

**From:** [Omeed](#)  
**To:** [\\*TS M&P TFP PRA Comments](#)  
**Subject:** [EXT] OMB Number 1545-1648—Low-Income Taxpayer Clinics Grant Application Package and Guideline  
**Date:** Tuesday, May 20, 2025 1:25:03 PM

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Hi Andres Garcia,

I am writing to provide a comment regarding the March 21, 2025-published **Proposed Collection; Comment Request for Publication 3319** rule, published by the Internal Revenue Service, with comments due today, May 20, 2025.

Regarding this proposed rule, this change would simplify the grant reporting and application process for our clinic, the Temple University Beasley School of Law Low Income Taxpayer Clinic, and other clinics. This proposed rule would allow us to be more efficient in the processing of the forms and fulfillment of requirements to maintain our grant funding. This change is important because we spend a significant amount of time working on client casework, supervising students, and engaging in outreach, education, and advocacy. Therefore, it is critical that we have the ability to devote more time to those mission-critical tasks.

These changes should ideally go even further to simplify the requirements for the Interim and Year-End Reports. Still, it appears, per Publication 3319 for 2026, that 13424-A, K, and N forms will be required for the Interim Report and 13424-B and C will be required for the Year-End Report. The time and burden that these forms, with their complicated rules, entail make it so we inevitably spend many, many hours, over the course of weeks, to compile meticulously information to meet the exact standards laid out by the IRS. A way to make these forms simpler or more streamlined so that the entire process more efficient and manageable would be ideal.

Thank you,

Omeed

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Practice Professor and Director of the Low Income Taxpayer Clinic