

notice of the renewal of the collection of information set forth in this document.

*Title:* Customer Complaint Form.  
*OMB Control No.:* 1557-0232.

*Description:* The customer complaint form was developed as a courtesy for customers who contact the OCC's Consumer Assistance Group (CAG) and wish to file a formal, written complaint. The form offers a template for consumers to use to focus their issues and identify the information necessary to provide a complete picture of their concerns. Use of the form is entirely voluntary; however, use of the form does help avoid the processing delays associated with incomplete complaints and allows CAG to process complaints more efficiently.

CAG uses the information included in a completed form to create a record of the consumer's contact, capture information that can be used to resolve the consumer's issues, and provide a database of information that is incorporated into the OCC's supervisory process.

*Type of Review:* Regular.

*Affected Public:* Individuals.

*Number of Respondents:* 10,000.

*Total Annual Responses:* 10,000.

*Frequency of Response:* On occasion.

*Total Annual Burden Hours:* 3,333.

Comments submitted in response to this notice will be summarized and 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 OCC, including whether the information shall have practical utility;

(b) The accuracy of the OCC'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 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.

**Theodore J. Dowd,**

*Deputy Chief Counsel, Office of the Comptroller of the Currency.*

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**BILLING CODE 4810-33-P**

## DEPARTMENT OF THE TREASURY

### Office of Foreign Assets Control

#### Notice of OFAC Sanctions Action

**AGENCY:** Office of Foreign Assets Control, Treasury.

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury's Office of Foreign Assets Control (OFAC) is publishing the names of one or more persons that have been placed on OFAC's Specially Designated Nationals and Blocked Persons List based on OFAC's determination that one or more applicable legal criteria were satisfied. All property and interests in property subject to U.S. jurisdiction of these persons are blocked, and U.S. persons are generally prohibited from engaging in transactions with them.

**DATES:** See **SUPPLEMENTARY INFORMATION** section for effective date(s).

**FOR FURTHER INFORMATION CONTACT:**

OFAC: Associate Director for Global Targeting, tel.: 202-622-2420; Assistant Director for Sanctions Compliance & Evaluation, tel.: 202-622-2490; Assistant Director for Licensing, tel.: 202-622-2480; or Assistant Director for Regulatory Affairs, tel.: 202-622-4855.

**SUPPLEMENTARY INFORMATION:**

**Electronic Availability**

The Specially Designated Nationals and Blocked Persons List and additional information concerning OFAC sanctions programs are available on OFAC's website (<https://www.treasury.gov/ofac>).

**Notice of OFAC Actions**

On March 10, 2021, OFAC determined that the property and interests in property subject to U.S. jurisdiction of the following persons are blocked under the relevant sanctions authority listed below.

*Individuals*

1. MON, Khin Thiri Thet (a.k.a. MON, Daw Khin Thiri Thet), Burma; DOB 05 Dec 1981; nationality Burma; Gender Female; National ID No. 12/MABANA(N)093656 (Burma) (individual) [BURMA-EO14014].

Designated pursuant to section 1(a)(v) of Executive Order of February 10, 2021, "Blocking Property With Respect To The Situation In Burma" ("the Order") for being a foreign person that is the spouse or adult child of any person whose property and interests in property are blocked pursuant to the Order.

2. SONE, Aung Pyae (a.k.a. SONE, U Aung Pyae), Burma; DOB 24 Jun 1984; nationality Burma; Gender Male;

National ID No. 12/SAKHANA(N)062210 (Burma) (individual) [BURMA-EO14014].

Designated pursuant to section 1(a)(v) of the Order for being a foreign person that is the spouse or adult child of any person whose property and interests in property are blocked pursuant to the Order.

*Entities*

1. A & M MAHAR COMPANY LIMITED (a.k.a. A AND M MAHAR COMPANY LIMITED), Royal Sinmin Condo Room (1/D), First Floor, Tower-A, Ahlone Township, Yangon Region, Burma; Organization Established Date 16 Jan 2017; Registration Number 110364903 (Burma) issued 16 Jan 2017 [BURMA-EO14014].

Designated pursuant to section 1(a)(vii) of the Order for being a foreign person that is owned or controlled by, or has acted or purported to act for or on behalf of, directly or indirectly, the military or security forces of Burma or any person whose property and interests in property are blocked pursuant to the Order.

2. EVERFIT COMPANY LIMITED, City Mall, Corner of Pyay Road And Min Ye Kyaw Swar Road, Level-3, Lan Ma Daw Township, Yangon, Burma; Registration Number 116795779 (Burma) issued 29 Feb 2016 [BURMA-EO14014].

Designated pursuant to section 1(a)(vii) of the Order for being a foreign person that is owned or controlled by, or has acted or purported to act for or on behalf of, directly or indirectly, the military or security forces of Burma or any person whose property and interests in property are blocked pursuant to the Order.

3. SEVENTH SENSE COMPANY LIMITED (a.k.a. 7TH SENSE CREATION), Thu Khi Tar Street, No.3 Bauk Htaw (15) Quarter, Yankin Township, Yangon, Burma; Registration Number 119554144 (Burma) issued 03 Apr 2017 [BURMA-EO14014].

Designated pursuant to section 1(a)(vii) of the Order for being a foreign person who is owned or controlled by, or has acted or purported to act for or on behalf of, directly or indirectly, the military or security forces of Burma or any person whose property and interests in property are blocked pursuant to the Order.

4. SKY ONE CONSTRUCTION COMPANY LIMITED, Corner of Aung Chan Thar 2nd Street & Pearl Street No. 42, 1st Quarter, Kamaryut TSP, Yangon, Burma; Registration Number 111725152 (Burma) issued 09 Apr 2013 [BURMA-EO14014].

Designated pursuant to section 1(a)(vii) of the Order for being a foreign person who is owned or controlled by, or has acted or purported to act for or on behalf of, directly or indirectly, the military or security forces of Burma or any person whose property and interests in property are blocked pursuant to the Order.

5. THE YANGON GALLERY (a.k.a. YANGON GALLERY), People's Park Compound, Near Planetarium Museum, Ahlone Road, Dagon Township, Yangon, Burma; People's Park Compound, Near Planetarium Museum, Ahlon Road, Dagon Township, Yangon, Burma; Phone Number 09 738 27777 [BURMA-EO14014].

Designated pursuant to section 1(a)(vii) of the Order for being a foreign person who is owned or controlled by, or has acted or purported to act for or on behalf of, directly or indirectly, the military or security forces of Burma or any person whose property and interests in property are blocked pursuant to the Order.

6. THE YANGON RESTAURANT, People's Park Compound, Near Planetarium Museum, Ahlone Road, Dagon Township, Yangon, Burma; Email Address [reservations@theyangonrestaurant.com](mailto:reservations@theyangonrestaurant.com); Phone Number 95 013 70177; Organization Type: Restaurants and mobile food service activities [BURMA-EO14014].

Designated pursuant to section 1(a)(vii) of the Order for being a foreign person who is owned or controlled by, or has acted or purported to act for or on behalf of, directly or indirectly, the military or security forces of Burma or any person whose property and interests in property are blocked pursuant to the Order.

Dated: March 10, 2021.

**Bradley T. Smith,**

*Acting Director, Office of Foreign Assets Control.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Low Income Taxpayer Clinic Grant Program; Availability of 2021 Supplemental Grant Application Package

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

**ACTION:** Notice.

**SUMMARY:** This document contains a notice that the IRS has made available a supplemental grant opportunity in

*Grants.gov* for organizations interested in applying for an 18-month Low Income Taxpayer Clinic (LITC) matching grant. The budget and the period of performance for the supplemental grant will be July 1, 2021–December 31, 2022. The application period runs from March 15, 2021, through April 16, 2021. Organizations currently receiving a grant for 2021 are not eligible to apply.

**DATES:** All supplemental applications for the 2021 grant year must be filed electronically by 11:59 p.m. (Eastern Time) on April 16, 2021. The IRS is authorized to award multi-year grants not to exceed three years. All organizations must use the funding number of TREAS-GRANTS-052021-002, and the Catalog of Federal Domestic Assistance program number is 21.008. See <https://beta.sam.gov/>. The LITC Program Office is scheduling a conference call to cover the application process the week of March 15, 2021. See [www.irs.gov/advocate/low-income-taxpayer-clinics](http://www.irs.gov/advocate/low-income-taxpayer-clinics) for more details, including registration information.

**FOR FURTHER INFORMATION CONTACT:** Bill Beard at (949) 575-6200 (not a toll-free number) or by email at [beard.william@irs.gov](mailto: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 *2021 Grant Application Package and Guidelines*, IRS Publication 3319 (Rev. 5-2020), can be downloaded from the IRS internet site at [www.irs.gov/advocate](http://www.irs.gov/advocate) or ordered by calling the IRS Distribution Center toll-free at 1-800-829-3676. (Note, however, that the Distribution Center may be closed due to COVID-19. If so, the publication will only be available online.) A short video about the LITC program is available for your viewing on the IRS website.

#### SUPPLEMENTARY INFORMATION:

##### Background

Pursuant to Internal Revenue Code (IRC) section 7526, the IRS will annually award up to \$6,000,000 (unless otherwise provided by specific Congressional appropriation) to qualified organizations, subject to the limitations set forth in the statute. Grants may be awarded for the development, expansion, or continuation of low-income taxpayer clinics. For calendar year 2021, Congress appropriated a total of \$13,000,000 in federal funds for LITC matching grants. See Public Law 116-260, (H.R. 133, Consolidated Appropriations Act, 2021).

A qualified organization may receive a matching grant of up to \$100,000 per year. A qualified organization is one that represents low-income taxpayers in controversies with the IRS and informs individuals for whom English is a second language (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).

Examples of a qualified organization 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. 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, taking into account geographic location and family size. Federal poverty guidelines are published annually in the **Federal Register**. See, for example, 86 FR 7732 (Feb. 01, 2021).

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. Grant funds may be awarded for start-up expenditures incurred by new clinics during the grant year. IRC section 7526(c)(5) requires dollar-for-dollar matching funds.

##### 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 them.

##### Selection Consideration

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. Although each supplemental application for the 2021 grant year will be given due