

of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: March 11, 2005.

Glenn P. Kirkland,

IRS Reports Clearance Officer.

[FR Doc. E5-1189 Filed 3-17-05; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 8050

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 8050, Direct Deposit of Corporate Tax Refund.

DATES: Written comments should be received on or before May 17, 2005, to be assured of consideration.

ADDRESSES: Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form and instructions should be directed to R. Joseph Durbala, (202) 622-3634, Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet at *RJoseph.Durbala@irs.gov*.

SUPPLEMENTARY INFORMATION:

Title: Direct Deposit of Corporate Tax Refund.

OMB Number: 1545-1762.

Form Number: 8050.

Abstract: Form 8050 is used to request that the IRS deposit a tax refund of (\$1 million or more) directly into an account at any U.S. bank or other financial institution (such as a mutual fund, credit union, or brokerage firm) that accepts direct deposits.

Current Actions: There are no changes being made to the form at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, and individuals or households.

Estimated Number of Respondents: 210,000.

Estimated Time Per Respondent: 1 hour, 40 minutes.

Estimated Total Annual Burden Hours: 348,600.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the

quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: March 11, 2005.

Glenn P. Kirkland,

IRS Reports Clearance Officer.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Low Income Taxpayer Clinic Grant Program; Availability of 2005 Supplementary Grant Application Package

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: This document contains a notice that the IRS has made available a supplemental period within which organizations may apply for a Low Income Taxpayer Clinic (LITC) matching grant for the remainder of the 2005 grant cycle (the 2005 grant cycle runs January 1, 2005, through December 31, 2005). The supplemental application period shall run from March 15, 2005, to April 15, 2005.

As a result of increased funding made available by enactment of the Consolidated Appropriations Act of 2005, Public Law 108-447, the IRS now has an additional \$500,000 available to be awarded to qualifying organizations, subject to the limitations of Internal Revenue Code section 7526, for Low Income Taxpayer Clinic matching grants.

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. For the supplemental application cycle, the IRS will focus on those geographic areas where there is limited or no clinic representation.

The IRS will award up to \$500,000 in additional funding to new qualifying organizations in the following underserved or underrepresented states or areas within a state:

| State | Areas |
|----------------------------|---|
| Alabama | Montgomery & south of Birmingham. |
| Alaska | Statewide excluding Anchorage area. |
| Arizona | Statewide. |
| Colorado | Statewide. |
| District of Columbia | Districtwide. |
| Idaho | Southern sections. |
| Iowa | Statewide excluding Des Moines area. |
| Maryland | Statewide. |
| Mississippi | Western & southern sections. |
| Missouri | Eastern & central sections including St. Louis. |
| Montana | Eastern sections. |
| Nebraska | Statewide excluding Omaha area. |
| New Mexico | Statewide. |
| North Dakota | Northern sections. |
| Puerto Rico | San Juan & eastern sections. |
| Texas | Western sections & Dallas. |
| Utah | Statewide. |
| Wisconsin | Statewide. |
| Wyoming | Statewide. |

DATES: Grant applications for the remainder of the 2005 grant cycle must be electronically filed or received no later than 4 p.m. on April 15, 2005.

ADDRESSES: Send completed grant applications to: Internal Revenue Service, Taxpayer Advocate Service, LITC Grant Program Administration Office, Mail Stop 211-D, 401 W. Peachtree St., NW., Atlanta, GA 30308. Copies of the 2005 Grant Application Package and Guidelines, IRS Publication 3319 (Rev. 5-2004), can be downloaded from the IRS Internet site at <http://www.irs.gov/advocate> or ordered from the IRS Distribution Center by calling 1-800-829-3676. Applicants can also file electronically at <http://www.grants.gov>. For applicants applying through the Federal Grants Web site, the Funding Number is TREAS-GRANTS-032005-002.

FOR FURTHER INFORMATION CONTACT: The LITC Program Office at 404-338-7185 (not a toll-free number) or by e-mail at LITCProgramOffice@irs.gov.

SUPPLEMENTARY INFORMATION:

Background

Section 7526 of the Internal Revenue Code authorizes the IRS, subject to the availability of appropriated funds, to award organizations matching grants of up to \$100,000 for the development, expansion, or continuation of qualified low income taxpayer clinics. Section 7526 authorizes the IRS to provide grants to qualified organizations that represent low income taxpayers in controversies with the IRS or inform individuals for whom English is a second language of their tax rights and responsibilities. The IRS may award grants to qualifying 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 period.

The 2005 *Grant Application Package and Guidelines*, Publication 3319 (Rev. 5-2004), includes several changes that are being implemented to improve delivery of clinic services, including additional oversight and assistance with the technical components of the LITC Program by the LITC Program Office. Among the changes, the LITC Program Office has established work groups, clarified the comprehensive Program standards, improved communications, and increased the emphasis on education and outreach programs to taxpayers for whom English is a second language.

The costs of preparing and submitting an application are the responsibility of each applicant. Each application will be given due consideration and the LITC Program Office will mail notification letters to each applicant.

Selection Consideration

Applications that pass the eligibility screening process will be numerically ranked based on the information contained in their proposed program plan. Please note that the IRS Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs are independently funded and separate from the LITC Program. Organizations currently participating in the VITA or TCE Programs may be eligible to apply for a LITC grant if they meet the criteria and qualifications outlined in the 2005 *Grant Application Package and Guidelines*, Publication 3319 (Rev. 5-2004). Organizations that seek to operate VITA and LITC Programs, or TCE and LITC Programs, must maintain separate and distinct programs even if co-located to ensure proper cost allocation for LITC grant

funds and adherence to the rules and regulations of the VITA, TCE and LITC Programs, as appropriate.

Comments

Interested parties are encouraged to provide comments on the IRS's administration of the grant program on an ongoing basis. Comments may be sent to Internal Revenue Service, Taxpayer Advocate Service, Attn: W. R. Swartz, LITC Program Office, 290 Broadway, 14th Floor, New York, NY 10007.

Christopher Wagner,

Deputy National Taxpayer Advocate, Internal Revenue Service.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open meeting of the Area 6 Taxpayer Advocacy Panel (including the States of Arizona, Colorado, Idaho, Montana, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington and Wyoming)

AGENCY: Internal Revenue Service (IRS) Treasury.

ACTION: Notice.

SUMMARY: An open meeting of the Area 6 committee of the Taxpayer Advocacy Panel will be conducted (via teleconference). The Taxpayer Advocacy Panel (TAP) is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service. The TAP will use citizen input to make recommendations to the Internal Revenue Service.