

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Low Income Taxpayer Clinic Grant Program: Availability of Fiscal Year 1999 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 for parties interested in applying for a Low Income Taxpayer Clinic Grant for Fiscal Year 1999.

**DATES:** Grant applications for Fiscal Year 1999 funds must be submitted to the IRS by May 10, 1999.

**ADDRESSES:** Send completed grant applications to: Internal Revenue Service, Attn: LITC Program Manager, OP:C:A:E:E, NCFB Room C-7-171, 5000 Ellin Road, Lanham, MD 20706. Copies of the grant application package can be downloaded from the IRS Internet site at: <http://www.irs.ustreas.gov>.

**FOR FURTHER INFORMATION CONTACT:** Eli McDavid, Customer Education, Assistance Section, (202) 283-0181 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:****Background**

Section 3601 of the IRS Restructuring and Reform Act of 1998, Public Law No. 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.

**Comments and Analysis**

In Notice 99-9 (1999-4 IRB 23)(see § 601.601(d)(2)), the IRS solicited

comments on a draft grant application package. In written submissions, commentators expressed concern about various matters, including the IRS's view of the scope of the grant program in terms of the types of organizations eligible to apply for and receive grant funds and the potential burden on clinics of gathering information to establish their clients' status as qualifying low income taxpayers. The IRS took all of the commentators' comments and concerns into consideration in formulating the final grant application package. The final grant application package reflects what the IRS believes is a proper balance between the commentators' concerns and the implementation of Congressional intent in enacting the grant program. Interested parties are encouraged to provide comments on the IRS's administration of the grant program on an ongoing basis.

**Deborah A. Butler,**

*Assistant Chief Counsel, Office of Assistant Chief Counsel (Field Service).*

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