

determine a taxpayer's eligibility for, and amount of, the Earned Income Tax Credit, and the retention of this information.

*Respondents:* Businesses or other for-profit institutions.

*Estimated Total Burden Hours:* 507,136 hours.

*OMB Number:* 1545-2086.

*Type of Review:* Extension.

*Title:* Notice 2007-100, Transition Relief and Guidance on Corrections of Certain Failures of a Nonqualified Deferred Compensation Plan to comply with § 409A(a) in Operation.

*Description:* This Notice sets forth the procedures to be followed by service recipients and service providers in order to correct certain operational failures of a nonqualified deferred compensation plan to comply with § 409A(a). It also describes the types of operational failures that can be corrected under the Notice.

*Respondents:* Businesses or other for-profit institutions.

*Estimated Total Burden Hours:* 5,000 hours.

*OMB Number:* 1545-1914.

*Type of Review:* Revision.

*Title:* Low Sulfur Diesel Fuel Production Credit.

*Form:* 8896.

*Description:* IRC section 45H allows small business refiners a 5 cent/gallon credit for the production of low sulfur diesel fuel.

*Respondents:* Businesses or other for-profit institutions.

*Estimated Total Burden Hours:* 313 hours.

*OMB Number:* 1545-1780.

*Type of Review:* Extension.

*Title:* TD 9052—Notice of Significant Reduction in the Rate of Future Benefit Accrual; REG-136193-01 (Final) Notice of Significant Reduction in the Rate of Future Benefit Accrual.

*Form:* 1065-B, Schedule K-1.

*Description:* In order to protect the rights of participants in qualified pension plans, plan administrators must provide notice to plan participants and other parties, if the plan is amended in a particular manner. No government agency receives this information.

*Respondents:* Businesses and other for-profit institutions.

*Estimated Total Burden Hours:* 40,000 hours.

*OMB Number:* 1545-1672.

*Type of Review:* Extension.

*Title:* REG-142299-01 and REG-209135-88 (Final) Certain Transfers of Property to Regulated Investment Companies (RICs) and Real Estate Investment Trusts (REITs).

*Description:* The regulation applies with respect to the net built-in gain of

Corporation property that becomes property of a Regulated Investment Company (RIC) or Real Estate Investment Trust (REIT) by the qualification of a Corporation as a RIC or REIT or by the transfer of property of a Corporation to a RIC or REIT in certain tax-free transactions.

*Respondents:* Businesses or other for-profit institutions.

*Estimated Total Burden Hours:* 70 hours.

*Clearance Officer:* Glenn P. Kirkland, (202) 622-3428, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

*OMB Reviewer:* Alexander T. Hunt, (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Robert Dahl,**

*Treasury PRA Clearance Officer.*

[FR Doc. E8-10710 Filed 5-13-08; 8:45 am]

**BILLING CODE 4830-01-P**

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Taxpayer Advocacy Panel Volunteer Income Tax Assistance (VITA) Issue Committee

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of meeting.

**SUMMARY:** An open meeting of the Taxpayer Advocacy Panel VITA Issue Committee will be conducted. The Taxpayer Advocacy Panel is soliciting public comment, ideas, and suggestions on improving customer service at the Internal Revenue Service.

**DATES:** The meeting will be held Friday, June 13, 2008, and Saturday, June 14, 2008.

**FOR FURTHER INFORMATION CONTACT:**

Marisa Knispel at 1-888-912-1227 or (718) 488-3557.

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to Section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that a meeting of the Taxpayer Advocacy Panel VITA Issue Committee will be held Friday, June 13, 2008, 8:30 a.m. to 5 p.m., and Saturday, June 14, 2008, from 8 a.m. to noon, in Atlanta, GA. You can submit written comments to the panel by faxing to (718) 488-2062, or by mail to Taxpayer Advocacy Panel, 10 Metro Tech Center, 625 Fulton Street, Brooklyn, NY 11201, or you can contact us at <http://www.improveirs.org>. Public comments will also be welcome

during the meeting. Please contact Marisa Knispel at 1-888-912-1227 or (718) 488-3557 for additional information.

The agenda will include the following: Various VITA Issues.

Dated: May 2, 2008.

**Sandra L. McQuin,**

*Acting Director, Taxpayer Advocacy Panel.*

[FR Doc. E8-10696 Filed 5-13-08; 8:45 am]

**BILLING CODE 4830-01-P**

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## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-New (VA Form 0730a)]

### Proposed Information Collection (Child Care Subsidy) Activity: Proposed Collection; Comment Request

**AGENCY:** Human Resources Management, Department of Veterans Affairs.

**AGENCY:** Notice.

**SUMMARY:** The Human Resources Management (HRM), 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 new collection, and allow 60 days for public comment in response to this notice. This notice solicits comments on information needed to determine VA employees' eligibility to participate in VA's child care subsidy program.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before July 14, 2008.

**ADDRESSES:** Submit written comments on the collection of information through <http://www.Regulations.gov>; or to Katie McCullough-Bradshaw, Human Resources Management (058), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420 or e-mail [Katie.McCullough-Bradshaw@mail.va.gov](mailto:Katie.McCullough-Bradshaw@mail.va.gov). Please refer to "OMB Control No. 2900-New (VA Form 0730a)" 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:** Katie McCullough-Bradshaw at (202) 461-7076 or FAX (202) 275-7607.

**SUPPLEMENTARY INFORMATION:** Under the PRA of 1995 (Pub. L. 104-13; 44 U.S.C.

3501–3521), Federal agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct or sponsor. This request for comment is being made pursuant to Section 3506(c)(2)(A) of the PRA.

With respect to the following collection of information, HRM invites comments on: (1) Whether the proposed collection of information is necessary for the proper performance of HRM's functions, including whether the information will have practical utility; (2) the accuracy of HRM's estimate of the burden of the proposed collection of information; (3) ways to enhance the quality, utility, and clarity of the information to be collected; and (4) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or the use of other forms of information technology.

*Titles:*

a. Child Care Subsidy Application Form, VA Form 0730a.

b. Child Care Provider Information (For the Child Care Subsidy Program), VA Form 0730b.

*OMB Control Number:* 2900–New.

*Type of Review:* New collection.

*Abstracts:*

a. VA employees complete VA Form 0730a to request participation in the VA child care subsidy program. VA will use the data collected to determine the percentage of monthly costs to be subsidized for child care.

b. VA Form 0730b is completed by the child care provider. The data will be used to determine whether the child care provider is licensed and/or regulated by the state to perform child care.

*Affected Public:* Individuals or households and business or other for profit.

*Estimated Annual Burden:*

a. VA Form 0730a—667 hours.

b. VA Form 0730b—333 hours.

*Estimated Average Burden per Respondent:*

a. VA Form 0730a—20 minutes.

b. VA Form 0730b—10 minutes.

*Frequency of Response:* On occasion.

*Estimated Number of Respondents:*

a. VA Form 0730a—2,000.

b. VA Form 0730b—2,000.

Dated: May 5, 2008.

By direction of the Secretary.

**Denise McLamb,**

*Program Analyst, Records Management Service.*

[FR Doc. E8–10739 Filed 5–13–08; 8:45 am]

**BILLING CODE 8320–01–P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0556]

### Proposed Information Collection (Living Will and Durable Power of Attorney for Health Care) Activity: Comment Request

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

**ACTION:** Notice.

**SUMMARY:** The Veterans Health Administration (VHA) is announcing an opportunity for public comment on the proposed collection of certain information used 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 record patient's specific instructions about health care decisions in the event he or she is no longer has decision-making capability.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before July 14, 2008.

**ADDRESSES:** Submit written comments on the collection of information through <http://www.Regulations.gov>; or to Mary Stout, Veterans Health Administration (193E1), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420 or e-mail: [mary.stout@va.gov](mailto:mary.stout@va.gov). Please refer to "OMB Control No. 2900–0556" 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:** Mary Stout (202) 461–5867 or FAX (202) 273–9381.

**SUPPLEMENTARY INFORMATION:** Under the PRA of 1995 (Pub. L. 104–13; 44 U.S.C. 3501–3521), Federal agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct or sponsor. This request for comment is being made pursuant to Section 3506(c)(2)(A) of the PRA.

With respect to the following collection of information, VHA invites comments on: (1) Whether the proposed collection of information is necessary for the proper performance of VHA's

functions, including whether the information will have practical utility; (2) the accuracy of VHA's estimate of the burden of the proposed collection of information; (3) ways to enhance the quality, utility, and clarity of the information to be collected; and (4) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or the use of other forms of information technology.

*Title:* VA Advance Directive: Living Will and Durable Power of Attorney for Health Care, VA Form 10–0137.

*OMB Control Number:* 2900–0556.

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

*Abstract:* Claimants admitted to a VA medical facility complete VA Form 10–0137 to appoint a health care agent to make decision about his or her medical treatment and to record specific instructions about their treatment preferences in the event they no longer can express their preferred treatment. VA's health care professionals use the data to carry out the claimant's wish.

*Affected Public:* Individuals or households.

*Estimated Total Annual Burden:* 171,811 hours.

*Estimated Average Burden Per Respondent:* 30 minutes.

*Frequency of Response:* One time.

*Estimated Number of Respondents:* 343,622.

Dated: May 5, 2008.

By direction of the Secretary.

**Denise McLamb,**

*Program Analyst, Records Management Service.*

[FR Doc. E8–10740 Filed 5–13–08; 8:45 am]

**BILLING CODE 8320–01–P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0108]

### Proposed Information Collection (Report of Income From Property or Business) 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