

DEPARTMENT OF THE TREASURY**Internal Revenue Service****Tax Counseling for the Elderly (TCE) Program, Availability of Application Packages**

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Availability of TCE application packages.

SUMMARY: This document provides notice of the availability of Application Packages for the 1998 Tax Counseling for the Elderly (TCE) Program.

DATES: Application Packages are available from the IRS at this time. The deadline for submitting an application package to the IRS for the 1998 Tax Counseling for the Elderly (TCE) Program is August 22, 1997.

ADDRESSES: Application Packages may be requested by contacting: Internal Revenue Service, 5000 Ellin Road,

Lanham, MD., 20706 Attention: Program Manager, Tax Counseling for the Elderly Program, T:C:O:V, Building C-7, Room 178.

FOR FURTHER INFORMATION CONTACT: Ms. Karen Haag, T:C:O:V, Building C-7, Room 178, Internal Revenue Service, 5000 Ellin Road, Lanham, MD., 20706. The non-toll-free telephone number is: (202) 283-0192.

SUPPLEMENTARY INFORMATION: Authority for the Tax Counseling for the Elderly (TCE) Program is contained in Section 163 of the Revenue Act of 1978, Pub. L. 95-600, (92 Stat. 12810), November 6, 1978. Regulations were published in the **Federal Register** at 44FR 72113 on December 13, 1979. Section 163 gives the IRS authority to enter into cooperative agreements with private or public non-profit agencies or organizations to establish a network of trained volunteers to provide tree tax information and return preparation assistance to elderly individuals.

Elderly individuals are defined as individuals age 60 and over at the close of their taxable year.

Cooperative agreements will be entered into based upon competition among eligible agencies and organizations. Because applications are being solicited before the FY 1998 budget has been approved, cooperative agreements will be entered into subject to appropriation of funds. Once funded, sponsoring agencies and organizations will receive a grant from the IRS for administrative expenses and to reimburse volunteers for expenses incurred in training and in providing tax return assistance. The Tax Counseling for the Elderly (TCE) Program is referenced in the Catalog of Federal Domestic Assistance in Section 21.006.

Thomas Marusin,

Director, Office of Compliance Education.

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