

consent from the Service to change its method of reporting under section 6050S of the Code and the Income Tax Regulations.

Respondents: Not-for-profit institutions.

Estimated Total Burden Hours: 300 hours.

Clearance Officer: R. Joseph Durbala; (202) 622-3634, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

OMB Reviewer: Shagufta Ahmed; (202) 395-7873, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

Celina Elphage,

Treasury PRA Clearance Officer.

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BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Low Income Taxpayer Clinic Grant Program; Availability of 2010 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 2010 grant cycle (the 2010 grant cycle runs January 1, 2010, through December 31, 2010). The application period shall run from May 20, 2009, through July 7, 2009.

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 can apply for a grant for the 2010 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) which represent low income taxpayers in tax controversies with the IRS or refer those taxpayers to qualified representatives.

DATES: Grant applications for the 2010 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 7, 2009.

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 *2009 Grant Application Package and Guidelines*, IRS Publication 3319 (Rev. 5-2009), 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-052010-001.

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. 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.

The *2010 Grant Application Package and Guidelines*, Publication 3319 (Rev. 5-2009), outlines requirements for the operation of a qualifying LITC program and provides instructions on how to apply for a grant.

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, no later than November 27, 2009.

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 *2010 Grant Application Package and Guidelines*, Publication 3319 (Rev. 5-2009). 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.

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: Deborah L. Jones, LITC Program Office, TA:LITC, 1111 Constitution Avenue, NW., Room 1034, Washington, DC 20224.

Nina E. Olson,

National Taxpayer Advocate, Internal Revenue Service.

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DEPARTMENT OF THE TREASURY

Office of Thrift Supervision

[Docket ID: OTS-2009-0009]

Open Meeting of the OTS Mutual Savings Association Advisory Committee

AGENCY: Department of the Treasury, Office of Thrift Supervision.

ACTION: Notice of meeting.

SUMMARY: The OTS Mutual Savings Associations Advisory Committee (MSAAC) will convene its first meeting on Tuesday, June 9, 2009, in Conference Room 6A of the Office of Thrift Supervision, 1700 G Street, NW., Washington, DC, beginning at 8:30 a.m. Eastern Time. The meeting will be open to the public.