

Dated: July 31, 2001.

Stuart P. Seidel,

*Assistant Commissioner, Office of
Regulations and Rulings.*

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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 2002 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 2002 Tax

Counseling for the Elderly (TCE)
Program is August 24, 2001.

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, W:CAR:SPEC:FO:GA, Building
C-7, Room 185.

FOR FURTHER INFORMATION CONTACT: Mrs.
Lynn Tyler, W:CAR:SPEC:FO:GA,
Building C-7, Room 185, Internal
Revenue Service, 5000 Ellin Road,
Lanham, MD 20706. The non-toll-free
telephone number is (202) 283-0189.

SUPPLEMENTARY INFORMATION: Authority
for the Tax Counseling for the Elderly
(TCE) Program is contained in Section
163 of the Revenue Act of 1978, Public
Law 95-600, (92 Stat. 12810), November
6, 1978. Regulations were published in
the **Federal Register** at 44 FR 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 free 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 2002
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.

Jim Grimes,

*Director, Field Operations, Stakeholder
Partnership, Education and Communication,
Wage and Investment Division.*

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