longer than two business days.

iii. Anticipated time to setup account.

b.   PMS co-leads will conduct the EIN verification check generally within two business days of receipt of the report from the GrantSolutions primary co-lead or as soon as practicable.

1. If non-matching information is discovered, the PMS co-lead will send an email to the Operations Manager with a copy to the Advocacy Manager by close of business of the day the non-matching information is discovered or as soon as possible thereafter.

2. The PMS co-lead will also contact the grantee as soon as possible to inform it of the discrepancy. The grantee should identify the correct EIN to be used for its PMS account. If the identified EIN is different from the

existing EIN in PMS, and the EIN needs to be changed in PMS, an official supporting document (*e.g.*, Confirmation Letter of 501c status from the IRS) should be provided to the PMS co-lead. The PMS co-lead will attach the supporting document to the EIN change request and send it to PMS for approval.

3. PMS co-leads will copy the assigned Advocacy Analyst on all communications with the grantees. If contact is made by phone, the PMS co-lead will follow up the discussion by sending an email to the grantee outlining any issue resolution, needed actions, and due date provided

4. The PMS co-lead will input an internal grant note within GrantSolutions when the PMS co-lead contacts the grantee for an EIN issue, and when the issue has resolved. Each internal grant note should be titled YYYY PMS EIN Check.

c. PMS co-leads will take the needed actions to load funds in PMS once the subaccounts are created and the EIN verification is complete. Entering the transactions to load the funds generally takes up to two business days to complete.

1. If loading funds to PMS will require more than two business days to complete, the PMS co-leads will notify the Operations Manager via email by close of business on the date the PMS co-lead becomes aware of the additional time needed or as soon as practicable.

2. The Operations Manager will approve funds loaded in PMS generally within two business days of receiving notification from the Director that the NOAs have been issued in GrantSolutions. Generally, within 24 hours of approval, the funds will become available to the grantee for drawdown.

3. PMS co-leads are responsible for loading additional grant funds as approved by the NTA before September 30 of the grant year. Grantees may request additional funds on their Interim Report or in response to ad-hoc solicitations made by the Program Office due to special circumstances when additional funds are available. Grantees may also request to return grant funds on their Interim Report or at any point during the grant year or prior to close-out of their grant. The GrantSolutions primary co-lead will provide the PMS co-leads a list of grantees that have been approved by the NTA to receive additional grant funds or who are returning grant funds. Note that in this context, returning funds can refer to clinics requesting funds be deobligated that they have not drawn down from PMS, returning funds that were drawn down but unspent, or repaying funds that were drawn down and spent.

i. PMS transactions related to deobligations stemming from the Interim Reports must be completed before September 30 of the grant year. If returned funds are needed for the Program Office to be able to award additional funds, deobligations should be completed as soon as possible so that there is sufficient time to make the funds available to other clinics.

(4) Providing PMS Program Support. PMS co-leads also offer PMS-related support and assistance to grantees and Program Office staff throughout the year. The PMS co-leads will:

a. Direct grantees and LITC staff to the PMS Help Desk and/or PMS Liaison Accountant for assistance with any PMS system or financial account-related issues. PMS provides Help Desk support for all system users.

b.   Search relevant FAQs from the PMS website to assist users if they have difficulties navigating the website.
c.   Work with the Operations Manager to maintain the Program Office's grant funds restriction spreadsheet.
d.   Provide monthly PMS-related informational articles for inclusion on the LITC Toolkit.
e.   Provide additional support or assistance as requested by Program Office management or as needed by Program Office staff and grantees.

(5) Grantee PMS Draws and Receipt and Acceptance (R&A) and PMS IAA Fees Receipt and Acceptance Process. The key due dates and process for completing receipt and acceptance are outlined in the Grants-Fees Payment Process Document provided by IRS/Beckley Finance Center to ensure timely accurate submission under the DATA Act.

a.   R&A for grant disbursement (PMS draws).
     1. The PMS co-leads will download the Charge by Appropriation (CBA) report from PMS twice a month; the first report must be downloaded between the 23rd and 25th of the month for the period covering the first of the month to the day before the report is downloaded. The second report must be downloaded the first day of the following month (or the first workday) for all the remaining days in the previous month that were not included in the first CBA report. Running the report for the month in two stages provides CFO with time to perform reconciliation.
     i. The report captures all transactions (drawdowns) that occurred during the covered periods. The report includes all transactions (debit and credit) for all grant years covered.
     2. The PMS co-leads will complete the Billing Certification/Processing form that is developed by the Intra-Governmental Payment and Collections (IPAC) unit.
     3. Generally, within two days of downloading the report, the PMS co-leads will then send by email the Billing Certification/Processing form and supporting CBA report to the FO Office for approval.
     4. The FO Office will sign and date the Billing Certification/Processing form, certifying that the accounting information in the form is correct, generally within two business days.
     5. Upon receipt of the signed certification from the FO Office, a PMS co-lead will also sign the "receipt and acceptance certification section" at the bottom of the Billing Certification/Processing form.
     6. The signing PMS co-lead will then immediately forward the Billing Certification/Processing form and a copy of the supporting CBA report to the CFO office/ IPAC unit for payment processing.
b.   PMS co-leads receive a monthly PMS open account report from HHS that includes a fees invoice. The report includes data for each open account. The fees invoice includes the fees due to PMS for maintaining the open grantee accounts listed in the report. The report is received around the fifth day of the month for the previous month. As soon as possible upon receipt of the report, the PMS co-leads will:
     1. Review the PMS open account report for errors.
     2. Update the PMS Open Account folder by uploading the most recent monthly report to the LITC shared drive.
     3. Submit the PMS monthly fees invoice to the CFO for payment.
     i. The PMS co-leads will complete the IPAC Billing Certification/ Processing form received from the IPAC unit.

ii. Generally, within two days of receipt, the PMS co-leads will send the monthly fees invoice and IPAC Billing Certification/Processing form to the FO Office for approval.

iii. The FO Office will sign and date the IPAC Billing Certification/ Processing form, certifying that the accounting information listed in the fees invoice and IPAC Certification/Processing form is correct, usually within two days.

iv. Upon receipt of the signed certification from the FO Office, a PMS co-lead will also sign the IPAC Billing Certification/Processing form.

v. The signing PMS co-lead will immediately forward the IPAC Billing Certification/Processing form to the CFO office/ IPAC unit for payment processing.

13.8.1.9.3
(10-01-2021)
DATA Act Compliance and Reporting

(1) Pursuant to the DATA Act (Public Law 113-101), all federal funding amounts provided to a recipient are required to be reported on USASpending.gov when the funding is obligated or deobligated and when there is a change to any information that the Program Office previously submitted to USASpending.gov associated with an obligation.

13.8.1.9.3.1
(10-01-2021)
Data Validation and Upload to USASpending.gov

(1) LITC Analysts will be assigned as co-leads for DATA Act implementation, data collection, validation, and submission.

   a. One co-lead will participate in any meetings with the IRS, Treasury Department, or the agency responsible for implementing the DATA Act (the Government Accountability Office (GAO)).

   b. The co-lead working with IRS, Treasury, or other agencies will include the second co-lead in status calls and provide briefings to ensure that the other lead has the most up-to-date information.

(2) The co-leads will work with the IRS CFO Office to help ensure that the Program Office is meeting its obligations pursuant to the DATA Act by:

   a. Properly identifying data fields that need to be reported for the LITC Program, as not all data required to be reported to USASpending.gov is relevant to the LITC Program.

   b. Developing a shared data element definition for each data field to ensure that data reported satisfies the data requested pursuant to the Act.

   c. Seeking guidance, as necessary, from the lead agency on the DATA Act reporting.

   d. Developing and delivering, as required, staff training on DATA Act reporting requirements to ensure that staff involved in the data recordation, tracking, or uploading understand the various requirements.

(3) The GrantSolutions primary co-lead generates a DATA Act spreadsheet from data located within GrantSolutions. The primary co-lead will ensure that the data is accurately captured and reported to the correct fields on the spreadsheet and will resolve errors in the spreadsheet that are identified during a spot check of the data. The primary co-lead will send the DATA Act spreadsheet, on the first business day immediately following the end of the relevant reporting period, to the DATA Act co-lead who:

   a. Will follow the procedures set forth in the DATA Act job aid to prepare the Program Office's submission;

        b.   Initiate the Program Office's routing procedures for review and approval by the Operations Manager (who will conduct a random sampling) and Deputy Director; and

        c.   Upload the report to FABS using the FABS submission job aid located on the LITC SharePoint site.

(4)   GAO sets DATA Act reporting requirements. Data reported by the LITC is reviewed by the CFO Office. The co-leads are responsible for ensuring that reports are uploaded in time to meet timeframes established by the CFO so that the CFO may complete its review and oversight responsibilities.

13.8.1.9.3.2
(10-01-2021)
Validation and Upload to USASpending.gov

(1)   The CFO Office sends an email to the Program Office at prescribed intervals for validation of USASpending.gov information. GAO sets the validation due date.

(2)   The CFO's email includes a spreadsheet with USAspending.gov data, including federal award ID numbers and total award amounts. The CFO provides a due date for the Program Office to review the information against LITC records and let it know of any errors found.

(3)   The Operations Manager, with assistance from the DATA Act co-lead, performs the validation by the due date and responds to the CFO with findings, and copies the other LITC Analyst co-lead and Deputy Director on the email.

13.8.1.9.4
(10-01-2021)
Ranking Panel

(1)   An Operations Analyst will be assigned as lead for the Program Office's Ranking Panel and will coordinate and assist in the delivery of all Ranking Panel activities. The Ranking Panel lead is responsible for soliciting volunteers to serve on the Ranking Panel, notifying selected panel members, and assigning panelists to Ranking Panel groups. The lead will:

        a.   Prepare a memorandum from the NTA soliciting TAS volunteers to serve on the panel. The lead will:
            1. Confirm the Ranking Panel dates with the Operations Manager and forward the memorandum to the Director and Deputy Director for approval prior to initiating the etrak review process;
            2. Work with the LITC secretary to route the memorandum on etrak for review and approval by the CSO Office, CC:NTA, and NTA; and
            3. Initiate the review process generally 45 days prior to the anticipated publishing date on the TAS Welcome Screen.

        b.   Revise the Ranking Panel application if changes are recommended by leadership. The Ranking Panel application will include, at a minimum, the following items. Additional information may be requested as needed:
            1. Name and contact information.
            2. Current position.
            3. POD.
            4. TAS Area that the applicant's office belongs to (1-8 or HQ).
            5. Manager's name and contact information.
            6. How the applicant satisfies the specialized experience requirements.

        c.   Prepare a CAR to publish on the TAS Welcome Screen the memorandum, a related article to solicit volunteers, and the Ranking Panel application. The lead will:
            1. Allot sufficient time for the CAR approval process to be completed prior to the anticipating publishing date;
            2. Ensure the Welcome Screen solicitation is published generally 60 days prior to commencement of the Ranking Panel; and

3. Forward a copy of the Welcome Screen solicitation to the Frontline Leader Readiness Program (FLRP) and Leading Leaders Readiness Program (LLRP) coordinators as soon as possible after it is published to the Welcome Screen. Request that the coordinators share the opportunity to participate on the panel with eligible participants in the leadership programs.

4. Prepare a CAR to remind those interested in serving on the panel of the deadline to apply, if, approximately halfway through the application period, it appears the Program Office has less than one half the needed eligible volunteers.

d.   Keep the Operations Manager informed of the status of Ranking Panel volunteers. If necessary, management can reach out through TAS leadership to identify additional volunteers.

e.   Receive and screen applications.

1. Provide the applications and a list of applicants, including their geographic location and prior experience with the Ranking Panel, to the Operations Manager and Deputy Director.

2. The Deputy Director will have primary responsibility for finalizing selection of the Ranking Panel members. If the Deputy Director is unavailable the Director will make final selections.

f.   After the list of panelists is confirmed with the Deputy Director, the Ranking Panel lead will notify panel members and their managers of the member's selection and notify alternates and their managers of selection as an alternate, and finally notify those not selected to participate.

1. The volunteer's manager must approve the volunteer's participation on the panel. This should usually be done prior to the volunteer submitting the application.

2. The Ranking Panel lead will inform panelists and their managers of their selection as soon as possible, usually three to four weeks prior to commencement of the Ranking Panel.

3. The lead will remind participants and their managers that panelists must be available during the entire two-week Ranking Panel period so the ranking can be completed timely.

(2)   The Ranking Panel lead is responsible for helping to prepare the training agenda, coordinating the development of training materials, and scheduling and coordinating the training.

a.   Training occurs within the first few days of the Ranking Panel. Participants will learn about the LITC Program and clinic requirements, the process to review and rank applications, how to apply the standards utilized to score the applications for consistency between panel groups, and how to enter panel findings into the ARM. The lead will:

1. Schedule recurring planning meetings on a bi-weekly basis starting approximately 60 days in advance of the start date of the Ranking Panel with the Director, Deputy Director, Advocacy Manager, Operations Manager, and any employees assigned to assist with the planning or training. Meetings will be used to identify the training to be provided; the staff members who will update, develop, and review the training materials; and presenters.

2. Prepare the training agenda based on the training to be provided and any guidance shared by leadership.

3. Provide the final draft of the agenda and all training materials to the Deputy Director generally three weeks prior to the start of the training for final editing and approval.

4. Confirm the availability of external presenters, such as representatives from CC:NTA and the EDI Office CRU, generally 45 days prior to their anticipated presentation date.

5. Send Outlook invites to all training presenters once their presentation times are confirmed, and to all training participants.

6. Load final materials onto SharePoint and make them available to Ranking Panel members prior to the training.

(3) Preparation of the ARM system is the joint responsibility of the Ranking Panel lead and the GrantSolutions primary co-lead and they must ensure the Ranking Panel participants have timely access, training, and ability to use the ARM.

   a.   The Ranking Panel lead will coordinate and attend meetings with the GrantSolutions primary co-lead to share plans for the Ranking Panel (*e.g.*, dates the panel will be held and the number of anticipated panel members and groups). This information will allow the vendor to set up the ARM to accommodate panel needs and have it available prior to the panel training.

   b.   The GrantSolutions primary co-lead will develop a list that includes the steps needed to set up the ARM, the data required for set up, a timeline for finalization of the set up, and the parties responsible for each step. This will be provided to the GrantSolutions ARM contact and Ranking Panel lead to ensure that all steps are captured, and that expectations and time frames are clear.

   c.   The ARM is to be available to panelists on the first day of the Ranking Panel.

(4) The Ranking Panel lead will assign team members to a Ranking Panel group, identify a lead for each group who will serve as the main point of contact with the Program Office, and assign applications to each group to review and score.

(5) In creating the Ranking Panel groups, the lead should seek to attain a mix of panelists of varied experience in each Ranking Panel group. The lead should:

   a.   Try to ensure whenever possible that each group has an LTA, a panelist with more extensive experience working with clinics, or a volunteer who has participated previously in a Ranking Panel.

   b.   Consider the current job position of the volunteer when assigning to a group

   c.   Consider the state and time zone where each panelist is located.
       1. The lead should avoid whenever possible assigning applications to TAS employees located in the same state as the applicant to minimize potential conflicts of interest.
       2. Panelists must be informed during training of what may constitute a potential conflict of interest and instructed to inform the Ranking Panel lead of a potential conflict as soon as one is identified.
       3. Panelists should be encouraged to look at their group's assigned applications for this purpose prior to beginning their application reviews so that applications where a conflict may exist can be reassigned to another group.
       4. The lead should avoid placing members from distant time zones in the same Ranking Panel group. Having a group member from Pacific time

zone and two from the Eastern time zone, for example, can make arranging group discussion times difficult whereas having one from the Eastern time zone and two from the Central time zone is less problematic.

(6)   During the deliberations of the panels, the Ranking Panel lead will also:

a.   Be available to act as a resource to panel members throughout the ranking process and schedule status calls as needed with the group leads.
b.   Ensure that the group leads are inputting their ranking and comments into the ARM on an ongoing basis and that they finish by the due date.
c.   Spot check the comments input to ensure that they meet with the standards and criteria set forth in the training, in that they provide support for the points awarded and supply strengths and weaknesses, as requested.
d.   Elevate to the Operations Manager any concerns with groups being unable to complete their reviews timely or in accordance with the instructions provided.

(7)   The Ranking Panel lead is responsible for closing out Ranking Panel activities, to include ensuring participants completed all required reviews and all records are moved over into GrantSolutions, which is the official grant record. The lead will also:

a.   Send a request after the conclusion of panel activities to Ranking Panel members for their thoughts and suggestions on the training and process.
b.   Coordinate with the ARM vendor to copy Ranking Panel information into GrantSolutions.
c.   Schedule a debriefing meeting with the Director, Deputy Director, Operations Manager, and other Program Office staff members who participated in Ranking Panel activities within 30 days of the conclusion of the Ranking Panel. Provide a written summary of major items to be discussed and preliminary recommendations for any proposed changes to the process.

13.8.1.9.5
(10-01-2021)
**LITC Communication
Team**

(1)   The LITC Communication Team has primary responsibility for the LITC Toolkit and the LITC Communication Plan. The team's objectives are to:

a.   Issue timely communications through the LITC Toolkit and other sources.
b.   Plan and schedule the delivery of messages.
c.   Ensure needed articles and other communications are developed and published.
d.   Ensure that messaging surrounding the LITC Program is accurate and consistent in communications to both internal and external stakeholders.
e.   Monitor content published about the LITC and educate authors to help ensure accurate information is being delivered.
f.   Drive grantees to use the Toolkit more frequently.
g.   Ensure that communications are reviewed and approved through the appropriate channels and follow guidance provided by the CSO Office.

(2)   Key members of the LITC Communication Team are the:

    a.   Deputy Director, who provides direction, support, and oversight.

    b.   LITC Analyst assigned to co-lead the team.

    c.   Operations Analyst assigned to co-lead the team.

(3)   The Director and Deputy Director may assign additional team members with the goal of including a cross-section of Program Office staff. Additional members, including from other TAS offices, may be invited to participate as deemed necessary.

(4)   The LITC Communication Team co-leads will:

    a.   Serve as content managers for the LITC Toolkit and work with the CSO Office and Program Office staff to update and maintain the Toolkit website and content. See IRM 13.8.1.5.1.

    b.   Collaborate with Program Office staff to update and maintain the Program Office's Communication Plan.

    c.   Schedule and lead LITC Communication Team meetings.

    d.   Periodically assess the Communication Plan and Toolkit content to ensure that communications are:
        1. Effective.
        2. Delivered at the right time.
        3. In the right quantity or volume.
        4. Tailored to meet the needs of the target audience.

(5)   The LITC Communication Team developed, updates, and maintains a Communication Plan as a tool to:

    a.   Disseminate information to clinics and other stakeholders about events and activities in a planned, strategic, and organized manner.

    b.   Record what has transpired throughout the year.

    c.   Aid in future years' planning.

    d.   Enable grantees to meet the requirements and responsibilities of their grant.

    e.   Develop new initiatives to draw readers to the Toolkit.

    f.   Catalog the existence of both external and internal documents, publications, and electronic media, that discuss the LITC Program or report information about the Program Office.

(6)   Source of information about the LITC Program and potential vehicles for communication include:

    a.   Internal communications: IR Web including SERP, TAS Business Performance Review, TAS Program Letter, Manager's Forum, and TASIS.

    b.   External communications: TAS website, IRS.gov, Congressional Newsletter, Pub 3319, Low Income Taxpayer Clinics (LITC) Grant Application Package and Guidelines, Pub 4134, Low Income Taxpayer Clinic List, Pub 5066, Low Income Taxpayer Clinic Program Report Pub 5066-A , LITC Program Report Infographic, NTA reports to Congress, and the LITC Toolkit (limited audience).

    c.   Other communications about the LITC Program that are not owned or directed by the Program Office, including references to the LITCs in IRS notices, IRS letters and publications, the ABA listserv, and other non-IRS websites and publications.

13.8.1.9.6
(10-01-2021)
**GrantSolutions System
Monitoring and Support
- Usage**

(1) The GrantSolutions primary co-lead, with assistance from the co-lead, will maintain a log of problems caused by or related to GrantSolutions that negatively impact grant activities. The log will include the following information:

   a.   A description of the problem.
   b.   The number of instances the problem occurred.
   c.   The approximate time it took to resolve each instance.
   d.   The cause of the problem and whether it was determined to be an end-user error or system error.
        1. If the problem was systemic, whether it was caused by another problem that supplies data to GrantSolutions such as Grants.gov or SAM.gov, or an error with GrantSolutions' programming.
   e.   Whether GrantSolutions performed testing for the activity for which the problem occurred.
   f.   When the Program Office notified GrantSolutions that the new activity (application release, NOA issuance, etc.) was to commence.
   g.   Whether additional time would have led to an improved product.