

described in the system of records notice (DOT/ALL-14 FDMS), which can be reviewed at www.dot.gov/privacy.

FOR FURTHER INFORMATION CONTACT: For information concerning this notice, contact Ms. Pearlie Robinson, FMCSA Driver and Carrier Operations Division; Office of Carrier, Driver and Vehicle Safety Standards; Telephone: 202-366-4225. Email: MCPSD@dot.gov. If you have questions on viewing or submitting material to the docket, contact Docket Services, telephone (202) 366-9826.

SUPPLEMENTARY INFORMATION:

I. Public Participation and Request for Comments

FMCSA encourages you to participate by submitting comments and related materials.

Submitting Comments

If you submit a comment, please include the docket number for this notice (FMCSA-2014-0420), indicate the specific section of this document to which the comment applies, and provide a reason for suggestions or recommendations. You may submit your comments and material online or by fax, mail, or hand delivery, but please use only one of these means. FMCSA recommends that you include your name and a mailing address, an email address, or a phone number in the body of your document so the Agency can contact you if it has questions regarding your submission.

To submit your comment online, go to www.regulations.gov and put the docket number, "FMCSA-2014-0420" in the "Keyword" box, and click "Search." When the new screen appears, click on "Comment Now!" button and type your comment into the text box in the following screen. Choose whether you are submitting your comment as an individual or on behalf of a third party and then submit. If you submit your comments by mail or hand delivery, submit them in an unbound format, no larger than 8½ by 11 inches, suitable for copying and electronic filing. If you submit comments by mail and would like to know that they reached the facility, please enclose a stamped, self-addressed postcard or envelope.

II. Legal Basis

FMCSA has authority under 49 U.S.C. 31136(e) and 31315 to grant exemptions from certain Federal Motor Carrier Safety Regulations (FMCSRs). FMCSA must publish a notice of each exemption request in the **Federal Register** (49 CFR 381.315(a)). The Agency must provide the public an opportunity to inspect the information relevant to the application, including any safety analyses that have

been conducted. The Agency must also provide an opportunity for public comment on the request.

The Agency reviews safety analyses and public comments submitted, and determines whether granting the exemption would likely achieve a level of safety equivalent to, or greater than, the level that would be achieved by the current regulation (49 CFR 381.305). The decision of the Agency must be published in the **Federal Register** (49 CFR 381.315(b)) with the reasons for denying or granting the application and, if granted, the name of the person or class of persons receiving the exemption, and the regulatory provision from which the exemption is granted. The notice must also specify the effective period and explain the terms and conditions of the exemption. The exemption may be renewed (49 CFR 381.300(b)).

III. Background

The SC&RA, requested a renewal of its exemption from the mandatory rest break requirement of 49 CFR 395.3(a)(3)(ii) on behalf of all specialized carriers and drivers responsible for the transportation of loads exceeding standard legal weight and dimensional limits—oversize/overweight (OS/OW) loads—that require a permit issued by a government authority. The exemption was first published on June 18, 2015 (80 FR 34957) with an expiration date of June 18, 2017.

On November 14, 2016 (81 FR 79556), FMCSA announced the extension of the SC&RA exemption notice that was published on June 18, 2015. The Agency extended the expiration date of the exemption to June 17, 2020 in response to section 5206(b)(2)(A) of the "Fixing America's Surface Transportation Act" (FAST Act). That section extends the expiration date of all HOS exemptions in effect on the date of enactment to five years from the date of issuance of the exemptions.

SC&RA has requested a renewal of the exemption that would be effective from June 18, 2020 through June 18, 2025. A copy of SC&RA's request is in the docket referenced at the beginning of this notice.

IV. Request for Comments

In accordance with 49 U.S.C. 31315(b)(6), FMCSA requests public comment from all interested persons on SC&RA's request for a renewal of its exemption from the 30-minute rest break rule. All comments received before the close of business on the comment closing date indicated at the beginning of this notice will be

considered and will be available for examination in the docket at the location listed under the **ADDRESSES** section of this notice. Comments received after the comment closing date will be filed in the public docket and will be considered to the extent practicable. In addition to late comments, FMCSA will also continue to file, in the public docket, relevant information that becomes available after the comment closing date. Interested persons should continue to examine the public docket for new material.

Larry W. Minor,

Associate Administrator for Policy.

[FR Doc. 2020-09171 Filed 4-29-20; 8:45 am]

BILLING CODE 4910-EX-P

DEPARTMENT OF TRANSPORTATION

Federal Motor Carrier Safety Administration

[Docket No. FMCSA-1999-6156; FMCSA-1999-6480; FMCSA-2003-16241; FMCSA-2003-16564; FMCSA-2005-21711; FMCSA-2005-22194; FMCSA-2005-22727; FMCSA-2005-23099; FMCSA-2005-23238; FMCSA-2006-23773; FMCSA-2007-0071; FMCSA-2007-27897; FMCSA-2009-0011; FMCSA-2009-0291; FMCSA-2009-0321; FMCSA-2011-0024; FMCSA-2011-0141; FMCSA-2011-0142; FMCSA-2011-0275; FMCSA-2011-0298; FMCSA-2011-0324; FMCSA-2011-0365; FMCSA-2011-0366; FMCSA-2011-0378; FMCSA-2013-0029; FMCSA-2013-0166; FMCSA-2013-0167; FMCSA-2013-0168; FMCSA-2013-0169; FMCSA-2013-0174; FMCSA-2014-0002; FMCSA-2015-0070; FMCSA-2015-0071; FMCSA-2015-0072; FMCSA-2015-0344; FMCSA-2015-0345; FMCSA-2015-0347; FMCSA-2015-0348; FMCSA-2015-0350; FMCSA-2015-0351; FMCSA-2017-0022; FMCSA-2017-0024; FMCSA-2017-0026; FMCSA-2017-0028; FMCSA-2018-0006]

Qualification of Drivers; Exemption Applications; Vision

AGENCY: Federal Motor Carrier Safety Administration (FMCSA), DOT.

ACTION: Notice of final disposition.

SUMMARY: FMCSA announces its decision to renew exemptions for 95 individuals from the vision requirement in the Federal Motor Carrier Safety Regulations (FMCSRs) for interstate commercial motor vehicle (CMV) drivers. The exemptions enable these individuals to continue to operate CMVs in interstate commerce without meeting the vision requirement in one eye.

DATES: Each group of renewed exemptions were applicable on the dates stated in the discussions below and will expire on the dates provided below.

FOR FURTHER INFORMATION CONTACT: Ms. Christine A. Hydock, Chief, Medical Programs Division, (202) 366-4001, fmcsamedical@dot.gov, FMCSA, Department of Transportation, 1200 New Jersey Avenue SE, Room W64-224, Washington, DC 20590-0001. Office hours are from 8:30 a.m. to 5 p.m., ET, Monday through Friday, except Federal holidays. If you have questions regarding viewing or submitting material to the docket, contact Docket Operations, (202) 366-9826.

SUPPLEMENTARY INFORMATION:

I. Public Participation

A. Viewing Documents and Comments

To view comments, as well as any documents mentioned in this notice as being available in the docket, go to <http://www.regulations.gov>. Insert the docket number, FMCSA-1999-6156; FMCSA-1999-6480; FMCSA-2003-16241; FMCSA-2003-16564; FMCSA-2005-21711; FMCSA-2005-22194; FMCSA-2005-22727; FMCSA-2005-23099; FMCSA-2005-23238; FMCSA-2006-23773; FMCSA-2007-0071; FMCSA-2007-27897; FMCSA-2009-0011; FMCSA-2009-0291; FMCSA-2009-0321; FMCSA-2011-0024; FMCSA-2011-0141; FMCSA-2011-0142; FMCSA-2011-0275; FMCSA-2011-0298; FMCSA-2011-0324; FMCSA-2011-0365; FMCSA-2011-0366; FMCSA-2011-0378; FMCSA-2013-0029; FMCSA-2013-0166; FMCSA-2013-0167; FMCSA-2013-0168; FMCSA-2013-0169; FMCSA-2013-0174; FMCSA-2014-0002; FMCSA-2015-0070; FMCSA-2015-0071; FMCSA-2015-0072; FMCSA-2015-0344; FMCSA-2015-0345; FMCSA-2015-0347; FMCSA-2015-0348; FMCSA-2015-0350; FMCSA-2015-0351; FMCSA-2017-0022; FMCSA-2017-0024; FMCSA-2017-0026; FMCSA-2017-0028; FMCSA-2018-0006, in the keyword box, and click "Search." Next, click the "Open Docket Folder" button and choose the document to review. If you do not have access to the internet, you may view the docket online by visiting the Docket Operations in Room W12-140 on the ground floor of the DOT West Building, 1200 New Jersey Avenue SE, Washington, DC 20590, between 9 a.m. and 5 p.m., ET, Monday through Friday, except Federal holidays. To be sure someone is there to help you, please call (202) 366-9317 or (202) 366-9826 before visiting Docket Operations.

B. Privacy Act

In accordance with 5 U.S.C. 553(c), DOT solicits comments from the public to better inform its rulemaking process.

DOT posts these comments, without edit, including any personal information the commenter provides, to www.regulations.gov, as described in the system of records notice (DOT/ALL-14 FDMS), which can be reviewed at www.transportation.gov/privacy.

II. Background

On March 5, 2020, FMCSA published a notice announcing its decision to renew exemptions for 95 individuals from the vision requirement in 49 CFR 391.41(b)(10) to operate a CMV in interstate commerce and requested comments from the public (85 FR 12959). The public comment period ended on April 6, 2020, and no comments were received.

FMCSA has evaluated the eligibility of these applicants and determined that renewing these exemptions would achieve a level of safety equivalent to, or greater than, the level that would be achieved by complying with the current regulation § 391.41(b)(10).

The physical qualification standard for drivers regarding vision found in § 391.41(b)(10) states that a person is physically qualified to drive a CMV if that person has distant visual acuity of at least 20/40 (Snellen) in each eye without corrective lenses or visual acuity separately corrected to 20/40 (Snellen) or better with corrective lenses, distant binocular acuity of a least 20/40 (Snellen) in both eyes with or without corrective lenses, field of vision of at least 70° in the horizontal meridian in each eye, and the ability to recognize the colors of traffic signals and devices showing red, green, and amber.

III. Discussion of Comments

FMCSA received no comments in this proceeding.

IV. Conclusion

Based on its evaluation of the 95 renewal exemption applications and comments received, FMCSA confirms its decision to exempt the following drivers from the vision requirement in § 391.41(b)(10).

As of April 1, 2020, and in accordance with 49 U.S.C. 31136(e) and 31315, the following 25 individuals have satisfied the renewal conditions for obtaining an exemption from the vision requirement in the FMCSRs for interstate CMV drivers (70 FR 48797; 70 FR 61493; 71 FR 4194; 71 FR 13450; 72 FR 54971; 73 FR 6242; 73 FR 9158; 73 FR 16950; 74 FR 49069; 74 FR 65842; 75 FR 9477; 75 FR 9482; 75 FR 9484; 76 FR 17481; 76 FR 28125; 76 FR 53710; 76 FR 62143; 76 FR 70212; 76 FR 75943; 77 FR 3552; 77 FR 10604; 77 FR 10606; 77 FR 13689; 77 FR 13691; 78 FR 24300; 78 FR 34143;

78 FR 52602; 78 FR 64271; 79 FR 1908; 79 FR 2748; 79 FR 6993; 79 FR 10619; 79 FR 12565; 79 FR 14328; 79 FR 14331; 79 FR 14333; 80 FR 18696; 80 FR 59225; 80 FR 63869; 80 FR 70060; 80 FR 76345; 80 FR 80443; 81 FR 1474; 81 FR 16265; 81 FR 20433; 81 FR 48493; 81 FR 60117; 82 FR 33542; 82 FR 37504; 82 FR 47309; 82 FR 47312; 82 FR 58262; 83 FR 2311; 83 FR 6681; 83 FR 6694; 83 FR 6919; 83 FR 6922; 83 FR 6925; 83 FR 15232; 83 FR 18648; 83 FR 24151; 83 FR 24571); Ronald C. Ashley (GA) Jonathan E. Burt (VT) Daryl Carpenter (MD) Efrain R. Cisneros (CA) Dana L. Colberg (OR) Gary W. Ellis (NC) Roberto Espinosa (FL) Spencer L. Goard (KY) Ethan A. Hale (KY) Trevor M. Hilton (IL) Ronald E. Howard (PA) Clifford D. Johnson (VA) Thomas M. Leadbitter (PA) Jonathan P. Lovel (IL) Raul Martinez (FL) John M. Moore (LA) Millard F. Neace II (WV) Harold D. Pressley (TX) Richard E. Purvenas, Jr. (DE) William L. Richardson (IN) Jake F. Richter (KS) Douglas L. Riddell (CA) Edward G. Thurston (TX) William B. Wilson (KY) George J. Worthington (NY)

The drivers were included in docket numbers FMCSA-2005-21711; FMCSA-2005-23099; FMCSA-2007-0071; FMCSA-2007-0071; FMCSA-2007-0071; FMCSA-2009-0291; FMCSA-2011-0024; FMCSA-2011-0141; FMCSA-2011-0365; FMCSA-2013-0029; FMCSA-2013-0029; FMCSA-2013-0167; FMCSA-2013-0174; FMCSA-2015-0072; FMCSA-2015-0344; FMCSA-2015-0347; FMCSA-2017-0022; FMCSA-2017-0024; FMCSA-2017-0026; FMCSA-2017-0026; FMCSA-2017-0028; FMCSA-2017-0028; FMCSA-2017-0028; FMCSA-2017-0028; and FMCSA-2018-0006. Their exemptions are applicable as of April 1, 2020, and will expire on April 1, 2022.

As of April 12, 2020, and in accordance with 49 U.S.C. 31136(e) and 31315, the following 35 individuals have satisfied the renewal conditions for obtaining an exemption from the vision requirement in the FMCSRs for interstate CMV drivers (68 FR 61857; 68 FR 74699; 68 FR 74699; 68 FR 75715; 69 FR 10503; 69 FR 10503; 70 FR 57353; 70 FR 71884; 70 FR 72689; 71 FR 644; 71 FR 4194; 71 FR 4632; 71 FR 6829; 71 FR 6829; 71 FR 13450; 72 FR 39879; 72 FR 52422; 72 FR 71995; 73 FR 5259; 73

FR 8392; 73 FR 9158; 74 FR 49069; 74 FR 65842; 74 FR 65847; 75 FR 1451; 75 FR 8184; 75 FR 9477; 75 FR 9482; 75 FR 9484; 76 FR 49528; 76 FR 61143; 76 FR 64164; 76 FR 70213; 76 FR 75942; 76 FR 79760; 77 FR 541; 77 FR 545; 77 FR 3547; 77 FR 3552; 77 FR 5874; 77 FR 7233; 77 FR 7657; 77 FR 10604; 77 FR 10606; 77 FR 13689; 77 FR 13691; 77 FR 17117; 77 FR 17119; 77 FR 22059; 78 FR 62935; 78 FR 63302; 78 FR 64271; 78 FR 64274; 78 FR 67452; 78 FR 74223; 78 FR 76395; 78 FR 76705; 78 FR 77778; 78 FR 77780; 78 FR 78475; 79 FR 1908; 79 FR 2247; 79 FR 2748; 79 FR 10602; 79 FR 10619; 79 FR 12565; 79 FR 13085; 79 FR 14328; 79 FR 14331; 79 FR 14332; 79 FR 14333; 79 FR 18390; 80 FR 67472; 80 FR 67476; 80 FR 67481; 80 FR 70060; 80 FR 76345; 80 FR 79414; 80 FR 80443; 81 FR 6573; 81 FR 11642; 81 FR 15401; 81 FR 15404; 81 FR 16265; 81 FR 20433; 81 FR 20435; 81 FR 28136; 81 FR 44680; 81 FR 60117; 83 FR 15195); Donald J. Bierwirth, Jr. (CT) Bryan Borrowman (UT) Eugene Contreras (NM) Levi R. Coutcher (WA) Herman R. Dahmer (MD) Jim L. Davis (NM) Michael P. Eisenreich (MN) Daniel W. Eynon (OH) Richard P. Frederiksen (WY) Danny R. Gray (OK) Keith J. Haaf (VA) Louis E. Henry, Jr. (KY) Zion Irizarry (NV) Kevin Jacoby (NJ) Tommy R. Jefferies (FL) Billy R. Jeffries (WV) Lowell Johnson (MN) John R. Knott, III (MD) Curtis M. Lawless (VA) Herman Martinez (NM) Brandon J. Michalko (NY) Michael E. Miles (IL) Daniel I. Miller (PA) Robert Mollicone (FL) Willie L. Parks (CA) Richard J. Pauxtis (OR) Rafael Quintero (TX) Esequiel M. Ramirez-Moreno (TX) Kent S. Reining (IL) Roy C. Rogers (WV) Mark A. Smalls (GA) Michael A. Terry (IN) Clifford B. Thompson, Jr. (SC) Norman J. Watson (NC) Charles T. Whitehead (NC)

The drivers were included in docket numbers FMCSA–2003–16241; FMCSA–2003–16564; FMCSA–2003–16564; FMCSA–2005–22194; FMCSA–2005–22727; FMCSA–2005–23099; FMCSA–2007–27897; FMCSA–2009–0291; FMCSA–2009–0291; FMCSA–2009–0291; FMCSA–2009–0291; FMCSA–2011–0142; FMCSA–2011–0275; FMCSA–

2011–0298; FMCSA–2011–0324; FMCSA–2011–0324; FMCSA–2011–0365; FMCSA–2011–0366; FMCSA–2011–0366; FMCSA–2013–0166; FMCSA–2013–0167; FMCSA–2013–0167; FMCSA–2013–0168; FMCSA–2013–0169; FMCSA–2013–0174; FMCSA–2013–0174; FMCSA–2015–0070; FMCSA–2015–0070; FMCSA–2015–0071; FMCSA–2015–0072; FMCSA–2015–0344; FMCSA–2015–0344; FMCSA–2015–0345; and FMCSA–2015–0348. Their exemptions are applicable as of April 12, 2020, and will expire on April 12, 2022.

As of April 14, 2020, and in accordance with 49 U.S.C. 31136(e) and 31315, the following seven individuals have satisfied the renewal conditions for obtaining an exemption from the vision requirement in the FMCSRs for interstate CMV drivers (64 FR 54948; 64 FR 68195; 65 FR 159; 65 FR 20251; 67 FR 10475; 67 FR 17102; 69 FR 8260; 69 FR 17267; 71 FR 4194; 71 FR 5105; 71 FR 6824; 71 FR 6826; 71 FR 13450; 71 FR 16410; 71 FR 19600; 71 FR 19602; 73 FR 11989; 75 FR 1835; 75 FR 9482; 75 FR 13653; 77 FR 17107; 79 FR 18391; 81 FR 20435; 83 FR 15195); Mark A. Baisden (OH) Curtis J. Crowston (ND) Walter R. Hardiman (WV) Michael W. Jones (IL) Matthew J. Konecki (MT) Joseph S. Nix, IV (MO) Robert V. Sloan (NC)

The drivers were included in docket numbers FMCSA–1999–6156; FMCSA–1999–6480; FMCSA–2005–23099; FMCSA–2005–23238; FMCSA–2006–23773; and FMCSA–2009–0321. Their exemptions are applicable as of April 14, 2020, and will expire on April 14, 2022.

As of April 16, 2020, and in accordance with 49 U.S.C. 31136(e) and 31315, the following nine individuals have satisfied the renewal conditions for obtaining an exemption from the vision requirement in the FMCSRs for interstate CMV drivers (81 FR 14190; 81 FR 39100; 83 FR 15195); William H. Brence (SD) Larry D. Fulk (MO) Darrell K. Harber (MO) Robert E. Holbrook (TN) Maurice L. Kinney (PA) Richard R. Krafczynski (PA) Michael S. McHale (PA) Darin P. Milton (TN) William J. Powell (KY)

The drivers were included in docket number FMCSA–2015–0350. Their exemptions are applicable as of April 16, 2020, and will expire on April 16, 2022.

As of April 17, 2020, and in accordance with 49 U.S.C. 31136(e) and

31315, the following two individuals have satisfied the renewal conditions for obtaining an exemption from the vision requirement in the FMCSRs for interstate CMV drivers (77 FR 19749; 77 FR 22838; 79 FR 15794; 81 FR 20435; 83 FR 15195);

Gilberto M. Rosas (AZ) and Kim A. Shaffer (PA)

The drivers were included in docket number FMCSA–2011–0378. Their exemptions are applicable as of April 17, 2020, and will expire on April 17, 2022.

As of April 18, 2020, and in accordance with 49 U.S.C. 31136(e) and 31315, the following eight individuals have satisfied the renewal conditions for obtaining an exemption from the vision requirement in the FMCSRs for interstate CMV drivers (79 FR 10606; 79 FR 22003; 81 FR 28138; 83 FR 15195); Thomas R. Abbott (TN) Thomas Benavidez, Jr. (ID) Daniel Fedder (IL) Mark La Fleur (MD) Michael Nichols (GA) Dino J. Pires (CT) John B. Theres (IL) Robert S. Waltz (ME)

The drivers were included in docket number FMCSA–2014–0002. Their exemptions are applicable as of April 18, 2020, and will expire on April 18, 2022.

As of April 23, 2020, and in accordance with 49 U.S.C. 31136(e) and 31315, the following two individuals have satisfied the renewal conditions for obtaining an exemption from the vision requirement in the FMCSRs for interstate CMV drivers (68 FR 74699; 69 FR 10503; 71 FR 6829; 73 FR 6242; 73 FR 15254; 73 FR 16950; 75 FR 20881; 77 FR 17115; 79 FR 17641; 81 FR 20435; 83 FR 15195);

Thomas R. Hedden (IL) and Douglas A. Mendoza (MD)

The drivers were included in docket numbers FMCSA–2003–16564 and FMCSA–2007–0071. Their exemptions are applicable as of April 23, 2020, and will expire on April 23, 2022.

As of April 27, 2020, and in accordance with 49 U.S.C. 31136(e) and 31315, the following individual has satisfied the renewal conditions for obtaining an exemption from the vision requirement in the FMCSRs for interstate CMV drivers (75 FR 9480; 75 FR 22176; 77 FR 17108; 79 FR 17643; 81 FR 20435; 83 FR 15195);

Gerald L. Rush, Jr. (NJ)

The driver was included in docket number FMCSA–2009–0011. The exemption is applicable as of April 27, 2020, and will expire on April 27, 2022.

As of April 28, 2020, and in accordance with 49 U.S.C. 31136(e) and

31315, the following six individuals have satisfied the renewal conditions for obtaining an exemption from the vision requirement in the FMCSRs for interstate CMV drivers (81 FR 17237; 81 FR 52516; 83 FR 15195):

Lee R. Boykin (TX)
Hugo N. Gutierrez (IN)
William J. Kanaris (NY)
Ronnie L. McHugh (KS)
Donald P. Ruckinger (PA)
Trent Wipf (SD)

The drivers were included in docket number FMCSA–2015–0351. Their exemptions are applicable as of April 28, 2020, and will expire on April 28, 2022.

In accordance with 49 U.S.C. 31315(b), each exemption will be valid for 2 years from the effective date unless revoked earlier by FMCSA. The exemption will be revoked if the following occurs: (1) the person fails to comply with the terms and conditions of the exemption; (2) the exemption has resulted in a lower level of safety than was maintained prior to being granted; or (3) continuation of the exemption would not be consistent with the goals and objectives of 49 U.S.C. 31136(e) and 31315(b).

Larry W. Minor,

Associate Administrator for Policy.

[FR Doc. 2020–09122 Filed 4–29–20; 8:45 am]

BILLING CODE 4910–EX–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Low Income Taxpayer Clinic Grant Program; Availability of 2021 Grant Application Package

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: This document contains a notice that the IRS has made available the 2021 Grant Application Package and Guidelines (Publication 3319) for organizations interested in applying for a Low Income Taxpayer Clinic (LITC) matching grant for the 2021 grant year, which runs from January 1, 2021, through December 31, 2021. The application period runs from April 30, 2020, through June 16, 2020.

DATES: All applications and requests for continued funding for the 2021 grant year must be filed electronically by 11:59 p.m. (Eastern Time) on June 16, 2020. The IRS is authorized to award multi-year grants not to exceed three years. For an organization not currently receiving a grant for 2020, an

organization that received a single year grant in 2020, or an organization whose multi-year grant ends in 2020, the organization must apply electronically at www.grants.gov. For an organization currently receiving a grant for 2020 that is requesting funding for the second or third year of a multi-year grant, the organization must submit a request for continued funding electronically at www.grantsolutions.gov. All organizations must use the funding number of TREAS–GRANTS–052021–001, and the Catalog of Federal Domestic Assistance program number is 21.008. See <https://beta.sam.gov/>. The LITC Program Office is scheduling a teleconference to cover the application process in mid-May. See www.irs.gov/advocate/low-income-taxpayer-clinics for more details, including registration information.

FOR FURTHER INFORMATION CONTACT: Bill Beard at (949) 575–6200 (not a toll-free number) or by email at beard.william@irs.gov. The LITC Program Office is located at: IRS, Taxpayer Advocate Service, LITC Grant Program Administration Office, TA: LITC, 1111 Constitution Avenue NW, Room 1034, Washington, DC 20224. Copies of the *2021 Grant Application Package and Guidelines*, IRS Publication 3319 (Rev. 5–2020), can be downloaded from the IRS internet site at www.irs.gov/advocate or ordered by calling the IRS Distribution Center toll-free at 1–800–829–3676. (Note, however, that the Distribution Center may be closed due to COVID–19. If so, the publication will only be available online.)

SUPPLEMENTARY INFORMATION:

Background

Pursuant to Internal Revenue Code (IRC) section 7526, the IRS will annually award up to \$6,000,000 (unless otherwise provided by specific Congressional appropriation) to qualified organizations, subject to the limitations set forth in the statute. Grants may be awarded for the development, expansion, or continuation of low-income taxpayer clinics. For calendar year 2020, Congress appropriated a total of \$12,000,000 in federal funds for LITC matching grants. See Public Law 116–93, 133 Stat. 2317, 2439 (2019).

A qualified organization may receive a matching grant of up to \$100,000 per year. A qualified organization is one that represents low-income taxpayers in controversies with the IRS and informs individuals for whom English is a second language (ESL taxpayers) of their taxpayer rights and responsibilities, and does not charge more than a nominal fee

for its services (except for reimbursement of actual costs incurred).

Examples of a qualified organization include (1) a clinical program at an accredited law, business, or accounting school whose students represent low-income taxpayers in tax controversies with the IRS and (2) an organization exempt from tax under IRC section 501(a) whose employees and volunteers represent low-income taxpayers in controversies with the IRS and may also make referrals to qualified volunteers to provide representation. A clinic will be treated as representing low-income taxpayers in controversies with the IRS if at least 90 percent of the taxpayers represented by the clinic have incomes that do not exceed 250 percent of the federal poverty level, taking into account geographic location and family size. Federal poverty guidelines are published annually in the **Federal Register**. See, for example, 85 FR 3060 (Jan. 17, 2020).

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. IRC section 7526(c)(5) requires dollar-for-dollar matching funds.

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 2021 grant year will be given due consideration, the IRS is particularly interested in applicants from the following underserved geographic areas:

Arizona-Central
California-Kern County