

2008). 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 LTC matching grants.

DATES: Grant applications for the 2008 grant cycle must be postmarked or filed electronically by July 6, 2007.

ADDRESSES: Send completed grant applications to: Internal Revenue Service, Taxpayer Advocate Service, LTC Program Office, TA:LITC, Attention: LTC Applications, 1111 Constitution Ave., NW., Room 1034, Washington, DC 20224. Copies of the *2008 Grant Application Package and Guidelines*, IRS Publication 3319 (Rev. 5-2007), can be downloaded from the IRS Internet site at www.irs.gov/advocate or ordered from the IRS Distribution Center by calling 1-800-829-3676. Applicants can also file electronically at www.grants.gov. For applicants applying through the Federal Grants Web site, the Funding Number is TREAS-GRANTS-052008-001.

FOR FURTHER INFORMATION CONTACT: The LTC Program Office at 202-622-7186 (not 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 or who have limited English proficiency of their taxpayer rights and responsibilities. Qualified organizations must provide these services for free or for a nominal fee. 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 costs of preparing and submitting an application are the responsibility of each applicant. Each application will be given due consideration and the LTC Program Office will notify each applicant by mail of whether they were awarded a grant no later than November 30, 2007.

Selection Considerations

Applications that pass the eligibility screening process will be numerically ranked based on the information contained in each 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 LTC Program. Organizations currently participating in the VITA or TCE Programs may also be eligible to apply for a LTC grant if they meet the criteria and qualifications outlined in the *2008 Grant Application Package and Guidelines*. Organizations that seek to operate VITA and LTC Programs, or TCE and LTC Programs, must maintain separate and distinct programs even if co-located to ensure proper cost allocation for LTC grant funds and adherence to the rules and regulations of the VITA, TCE, and LTC Programs, as appropriate. In addition to the criteria and qualifications outlined in the *2008 Grant Application Package and Guidelines*, to foster parity regarding clinic availability and accessibility for taxpayers nationwide, the IRS will consider the geographic areas served by applicants as part of the decision-making process.

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, Internal Revenue Service, Taxpayer Advocate Service, LTC Program Office, TA:LITC, 1111 Constitution Ave., NW., Room 1034, Washington, DC 20224.

Nina E. Olson,

National Taxpayer Advocate, Internal Revenue Service.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Art Advisory Panel—Notice of Closed Meeting

AGENCY: Internal Revenue Service, Treasury.

ACTION: Notice of closed meeting of Art Advisory Panel.

SUMMARY: Closed meeting of the Art Advisory Panel will be held in Washington, DC.

DATES: The meeting will be held June 20, 2007.

ADDRESSES: The closed meeting of the Art Advisory Panel will be held on June 20, 2007, in Room 4200E beginning at 9:30 a.m., Franklin Court Building, 1099 14th Street, NW., Washington, DC 20005.

FOR FURTHER INFORMATION CONTACT:

Karen Carolan, C:AP:AS, 1099 14th Street, NW., Washington, DC 20005. Telephone (202) 435-5609 (not a toll free number).

SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App., that a closed meeting of the Art Advisory Panel will be held on June 20, 2007, in Room 4200E beginning at 9:30 a.m., Franklin Court Building, 1099 14th Street, NW., Washington, DC 20005.

The agenda will consist of the review and evaluation of the acceptability of fair market value appraisals of works of art involved in Federal income, estate, or gift tax returns. This will involve the discussion of material in individual tax returns made confidential by the provisions of 26 U.S.C. 6103.

A determination as required by section 10(d) of the Federal Advisory Committee Act has been made that this meeting is concerned with matters listed in section 552b(c)(3), (4), (6), and (7), and that the meeting will not be open to the public.

Karen S. Ammons,

Deputy Chief, Appeals.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Advisory Group to the Internal Revenue Service Tax Exempt and Government Entities Division (TE/GE); Meeting

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: The Advisory Committee on Tax Exempt and Government Entities (ACT) will hold a public meeting on Wednesday, June 13, 2007.

FOR FURTHER INFORMATION CONTACT:

Steven J. Pyrek, Director, TE/GE Communications and Liaison; 1111 Constitution Ave., NW.; SE:T:CL—Penn Bldg; Washington, DC 20224. Telephone: 202-283-9966 (not a toll-free number). E-mail address: Steve.J.Pyrek@irs.gov.

SUPPLEMENTARY INFORMATION: By notice herein given, pursuant to section