

Type of Review: Extension of a currently approved collection.

Respondents: Foreign Air Carriers.

Number of Respondents: approximately 100.

Estimated Time per Response: 2.25 hours per application.

Total Annual Burden: 1,000 hours.

Abstract: Applicants use Form OST 4540 to request statements of authorization to conduct numerous types of operations authorized under Title 14, CFR part 212. The form requires basic information regarding the carrier(s) conducting the operation, the party filing the form, the operations being conducted, the number of third- and fourth-freedom flights conducted in the last twelve-month period, and certification of reciprocity from the carrier's homeland government. DOT analysts will use the information collected to determine if applications for fifth-, sixth-, and seventh-freedom operations meet the public interest requirements necessary to authorize such applications.

Burden Statement: We estimate that the industry-wide total hour burden for this collection to be approximately 1,000 hours or approximately 2.25 hours per application. Conservatively, we estimate the compilation of background information will require 1.75 hours, and the completion and submission of OST Form 4540 will require thirty (30) minutes. Reporting the number of third- and fourth-freedom operations conducted by an applicant carrier will require collection of flight data, and detailed analysis to determine which flights conducted by the carrier are third- and fourth-freedom. Applicants should be able to use data collected for the Department's T-100 program to provide this information (under this program, carriers are required periodically to compile and report certain traffic data to the Department, as more fully described in the Docket referenced in footnote 1 below). The Bureau of Transportation Statistics (BTS) provide carriers with a computer program that allows them to compile and monitor, among other things, flight origin and destination data, to be used in making the carriers' T-100 submissions.¹ We estimated that carriers will require 1.25 hours per application.²

¹ The rule-making associated with the T-100 program can be found on the Federal Docket Management System (FDMS) at <http://www.regulations.gov>, in Docket DOT-OST-1998-4043. Information regarding burden hours is on file in the Office of Aviation Analysis (X-50).

² The Office of Aviation Analysis (X-50) estimated that small-carriers would require 1 burden hour per report, and large carriers would require 3 burden hours per report to analyze and

to compile and analyze the data necessary to disclose the number of third- and fourth-freedom flights conducted within the twelve-month period preceding the filing of an application.

Foreign carriers will also have to provide evidence that their homeland government will afford reciprocity to U.S. carriers seeking authority for the similar fifth-, sixth-, and seventh-freedom operations. Carriers may cite certifications submitted by carriers from the same homeland if that homeland issued such certification within the preceding six-month period. Approximately 100 carriers from roughly 30 distinct homelands use OST Form 4540 to apply for statements of authorization annually. We estimate that one foreign carrier from any given homeland will expend roughly 4 hours every six-months to obtain certification from its homeland governments.³ We have apportioned 30 minutes to each application to account for the time required to obtain certifications from homeland governments.

We have no empirical data to indicate how much time is required for a person to complete OST Form 4540; however, anecdotal evidence reveals that respondents spend thirty (30) minutes or less completing the form and brief justification. In some cases, respondents spend a limited amount of time, less than ten (10) minutes, reviewing the form before sending it via facsimile or email to the Department. In the interest of providing a conservative estimate so as to not understate the burden hours, we estimate the hour burden for completing OST Form 4540 as thirty (30) minutes.

Issued in Washington, DC, on March 20, 2019.

Brian J. Hedberg,

Director, Office of International Aviation.

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report T-100 program data. Considering that the data required in this information collection can be derived from data already collected, we have taken an average of the estimated time required, and conservatively shortened the time by 45 minutes because no new data entry will be required.

³ Calculation: (4 burden hours per application) × (30 foreign homelands) × (2 requests per year) = 240 annual burden hours. Apportioning 240 annual burden hours equally among an average of 430 applications annually = approximately 30 burden minutes per application.

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Low Income Taxpayer Clinic Grant Program; Availability of 2019 Supplemental Grant Application Period

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: This document contains a Notice that the IRS is accepting applications from qualified organizations for a part-year Low Income Taxpayer Clinic (LITC) matching grant to provide representation to low income taxpayers and education about taxpayer rights and responsibilities to individuals who speak English as a second language (ESL taxpayers) in certain identified geographic areas. The grant will cover the last five months of the 2019 grant year, from August 1, 2019, through December 31, 2019. The supplemental application period shall run from March 19, 2019, to April 18, 2019.

DATES: An organization applying for part-year funding for the 2019 grant year must submit its application electronically at www.grants.gov. All organizations must use the funding number of TREAS-GRANTS-052019-002, and applications must be filed electronically by 11:59 p.m. (Eastern Daylight Time) on April 18, 2019. The Federal Financial Assistance program number is 21.008. See <https://beta.sam.gov/>.

FOR FURTHER INFORMATION CONTACT: Bill Beard at (949) 575-6200 (not a toll-free number) or by email at beard.william@irs.gov. The LITC Program Office is located at: IRS, Taxpayer Advocate Service, LITC Grant Program Administration Office, TA: LITC, 1111 Constitution Avenue NW, Room 1034, Washington, DC 20224. Copies of the *2019 Grant Application Package and Guidelines*, IRS Publication 3319 (Rev. 5-2018), can be downloaded from the IRS internet site at www.irs.gov/advocate or ordered by calling the IRS Distribution Center toll-free at 1-800-829-3676.

SUPPLEMENTARY INFORMATION: In Public Law 116-6, Congress appropriated \$12,000,000 for low income taxpayer clinic grants for fiscal year 2019. Despite the IRS's efforts to foster parity in availability and accessibility in the selection of organizations receiving LITC matching grants and the continued increase in clinic services nationwide, there remain communities that are underrepresented by clinics, and consequently, not all funds

appropriated for the LITC Program have been awarded. For the supplemental application period, the IRS will focus on geographic areas where there is limited or no clinic representation.

The IRS will award up to \$300,000 in funding to qualifying organizations, subject to the limitations of Internal Revenue Code (IRC) section 7526. A qualifying organization may receive a matching grant of up to \$100,000 per year. Organizations currently receiving a grant are not eligible to apply during this supplemental application period. Grant funds may be awarded for start-up expenditures incurred during the grant year. The selection process for these part-year grants may not be complete before the beginning of the application period for the 2020 grant year; thus, applicants for a part-year grant will be expected to submit a separate application for full-year funding for the 2020 grant year during the 2020 grant application period, when announced later this year, with an anticipated opening on May 1, 2019.

Below is a list that contains the identified underserved geographic areas:

Hawaii
Montana
North Dakota
Puerto Rico
West Virginia
Wyoming

Qualifying organizations that provide representation to low income individual taxpayers involved in a tax controversy with the IRS and educate ESL taxpayers about their rights and responsibilities under the IRC are eligible for a grant. An LITC must provide services for free or for no more than a nominal fee.

Examples of qualifying organizations include (1) a clinical program at an accredited law, business, or accounting school whose students represent low income taxpayers in tax controversies with the IRS and (2) an organization exempt from tax under IRC section 501(a) whose employees and volunteers represent low income taxpayers in controversies with the IRS and may also make referrals to qualified volunteers to provide representation.

In determining whether to award a grant, the IRS will consider a variety of factors, including: (1) The number of taxpayers who will be assisted by the organization, including the number of ESL taxpayers in that geographic area; (2) the existence of other LITCs assisting the same population of low income and ESL taxpayers; (3) the quality of the program offered by the organization, including the qualifications of its administrators and qualified representatives, and its record, if any, in providing representation services to low income taxpayers; (4) the quality of the application, including the reasonableness of the proposed budget; (5) the organization's compliance with all federal tax obligations (filing and payment); (6) the organization's compliance with all federal nontax monetary obligations (filing and payment); (7) whether debarment or suspension (31 CFR part 19) applies or whether the organization is otherwise excluded from or ineligible for a federal award; and (8) alternative funding sources available to the organization, including amounts received from other grants and contributors and the endowment and resources of the institution sponsoring the organization.

Background

Section 7526 of the IRC authorizes the IRS, subject to the availability of appropriated funds, to award qualified organizations matching grants of up to \$100,000 per year for the development, expansion, or continuation of low income taxpayer clinics. A qualified organization is one that represents low income taxpayers in controversies with the IRS and informs ESL taxpayers of their taxpayer rights and responsibilities and does not charge more than a nominal fee for its services (except for reimbursement of actual costs incurred).

A clinic will be treated as representing low income taxpayers in controversies with the IRS if at least 90 percent of the taxpayers represented by the clinic have incomes that do not exceed 250 percent of the federal poverty level. In addition, the amount in

controversy for the tax year to which the controversy relates generally cannot exceed the amount specified in IRC section 7463 (currently \$50,000) for eligibility for special small tax case procedures in the United States Tax Court. The IRS may award grants to qualified 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 year.

Mission Statement

Low Income Taxpayer Clinics ensure the fairness and integrity of the tax system for taxpayers who are low income or speak English as a second language by: providing *pro bono* representation on their behalf in tax disputes with the IRS; educating them about their rights and responsibilities as taxpayers; and identifying and advocating for issues that impact these taxpayers.

Selection Consideration

Applications that pass the eligibility screening process will undergo a Technical Evaluation and must receive a minimum score to be considered further. Applications achieving the minimum score will be subject to a 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. Applications may be released in response to Freedom of Information Act requests. Therefore, applicants must not include any individual taxpayer information in the application narrative.

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.

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