

Guidelines (Publication 3319) for organizations interested in applying for a Low Income Taxpayer Clinic (LITC) matching grant for the 2019 grant year, which runs from January 1, 2019, through December 31, 2019. The application period runs from May 16, 2018, through June 27, 2018. 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 qualifying organizations, subject to the limitations set forth in the statute. For fiscal year 2018, Congress appropriated a total of \$12,000,000 in federal funds for LITC grants. See Public Law 115–141.

A qualifying organization may receive a matching grant of up to \$100,000 per year for up to a three-year project period. Qualifying organizations that provide representation to low income taxpayers involved in a tax controversy with the IRS and educate individuals for whom English is a second language (ESL) about their rights and responsibilities under the IRC are eligible for a grant. An LITC must provide services for free or for no more than a nominal fee. Examples of qualifying organizations 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 IRS 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.

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 of 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.

DATES: The IRS is authorized to award multi-year grants not to exceed three years. For an organization not currently receiving a grant for 2018 or an organization whose multi-year grant ends in 2018, the organization must submit its application electronically at www.grants.gov. For an organization currently receiving a grant for 2018 that is requesting funding for the second or third year of a multi-year grant, the organization must submit the funding request electronically at www.grantsolutions.gov. All organizations must use the funding number of TREAS–GRANTS–052019–001, and applications and funding requests for the 2018 grant year must be filed electronically by 11:59 p.m. (Eastern Daylight Time) on June 27, 2018. The Catalog of Federal Domestic Assistance program number is 21.008. See www.cfda.gov.

FOR FURTHER INFORMATION CONTACT: The LITC Program Office at (202) 317–4700 (not a toll-free number) or by email at LITCProgramOffice@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 *2019 Grant Application Package and Guidelines*, IRS Publication 3319 (Rev. 5–2018), 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.

SUPPLEMENTARY INFORMATION:

Background

Section 7526 of the IRC authorizes the IRS, subject to the availability of appropriated funds, to award qualified organizations matching grants of up to \$100,000 per year for the development, expansion, or continuation of low income taxpayer clinics. 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 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).

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. 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, by educating them about their rights and responsibilities as taxpayers, and by identifying and advocating for issues that impact low income taxpayers.

Selection Consideration

Applications that pass the eligibility screening process will undergo a Technical Evaluation and must receive a minimum score to be considered further.

Applications achieving the minimum score will 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.

Each application and request for continued funding will be given due consideration and the LITC Program Office will notify each applicant once funding decisions have been made.

Nina E. Olson,

National Taxpayer Advocate.

[FR Doc. 2018–10742 Filed 5–18–18; 8:45 am]

BILLING CODE 4830–01–P

U.S.-CHINA ECONOMIC AND SECURITY REVIEW COMMISSION

Notice of Open Public Hearing

AGENCY: U.S.-China Economic and Security Review Commission.

ACTION: Notice of open public hearing.

SUMMARY: Notice is hereby given of the following hearing of the U.S.-China Economic and Security Review Commission.

The Commission is mandated by Congress to investigate, assess, and report to Congress annually on “the national security implications of the economic relationship between the United States and the People’s Republic of China.” Pursuant to this mandate, the Commission will hold a public hearing in Washington, DC on June 8, 2018 on “U.S. Tools to Address Chinese Market Distortions.”

DATES: The hearing is scheduled for Friday, June 8, 2018 from 9:00 a.m. to 1:00 p.m.

ADDRESSES: TBD, Washington, DC. A detailed agenda for the hearing will be posted on the Commission’s website at www.uscc.gov. Also, please check the Commission’s website for possible changes to the hearing schedule.

Reservations are not required to attend the hearing.

FOR FURTHER INFORMATION CONTACT: Any member of the public seeking further information concerning the hearing should contact Leslie Tisdale, 444 North Capitol Street NW, Suite 602, Washington DC 20001; telephone: 202–624–1496, or via email at ltisdale@uscc.gov. *Reservations are not required to attend the hearing.*

SUPPLEMENTARY INFORMATION:

Background: This is the sixth public hearing the Commission will hold during its 2018 report cycle. This hearing is intended to explore U.S. policy options available to address Chinese market distortions. The first panel, “A Coordinated Policy Response to Chinese State Capitalism,” will address industrial policy challenges like overcapacity, price distortions, and local content requirements. The second panel, “A Coordinated Policy Response to China’s Techno-nationalism,” will focus on challenges from China’s push to develop domestic-led intellectual property, including technology transfer, IP and data theft, and restrictions on cross-border data flows. The hearing will be co-chaired by Commissioner Glenn Hubbard and Commissioner Jonathan Stivers. Any interested party may file a written statement by June 8, 2018, by mailing to the contact above. A portion of each panel will include a question and answer period between the Commissioners and the witnesses.

Authority: Congress created the U.S.-China Economic and Security Review Commission in 2000 in the National Defense Authorization Act (Public Law 106–398), as amended by Division P of the Consolidated Appropriations Resolution, 2003 (Public Law

108–7), as amended by Public Law 109–108 (November 22, 2005), as amended by Public Law 113–291 (December 19, 2014).

Dated: May 16, 2018.

Kathleen Wilson,

Finance and Operations Director, U.S.-China Economic and Security Review Commission.

[FR Doc. 2018–10760 Filed 5–18–18; 8:45 am]

BILLING CODE 1137–00–P

DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0156]

Agency Information Collection Activity: Notice of Change in Student Status

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 (VBA), 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; it includes the actual data collection instrument.

DATES: Comments must be submitted on or before June 20, 2018.

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 oira_submission@omb.eop.gov. Please refer to “OMB Control No. 2900–0156 in any correspondence.

FOR FURTHER INFORMATION CONTACT: Cynthia Harvey-Pryor, Department Clearance Officer—OI&T (005R1B), Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420, (202) 461–5870 or email Cynthia.harvey.pryor@va.gov. Please refer to “OMB Control No. 2900–0156.”

SUPPLEMENTARY INFORMATION:

Authority: 44 U.S.C. 3501–3521; 38 U.S.C. 3020.

Title: Notice of Change in Student Status (VA Form 22–1999b).

OMB Control Number: 2900–0156.

Type of Review: Reinstatement with change of previously approved collection.

Abstract: The **Federal Register** Notice with a 60-day comment period soliciting comments on this collection of information was published on Tuesday, February 13, 2018, Vol. 83, No. 30, page 6311.

Affected Public: Individuals and Households.

Estimated Annual Burden: 57,009 hours.

Estimated Average Burden per Respondent: 15 minutes (electronic); 20 minutes (paper).

Frequency of Response: Once Annually.

Estimated Number of Respondents: 184,894.

By direction of the Secretary.

Cynthia D. Harvey-Pryor,

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

[FR Doc. 2018–10739 Filed 5–18–18; 8:45 am]

BILLING CODE 8320–01–P

DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0353]

Agency Information Collection Activity: Certification of Lessons Completed

AGENCY: Veterans Benefits Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: Veterans Benefits Administration, Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish notice in the **Federal Register** concerning each proposed collection of information, including each proposed extension of a currently approved collection, and allow 60 days for public comment in response to the notice.

DATES: Written comments and recommendations on the proposed collection of information should be received on or before July 20, 2018.

ADDRESSES: Submit written comments on the collection of information through Federal Docket Management System (FDMS) at www.Regulations.gov or to Nancy J. Kessinger Veterans Benefits Administration (20M33), Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420 or email to nancy.kessinger@va.gov. Please refer to “OMB Control No. 2900–0353” in any correspondence. During the comment