

ADDRESSES: Send submissions to: Internal Revenue Service (Attn: LITC Grant C7-171), 5000 Ellin Road, Lanham, MD 20706. Alternatively, submit commits and data via electronic mail (e-mail) to: *lowincomeclinic@cmail.irs.gov.

FOR FURTHER INFORMATION CONTACT: Concerning the grant program and the submissions of comments, Eli McDavid, 202-283-0181 (not a toll free number).

SUPPLEMENTARY INFORMATION: Section 3601 of the IRS Restructuring and Reform Act of 1998, Pub. Law No. 105-206, added new section 7526 to the Internal Revenue Code. Section 3601 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 3601 authorizes the IRS to provide grants to qualified organizations that provide legal assistance to low-income taxpayers having disputes with the IRS. The IRS also may provide grants to qualified organizations that operate programs to inform individuals, for whom English is a second language, about their rights and responsibilities under the Internal Revenue Code. Copies of the draft grant application package can be downloaded from the IRS Internet site at: <http://www.irs.gov>.

irs.ustreas.gov. The IRS is soliciting written comments on this draft grant application package on or before February 27, 1999. Consideration will be given to these comments before a final grant application package is adopted in Spring 1999.

Issues for Comment

The IRS invites public comments on the following issues (and any others) raised by the new grant program or draft application package:

(1) What should be considered a “nominal fee” for purposes of section 7526(b)(1)(A)(I)?

(2) How should satisfaction of the “90%/250%” income requirements contained in section 7526(b)(1)(B)(I) be determined?

(3) What should be considered in evaluating the “criteria for awards” set forth in section 7526(b)(4)?

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Office of Assistant Chief
Counsel (Field Service).*

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Low-Income Taxpayer Clinics Grant Program: Availability of Draft Grant Application Package

Notice 99-9

SUMMARY: This document contains a Notice that the IRS has made available, for public comment, a draft of the Low Income Taxpayer Clinic Grant application package. The IRS solicits public comment in order that interested parties may present their views to the IRS prior to implementation of the new grant program during 1999. Consideration will be given to these comments before a final grant application package is adopted in Spring 1999. Copies of the draft grant application package can be downloaded from the IRS Internet site at: <http://www.irs.us-treas.gov>.

DATES: Submit written comments on or before February 27, 1999.