

**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 *2009 Grant Application Package and Guidelines*, Publication 3319 (Rev. 5-2008), 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 mail notification letters to each applicant.

**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 *2009 Grant Application Package and Guidelines*, Publication 3319 (Rev. 5-2008). 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: Shawn Collins, LITC Program Office, TA:LITC, 1111 Constitution Avenue, NW., Room 1034, Washington, DC 20224.

**Nina E. Olson,**

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**DEPARTMENT OF THE TREASURY****Office of Thrift Supervision**

[AC-22: OTS Nos. 00057, H4139, H4138, and H4513]

**Home Federal Savings and Loan Association, Home Federal Mutual Holding Company of Louisiana, Home Federal Bancorp, Inc. of Louisiana, and (new) Home Federal Bancorp, Inc. of Louisiana, Shreveport, Louisiana; Approval of Conversion Application**

Notice is hereby given that on May 14, 2008, the Office of Thrift Supervision approved the application of Home Federal Mutual Holding Company of Louisiana and Home Federal Savings and Loan Association, Shreveport, Louisiana, to convert to the stock form of organization. Copies of the application are available for inspection by appointment (phone number: 202-906-5922 or e-mail: [Public.Info@OTS.Treas.gov](mailto:Public.Info@OTS.Treas.gov)) at the Public Reading Room, 1700 G Street, NW., Washington, DC 20552, and OTS Midwest Regional Office, 225 E. John Carpenter Freeway, Suite 500, Irving, Texas 75062.

Dated: May 28, 2008.

By the Office of Thrift Supervision,

**Sandra E. Evans,**

*Federal Register Liaison.*

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