

revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: August 14, 2000.

Garrick R. Shear,

IRS Reports Clearance Officer.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Low Income Taxpayer Clinic Grant Program; Availability of 2001 Grant Application Package

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: This document contains a Notice that the IRS has made available the grant application package (Publication 3319) for parties interested in applying for a Low-Income Taxpayer Clinic Grant for the 2001 grant cycle.

The IRS will award up to \$6,000,000 to qualifying organizations.

DATES: Grant applications for the 2001 grant cycle must be received by the IRS (not postmarked) by September 25, 2000.

ADDRESSES: Send completed grant applications to: Internal Revenue Service, Attn: LITC Program Manager, OP:C:E:W:E, NCFB Room C7-171, 5000 Ellin Road, Lanham, MD 20706. Copies of the grant application package (IRS Publication 3319) can be downloaded from the IRS Internet site at: <http://www.irs.gov/hot/index.html> or ordered by calling 1-800-829-3676.

FOR FURTHER INFORMATION CONTACT: Eli McDavid, LITC Grant Program Manager, (202) 283-0181 or Beverly Smith, LITC Program Analyst, Volunteer and Education Section, 317-226-6771 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

Section 3601 of the IRS Restructuring and Reform Act of 1998, Public Law 105-206, added new section 7526 to the Internal Revenue Code (Code). Section 3601 authorizes the IRS, subject to the availability of appropriated funds, to make grants to provide matching funds for the development, expansion, or continuation of qualified low income taxpayer clinics. Section 3601 authorizes the IRS to provide grants to qualified organizations that provide legal assistance to low income taxpayers having disputes with the IRS or operate programs to inform individuals, for whom English is a second language, about their rights and responsibilities under the Code.

Selection Criteria

Applications that pass the eligibility screening process will be numerically ranked in each of the areas listed below based on the information contained in their proposed program plan. Each criterion reflects the maximum number of points that may be assigned. In

assigning numerical points, the IRS will evaluate the program plan based on how it will assist in accomplishment of the IRS mission and goals and LITC statute as stated elsewhere in the application package. Organizations can receive a maximum of 100 points. If you are applying for more than one qualifying activity (*i.e.* representation, referral, ESL, or combination thereof) each type of program will be evaluated separately. The ranking points will be assigned as follows:

- Quality of programs offered to assist low income taxpayers or individuals for whom English is a second language, including (Maximum 75 points)—
- qualifications of administrators and qualified representatives;
- the amount of time devoted to the program by clinic staff;
- training clinic participants will be provided;
- plans for supervising clinic participants;
- procedures for ensuring the confidentiality of taxpayer information;
- publicity of clinic operations; and
- the dates and days and hours of clinic operation.
- Experience in sponsoring a tax clinic where individuals with tax controversies with the IRS were represented; or
- Experience in sponsoring a tax clinic where individuals with tax controversies with the IRS were referred; or
- Experience in providing a program to inform individuals for whom English is a second language about their rights and responsibilities. (Maximum 10 points)
- Quality of grant administration and internal accounting procedures. (Maximum 10 points)
- Number of low-income and ESL taxpayers in geographical area. (Maximum 5 points)

Other Considerations

Please note that the IRS Volunteer Income Tax Assistance (VITA) Program is a separate and distinct program from the LITC grant program. Organizations currently participating in the VITA Program may be eligible to apply for a LITC grant if they meet the criteria and qualifications outlined in the LITC Grant Application Package & Guidelines (Publication 3319). Organizations that seek to operate both VITA and LITC programs must maintain separate and

distinct programs to ensure proper cost allocation for LITC grant funds and adherence to both VITA and LITC program rules and regulations. In addition to the foregoing criteria, to foster parity regarding clinic availability and accessibility for taxpayers nationwide, the IRS will consider the geographic area of applicants as part of the decision making process. The IRS will also seek to attain a proper balance of academic and non-profit organizations as well as a proper balance of start-up and existing clinics.

Comments

Interested parties are encouraged to provide comments on the IRS's administration of the grant program on an ongoing basis.

Dated: August 15, 2000.

Roxann L. Cooper,

Acting, National Director, Education, Walk-In and Correspondence Improvement Division.

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