



**BILLING CODE 4830-01-p**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Publication 3319**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service (IRS), as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning, Low-Income Taxpayer Clinics Grant Application Package and Guidelines.

**DATES:** Written comments should be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE *FEDERAL REGISTER*]** to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue N.W., Washington, DC 20224, or by email to [pra.comments@irs.gov](mailto:pra.comments@irs.gov).

Include "OMB Number 1545-1648-Low-Income Taxpayer Clinics

Grant Application Package and Guidelines" in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this collection should be directed to Molly Stasko, at (202)317-6206, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue N.W., Washington, DC 20224, or through the Internet at Molly.J.Stasko@irs.gov.

**SUPPLEMENTARY INFORMATION:**

Title: Low-Income Taxpayer Clinics Grant Application Package and Guidelines.

OMB Number: 1545-1648.

Publication Number: 3319.

Abstract: Publication 3319 outlines requirements of the IRS Low-Income Taxpayer Clinics (LITC) program and provides instructions on how to apply for a LITC grant award. The IRS will review the information provided by applicants to determine whether to award grants for the Low-Income Taxpayer Clinics.

Current Actions: Form 13424-M has been revised and a new reporting Form 13424-R for the LITC Packet. Form 13424-M incorporates some fields from the Form 13424 and eliminates a separate form. In lieu of non-competing continuation applicants filling out a separate project abstract, they will instead check a box on the form 13424-M

listed "Continuation" and it will show only the required fields for completion. If an applicant needs to report a major change to their program, they will be able to designate which fields need to be modified and those that don't by checking yes or no. This will eliminate the problems we had with the Project Abstract where the grantees would make mistakes or create errors. Form 13424-R will replace the 13424 A, B, C, K, N forms. We reduced the data points we are collecting significantly, and as a result, we anticipate that the time to complete will be reduced significantly.

Type of Review: Revision of a currently approved collection.

Affected Public: Not for-profit institutions.

Estimated Number of Respondents: 130.

Estimated Time per Respondent: 43 hrs., 53 mins.

Estimated Total Annual Burden Hours: 9,338.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as

required by 26 U.S.C. 6103.

*Request for Comments:* Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. Comments will be of public record. Comments are invited on: (a) whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information has practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: March 14, 2025.

**Martha R. Brinson,**

*Tax Analyst.*

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