

exhausted, all others desiring to attend will be able to join the virtual session.

Requests to submit written materials to be reviewed during the meeting must be received no later than May 3, 2022.

Requests for accommodations for a disability must be received by May 8, 2022.

USMMA will post virtual meeting access details no later than May 10, 2022, via its website and Social Media channels.

**ADDRESSES:** The meeting will be held in the Schuyler Otis Bland Library's Crabtree Conference Room on May 13, 2022, from 1:00 p.m. to 3:00 p.m. EST. General information about the committee, is available on the USMMA BOV internet website at <https://www.usmma.edu/about/leadership/board-visitors>. Meeting access information will also be available at <https://www.usmma.edu/> on the date specified in the **DATE** section above.

**FOR FURTHER INFORMATION CONTACT:** The BOV's Designated Federal Officer and Point of Contact, George Rhyndance, 516-726-6048 or [rhyndance@usmma.edu](mailto:rhyndance@usmma.edu).

#### SUPPLEMENTARY INFORMATION:

##### I. Background

The USMMA BOV is a Federal Advisory Committee originally established as a Congressional Board by Section 51312 of Title 46, United States Code "to provide independent advice and recommendations on matters relating to the United States Merchant Marine Academy." The Board was originally chartered under the Federal Advisory Committee Act (FACA) on October 24, 2017.

##### II. Agenda

The meeting agenda will cover, *but is not limited to*, the following proposed topics:

1. Board maintenance items (elections, minutes, reports, etc.);
2. Update on Sea Year Pause and EMBARC program;
3. Update on the six priorities from the USMMA Strategic Plan (including COVID since the last meeting, infrastructure and modernization progress, Sexual Assault Prevention and Response program status);
4. Update on the Class of 2025; and
5. Update on the state of the Regiment of Midshipmen.

##### III. Public Participation

This meeting is open to the public and will be held physically at the Academy and through a virtual forum. Members of the public who wish to attend in-person must RSVP to the

person listed in the **FOR FURTHER INFORMATION CONTACT** section with their name and affiliation. Permission to attend will be based on space available. Requests will be taken as they are received until available spaces are full. After on-campus seating space in the meeting conference room has been exhausted, all others desiring to attend will be able to join the virtual session. The U.S. Department of Transportation is committed to providing equal access to this meeting for all participants. If you need alternative formats or services because of a disability, such as sign language, interpretation, or other ancillary aids, please contact the person listed in the **FOR FURTHER INFORMATION CONTACT** section.

Any member of the public is permitted to file a written statement with the BOV. Written statements should be sent to the Designated Federal Officer listed in the **FOR FURTHER INFORMATION CONTACT** section no later than May 3, 2022.

Only written statements will be considered by the BOV; no member of the public will be allowed to present questions from the floor or speak during the meeting unless requested to do so by a member of the Board.

The meeting notice shall be placed in the **Federal Register** no later than 15 days prior to the scheduled date of the meeting, as required by 41 CFR part 102-3.150.

(Authority: 46 U.S.C. 51312; 5 U.S.C. 552b; 5 U.S.C. app. 2; 41 CFR parts 102-3.140 through 102-3.165).

By Order of the Acting Maritime Administrator.

**T. Mitchell Hudson, Jr.,**

*Secretary, Maritime Administration.*

[FR Doc. 2022-09002 Filed 4-26-22; 8:45 am]

**BILLING CODE 4910-81-P**

#### DEPARTMENT OF THE TREASURY

##### Internal Revenue Service

##### Low Income Taxpayer Clinic Grant Program; Availability of 2023 Grant Application Package

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.

**SUMMARY:** This document contains a notice that the IRS has made available the 2023 Grant Application Package and Guidelines (Publication 3319) for organizations interested in applying for a Low Income Taxpayer Clinic (LITC) matching grant for the 2023 grant year, which runs from January 1, 2023, through December 31, 2023. The

application period runs from May 2, 2022, through June 16, 2022.

**DATES:** All applications and requests for continued funding for the 2023 grant year must be filed electronically by 11:59 p.m. (Eastern Time) on June 16, 2022. The IRS is authorized to award multi-year grants not to exceed three years. For an organization not currently receiving a grant for 2022, an organization that received a single year grant in 2022, or an organization whose multi-year grant ends in 2022, the organization must apply electronically at [www.grants.gov](http://www.grants.gov). For an organization currently receiving a grant for 2022 that is requesting funding for the second or third year of a multi-year grant, the organization must submit a Non-Competing Continuation Request for continued funding electronically at [www.grantsolutions.gov](http://www.grantsolutions.gov). All organizations must use the funding number of TREAS-GRANTS-052023-001, and the Catalog of Federal Domestic Assistance program number is 21.008, see [www.sam.gov](http://www.sam.gov). The LITC Program Office is scheduling a Zoom webinar for May 5, 2022 to cover the full application process. See [www.irs.gov/advocate/low-income-taxpayer-clinics](http://www.irs.gov/advocate/low-income-taxpayer-clinics) for complete details, including any changes to the date, time, and the posting of materials.

**FOR FURTHER INFORMATION CONTACT:** Bill Beard at (949) 575-6200 (not a toll-free number) or by email at [beard.william@irs.gov](mailto: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 *2023 Grant Application Package and Guidelines*, IRS Publication 3319 (Rev. 5-2022), can be downloaded from the IRS internet site at [www.irs.gov/advocate](http://www.irs.gov/advocate) or ordered by calling the IRS Distribution Center toll-free at 1-800-829-3676. (Note: The ability to mail out publications from the Distribution Center may be impacted by COVID-19 and staffing levels. If so, the publication may only be available online.) See, <https://www.youtube.com/watch?v=BAHNRTCi7MI> for a short video about the LITC program.

#### 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 fiscal year 2022, Congress appropriated a total of \$13,000,000 in federal funds for LITC matching grants. See Consolidated Appropriations Act, 2022, Public Law 117–103, Division E (March 15, 2022).

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, 87 FR 3315 (Jan. 21, 2022).

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 2023 grant year will be given due consideration, the IRS is particularly interested in receiving applications from the following underserved geographic areas and counties that have limited or no service:

Arizona—Apache, Coconino, and Navajo  
 Florida—Baker, Bradford, Brevard, Citrus, Clay, Columbia, Dixie, Duval, Flagler, Hamilton, Hernando, Lafayette, Lake, Madison, Nassau, Orange, Osceola, Seminole, St. John's, Sumter, Suwanee, Taylor, and Volusia  
 Idaho—Ada, Adams, Bannock, Bear Lake, Bingham, Boise, Bonneville, Butte, Canyon, Caribou, Clark, Clearwater, Custer, Franklin, Fremont, Gem, Idaho, Jefferson, Latah, Lemhi, Lewis, Madison, Nez Perce, Oneida, Owyhee, Payette, Power, Teton, Valley, and Washington  
 Montana—Entire state  
 Nevada—Entire state  
 North Carolina—Alamance, Anson, Beaufort, Bertie, Bladen, Brunswick, Camden, Carteret, Caswell, Chatham, Chowan, Columbus, Craven, Cumberland, Currituck, Dare, Duplin, Durham, Edgecombe, Forsyth, Franklin, Gates, Granville, Greene, Guilford, Halifax, Harnett, Hertford, Hoke, Hyde, Johnston, Jones, Lee, Lenoir, Martin, Montgomery, Moore, Nash, New Hanover, Northampton, Onslow, Orange, Pamlico, Pasquotank, Pender, Perquimans, Person, Pitt, Randolph, Richmond, Robeson, Rockingham, Sampson, Scotland, Stokes, Tyrrell, Vance, Wake, Warren, Washington, Wayne, and Wilson  
 North Dakota—Entire state  
 Pennsylvania—Bradford, Clinton, Monroe, Northumberland, Pike, Snyder, Sullivan, Susquehanna, Tioga, Union, and Wyoming  
 Puerto Rico—Entire territory

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. Details regarding the scoring process can be found in Publication 3319. An organization submitting a request for continued funding for the second or third year of a multi-year grant will be required to submit an abbreviated Non-competing Continuation Request and will be subject to a streamlined screening process. The final funding decisions are 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.

**Erin M. Collins,**

*National Taxpayer Advocate.*

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**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Requesting Comments on Form 3115

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.