



The Florida Senate

Local Funding Initiative Request

Fiscal Year 2023-2024

LFIR # 2193

1. Project Title
2. Senate Sponsor
3. Date of Request

4. Project/Program Description

Since 2012, we have been helping the community with their tax and housing problems. Our Low Income Taxpayer Clinic (LITC) is a pro bono legal program that assists low income individuals who have a tax dispute with the IRS and provide education and outreach to individuals who speak English as a second language (ESL). We represent taxpayers in audits, appeals, and tax collection disputes before the IRS and in US Tax court. We also help taxpayers respond to IRS notices and correct account problems. In addition, we provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. In order to qualify for assistance from this program, generally a taxpayer's income must be below a certain threshold, and the amount in dispute with the IRS is usually less than \$50,000. Additionally, we also assist with representing tenants during the evictions process during the COVID-19.

5. State Agency to receive requested funds
- State Agency contacted?

6. Amount of the Nonrecurring Request for Fiscal Year 2023-2024

Type of Funding	Amount
Operations	150,000
Fixed Capital Outlay	0
Total State Funds Requested	150,000

7. Total Project Cost for Fiscal Year 2023-2024 (including matching funds available for this project)

Type of Funding	Amount	Percentage
Total State Funds Requested (from question #6)	150,000	58%
Matching Funds		
Federal	55,000	22%
State (excluding the amount of this request)	0	0%
Local	0	0%
Other	50,000	20%
Total Project Costs for Fiscal Year 2023-2024	255,000	100%

8. Has this project previously received state funding?

Fiscal Year (yyyy-yy)	Amount		Specific Appropriation #	Vetoed
	Recurring	Nonrecurring		

9. Is future funding likely to be requested?
- a. If yes, indicate nonrecurring amount per year.
- b. Describe the source of funding that can be used in lieu of state funding.



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10. Has the entity requesting this project received any federal assistance related to the COVID-19 pandemic?

If yes, indicate the amount of funds received and what the funds were used for.

Complete questions 11 and 12 for Fixed Capital Outlay Projects

11. Status of Construction

a. What is the current phase of the project?

Planning
 Design
 Construction

b. Is the project "shovel ready" (i.e permitted)?

c. What is the estimated start date of construction?

d. What is the estimated completion date of construction?

12. List the owners of the facility to receive, directly or indirectly, any fixed capital outlay funding. Include the relationship between the owners of the facility and the entity.

13. Details on how the requested state funds will be expended

Spending Category	Description	Amount
Administrative Costs:		
Executive Director/Project Head Salary and Benefits		0
Other Salary and Benefits		0
Expense/Equipment/Travel/Supplies/Other		0
Consultants/Contracted Services/Study		0
Operational Costs: Other		
Salary and Benefits	The work product is staff heavy and is needed to complete the work in the community.	50,000
Expense/Equipment/Travel/Supplies/Other	Outreach, rental, and educational materials.	20,000
Consultants/Contracted Services/Study	Legal Counsel and collaboration with community partners.	80,000
Fixed Capital Construction/Major Renovation:		
Construction/Renovation/Land/Planning Engineering		0
Total State Funds Requested (must equal total from question #6)		150,000

14. Program Performance

a. What specific purpose or goal will be achieved by the funds requested?



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b. What activities and services will be provided to meet the intended purpose of these funds?

This generous funding is for program expansion, and it will help us expand our work to serve 750-1,000 more low income individuals through the following activities and services:

- A) Representing low income individuals who have a tax dispute with the IRS in audits, appeals, and tax collection disputes before the IRS and in US Tax Court.
- B) We will hold legal Tax and Housing education workshops in all 7 counties (Orange, Osceola, Ocoee, Lake, Brevard, Volusia, Miami-Dade, and Broward) we serve especially with ESL populations (English as a second language).
- C) We will increase our pro bono legal services for housing discrimination and help tenants during the current housing crisis.
- D) We will also work closely with the IRS's Tax Advocate Office on amending the tax code that adversely affects citizens.

c. What direct services will be provided to citizens by the appropriation project?

We will provide pro bono legal services for residents in Orange, Osceola, Ocoee, Lake, Brevard, Volusia, Miami-Dade, and Broward counties in the areas of Tax and Landlord-Tenant law. The direct services are:

- A) Representing low income individuals who have a tax dispute with the IRS in audits, appeals, and tax collection disputes before the IRS and in US Tax Court.
- B) Providing education and outreach to individuals who speak English as a second language (ESL) through Legal education workshops in all 7 counties we serve.
- C) Providing pro bono legal services for housing discrimination and help tenants during the current housing crisis.
- D) We will also work closely with the IRS's Tax Advocate Office on amending the tax code that adversely affects citizens.

d. Who is the target population served by this project? How many individuals are expected to be served?

Our target population will be elderly persons, persons with poor mental health, persons with poor physical health, jobless persons, economically disadvantaged persons, at-risk youth, developmentally disabled, physically disabled, high school students, university/college students, currently or formerly incarcerated persons, and low- and moderate-income individuals and families, who desire to be first-time home buyers.

We expected to serve at least 1,000 more people with this funding.

e. What is the expected benefit or outcome of this project? What is the methodology by which this outcome will be measured?

- 1) Workshop sign-in sheets and RSVPs
- 2) Pre/post test surveys to gage their growth on the topics presented.
- 3) Demographic information
- 4) IRS data on soft and full audits in the areas we serve.
- 5) Eviction data
- 6) Changes in the Tax Law that are fair and equitable

f. What are the suggested penalties that the contracting agency may consider in addition to its standard penalties for failing to meet deliverables or performance measures provided for the contract?

For each % of underperformance, the same percentage of total funding will be returned for failing to meet deliverables. In addition, all unused funds on this project will be returned to the state.

15. Requester Contact Information



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- a. First Name Last Name
- b. Organization
- c. E-mail Address
- d. Phone Number Ext.

16. Recipient Contact Information

- a. Organization
- b. Municipality and County

c. Organization Type

- For Profit Entity
- Non Profit 501(c)(3)
- Non Profit 501(c)(4)
- Local Entity
- University or College
- Other (please specify)

- d. First Name Last Name
- e. E-mail Address
- f. Phone Number

17. Lobbyist Contact Information

- a. Name
- b. Firm Name
- c. E-mail Address
- d. Phone Number