



## Internal Revenue Service

### Low Income Taxpayer Clinic Grant Program; Availability of 2026 Grant Application Package

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

**ACTION:** Solicitation of grant applications.

**SUMMARY:** This document contains a notice that the IRS has provided a grant opportunity in [www.grants.gov](http://www.grants.gov) for organizations interested in applying for a Low Income Taxpayer Clinic (LITC) matching grant. The IRS is authorized to award multi-year LITC grants not to exceed three years. Grants may be awarded for the development/start up, expansion, or continuation of programs providing qualified services to eligible taxpayers. The budget and the period of performance for the grant will be January 1, 2026 - December 31, 2026. The application period runs from May 15, 2025, through July 14, 2025.

**DATES:** All applications and requests for continued funding for the 2026 grant year must be filed electronically by 11:59 p.m. (Eastern Time) on July 14, 2025. The funding number is TREAS-GRANTS-042026-001, and the Catalog of Federal Domestic Assistance program number is 21.008, see [www.sam.gov](http://www.sam.gov). The IRS is scheduling two optional informational webinars, Session One on May 8, and Session Two on May 22, 2025, to cover the full application process. See [www.irs.gov/advocate/low-income-taxpayer-clinics](http://www.irs.gov/advocate/low-income-taxpayer-clinics) for complete details, including posted materials and any changes to the date and time.

**FOR FURTHER INFORMATION CONTACT:** Karen Tober at (202) 317-4700 (not a toll-free number) or by e-mail at [karen.tober@irs.gov](mailto:karen.tober@irs.gov). The LITC Program Office, located at: IRS, Taxpayer Advocate Service, LITC Grant Program Administration Office, TA:LITC, 1111 Constitution Avenue, NW, Room 1034, Washington, D.C. 20224. Copies of the *2026 Grant Application Package and Guidelines*, IRS Publication 3319 (Rev. 5-2025), can be downloaded

from the IRS internet site at <https://www.taxpayeradvocate.irs.gov/about-us/litc-grants/>. See <https://youtu.be/6kRrjN-DNYQ> for a short video about the LITC Program. Note: To assist organizations in applying for funding, the “Reminders and Tips for Completing Form 13424-M” available at <https://www.taxpayeradvocate.irs.gov/about-us/litc-grants> will include instructions for which questions an organization should complete if requesting funding only for the English as a second language (ESL) Education Program described in this notice.

#### **SUPPLEMENTARY INFORMATION:**

##### **Background**

Pursuant to Internal Revenue Code (IRC) § 7526, the IRS will annually award up to \$6,000,000 (unless otherwise provided by Congressional appropriation) to qualified organizations, subject to the limitations in the statute. The IRS will allow applicants to request up to \$200,000 for the 2026 grant year. The IRS will also continue the ESL Education Program that was rolled out as part of the February 2023 supplemental funding opportunity. For FY 2026, if Congress significantly reduces the overall amount of LITC grant funding or reduces the per-clinic funding cap, the IRS will adjust each grant recipient’s award to reflect any limitations in place at that time.

For an applicant proposing to provide tax controversy representation, at least 90 percent of the taxpayers represented by the clinic must have incomes which do not exceed 250 percent of the federal poverty level as determined under criteria established by the Director of the Office of Management and Budget. See 90 Fed. Reg. 5917 (Jan. 17, 2025). In addition, the amount in controversy for the tax year to which the controversy relates generally cannot exceed the amount specified in IRC § 7463 (\$50,000) for eligibility for special small tax case procedures in the United States Tax Court. IRC § 7526(c)(5) requires clinics to provide dollar-for-dollar matching funds,

which may consist of funds from other non-federal sources or contributions of volunteer time. See IRS Pub. 3319 for additional details. An applicant who is planning to operate a program to inform ESL taxpayers about their taxpayer rights and responsibilities must have either a volunteer or a staff member designated as a Qualified Tax Expert, generally an attorney, enrolled agent or certified public accountant, to review and approve all educational material.

### **Mission Statement**

Low Income Taxpayer Clinics ensure the fairness and integrity of the tax system for taxpayers who are low-income or 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 and ESL taxpayers.

### **Type of Qualified Services an Organization Can Provide**

IRC § 7526(b)(1)(A) authorizes the IRS to award grants to organizations that represent low-income taxpayers in controversies before the IRS or provide education to ESL taxpayers regarding their taxpayer rights and responsibilities.

Pursuant to the ESL Education Program a grant may be awarded to an organization to operate a program to inform ESL taxpayers about their taxpayer rights and responsibilities under the IRC without the requirement to also provide tax controversy representation to low-income taxpayers. See IRS Pub. 3319 for examples of what constitutes a “clinic.” Applicants should note clearly on their applications their intent to apply for the ESL Education Program and should carefully follow the instructions provided.

### **Selection Consideration**

Despite the IRS's efforts to foster parity in availability and accessibility in choosing organizations receiving LITC matching grants and the continued increase in clinic services nationwide, there remain communities that are underserved by clinics- the states of Hawaii, Kansas, Montana, and West Virginia. In addition, Florida, Nevada and South Dakota have only partial coverage. The uncovered counties in those states are listed below:

**Florida-** Brevard, Citrus , Glades, Hamilton, Hardee, Hendry, Hernando, Highlands, Indian River, Lafayette, Lake, Madison, Martin, Nassau, Okeechobee, Orange, Osceola, Polk, Seminole, St. Johns, St. Lucie, Sumter, Suwannee, Taylor, and Volusia.

**Nevada-** Carson City, Churchill, Douglas, Esmeralda, Eureka, Humboldt, Lander, Lincoln, Lyon, Mineral, Nye, Pershing, Storey, White Pine, and Elk.

**South Dakota-** Aurora, Beadle, Bennett, Bon Homme, Brookings, Brown, Brule, Buffalo, Butte, Campbell, Charles Mix, Clark, Clay, Codington, Corson, Custer, Davison, Deuel, Dewey, Douglas, Edmunds, Fall River, Faulk, Grant, Gregory, Haakon, Hamlin, Hand, Hanson, Harding, Hughes, Hutchinson, Hyde, Jackson, Jerauld, Jones, Kingsbury, Lake, Lawrence, Lincoln, Lyman, McCook, McPherson, Meade, Mellette, Miner, Minnehaha, Moody, Oglala Lakota, Pennington, Perkins, Potter, Sanborn , Shannon, Spink, Stanley, Sully, Todd, Tripp, Turner, Union, Walworth, Yankton, and Ziebach.

Although each application for the 2026 grant year will be given due consideration, the IRS is especially interested in receiving applications from organizations providing services in these underserved geographic areas. For the ESL Education Program, special consideration will be given to established organizations with existing community partnerships that can swiftly implement and deliver services to the target audiences.

As in prior years, the IRS will consider a variety of factors in determining whether to award a grant, including: (1) the number of taxpayers who will be assisted by the organization, including the number of ESL taxpayers in that geographic area; (2) the existence of other LITCs assisting the same population of low-income and ESL taxpayers; (3) the quality of the program offered by the organization, including the qualifications of its administrators and qualified representatives, and its record in providing services to low-income taxpayers; (4) the quality of the organization, including the reasonableness of the proposed budget; (5) the organization's compliance with all federal tax obligations (filing and payment); (6) the organization's compliance with all federal nontax monetary obligations (filing and payment); (7) whether debarment or suspension (31 CFR part 19) applies or whether the organization is otherwise excluded from or ineligible for a federal award; and (8) alternative funding sources available to the organization, including amounts received from other grants and contributors and the endowment and resources of the institution sponsoring the organization.

For programs where all or most of cases will be placed with volunteers the following will be considered: (1) the quality of the representatives (attorneys, certified public accountants, or enrolled agents who have agreed to accept taxpayer referrals from an LTC and provide representation or consultation services free of charge) and (2) the ability of the organization to monitor referrals and ensure that the *pro bono* representatives are handling the cases properly, including taking timely case actions and ensuring services are offered for free.

Applications and requests for continued funding that pass the eligibility screening process will then be subject to technical review. An organization submitting a request for continued funding

for the second or third year of a multi-year grant will be required to submit an abbreviated Non-competing Continuation Request and will be subject to a streamlined screening process. Details regarding the scoring process can be found in Publication 3319. The final funding decisions are made by the National Taxpayer Advocate. The costs of preparing and submitting an application are the responsibility of each applicant. Applications may be released in response to Freedom of Information Act requests after any necessary redactions are made. Therefore, applicants must not include any individual taxpayer information. The IRS will notify each applicant in writing once funding decisions have been made.

**Erin Collins,**

*National Taxpayer Advocate.*

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