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the Internal Revenue Service to direct recipient organizations in carrying out the provisions of this subpart, such as instructions for using letters of credit. Any such operating procedures or instructions will be incorporated into each cooperative agreement.

(c) *Joint funding.* Tax Counseling for the Elderly programs will not be eligible for joint funding. Accordingly, the Joint Funding Simplification Act of 1974, Pub. L. 93–510, December 5, 1974 (88 Stat. 1604, 42 U.S.C. 4251–4261) and Office of Management and Budget Circular No. A–111, Jointly Funded Assistance to State and Local Governments and Nonprofit Organizations (41 FR 32039), will not apply.

(d) *Discrimination.* No program sponsor shall discriminate against any person providing tax return assistance on the basis of age, sex, race, religion or national origin in conducting program operations. No program sponsor shall discriminate against any person in providing such assistance on the basis of sex, race, religion or national origin.

[44 FR 72113, Dec. 13, 1979, as amended at 49 FR 36500, Sept. 18, 1984]

§ 601.806 Solicitation of applications.

(a) *Solicitation.* The Commissioner of Internal Revenue or the Commissioner's delegate may, at any time, solicit eligible agencies and organizations to submit applications. Generally, applications will be solicited and accepted in June and July of each year. Deadlines for submitting applications and the schedule for selecting program sponsors will be provided with application documents.

(1) Before preparing and submitting an unsolicited application, organizations are strongly encouraged to contact the Internal Revenue Service at the address provided in paragraph (b)(2) of this section.

(2) A solicitation of an application is not an assurance or commitment that the Internal Revenue Service will enter into a cooperative agreement. The Internal Revenue Service will not pay any expenses or other costs incurred by the applicant in considering, preparing or submitting an application.

(b) *Application.* (1) In the application documents, the Commissioner or the Commissioner's delegate will specify program requirements which the applicant must meet.

(2) Eligible organizations interested in participating in the Internal Revenue Service Tax Counseling for the Elderly program should request an application from the:

Program Manager, Tax Counseling for the Elderly, Taxpayer Service Division TX:T:I, Internal Revenue Service, 1111 Constitution Ave., N.W., Washington, DC 20224, (202) 566–4904.

Subpart I—Use of Penalty Mail in the Location and Recovery of Missing Children

SOURCE: T.D. 8848, 64 FR 69398, Dec. 13, 1999, unless otherwise noted.

§ 601.901 Missing children shown on penalty mail.

(a) *Purpose.* To support the national effort to locate and recover missing children, the Internal Revenue Service (IRS) joins other executive departments and agencies of the Government of the United States in using official mail to disseminate photographs and biographical information on hundreds of missing children.

(b) *Procedures for obtaining and disseminating data.* (1) The IRS shall publish pictures and biographical data related to missing children in domestic penalty mail containing annual tax forms and instructions, taxpayer information publications, and other IRS products directed to members of the public in the United States and its territories and possessions.

(2) Missing children information shall not be placed on the ''Penalty Indicia,'' ''OCR Read Area,'' ''Bar Code Read Area,'' and ''Return Address'' areas of letter-size envelopes.

(3) The IRS shall accept photographic and biographical materials solely from the National Center for Missing and Exploited Children (National Center). Photographs that were reasonably current as of the time of the child's disappearance, or those which have been updated to reflect a missing child's current age through computer enhancement technique, shall be the only acceptable form of visual media or pictorial likeness used in penalty mail.

(c) *Withdrawal of data.* The shelf life of printed penalty mail is limited to 3 months for missing child cases. The IRS shall follow those guidelines whenever practicable. For products with an extended shelf life, such as those related to filing and paying taxes, the IRS will not print any pictures or biographical data relating to missing children without obtaining from the National Center a waiver of the 3-month shelf-life guideline.

(d) *Reports and contact official.* IRS shall compile and submit to OJJDP reports on its experience in implementing Public Law 99–87, 99 Stat. 290, as required by that office. The IRS contact person is: Chief, Business Publications Section (or successor office), Tax Forms and Publications Division, Technical Publications Branch, OP:FS:FP:P:3, Room 5613, Internal Revenue Service, 1111 Constitution Ave., NW., Washington, DC 20224.

(e) *Period of applicability.* This section is applicable December 13, 1999 through December 31, 2002.

[T.D. 8848, 64 FR 69398, Dec. 13, 1999; 65 FR 15862, Mar. 24, 2000]

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

§ 602.101 OMB Control numbers.

(a) *Purpose.* This part collects and displays the control numbers assigned to collections of information in Internal Revenue Service regulations by the Office of Management and Budget (OMB) under the Paperwork Reduction Act of 1980. The Internal Revenue Service intends that this part comply with the requirements of §§1320.7(f), 1320.12, 1320.13, and 1320.14 of 5 CFR part 1320 (OMB regulations implementing the Paperwork Reduction Act), for the display of control numbers assigned by OMB to collections of information in Internal Revenue Service regulations. This part does not display control numbers assigned by the Office of Management and Budget to collections of information of the Bureau of Alcohol, Tobacco, and Firearms.

(b) *Display.*

CFR part or section where identified and described	Current OMB control No.
1.1(h)–1(e)	1545–1654
1.23–5	1545–0074
1.25–1T	1545–0922
	1545–0930
1.25–2T	1545–0922
	1545–0930
1.25–3T	1545–0922
	1545–0930
1.25–4T	1545–0922
1.25–5T	1545–0922
1.25–6T	1545–0922
1.25–7T	1545–0922
1.25–8T	1545–0922
1.28–1	1545–0619
1.31–2	1545–0074
1.32–2	1545–0074
1.32–3	1545–1575
1.37–1	1545–0074
1.37–3	1545–0074
1.41–2	1545–0619
1.41–3	1545–0619
1.41–4A	1545–0074
1.41–4 (b) and (c)	1545–0074
1.41–4(d)	1545–1625
1.41–8(b)	1545–1625
1.41–8(d)	1545–0732
1.41–9	1545–0619
1.42–1T	1545–0984
	1545–0988
1.42–2	1545–1005
1.42–5	1545–1357
1.42–6	1545–1102
1.42–8	1545–1102
1.42–10	1545–1102
1.42–13	1545–1357
1.42–14	1545–1423
1.42–17	1545–1357
1.43–3(a)(3)	1545–1292
1.43–3(b)(3)	1545–1292
1.44A–1	1545–0068
1.44A–3	1545–0074
1.44B–1	1545–0219
1.45D–1T	1545–1765
1.458–1	1545–0879
1.458–2	1545–0152
1.46–1	1545–0123
	1545–0155
1.46–3	1545–0155
1.46–4	1545–0155
1.46–5	1545–0155
1.46–6	1545–0155
1.46–8	1545–0155
1.46–9	1545–0155
1.46–10	1545–0118
1.46–11	1545–0155
1.47–1	1545–0166
	1545–0155
1.47–3	1545–0166
	1545–0155
1.47–4	1545–0123
1.47–5	1545–0092
1.47–6	1545–0099
1.48–3	1545–0155
1.48–4	1545–0808
	1545–0155
1.48–5	1545–0155
1.48–6	1545–0155
1.48–12	1545–0155
1.50A–1	1545–0895
1.50A–2	1545–0895
1.50A–3	1545–0895
1.50A–4	1545–0895