



DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

TO: Alex Goodenough, Office of Information and Regulatory Affairs

FROM: Ryan Law, Deputy Assistant Secretary
Office of Privacy, Transparency, and Records

SUBJECT: Low-Income Taxpayer Clinic Grant Application Package and Guidelines; Grant Website Publication 3319 and Form 13424, 13424-A, 13424-B, 13424-C, 13424-J, 13424-K, 13424-L, 13424-M, 13424-N, 13424-P, 13424-Q and Project Abstract Summary [OMB Control No. 1545-1648]

The Department of the Treasury and its Internal Revenue Service (IRS) are requesting approval of Low-Income Taxpayer Clinic Grant Application Package and Guidelines under emergency procedures, Pub. L. 105-206, Section 7526.

Form 13424-Q, LITC or STCP Student and Law Graduate Information Chart and Form 13424-P, Application for Special Appearance Authorization will be used to facilitate pro bono representation of low-income taxpayers at Low Income Taxpayer Clinics (LITCs). These forms require expedited clearance because they directly impact the ability of LITCs to provide representation to low income taxpayers. Providing representation is one of the requirements of federal matching grants provided to LITCs under IRC § 7526. If Form 13424-Q and Form 13424-P are unavailable, LITCs will have fewer resources to fulfill the requirements of their IRS-provided federal matching grants, and the public will be harmed because fewer low income taxpayers will be able to obtain pro bono assistance to resolve tax controversies.

[IRS Publication 3319](#), LITC 2022 Grant Application Package and Guidelines, provides examples of all application and reporting forms for grantees. Publication 3319 includes instructions that “LITCs may apply for a special appearance authorization letter by faxing an Application for Special Appearance Authorization and Information Chart to the LITC Program Office at 877-477-3520.” However, examples of the Application for Special Appearance Authorization and Information Chart are not included in the appendix of Publication of 3319 because the information has historically been submitted through a word processing document (e.g., Microsoft Word).

A recent National Taxpayer Advocate Attorney Advisor Group review of the renewal of Delegation Order 25-18 (Rev. 4) (signed 4/8/2021), which delegates authority to the LITC Program Office to authorize supervised practice of students and recent law graduates, raised the issue that the LITC Application for Special Appearance Authorization and Student and Law Graduate Information Chart, respectively, may require IRS form numbers and OMB approval to comply the Paperwork Reduction Act (PRA) (44 U.S.C. Chapter 35). As soon as the PRA issue was flagged, Form 13424-Q and Form 13424-P were created to formalize data collection.

The IRS plans to release Low-Income Taxpayer Clinic Grant Application Package and Guidelines on September 3, 2021, and thus requests approval of the control number by that date. If the LITC Program Office cannot collect this data, it cannot issue authorizations to grant

recipients permitting supervised law student and recent law graduate representation of low-income taxpayers. That will directly harm taxpayers by reducing publicly funded resources and will hinder the ability of LITCs to fulfill the commitments they made under the grant agreement, particularly LITCs operated as clinics in academic institutions, based on a reasonable expectation that they could rely on student volunteers as they have in years prior. Given the inability to seek public comment during such a short timeframe, IRS respectfully requests a waiver from the requirement to publish notice in the Federal Register seeking public comment during the period of Office of Management and Budget review.