

**Low Income Taxpayer Clinic (LITC)
Interim and Year-End Report
General Information**

OMB Number
1545-1648

Name of clinic	Grant year
Reporting Period <input type="checkbox"/> Interim Report - January 1 through June 30 <input type="checkbox"/> Year-End Report - January 1 through December 31	
Clinic Type <input type="checkbox"/> ESL only <input type="checkbox"/> Controversy only <input type="checkbox"/> Both	

Outreach Activities

For a definition of Outreach Activities, see form instructions.

1	A. Number of outreach activities conducted for ESL taxpayers	
	B. Number of outreach activities conducted for low income taxpayers (do not include activities reported on line A above)	
	C. Number of outreach activities conducted for other organizations that serve ESL or low income taxpayers (do not include activities reported on line A or B above)	
	D. Total outreach activities (add lines 1A through 1C)	

Educational Activities

For a definition of Educational Activities, see form instructions.

2	A. Number of educational activities conducted for ESL taxpayers	
	B. Number of educational activities conducted for low income taxpayers (do not include activities reported on line A above)	
	C. Number of educational activities conducted for other organizations that serve ESL or low income taxpayers (do not include activities reported on line A or B above)	
	D. Total number of educational activities (add lines 2A through 2C)	
3	A. For the educational activities reported on line 2A, enter the total number of attendees	
	B. For the educational activities reported on line 2B, enter the total number of attendees	
	C. For the educational activities reported on line 2C, enter the total number of attendees	
	D. Total number of attendees at educational activities (add lines 3A through 3C)	
4	List the topics that were covered during the educational activities reported on line 2. Attach additional pages as necessary.	
	A.	H.
	B.	I.
	C.	J.
	D.	K.
	E.	L.
	F.	M.
	G.	N.

5 List the languages, other than English, in which educational activities were conducted

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Name of clinic

Consultations

For a definition of Consultation, see form instructions.

6	A. Number of consultations conducted with ESL taxpayers	
	B. Number of consultations conducted with low income taxpayers	
	C. Total number of consultations (add lines 6A and 6B)	
7	Number of technical assistance consultations conducted	

Referrals

8	Number of ESL taxpayers referred for controversy representation (clinics operating a controversy program should leave line 8 blank and skip to line 9)	
9	Number of cases where Taxpayer Advocate Service (TAS) assistance was requested (this item should be completed only by clinics that operate a controversy program)	

Tax Returns and Other Documents

10	A. Number of tax returns prepared ancillary to ESL activities	
	B. Number of tax returns prepared to resolve a controversy	
	C. Total number of tax returns prepared (add lines 10A and 10B)	
11	Number of Individual Taxpayer Identification Number (ITIN) applications prepared	

Volunteer Activities

12	Does the organization have a <i>pro bono</i> panel <input type="checkbox"/> Yes <input type="checkbox"/> No	
13	Number of volunteers that provided service to the clinic during the reporting period who are:	
	A. Attorneys	
	B. Certified Public Accountants	
	C. Enrolled Agents	
	D. Interpreters / Translators	
	E. Students	
	F. Others	
	G. Total number of volunteers (add lines 13A through 13F)	
14	Total number of hours of service provided by volunteers	

Professional Education Activities

15	Number of professional education (CPE or CLE) credits available through presentations conducted during the reporting period	
16	List the topics covered during CPE or CLE presentations. Attach additional pages as necessary.	
	A.	F.
	B.	G.
	C.	H.
	D.	I.
	E.	J.

Instructions for Form 13424-A, Low Income Taxpayer Clinic (LITC) Interim and Year-End Report General Information

Note: Form 13424-A, *General Information*, and Form 13424-C, *Advocacy Information*, must be completed by all clinics. Clinics that operate a controversy program must also complete Form 13424-K, *Controversy Case Information*, and Form 13424-B, *Controversy Issues*.

When submitting your Interim and Year-End Reports, include this form as part of the Program Narrative. Interim Report and Year-End Report requirements are described in Publication 3319, section III.B.i and III.B.ii, respectively.

Note: Interim and Year-End Reports (including this report form) may be released under the Freedom of Information Act (FOIA). In response to a FOIA request, the LITC Program Office will release these reports after appropriate redactions to ensure confidentiality of taxpayer information.

Purpose

This form is designed to capture information about certain work the clinic performed during the reporting period. This form is used to report all outreach activities, educational activities, consultations, referrals, tax return and other document preparation, volunteer activities, and professional education activities conducted during the reporting period.

The Program Office uses the information reported on this form and the other reporting forms to determine the scope of services provided by clinics. Data is also aggregated to provide program-wide statistical information about services provided to low income and English as a Second Language (ESL) taxpayers. Please be careful to follow the instructions for this form and to report all information completely and accurately. If additional room is necessary to provide details about the activities reported on this form, include such details in the program narrative.

Reporting Requirements

Regardless of the services for which your clinic has been funded (ESL, controversy, or both), every clinic must complete all parts of this form.

Clinic Type

Check the appropriate box to indicate if your clinic operates an ESL, a controversy program, or both.

Reporting Period

Clinics are required to report on clinic activities twice for each grant year. The *grant year* is January 1 through December 31 for the year in which a grant award is received. An Interim Report is required to report activities conducted for the period from January 1 through June 30; a Year-End Report is required to report activities conducted for the entire grant year, the period from January 1 through December 31.

Specific Instructions

Outreach Activities

Report all outreach activities in this section. Outreach activities are efforts designed to provide information to the public about the clinic and its services. The information may be provided directly to taxpayers or may be provided to taxpayers indirectly through other organizations or groups that serve ESL or low income taxpayers. Examples of outreach activities include a presentation about clinic services made to taxpayers, a campaign to distribute clinic flyers or other marketing materials to local social services organizations, or staffing a table at a community event such as a fair, forum, or meeting to inform the public about clinic services.

Determine whether to record an outreach activity on line 1A, 1B, or 1C by looking to the primary intended audience of the activity, rather than the actual attendees. Outreach activities primarily intended to reach ESL taxpayers should be reported on line 1A, activities primarily intended to reach low income taxpayers in general should be reported on line 1B, and those intended for other organizations that service ESL or low income taxpayers should be reported on line 1C. Report each outreach activity only once on line 1A, 1B, or 1C.

Note. A single outreach activity may span multiple days. For example, if a clinic staffs a booth for multiple days at a week long event, that should be counted as one outreach activity. Additional details about the extent of such efforts can be included in the program narrative.

Note: A campaign that involves sending the same or similar letters to multiple recipients should be counted as a single outreach activity.

Line 1A. Report on this line the number outreach activities conducted for ESL taxpayers.

Line 1B. Report on this line the number outreach activities conducted for low income taxpayers.

Line 1C. Report on this line the number outreach activities conducted for other organizations that serve ESL or low income taxpayers. For example, the clinic meets with board members of a local church in preparation for the church's upcoming clothing drive to benefit the homeless. The clinic requests that the church inform low income and ESL taxpayers about the clinic's services. The clinic would record those efforts as a single outreach activity on line 1C.

Line 1D. Report on this line the total number of outreach activities conducted during the reporting period. The number reported on this line should equal the total of lines 1A, 1B and 1C.

Instructions for Form 13424-A, Low Income Taxpayer Clinic (LITC) Interim and Year-End Report General Information

Educational Activities

Report all educational activities in this section. Educational activities are activities designed to provide information to taxpayers about their rights and responsibilities as U.S. taxpayers, including technical tax topics. Educational activities may also be conducted for other organizations that serve low income or ESL taxpayers. In order to be considered an educational activity, information about a specific tax topic or topics must be conveyed to the audience. Examples of educational activities include a presentation about tax collection issues made to taxpayers, a workshop on how to properly complete a Form W-4 for withholding, or the distribution to taxpayers of written materials about earned income tax credit (EITC) eligibility rules.

Determine whether to record an educational activity as conducted for ESL taxpayers, low income taxpayers, or taxpayer service providers by looking to the primary intended audience of the activity, rather than the actual attendees. Educational activities primarily intended to reach ESL taxpayers should be reported on line 2A, activities primarily intended to reach low income taxpayers should be reported on line 2B, and those directed towards service providers should be reported on line 2C. Record each educational activity only once on line 2A, 2B, or 2C. Do not include any activities recorded as Outreach on lines 1A through 1D.

Line 2A. Report on this line the number of educational activities conducted for ESL taxpayers.

Line 2B. Report on this line the number of educational activities conducted for low income taxpayers.

Line 2C. Report on this line the number of educational activities conducted for other organizations that serve ESL or low income taxpayers.

Line 2D. Report on this line the total number of educational activities conducted during the reporting period. The number reported on this line should equal the total of lines 2A, 2B, and 2C.

Line 3A. Report on this line the total number of attendees at all educational activities conducted for ESL taxpayers during the reporting period.

Line 3B. Report on this line the total number of attendees at all educational activities conducted for low income taxpayers during the reporting period.

Line 3C. Report on this line the total number of attendees at all educational activities conducted for service providers during the reporting period.

Line 3D. Report on this line the total number of attendees at all educational activities conducted during the reporting period. The number reported on this line should equal the total of lines 3A through 3C.

Line 4. List the topics that were covered during the educational activities reported on line 2A through 2C. Do not repeat topics on multiple lines. If a topic was repeated throughout multiple events, you may list the number of times the topic was presented. For example, you may enter "EITC x 4" to indicate you held four presentations on the Earned Income Tax Credit during the reporting period.

Line 5. List the languages other than English in which any educational activities were conducted.

Consultations

Report all consultations in this section. A consultation is a discussion with a taxpayer designed to provide brief advice about a specific tax matter that does not result in representation of the taxpayer. If a clinic undertakes representation of a taxpayer before a court or the IRS, then that matter should not be reported on this form as a consultation, but rather reported as a case on Form 13424-K, *Controversy Case Information*.

A technical assistance consultation is a discussion with a practitioner or other taxpayer service provider designed to give brief advice about a tax issue. For example, if a clinic staff member addresses a tax-related question for a staff member of another legal services organization, that communication should be counted as a technical assistance consultation.

Line 6A. Report on this line the number of consultations conducted with ESL taxpayers.

Line 6B. Report on this line the number of consultations conducted with low income taxpayers.

Line 6C. Report on this line the total number of consultations conducted with taxpayers during the reporting period. The number reported on this line should equal the total of lines 6A and 6Bb.

Line 7. Report on this line the number of technical assistance consultations conducted with a tax practitioner or other service provider during the reporting period.

Instructions for Form 13424-A, Low Income Taxpayer Clinic (LITC) Interim and Year-End Report General Information

Referrals

Line 8. Clinics that operate an ESL program should report on this line the number of ESL taxpayers referred to a *pro bono* panel or controversy program for representation services during the reporting period. Clinics that operate a controversy program should mark this line "N/A."

Line 9. Report on this line the number of taxpayers for whom Taxpayer Advocate Service (TAS) assistance was requested during the reporting period. Only clinics operating a controversy program should complete this line.

Tax Returns and Other Documents

Clinics may prepare tax returns in two limited situations: when ancillary to ESL outreach and educational activities, or to resolve a tax controversy. Taxpayers who need current year tax return preparation services should be referred to a Volunteer Income Tax Assistance (VITA) site, Tax Compliance for the Elderly (TCE) site, or an IRS Taxpayer Assistance Center.

Line 10A. Clinics that operate an ESL program should report on this line the number of tax returns prepared ancillary to ESL activities. Ancillary tax return preparation must be incidental to an ESL program's primary mission and the program may only provide such assistance if the request to do so arises from the clinic's primary outreach and educational activities.

Line 10B. Clinics that operate a controversy program should report on this line the number of tax returns prepared to resolve a controversy.

Line 10C. Report on this line the total number of tax returns prepared during the reporting period. The number reported on this line should equal the total of lines 10A and 10B.

Line 11. Report on this line the number of Individual Taxpayer Identification Number (ITIN) applications prepared during the reporting period.

Volunteer Activities

Line 12. Check the appropriate box to indicate whether the clinic maintains a *pro bono* panel to which taxpayers can be referred for controversy representation. ESL clinics are required to maintain a *pro bono* panel and controversy clinics are encouraged to maintain a *pro bono* panel to which they may refer tax controversy cases.

Lines 13A-F. In this section, report on the number of volunteers who provided service to the clinic during the reporting period. Count each volunteer only once, based on the category of services the volunteer typically provides to the clinic. If a tax practitioner is multilingual and also provides translation services, you may note that in the program narrative; however only count each volunteer once in this section.

Line 13G. Report on this line the total number of volunteers. The number reported on this line should equal the total of lines 13A through 13F and should be an accurate count of all individuals who volunteered at the clinic during the reporting period.

Line 14. Report on this line the total number of service hours provided by volunteers during the reporting period. Form 13424-F, *Volunteer/Pro Bono Time Reporting*, has been provided to assist you in tracking volunteer hours. Form 13424-F is for internal record keeping by the clinic only and is not required to be submitted to the LITC Program Office.

Professional Education Activities

Report on accredited continuing professional education (CPE) or Continuing Legal Education (CLE) presentations conducted during the reporting period in this section.

Note: Report only professional education activities dealing with issues affecting ESL or low income taxpayers.

Line 15. Report on this line the total number of CPE or CLE credits available through presentations held during the reporting period. For example, if during the reporting period the clinic held three lunchtime presentations offering one hour of CLE credit each, and one day-long presentation, offering eight hours of CLE credit, the clinic would enter "11" on line 15.

Line 16. Report the topics covered during CPE or CLE presentations. If more lines are required, attach additional pages as necessary. Do not repeat topics on multiple lines. If a topic was repeated throughout multiple presentations, you may list the number of times the topic was presented. For example, you may enter "EITC x 4" to indicate you held four CPE or CLE presentations on the Earned Income Tax Credit during the reporting period.