

and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

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Departmental Reports Management Officer.
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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Low Income Taxpayer Clinic Grant Program: Availability of Fiscal Year 2000 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 for parties interested in applying for a Low Income Taxpayer Clinic Grant for Fiscal Year 2000. The IRS will award up to \$6,000,000 to qualifying organizations.
DATES: Grant applications for Fiscal Year 2000 funds must be received by the IRS (not postmarked) by November 26, 1999.

ADDRESSES: Send completed grant applications to: Internal Revenue Service, Attn: LITC Program Manager, OP:C:E:W:E, NCFB Room C-7-171, 5000 Ellin Road, Lanham, MD 20706. Copies of the grant application package (IRS Pub. 3319) can be downloaded from the IRS Internet site at: <http://www.irs.ustreas.gov/prod/hot/index.html> or ordered by calling 1-800-829-3676.

FOR FURTHER INFORMATION CONTACT: Eli McDavid, LITC Grant Program Manager, Volunteer and Education Section, (202) 283-0181 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

Section 3601 of the IRS Restructuring and Reform Act of 1998, Pub. L. No. 105-206, added new section 7526 to the Internal Revenue Code ("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 or operate programs to inform individuals, for whom English is a second language, about their rights and responsibilities under the Code.

Selection Criteria

The following selection criteria will be used.

1. Experience in sponsoring a tax clinic and representing taxpayers in controversies with the IRS;
2. Initiatives developed to ensure quality assistance will be provided to low income taxpayers or individuals for whom English is a second language;
3. Qualifications of organization, experience in providing assistance to low income taxpayers or individuals for whom English is a second language, organizational structure, and experience in managing federal grant programs;
4. Reasonableness of proposed budget (a low income tax clinic must provide matching funds on a dollar-for-dollar basis for all grants received from the IRS);
5. Geographical area clinic will serve, number of taxpayers in area eligible for representation or who might be served by clinic, and/or number of taxpayers in geographical area for whom English is a second language;
6. Existence of other LITCs serving same population;
7. Quality of program offered by LITC, including qualifications of administrators and qualified representatives, system for monitoring student participation, system for monitoring cases referred, case follow-up, resolution of cases and record if any in providing service to low income taxpayers and taxpayers for whom English is a second language;
8. Quality of program for informing individuals for whom English is a

second language of their tax rights and responsibilities, if applicable; and

9. Alternative funding sources available to clinic, including amounts received from other grants and contributions, and the endowment and resources of the institution sponsoring the clinic.

In addition to the foregoing criteria, to foster parity regarding clinic availability and accessibility for taxpayers nationwide, the IRS will consider the geographic area of applicants as part of the decision making process. The IRS will also seek to attain a proper balance of academic and non-profit organizations as well as a proper balance of start-up and existing clinics.

Comments

Interested parties are encouraged to provide comments on the IRS's administration of the grant program on an ongoing basis.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Quarterly Publication of Individuals, Who Have Chosen To Expatriate, as Required by Section 6039G

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: This notice is provided in accordance with IRC section 6039G, as amended, by the Health Insurance Portability and Accountability Act (HIPPA) of 1996. This listing contains the name of each individual losing United States citizenship (within the meaning of section 877(a)) with respect to whom the Secretary received information during the quarter ending September 30, 1999.

Last name	First name	Middle name
ALTURKI	RAMI	KHALID
ASTRUP	CECILIE	
ASTRUP	CECILIE	
BERGER	ELWYNN	CLAIR
BERKOWITZ	SOL	
BINGLEY	SUMI	LEE
BRUNELLE	MICHELEINE	MARIE
CAPPY	MICHAEL	LOUIS
CARMONT	JOHN	M.
CARMONT	MARIE	T.
CATTIER	CLAIRE	MARIANNE
CERVENY	EDWARD	JOSEPH