

Estimated Number of Respondents: 101,640.

Estimated Time per Respondent: 10 hours, 54 minutes.

Estimated Total Annual Burden Hours: 1,107,876.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request For Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: May 24, 2011.

Yvette B. Lawrence,

IRS Reports Clearance Officer.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Low Income Taxpayer Clinic Grant Program; Availability of 2012 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 and guidelines (Publication 3319) for organizations interested in applying for a Low Income Taxpayer Clinic (LITC) matching grant for the 2012 grant cycle, which runs January 1, 2012, through December 31, 2012. The application period runs from May 31, 2011, through July 15, 2011.

The IRS will award a total of up to \$6,000,000 (unless otherwise provided by specific Congressional appropriation) to qualifying organizations, subject to the limitations of Internal Revenue Code section 7526, for matching grants. A qualifying organization may receive a matching grant of up to \$100,000 per year. Qualifying organizations that provide representation for free or for a nominal fee to low income taxpayers involved in tax controversies with the IRS, or that provide education on taxpayer rights and responsibilities to taxpayers for whom English is a second language, or both, can apply for a grant for the 2012 grant cycle.

Examples of Qualifying Organizations Include: (1) Clinical programs at accredited law, business or accounting schools, whose students represent low income taxpayers in tax controversies with the IRS, and (2) organizations exempt from tax under I.R.C. § 501(a) that represent low income taxpayers in tax controversies with the IRS or refer those taxpayers to qualified representatives.

DATES: Grant applications for the 2012 grant cycle must be electronically filed, postmarked, sent by private delivery service, or hand-delivered to the LITC Program Office in Washington, DC by July 15, 2011.

ADDRESSES: Send completed grant applications to: Internal Revenue Service, Taxpayer Advocate Service, LITC Grant Program Administration Office, TA:LITC, 1111 Constitution Avenue, NW., Room 1034, Washington, DC 20224. Copies of the 2012 *Grant Application Package and Guidelines*, IRS Publication 3319 (Rev. 5-2011), can be downloaded from the IRS Internet site at <http://www.irs.gov/advocate> or ordered by 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-052012-001.

FOR FURTHER INFORMATION CONTACT: The LITC Program Office at (202) 622-4711 (not a toll-free number) or by e-mail at 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 per year 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 taxpayer rights and responsibilities, or both. 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 cycle.

Mission Statement

Low Income Taxpayer Clinics ensure the fairness and integrity of the tax system by educating low income taxpayers about their rights and responsibilities, by providing *pro bono* representation to taxpayers in tax disputes with the IRS, by conducting outreach and education to taxpayers who speak English as a second language, and by identifying and advocating for issues that impact low income taxpayers.

Selection Consideration

Applications that pass the eligibility screening process will undergo a two-tiered evaluation process. Applications will be subject to both a technical evaluation and program office evaluation. The final funding decision is made by the National Taxpayer Advocate, unless recused. 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 notify each applicant once funding decisions have been made.

Nina E. Olson,

National Taxpayer Advocate, Internal Revenue Service.

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