

Dated: July 31, 2001.

**Stuart P. Seidel,**

*Assistant Commissioner, Office of  
Regulations and Rulings.*

[FR Doc. 01-19477 Filed 8-2-01; 8:45 am]

**BILLING CODE 4820-02-P**

---

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Tax Counseling for the Elderly (TCE) Program Availability of Application Packages**

**AGENCY:** Internal Revenue Service (IRS),  
Treasury.

**ACTION:** Availability of TCE application  
packages.

**SUMMARY:** This document provides  
notice of the availability of Application  
Packages for the 2002 Tax Counseling  
for the Elderly (TCE) Program.

**DATES:** Application Packages are  
available from the IRS at this time. The  
deadline for submitting an application  
package to the IRS for the 2002 Tax

Counseling for the Elderly (TCE)  
Program is August 24, 2001.

**ADDRESSES:** Application Packages may  
be requested by contacting: Internal  
Revenue Service, 5000 Ellin Road,  
Lanham, MD 20706, Attention: Program  
Manager, Tax Counseling for the Elderly  
Program, W:CAR:SPEC:FO:GA, Building  
C-7, Room 185.

**FOR FURTHER INFORMATION CONTACT:** Mrs.  
Lynn Tyler, W:CAR:SPEC:FO:GA,  
Building C-7, Room 185, Internal  
Revenue Service, 5000 Ellin Road,  
Lanham, MD 20706. The non-toll-free  
telephone number is (202) 283-0189.

**SUPPLEMENTARY INFORMATION:** Authority  
for the Tax Counseling for the Elderly  
(TCE) Program is contained in Section  
163 of the Revenue Act of 1978, Public  
Law 95-600, (92 Stat. 12810), November  
6, 1978. Regulations were published in  
the **Federal Register** at 44 FR 72113 on  
December 13, 1979. Section 163 gives  
the IRS authority to enter into  
cooperative agreements with private or  
public non-profit agencies or  
organizations to establish a network of  
trained volunteers to provide free tax  
information and return preparation

assistance to elderly individuals.  
Elderly individuals are defined as  
individuals age 60 and over at the close  
of their taxable year.

Cooperative agreements will be  
entered into based upon competition  
among eligible agencies and  
organizations. Because applications are  
being solicited before the FY 2002  
budget has been approved, cooperative  
agreements will be entered into subject  
to appropriation of funds. Once funded,  
sponsoring agencies and organizations  
will receive a grant from the IRS for  
administrative expenses and to  
reimburse volunteers for expenses  
incurred in training and in providing  
tax return assistance. The Tax  
Counseling for the Elderly (TCE)  
Program is referenced in the Catalog of  
Federal Domestic Assistance in Section  
21.006.

**Jim Grimes,**

*Director, Field Operations, Stakeholder  
Partnership, Education and Communication,  
Wage and Investment Division.*

[FR Doc. 01-19199 Filed 8-2-01; 8:45 am]

**BILLING CODE 4830-01-P**