

DEPARTMENT OF TRANSPORTATION**Federal Railroad Administration**

[Docket No. FRA-2010-0059]

Kansas City Southern Railway Company's Request To Amend Its Positive Train Control System

AGENCY: Federal Railroad Administration (FRA), Department of Transportation (DOT).

ACTION: Notice of availability and request for comments.

SUMMARY: This document provides the public with notice that, on February 17, 2023, the Kansas City Southern Railway Company (KCS) submitted a request for amendment (RFA) to its FRA-certified positive train control (PTC) system. FRA is publishing this notice and inviting public comment on the railroad's RFA to its PTC system.

DATES: FRA will consider comments received by March 27, 2023. FRA may consider comments received after that date to the extent practicable and without delaying implementation of valuable or necessary modifications to a PTC system.

ADDRESSES:

Comments: Comments may be submitted by going to <https://www.regulations.gov> and following the online instructions for submitting comments.

Instructions: All submissions must include the agency name and the applicable docket number. The relevant PTC docket number for this host railroad is Docket No. FRA-2010-0059. For convenience, all active PTC dockets are hyperlinked on FRA's website at <https://railroads.dot.gov/train-control/ptc/ptc-annual-and-quarterly-reports>. All comments received will be posted without change to <https://www.regulations.gov>; this includes any personal information.

FOR FURTHER INFORMATION CONTACT:

Gabe Neal, Staff Director, Signal, Train Control, and Crossings Division, telephone: 816-516-7168, email: Gabe.Neal@dot.gov.

SUPPLEMENTARY INFORMATION: In general, Title 49 United States Code (U.S.C.) Section 20157(h) requires FRA to certify that a host railroad's PTC system complies with Title 49 Code of Federal Regulations (CFR) part 236, subpart I, before the technology may be operated in revenue service. Before making certain changes to an FRA-certified PTC system or the associated FRA-approved PTC Safety Plan (PTCSP), a host railroad must submit, and obtain FRA's approval of, an RFA to its PTC system or PTCSP under 49 CFR 236.1021.

Under 49 CFR 236.1021(e), FRA's regulations provide that FRA will publish a notice in the **Federal Register** and invite public comment in accordance with 49 CFR part 211, if an RFA includes a request for approval of a material modification of a signal and train control system. Accordingly, this notice informs the public that, on February 17, 2023, KCS submitted an RFA to its Interoperable Electronic Train Management System (I-ETMS), and that RFA is available in Docket No. FRA-2010-0059.

Interested parties are invited to comment on KCS's RFA by submitting written comments or data. During FRA's review of this railroad's RFA, FRA will consider any comments or data submitted within the timeline specified in this notice and to the extent practicable, without delaying implementation of valuable or necessary modifications to a PTC system. See 49 CFR 236.1021; see also 49 CFR 236.1011(e). Under 49 CFR 236.1021, FRA maintains the authority to approve, approve with conditions, or deny a railroad's RFA at FRA's sole discretion.

Privacy Act Notice

In accordance with 49 CFR 211.3, FRA solicits comments from the public to better inform its decisions. DOT posts these comments, without edit, including any personal information the commenter provides, to <https://www.regulations.gov>, as described in the system of records notice (DOT/ALL-14 FDMS), which can be reviewed at <https://www.transportation.gov/privacy>. See <https://www.regulations.gov/privacy-notice> for the privacy notice of www.regulations.gov. To facilitate comment tracking, we encourage commenters to provide their name, or the name of their organization; however, submission of names is completely optional. If you wish to provide comments containing proprietary or confidential information, please contact FRA for alternate submission instructions.

Issued in Washington, DC.

Carolyn R. Hayward-Williams,

Director, Office of Railroad Systems and Technology.

[FR Doc. 2023-04456 Filed 3-3-23; 8:45 am]

BILLING CODE 4910-06-P

DEPARTMENT OF THE TREASURY**Internal Revenue Service****Low Income Taxpayer Clinic Grant Program; Availability of 2023 Supplemental Grant Application Package**

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Solicitation of supplemental applications.

SUMMARY: This document contains a notice that the IRS has provided a supplemental grant opportunity in www.grants.gov for organizations interested in applying for a Low Income Taxpayer Clinic (LITC) matching supplemental grant. The budget and the period of performance for the supplemental grant will be July 1, 2023–December 31, 2023. The application period runs from March 7, 2023, through April 18, 2023. Due to the Consolidated Appropriations Act, 2023, the LITC Program Office has more funding for fiscal year 2023, and the maximum amount of an award an organization can receive for year 2023 has been increased from \$100,000 to \$200,000. Organizations currently receiving an LITC grant for 2023 are also eligible for an increase in funding up to \$200,000 (including any funds already awarded); however, those organizations do not need to apply in response to this notice and instead will be contacted directly by the LITC Program Office. For all other organizations applying for a supplemental grant for the remainder of 2023, the following process applies.

DATES: All supplemental applications must be filed electronically by 11:59 p.m. (Eastern Time) on April 18, 2023. All organizations must use the funding number of TREAS-GRANTS-052023-002, and the Catalog of Federal Domestic Assistance program number is 21.008, see www.sam.gov. The LITC Program Office is scheduling a webinar for March 9, 2023, to cover the full application process. See www.irs.gov/advocate/low-income-taxpayer-clinics for complete details, including posting materials and any changes to the date and time.

FOR FURTHER INFORMATION CONTACT:

Karen Tober at (202) 317-9590 (not a toll-free number) or by email at karen.tober@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 *2023 Grant Application Package and Guidelines*, IRS Publication 3319 (Rev.

5–2022), can be downloaded from the IRS internet site at <https://www.taxpayeradvocate.irs.gov/about-us/litc-grants/> or ordered by calling the IRS Distribution Center toll-free at 1–800–829–3676. See <https://youtu.be/6kRrjN-DNYQ> for a short video about the LITC Program. Note, however, that some provisions of the Publication 3319 are now out of date. To assist organizations in applying for supplemental funding, the “Reminders and Tips for Completing Form 13424–M” available at <https://www.taxpayeradvocate.irs.gov/about-us/litc-grants/> will include details about the out-of-date provisions, including instructions for which questions an organization should complete if requesting funding only for the taxpayer education pilot program described in this notice.

SUPPLEMENTARY INFORMATION:

Background

Pursuant to 26 U.S.C. 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 in the statute. In the recently enacted Consolidated Appropriations Act, 2023, Congress appropriated \$26,000,000 for the LITC Program for fiscal year 2023. See Public Law 117–328, Division E. Grants may be awarded for the development, expansion, or continuation of programs providing qualified services. Grant funds may be awarded for start-up expenditures incurred by new clinics during the grant year. At least 90 percent of the taxpayers represented by the clinic must have incomes which do not exceed 250 percent of the poverty level as determined under criteria established by the Director of the Office of Management and Budget. See 88 FR 3424–25 (Jan. 19, 2023). In addition, the amount in controversy for the tax year to which the controversy relates generally cannot exceed the amount specified in Internal Revenue Code (IRC) section 7463 (\$50,000) for eligibility for special small tax case procedures in the United States Tax Court. 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 these taxpayers.

Expansion of the Type of Qualified Services an Organization Can Provide

In recent years, the IRS has awarded grants to organizations that represent low-income taxpayers in controversies before the IRS and provide education to taxpayers who speak English as a second language (ESL taxpayers) regarding their rights and responsibilities. Previously, the IRS would not award a grant to an organization solely referring taxpayers to other qualified representatives. Similarly, the IRS required organizations to provide controversy representation in addition to education to eligible taxpayers.

Due to the Consolidated Appropriations Act, 2023, the LITC Program Office has more funding available for fiscal year 2023, and the maximum amount of an award an organization can receive for 2023 has been doubled. In addition, the Covid-19 pandemic has brought about several positive changes in how LITCs can provide services virtually to low-income and ESL taxpayers and has caused the LITC Program Office to reconsider some grant award policies consistent with statutory authority. To achieve maximum access to justice for low-income and ESL taxpayers, the LITC Program Office is expanding the eligibility criteria for a grant by removing the requirement for eligible organizations to provide direct controversy representation. Specifically, under this expansion, a qualified organization may receive a grant for the following activities of (1) referring low-income taxpayers in a controversy with the IRS to a qualified representative instead of providing controversy representation directly to those taxpayers; or (2) operating a pilot program to inform ESL taxpayers about their taxpayer rights and responsibilities without also providing controversy representation.

Thus, a qualified organization is one that (1) ensures low-income taxpayers have access to representation (either by providing the representation directly, or providing it indirectly with a referral to a qualified representative) in controversies with the IRS, or that (2) provides ESL taxpayers education about their taxpayer rights and responsibilities.

Although a qualified organization is no longer required to provide both representation and education services, organizations are still encouraged to provide both services, if their resources allow. A qualified organization must 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 when necessary, refer to qualified volunteers to provide representation when the students cannot do so), (2) an organization exempt from tax under IRC section 501(a) whose employees and volunteers represent low-income taxpayers in controversies with the IRS, (3) an organization exempt from tax under IRC section 501(a) whose employees and volunteers refer to qualified representatives to provide representation, (4) an organization that operates a program to inform ESL taxpayers about their taxpayer rights and responsibilities, and (5) an organization that operates a program to inform ESL taxpayers about their taxpayer rights and responsibilities and functions as a referral service to refer taxpayers to qualified representatives for controversy representation, but such organization must be tax-exempt under section 501(a).

The ability to satisfy the representation component of the LITC mission through referral of taxpayers to qualified representatives will be permanently incorporated into the LITC Program. Currently, the pilot program on educating ESL taxpayers without also providing controversy representation is only for the remainder of the 2023 grant year. Depending on the success of organizations awarded a grant for the pilot program, the LITC Program Office will determine whether to continue the pilot program in subsequent grant years.

Selection Consideration

Despite the IRS's efforts to foster parity in availability and accessibility in choosing organizations receiving LITC matching grants and the continued increase in clinic services nationwide, there remain communities that are underserved by clinics. The states of Hawaii, Montana, Nevada, North Dakota, and the territory of Puerto Rico currently do not have an LITC. In addition, two states—Arizona and Florida—have only partial coverage. The uncovered counties in those states are:

Florida: Baker, Bradford, Citrus, Clay, Columbia, Dixie, Duval, Flagler, Hamilton, Hemando, Lafayette, Madison, Nassau, St. Johns, Sumter, Suwannee, and Taylor.
Arizona: Apache, Coconino, and Navajo.

Although each application for the 2023 grant year will be given due consideration, the IRS is interested in receiving applications from organizations providing services in those underserved geographic areas. For organizations that intend to refer low-income taxpayers in controversies with the IRS to other qualified representatives, priority will be given to established organizations that can help provide coverage to underserved geographic areas. For the taxpayer education pilot program, special consideration will be given to established organizations with existing community partnerships that can swiftly implement and deliver services to the target audiences.

As in prior years, the IRS will consider a variety of factors in determining whether to award a grant, 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, in providing services to low-income taxpayers; (4) the quality of the organization, 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.

In addition, the IRS will consider two additional factors for organizations that refer taxpayers to other qualified representatives: (1) the quality of the representatives (attorneys, certified public accountants (CPAs), or enrolled agents (EAs) who have agreed to accept taxpayer referrals from an LITC and provide representation or consultation services free of charge; and (2) the quality of the organization to monitor referrals and ensure that the pro bono representatives are handling the cases properly, including taking timely case actions and ensuring services are offered for free.

Applications that pass the eligibility screening process will then be subject to technical review. Details regarding the scoring process can be found in Publication 3319. The final funding decisions are made by the National Taxpayer Advocate, unless recused. The costs of preparing and applying are the responsibility of each applicant. Applications 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. Applicants that want to be considered for 2024 grant year funding will need to apply for a separate grant when the applicable application period opens on or about May 1, 2023.

Kim S. Stewart,

Deputy National Taxpayer Advocate.

[FR Doc. 2023-04499 Filed 3-3-23; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF VETERANS AFFAIRS

Loan Guaranty: Specially Adapted Housing Assistive Technology Grant Program Funding Opportunity

AGENCY: Department of Veterans Affairs.

ACTION: Notice of funding opportunity.

SUMMARY: The Department of Veterans Affairs (VA) is publishing the announcement of the availability of funds for the Specially Adapted Housing Assistive Technology (SAHAT) Grant Program for fiscal year (FY) 2023. The objective of the grant is to encourage the development of new assistive technologies for Specially Adapted Housing (SAH). This notice is intended to provide applicants with the information necessary to apply for the SAHAT Grant Program. VA strongly recommends referring to the SAHAT Grant Program regulation in conjunction with this notice. The registration process described in this notice applies only to applicants who will register to submit project applications for FY 2023 SAHAT Grant Program funds.

DATES: Applications for the SAHAT Grant Program must be submitted through www.Grants.gov by 11:59 p.m. Eastern Standard Time on February 15, 2023. Awards made for the SAHAT Grant Program will fund operations for FY 2023. The SAHAT Grant Program application package for funding opportunity VA-SAHAT-23-08 is available through www.Grants.gov and

is listed as VA-Specially Adapted Housing Assistive Technology Grant Program. Applications may not be sent by mail, email or facsimile. All application materials must be in a format compatible with the www.Grants.gov application submission tool.

Applications must be submitted as a complete package. Materials arriving separately will not be included in the application package for consideration and may result in the application being rejected. Technical assistance with the preparation of an initial SAHAT Grant Program application is available by contacting the program official listed below.

FOR FURTHER INFORMATION CONTACT: Jason Latona, Chief, Specially Adapted Housing, Loan Guaranty Service, Veterans Benefits Administration, Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420, 202-461-9201 or Jason.Latona@va.gov. This is not a toll-free telephone number.

SUPPLEMENTARY INFORMATION: This notice is divided into eight sections. Section I provides a summary of and background information on the SAHAT Grant Program as well as the statutory authority, desired outcomes, funding priorities, definitions and delegation of authority. Section II covers award information, including funding availability and the anticipated start date of the SAHAT Grant Program. Section III provides detailed information on eligibility and the threshold criteria for submitting an application. Section IV provides detailed application and submission information, including how to request an application, application content and submission dates and times. Section V describes the review process, scoring criteria and selection process. Section VI provides award administration information such as award notices and reporting requirements. Section VII lists agency contact information. Section VIII provides additional information related to the SAHAT Grant Program. This notice includes citations from 38 CFR 36, and VA Financial Policy, Volume X Grants Management, which applicants and stakeholders are expected to read to increase their knowledge and understanding of the SAHAT Grant Program.

Program Description

Summary

Pursuant to the Veterans' Benefits Act of 2010 (Pub. L. 111-275, section 203), the Secretary of Veterans Affairs, through the Loan Guaranty Service