

*Estimated Number of Respondents:* 500.

*Estimated Time per Respondent:* 24 minutes.

*Estimated Total Annual Burden Hours:* 200.

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, 2008.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. E8-5948 Filed 3-24-08; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[REG-105346-03]

#### Proposed Collection: Comment Request for Regulation Project

**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 proposed regulation, REG-105346-03, Partnership Equity for Services.

**DATES:** Written comments should be received on or before May 27, 2008 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:**

Requests for copies of this regulation should be directed to Allan Hopkins, at (202) 622-6665, or at Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet, at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Partnership Equity for Services.

*OMB Number:* 1545-1947.

*Regulation Project Number:* REG-105346-03.

*Abstract:* The regulations provide that the transfer of a partnership interest in connection with the performance of services is subject to section 83 of the Code and provide rules for coordinating section 83 with partnership taxation principles.

*Current Actions:* There is no change to this proposed regulation.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Businesses or other for-profit organizations and individuals or households.

*Estimated Number of Respondents:* 150,000.

*Estimated Total Burden Hours:* 112,500.

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

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*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, 2008.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. E8-5949 Filed 3-24-08; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Low Income Taxpayer Clinic Grant Program; Availability of 2008 Supplemental Grant Application Period

**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 in select geographic areas may apply for a Low Income Taxpayer Clinic (LITC) matching grant for the remainder of the 2008 grant cycle (the 2008 grant cycle runs January 1, 2008, through December 31, 2008). The supplemental application period shall run from March 24, 2008, to April 24, 2008.

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 period, the IRS will focus on those geographic areas where there is limited or no clinic representation.

The IRS will award up to \$300,000 in additional funding to qualifying organizations in the following underserved or underrepresented states or areas within a state:

State	Areas
California .....	Los Angeles County.
Colorado .....	Statewide.
Idaho .....	Boise.
Minnesota .....	Minneapolis.
Missouri .....	St Louis.
Mississippi .....	Statewide.
Nevada .....	Reno, Las Vegas.
New Mexico .....	Statewide.
Oregon .....	Central.
Pennsylvania .....	Northeast.
Texas .....	Brownsville, Laredo.

In order to be considered for a supplemental 2008 Low Income Taxpayer Clinic matching grant, a qualifying organization must be in a position to provide qualified services to taxpayers in these geographic areas. Qualifying organizations that provide representation for free or for a nominal fee to low income taxpayers involved in tax controversies with the IRS or that provide education on taxpayer rights and responsibilities to taxpayers for whom English is a second language can apply for a matching grant for the remainder of the 2008 grant cycle.

Examples of qualifying organizations include: (1) Clinical programs at accredited law, business or accounting schools, whose students may represent low income taxpayers in tax controversies with the IRS, and (2) organizations exempt from tax under I.R.C. 501(a) which represent low income taxpayers in tax controversies with the IRS or refer those taxpayers to qualified representatives.

**DATES:** Grant applications for the remainder of the 2008 grant cycle must be electronically filed or postmarked by April 24, 2008. Grant decisions will be made by June 1, 2008, and funds awarded can only be used for the remainder of the grant cycle.

**ADDRESSES:** Send completed grant applications to: Internal Revenue Service, Taxpayer Advocate Service, LITC Grant Program Administration Office, TA:LITC, 1111 Constitution Avenue, NW., Room 1034, Washington, DC 20224. Copies of the *2008 Grant Application Package and Guidelines*, IRS Publication 3319 (Rev. 5-2007), can be downloaded from the IRS Internet site at <http://www.irs.gov/advocate> or ordered by 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-05208-002.

**FOR FURTHER INFORMATION CONTACT:** The LITC Program Office at (202) 622-4711 (not a toll-free number) or by e-mail at [LITCProgramOffice@irs.gov](mailto: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 per year 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 taxpayer 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 cycle.

The *2008 Grant Application Package and Guidelines*, Publication 3319 (Rev. 5-2007), outlines requirements for the operation of a qualifying LITC program and provides instructions on how to apply for a grant.

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 *2008 Grant Application Package and Guidelines*, Publication 3319 (Rev. 5-2007). 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: Shawn Collins, LITC Program Office, TA:LITC, 1111 Constitution Avenue, NW., Room 1034, Washington, DC 20224.

**Nina E. Olson,**

*National Taxpayer Advocate, Internal Revenue Service.*

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**BILLING CODE 4830-01-P**

#### DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0120]

##### Proposed Information Collection (Report of Treatment by Attending Physician) Activity: Comment Request

**AGENCY:** Veterans Benefits Administration, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** The Veterans Benefits Administration (VBA), 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. This notice solicits comments on information needed to determine claimants' eligibility for disability insurance benefits.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before May 27, 2008.

**ADDRESSES:** Submit written comments on the collection of information through <http://www.Regulations.gov>; or to Nancy J. Kessinger, Veterans Benefits Administration (20M35), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420 or e-mail [nancy.kessinger@va.gov](mailto:nancy.kessinger@va.gov). Please refer to "OMB Control No. 2900-0120 in any correspondence. During the comment period, comments may be viewed online through the Federal Docket Management System (FDMS) at <http://www.Regulations.gov>.

##### FOR FURTHER INFORMATION CONTACT:

Nancy J. Kessinger at (202) 461-9769 or FAX (202) 275-5947.

**SUPPLEMENTARY INFORMATION:** Under the PRA of 1995 (Pub. L. 104-13; 44 U.S.C. 3501-3521), Federal agencies must