

exceed 250 percent of the federal poverty level. In addition, the amount in controversy for the tax year to which the controversy relates generally cannot exceed the amount specified in IRC section 7463 (currently \$50,000) for eligibility for special small tax case procedures in the United States Tax Court. The IRS may award grants to qualified 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 year.

Mission Statement

Low Income Taxpayer Clinics ensure the fairness and integrity of the tax system for taxpayers who are low income or speak English as a second language by, providing *pro bono* representation on their behalf in tax disputes with the IRS; educating them about their rights and responsibilities as taxpayers; and identifying and advocating for issues that impact them.

Selection Consideration

Despite the IRS's efforts to foster parity in availability and accessibility in the selection of organizations receiving LITC matching grants and the continued increase in clinic services nationwide, there remain communities that are underrepresented by clinics. Although each application and request for continued funding for the 2020 grant year will be given due consideration, the IRS will give special consideration to applicants from the following underserved geographic areas:

Arizona—Central
 Florida—Mid-Florida and the panhandle
 Hawaii—Entire State
 Montana—Entire State
 New York—Southeast Corner
 North Dakota—Entire State
 Pennsylvania—Northern
 Puerto Rico—Entire Territory
 West Virginia—Entire State
 Wyoming—Entire State

A more detailed list of the underserved cities and counties within each state is available in Publication 3319 at www.irs.gov/pub/irs-pdf/p3319.pdf.

In determining whether to award a grant, the IRS will consider a variety of factors, including: (1) The number of taxpayers who will be assisted by the

organization, including the number of ESL taxpayers in that geographic area; (2) the existence of other LITCs assisting the same population of low income and ESL taxpayers; (3) the quality of the program offered by the organization, including the qualifications of its administrators and qualified representatives, and its record, if any, in providing representation services to low income taxpayers; (4) the quality of the application, including the reasonableness of the proposed budget; (5) the organization's compliance with all federal tax obligations (filing and payment); (6) the organization's compliance with all federal nontax monetary obligations (filing and payment); (7) whether debarment or suspension (31 CFR part 19) applies or whether the organization is otherwise excluded from or ineligible for a federal award; and (8) alternative funding sources available to the organization, including amounts received from other grants and contributors and the endowment and resources of the institution sponsoring the organization.

Applications that pass the eligibility screening process will undergo a Technical Evaluation and must receive a minimum score to be considered further. Details regarding the scoring process can be found in Publication 3319. Applications achieving the minimum score will be subject to a Program Office evaluation. A request for continued funding from an organization currently receiving a grant for 2019 will also be subject to a Program Office evaluation. The final funding decision is made by the National Taxpayer Advocate, unless recused. The costs of preparing and submitting an application (or a request for continued funding) are the responsibility of each applicant. Applications and requests for continued funding may be released in response to Freedom of Information Act requests. Therefore, applicants must not include any individual taxpayer information.

The LITC Program Office will notify each applicant in writing once funding decisions have been made.

Nina E. Olson,

National Taxpayer Advocate.

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DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0525]

Agency Information Collection Activity Under OMB Review: VA MATIC Enrollment/Change

AGENCY: Veterans Benefits Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: In compliance with the Paperwork Reduction Act (PRA) of 1995, this notice announces that the Veterans Benefits Administration, Department of Veterans Affairs, will submit the collection of information abstracted below to the Office of Management and Budget (OMB) for review and comment. The PRA submission describes the nature of the information collection and its expected cost and burden and it includes the actual data collection instrument.

DATES: Comments must be submitted on or before June 3, 2019.

ADDRESSES: Submit written comments on the collection of information through www.Regulations.gov, or to Office of Information and Regulatory Affairs, Office of Management and Budget, Attn: VA Desk Officer; 725 17th St. NW, Washington, DC 20503 or sent through electronic mail to oir_submission@omb.eop.gov. Please refer to "OMB Control No. 2900-0525" in any correspondence.

FOR FURTHER INFORMATION CONTACT: Danny S. Green, Enterprise Records Service (005R1B), Department of Veterans Affairs, 811 Vermont Avenue NW, Washington, DC 20420, (202) 421-1354 or email Danny.Green2@va.gov. Please refer to "OMB Control No. 2900-0525" in any correspondence.

SUPPLEMENTARY INFORMATION:

Authority: 44 U.S.C. 3501-21.

Title: VA MATIC Enrollment/Change, VA Form 29-0165.

OMB Control Number: 2900-0525.

Type of Review: Extension of a currently approved collection.

Abstract: VA Form 29-0165 is used by the insured to enroll in or to change the account number and/or bank from which a deduction was previously authorized. The information requested is authorized by law, 38 U.S.C. 1908.

An agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The **Federal Register** Notice with a 60-day comment period soliciting comments on this collection of information was published at 84 FR, 34 on February 20, 2019, page 5200.

Affected Public: Individuals or Households.

Estimated Annual Burden: 1,250.

Estimated Average Burden per Respondent: 15 minutes.

Frequency of Response: On occasion.

Estimated Number of Respondents: 5,000.

By direction of the Secretary.

Danny S. Green,

Interim Department Clearance Officer, Office of Quality, Performance and Risk, Department of Veterans Affairs.

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