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May 20, 2025

Michael Faulkender  
Acting Commissioner  
Internal Revenue Service  
1111 Constitution Avenue, NW  
Washington, DC 20224

Re: Comments on the Low-Income Taxpayer Clinics Grant Application  
Package and Guidelines

Dear Acting Commissioner Faulkender:

Enclosed please find comments in response to OMB 1545-1648 regarding the Low-Income Taxpayer Clinics grant application package and guidelines. These comments are submitted on behalf of the Section of Taxation and have not been reviewed or approved by the House of Delegates or the Board of Governors of the American Bar Association. Accordingly, they should not be construed as representing the position of the American Bar Association.

The Section of Taxation would be pleased to discuss these comments with you or your staff.

Sincerely,

Alice G. Abreu  
Chair, Section of Taxation

**Enclosure**

cc: Kevin Salinger, Acting Assistant Secretary for Tax Policy, Department of the Treasury  
Krishna P. Vallabhaneni, Tax Legislative Counsel, Department of the Treasury  
Erin M. Collins, National Taxpayer Advocate, Internal Revenue Service  
Andrew A. De Mello, Acting Chief Counsel, Internal Revenue Service  
Tamara Borland, Program Director, LITC Grant Program, Taxpayer Advocate Service, Internal Revenue Service  
Martha Brinson, Tax Analyst, Internal Revenue Service

**AMERICAN BAR ASSOCIATION  
SECTION OF TAXATION**

**Comments on Proposed Revisions to Form 13424-M and  
Proposed New Form 13424-R Related to Publication 3319**

**OMB Number 1545–1648— Low-Income Taxpayer Clinics Grant  
Application Package and Guidelines**

These comments (“**Comments**”) are submitted on behalf of the American Bar Association Section of Taxation (the “**Section**”) and have not been reviewed or approved by the House of Delegates or Board of Governors of the American Bar Association. Accordingly, they should not be construed as representing the position of the American Bar Association.

Principal responsibility for preparing these Comments was exercised by Emily Yaun and Annette Nellen. These Comments have been reviewed by Joseph Barry Schimmel of the Committee on Government Submissions, and Michael Desmond, Vice-Chair for Government Relations for the Tax Section.

Although members of the Section may have clients who might be affected by the federal tax principles addressed by these Comments, no member who has been engaged by a client (or who is a member of a firm or other organization that has been engaged by a client) to make a government submission with respect to, or otherwise to influence the development or outcome of one or more specific issues addressed by, these Comments has participated in the preparation of the portion (or portions) of these Comments addressing those issues. Additionally, while the Section’s membership includes government officials, no such official was involved in any part of the drafting or review of these Comments.

Contact:       Emily Yaun  
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Date:            May 20, 2025

## **EXECUTIVE SUMMARY**

On March 21, 2025, the Internal Revenue Service (the “**Service**”) published a notice and request for comments on changes concerning the Low-Income Taxpayer Clinics Grant Application Package and Guidelines.<sup>1</sup> The proposed changes include revising Form 13424-M, and creating new Form 13424-R to replace Forms 13424-A, B, C, K, and N. The application and reporting process will take place on a cloud-based software, and is intended to streamline the process and reduce the need to reenter duplicate information.<sup>2</sup>

We commend the Service for its commitment to providing a streamlined and efficient way for Service-funded Low-Income Taxpayer Clinics (“**LITCs**”) to prepare their year-end and interim grant reports. We recommend that the Service implement its proposed changes.

## **BACKGROUND**

The LITC grant program was established in 1999. The funding was provided through the Internal Revenue Service Restructuring and Reform Act of 1998.<sup>3</sup> The grant is monitored by the LITC Program Office within the Taxpayer Advocate Service. As of 2025, the LITC Program Office funded more than 130 LITCs throughout the country.<sup>4</sup> LITCs provide essential assistance to low-income taxpayers who might otherwise not be able to afford representation in their disputes with the Service, and also provide education to individuals who speak English as a second language (“**ESL**”). In 2023, LITCs provided representation for more than 20,000 taxpayers and secured over \$11 million in essential tax refunds.<sup>5</sup> LITCs also provide valuable education about taxpayer’s rights and responsibilities and advocate for issues pertaining to the low-income and ESL

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<sup>1</sup> 90 Fed. Reg. 13,405 (Mar. 21, 2025).

<sup>2</sup> As described in the notice and request for comments:

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.

90 Fed. Reg. 13,405. The Treasury Inspector General for Tax Administration (“**TIGTA**”) has, on several occasions, called for the National Taxpayer Advocate to streamline its process for managing the LITC Program. *See, e.g.*, TIGTA Report No. 2025-100-005 (Jan. 15, 2025).

<sup>3</sup> Pub. L. No. 105-206, § 3601, 112 Stat. 685, 774.

<sup>4</sup> *See* Pub. 4134, Low Income Taxpayer Clinic List, available at <https://www.irs.gov/pub/irs-pdf/p4134.pdf>.

<sup>5</sup> *See* Publication 5066-A, Low Income Taxpayer Clinics (Rev. Nov. 2024), available at <https://www.irs.gov/pub/irs-pdf/p5066a.pdf>.

communities.<sup>6</sup> LITC grant funding is an integral part of providing LITC services to taxpayers across the country.

The specific legal requirements to qualify for an LITC grant are found in section 7526.<sup>7</sup> After an LITC is approved for the initial grant, it must complete annual interim and year-end reports. These reports provide valuable data to the LITC Program Office. The data are used to determine grant amounts and to show the impact LITCs make each year.

While the data collection is important, the burden of preparing the interim and year-end reports is significant. Many LITCs report that the year-end report takes at least a week to prepare and often requires coordination with multiple individuals at the LITC. This takes away valuable time in providing essential legal services to low-income and ESL taxpayers. Time saved on the grant reporting will directly impact client services.

## **DISCUSSION**

### **I. Form 13424-M – Low Income Taxpayer Clinic (LITC) Application Narrative**

#### **A. Background**

The LITC Program Office is implementing a cloud-based grant system. This will allow Form 13424-M, Low Income Taxpayer Clinic (LITC) Application Narrative, to adjust depending on the following: first, if it is a new application or continuing application; and second, if it is a continuing application, whether there are major changes to the program. Depending on the selections, certain fields will be restricted.

This will streamline the information collection process and reduce the burden on LITCs in providing unnecessary information. This will benefit both LITCs and the LITC Program Office.

#### **B. Recommendation**

We recommend that the Service implement Form 13424-M for Publication 3319, Low-Income Taxpayer Clinics Grant Application Package and Guidelines.

### **II. Form 13424-R – Low Income Taxpayer Clinic (LITC) Program Report**

#### **A. Background**

New Form 13424-R replaces the following Forms: Form 13424-A, Form 13424-B, Form 13424-C, Form 13424-K and Form 13424-N.

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<sup>6</sup> *Id.*

<sup>7</sup> References to a “section” are to a section of the Internal Revenue Code of 1986, as amended (the “Code”).

The implementation of Form 13424-R will streamline the reporting process by eliminating issues that were rarely or never selected. This will save LITCs valuable time. Additionally, the Form no longer requires that the issues worked on equal the case numbers. This change is helpful because many LITC cases include several separate issues and it can be difficult to keep the numbers in balance.

With the cloud-based system, the Form will also provide helper text to guide applicants in filling out the Form. This will help streamline the completion process and reduce the need to look at outside sources for information.

The reduction in forms will reduce the time burden in preparing the interim and year-end grant reports. This will help LITCs focus on their goal of providing assistance to low-income and ESL taxpayers.

## **B. Recommendation**

We recommend that the Service implement Form 13424-R for Publication 3319, Low-Income Taxpayer Clinics Grant Application Package and Guidelines.

## **III. Conclusion**

We believe that the proposed changes to Form 13424-M and the proposed Form 13424-R will reduce the burden of year-end and interim grant reporting for LITCs while maintaining the integrity and mission of the LITC Program Office. The streamlining of the forms and reduced repetition of requested information is helpful to clinics while still providing the information needed by the Service. We encourage the Service to continue to work with clinics and the LITC Program Office and other users of the collected information to determine if additional streamlining is possible in the future.