

Copies of the 2006 Grant Application Package and Guidelines, IRS Publication 3319 (Rev. 5-2005), can be downloaded from the IRS Internet site at <http://www.irs.gov/advocate> or ordered from the IRS Distribution Center by calling 1-800-829-3676. Applicants can also file electronically at <http://www.grants.gov>. For applicants applying through the Federal Grants Web site, the Funding Number is TREAS-GRANTS-052006-001.

**FOR FURTHER INFORMATION CONTACT:** The LITC Program Office at 404-338-8306 (not a toll-free number) or by e-mail at [LITCProgramOffice@irs.gov](mailto:LITCProgramOffice@irs.gov).

**SUPPLEMENTARY INFORMATION:**

**Background**

Section 7526 of the Internal Revenue Code authorizes the IRS, subject to the availability of appropriated funds, to award organizations matching grants of up to \$100,000 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 or inform individuals for whom English is a second language of their tax rights and responsibilities. The IRS may award grants to qualifying organizations to fund one-year, two-year or three-year project periods. Grant funds may be awarded for start-up expenditures incurred by new clinics during the grant period.

The 2006 Grant Application Package and Guidelines, Publication 3319 (Rev. 5-2005), includes several changes that are being implemented to improve delivery of clinic services, including additional oversight and assistance with the technical components of the LITC Program by the LITC Program Office. Among the changes, the LITC Program Office has developed a new form to be submitted with interim and annual reports to assist clinics in consistently reporting the number of cases worked and taxpayers served throughout the year. In addition, the LITC Program Office has clarified the comprehensive Program standards.

The costs of preparing and submitting an application are the responsibility of each applicant. Each application will be given due consideration and the LITC

Program Office will mail notification letters to each applicant.

**Selection Consideration**

Applications that pass the eligibility screening process will be numerically ranked based on the information contained in their proposed program plan. Please note that the IRS Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs are independently funded and separate from the LITC Program. Organizations currently participating in the VITA or TCE Programs may be eligible to apply for a LITC grant if they meet the criteria and qualifications outlined in the 2006 Grant Application Package and Guidelines, Publication 3319 (Rev. 5-2005). Organizations that seek to operate VITA and LITC Programs, or TCE and LITC Programs, must maintain separate and distinct programs even if co-located to ensure proper cost allocation for LITC grant funds and adherence to the rules and regulations of the VITA, TCE and LITC Programs, as appropriate. In addition to the criteria and qualifications outlined in the 2006 Grant Application Package and Guidelines, 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. Comments may be sent to Internal Revenue Service, Taxpayer Advocate Service, Attn: W.R. Swartz, LITC Program Office, 290 Broadway, 14th Floor, New York, NY 10007.

**Nina E. Olson,**

*National Taxpayer Advocate, Internal Revenue Service.*

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Open Meeting of the Taxpayer Advocacy Panel Earned Income Tax Credit Issue Committee**

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

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Taxpayer Advocacy Panel Earned Income Tax Credit Issue Committee will be conducted (via teleconference). The Taxpayer Advocacy Panel is soliciting public comments, ideas and suggestions on improving customer service at the Internal Revenue Service.

**DATES:** The meeting will be held Thursday, June 16, 2005.

**FOR FURTHER INFORMATION CONTACT:** Audrey Y. Jenkins at 1-888-912-1227 (toll-free), or 718-488-2085 (non toll-free).

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that an open meeting of the Taxpayer Advocacy Panel Earned Income Tax Credit Issue Committee will be held Thursday, June 16, 2005, from 2 p.m. to 3 p.m. e.t. via a telephone conference call. The public is invited to make oral comments. Individual comments will be limited to 5 minutes. For information or to confirm attendance, notification of intent to attend the meeting must be made with Audrey Y. Jenkins. Ms. Jenkins may be reached at 1-888-912-1227 or (718) 488-2085, send written comments to Audrey Y. Jenkins, TAP Office, 10 MetroTech Center, 625 Fulton Street, Brooklyn, NY 11201 or post comments to the Web site: <http://www.improveirs.org>. Due to limited conference lines, notification of intent to participate in the telephone conference call meeting must be made in advance.

The agenda will include various IRS issues.

Dated: May 17, 2005.

**Martha Curry,**

*Director, Taxpayer Advocacy Panel.*

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