

assess the reasonableness of air carrier claims under the Stabilization Act.

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Low Income Taxpayer Clinic Grant Program; Availability of 2003 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 2003 grant cycle. The IRS will award up to \$100,000 in matching funds to qualifying organizations.

**DATES:** Grant applications for the 2003 grant cycle must be received by the IRS (not copymarked) by July 1, 2002.

**ADDRESSES:** Send completed grant applications to: Internal Revenue Service, SPEC Hqs, Mail Stop 55 WI, Attn: Grants Administration Office, 401 W. Peachtree St. NW, Atlanta, GA 30308. Copies of the grant application package (IRS Publication 3319) can be downloaded from the IRS Internet site at: <http://www.irs.gov> or ordered by calling 1-800-829-3676.

**FOR FURTHER INFORMATION CONTACT:** Beverly Smith, LITC Management and Program Analyst, at 317-226-6771. (not a toll-free number)

**SUPPLEMENTARY INFORMATION:**

**Background**

Section 7526 of the Internal Revenue Code 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 7526 authorizes the IRS to provide grants to qualified organizations that represent low income taxpayers in controversies with the IRS and/or inform individuals for whom English is a second language of their tax rights and responsibilities.

**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 meeting the LITC statutory requirements 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:

- A. Quality of programs offered to assist low income taxpayers or individuals for whom English is a second language, including (Maximum 75 points)—
  1. Qualifications of administrators and qualified representatives;
  2. The amount of time devoted to the program by clinic staff;
  3. Training clinic participants will be provided;
  4. Plans for supervising clinic participants;
  5. Procedures for ensuring the confidentiality of taxpayer information;
  6. Publicity of clinic operations; and
  7. The dates and days and hours of clinic operation.

B. 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)

C. Quality of grant administration and internal accounting procedures. (Maximum 10 points)

D. 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: April 29, 2002.

**Jim Grimes,**

*Director, Field Operations, Stakeholder Partnerships, Education and Communications (SPEC), Wage and Investment Division.*

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