

1545–1922.” is corrected to read “*OMB Number: 1545–1992.*”.

**LaNita Van Dyke,**

*Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).*

[FR Doc. E8–27552 Filed 11–19–08; 8:45 am]

BILLING CODE 4830–01–P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Proposed Collection; Comment Request for Form 1040 and Schedules A, B, C, C–EZ, D, D–1, E, EIC, F, H, J, R, and SE, Form 1040A and Schedules 1, 2, and 3, and Form 1040EZ, and All Attachments to These Forms**

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

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, 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 continuing information collections, as required by the Paperwork Reduction Act of 1995 (PRA), Public Law 104–13 (44 U.S.C. 3506(c)(2)(A)). This notice requests comments on all forms used by individual taxpayers: Form 1040, U.S. Individual Income Tax Return, and Schedules A, B, C, C–EZ, D, D–1, E, EIC, F, H, J, R, and SE; Form 1040A and Schedules 1, 2, and 3; Form 1040EZ; and all attachments to these forms (see the Appendix to this notice).

**DATES:** Written comments should be received on or before January 20, 2009 to be assured of consideration.

**ADDRESSES:** Direct all written comments to The OMB Unit, SE:W:CAR:MP:T:T:SP, Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information should be directed to Chief, RAS:R:FSA, NCA 7th Floor, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224.

#### **SUPPLEMENTARY INFORMATION:**

#### **PRA Approval of Forms Used by Individual Taxpayers**

Under the PRA, OMB assigns a control number to each “collection of information” that it reviews and approves for use by an agency. The PRA also requires agencies to estimate the burden for each collection of

information. The burden estimates for each control number are displayed in (1) the PRA notices that accompany collections of information, (2) **Federal Register** notices such as this one, and (3) OMB’s database of approved information collections.

The Individual Taxpayer Burden Model (ITBM) estimates burden experienced by individual taxpayers when complying with the Federal tax laws. The ITBM’s approach to measuring burden focuses on the characteristics and activities of individual taxpayers in meeting their tax return filing compliance obligation. Key determinants of taxpayer burden in the model are the way the taxpayer prepares the return, e.g. with software or paid preparer, and the taxpayer’s activities, e.g., recordkeeping and tax planning.

Burden is defined as the time and out-of-pocket costs incurred by taxpayers in complying with the Federal tax system. Time expended and out-of-pocket costs incurred are estimated separately. The methodology distinguishes among preparation methods, taxpayer activities, types of individual taxpayer, filing methods, and income levels. Indicators of tax law and administrative complexity as reflected in tax forms and instructions are incorporated in the model. The preparation methods reflected in the model are:

- Self-prepared without software
- Self-prepared with software
- Used a paid preparer

The types of taxpayer activities reflected in the model are:

- Recordkeeping
- Form completion
- Form submission (electronic and paper)

• Tax planning

• Use of services (IRS and paid professional)

- Gathering tax materials

The methodology incorporates results from a burden survey of 14,932 taxpayers conducted in 2000 and 2001, and estimates taxpayer burden based on those survey results. Summary level results using this methodology are presented in the table below.

#### *Taxpayer Burden Estimates*

Time spent and out-of-pocket costs are estimated separately. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples of out-of-pocket costs include tax return preparation and submission fees, postage, tax preparation software costs, photocopying costs, and phone calls (if not toll-free).

Both time and cost burdens are national averages and do not necessarily

reflect a “typical” case. For instance, the average time burden for all taxpayers filing a 1040, 1040A, or 1040EZ is estimated at 26.4 hours, with an average cost of \$209 per return. This average includes all associated forms and schedules, across all preparation methods and all taxpayer activities. Taxpayers filing Form 1040 have an expected average burden of about 33 hours, and taxpayers filing Form 1040A and Form 1040EZ are expected to average about 11 hours. However, within each of these estimates, there is significant variation in taxpayer activity. Similarly, tax preparation fees vary extensively depending on the taxpayer’s tax situation and issues, the type of professional preparer, and the geographic area.

The data shown are the best forward-looking estimates available as of November 4, 2008, for income tax returns filed for 2008. The estimates are subject to change as new data become available. The estimates include burden for activities up through and including filing a return but do not include burden associated with post-filing activities. However, operational IRS data indicate that electronically prepared and e-filed returns have fewer arithmetic errors, implying a lower associated post-filing burden.

#### *Taxpayer Burden Model*

The table below shows burden estimates by form type and type of taxpayer. Time burden is further broken out by taxpayer activity. The largest component of time burden for all taxpayers is recordkeeping, as opposed to form completion and submission. In addition, the time burden associated with form completion and submission activities is closely tied to preparation method (self-prepared without software, self-prepared with software, and prepared by paid preparer).

#### **Proposed PRA Submission to OMB**

*Title:* U.S. Individual Income Tax Return.

*OMB Number:* 1545–0074.

*Form Numbers:* Form 1040 and Schedules A, B, C, C–EZ, D, D–1, E, EIC, F, H, J, R, and SE; Form 1040A and Schedules 1, 2 and 3; Form 1040EZ; and all attachments to these forms (see the Appendix to this notice).

*Abstract:* These forms are used by individuals to report their income tax liability. The data is used to verify that the items reported on the forms are correct, and also for general statistics use.

*Current Actions:* Changes are being made to some of the forms. The projected number of responses for FY 09

is lower than FY 08. This is because most of the one-time Economic Stimulus filing volume is no longer in the underlying return volume. The return volume in FY 09 reflects the normal demographic growth to the expected filing population. These changes have resulted in an overall decrease of 86,792,628 total hours in taxpayer burden previously approved by OMB.

*Type of Review:* Revision of currently approved collections.

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 140,600,000

*Total Estimated Time:* 3.703 billion hours (3,703,000,000 hours).

*Estimated Time per Respondent:* 26.4 hours.

*Total Estimated Out-of-Pocket Costs:* \$29.33 billion (\$29,336,000,000).

*Estimated Out-of-Pocket Cost per Respondent:* \$209.00

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 will 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: November 10, 2008.

**R. Joseph Durbala,**  
*IRS Reports Clearance Officer.*

**ESTIMATED AVERAGE TAXPAYER BURDEN FOR INDIVIDUALS BY ACTIVITY**

Major form filed or type of taxpayer		Time burden						Money burden
		Average time burden (hours)						
Percentage of returns (percent)		Total time	Record-keeping	Tax planning	Form completion	Form submission	All other	Average cost (dollars)
All Taxpayers .....	100	26.4	15.1	4.6	3.4	0.6	2.8	\$209
Major Forms Filed:								
1040 .....	71	32.7	19.3	5.7	3.7	0.6	3.4	264
1040A & 1040EZ .....	29	10.6	4.5	1.8	2.6	0.5	1.4	73
Type of Taxpayer:								
Nonbusiness* .....	72	14.2	5.8	3.3	3.0	0.5	1.7	114
Business* .....	28	57.1	38.5	8.0	4.2	0.7	5.7	447

\* You are a "business" filer if you file one or more of the following with Form 1040: Schedule C, C-EZ, E, or F or Form 2106 or 2106-EZ. You are a "nonbusiness" filer if you did not file any of those schedules or forms with Form 1040.

**APPENDIX**

Forms	Title
673 .....	Statement for Claiming Exemption from Withholding on Foreign Earned Income Eligible for the Exclusions Provided by Section 911
926 .....	Return by a U.S. Transferor of Property to a Foreign Corporation.
970 .....	Application To Use LIFO Inventory Method.
972 .....	Consent of Shareholder To Include Specific Amount in Gross Income.
982 .....	Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment).
1040 .....	U.S. Individual Income Tax Return.
1040 SCH A .....	Itemized Deductions.
1040 SCH B .....	Interest and Ordinary Dividends.
1040 SCH C .....	Profit or Loss From Business.
1040 SCH C-EZ .....	Net Profit From Business.
1040 SCH D .....	Capital Gains and Losses.
1040 SCH D-1 .....	Continuation Sheet for Schedule D.
1040 SCH E .....	Supplemental Income and Loss.
1040 SCH EIC .....	Earned Income Credit.
1040 SCH F .....	Profit or Loss From Farming.
1040 SCH H .....	Household Employment Taxes.
1040 SCH J .....	Income Averaging for Farmers and Fishermen.
1040 SCH R .....	Credit for the Elderly or the Disabled.
1040 SCH SE .....	Self-Employment Tax.
1040 A .....	U.S. Individual Income Tax Return.
1040 A-SCH 1 .....	Interest and Ordinary Dividends for Form 1040A Filers.
1040 A-SCH 2 .....	Child and Dependent Care Expenses for Form 1040A Filers.
1040 A-SCH 3 .....	Credit for the Elderly or the Disabled+F66 for Form 1040A Filers.
1040ES (NR) .....	U.S. Estimated Tax for Nonresident Alien Individuals.
1040 ES/V-OCR .....	Estimated Tax for Individuals (Optical Character Recognition With Form 1040V).
1040 ES-OCR-V .....	Payment Voucher.

## APPENDIX—Continued

Forms	Title
1040 ES—OTC .....	Estimated Tax for Individuals.
1040 EZ .....	Income Tax Return for Single and Joint Filers With No Dependents.
1040 NR .....	U.S. Nonresident Alien Income Tax Return.
1040 NR—EZ .....	U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents.
1040 V .....	Payment Voucher.
1040 X .....	Amended U.S. Individual Income Tax Return.
1045 .....	Application for Tentative Refund.
1116 .....	Foreign Tax Credit.
1127 .....	Application for Extension of Time For Payment of Tax.
1128 .....	Application To Adopt, Change, or Retain a Tax Year.
1310 .....	Statement of Person Claiming Refund Due a Deceased Taxpayer.
2106 .....	Employee Business Expenses.
2106 EZ .....	Unreimbursed Employee Business Expenses.
2120 .....	Multiple Support Declaration.
2210 .....	Underpayment of Estimated Tax by Individuals, Estates, and Trusts.
2210 F .....	Underpayment of Estimated Tax by Farmers and Fishermen.
2350 .....	Application for Extension of Time To File U.S. Income Tax Return.
2350 SP .....	Solicitud de Prórroga para Presentar la Declaración del Impuesto Personal sobre el Ingreso de los Estados Unidos.
2439 .....	Notice to Shareholder of Undistributed Long-Term Capital Gains.
2441 .....	Child and Dependent Care Expenses.
2555 .....	Foreign Earned Income.
2555 EZ .....	Foreign Earned Income Exclusion.
2848 .....	Power of Attorney and Declaration of Representative.
3115 .....	Application for Change in Accounting Method.
3468 .....	Investment Credit.
3520 .....	Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.
3800 .....	General Business Credit.
3903 .....	Moving Expenses.
4029 .....	Application for Exemption From Social Security and Medicare Taxes and Waiver of Benefits.
4070 .....	Employee's Report of Tips to Employer.
4070 A .....	Employee's Daily Record of Tips.
4136 .....	Credit for Federal Tax Paid on Fuels.
4137 .....	Social Security and Medicare Tax on Unreported Tip Income.
4255 .....	Recapture of Investment Credit.
4361 .....	Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders, and Christian Science Practitioners.
4562 .....	Depreciation and Amortization.
4563 .....	Exclusion of Income for Bona Fide Residents of American Samoa.
4684 .....	Casualties and Thefts.
4797 .....	Sales of Business Property.
4835 .....	Farm Rental Income and Expenses.
4852 .....	Substitute for Form W-2, Wage and Tax Statement or Form 1099-R, Distributions From Pension Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
4868 .....	Application for Automatic Extension of Time To File Individual U.S. Income Tax Return.
4868 SP .....	Solicitud de Prórroga Automática para Presentar la Declaración del Impuesto sobre el Ingreso Personal de los Estados Unidos.
4952 .....	Investment Interest Expense Deduction.
4970 .....	Tax on Accumulation Distribution of Trusts.
4972 .....	Tax on Lump-Sum Distributions.
5074 .....	Allocation of Individual Income Tax to Guam or the Commonwealth of the Northern Mariana Islands (CNMI).
5213 .....	Election To Postpone Determination as to Whether the Presumption Applies That an Activity Is Engaged in for Profit.
5329 .....	Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts.
5405 .....	First-Time Homebuyer Credit.
5471 .....	Information Return of U.S. Persons With Respect to Certain Foreign Corporations.
5471 SCH J .....	Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation.
5471 SCH M .....	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons.
5471 SCH O .....	Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of Its Stock.
5695 .....	Residential Energy Credits.
5713 .....	International Boycott Report.
5713 SCH A .....	International Boycott Factor (Section 999(c)(1)).
5713 SCH B .....	Specifically Attributable Taxes and Income (Section 999(c)(2)).
5713 SCH C .....	Tax Effect of the International Boycott Provisions.
5754 .....	Statement by Person(s) Receiving Gambling Winnings.
5884 .....	Work Opportunity Credit.
6198 .....	At-Risk Limitations.
6251 .....	Alternative Minimum Tax—Individuals.
6252 .....	Installment Sale Income.
6478 .....	Credit for Alcohol Used as Fuel.
6765 .....	Credit for Increasing Research Activities.
6781 .....	Gains and Losses From Section 1256 Contracts and Straddles.
8082 .....	Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR).
8275 .....	Disclosure Statement.

## APPENDIX—Continued

Forms	Title
8275 R .....	Regulation Disclosure Statement.
8283 .....	Noncash Charitable Contributions.
8332 .....	Release of Claim to Exemption for Child of Divorced or Separated Parents.
8379 .....	Injured Spouse Claim and Allocation.
8396 .....	Mortgage Interest Credit.
8453 .....	U.S. Individual Income Tax Declaration for an IRS e-file Return.
8582 .....	Passive Activity Loss Limitations.
8582 CR .....	Passive Activity Credit Limitations.
8586 .....	Low-Income Housing Credit.
8594 .....	Asset Acquisition Statement.
8606 .....	Nondeductible IRAs.
8609-A .....	Annual Statement for Low-Income Housing Credit.
8611 .....	Recapture of Low-Income Housing Credit.
8615 .....	Tax for Certain Children Who Have Investment Income of More Than \$1,800.
8621 .....	Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund.
8621-A .....	Late Deemed Dividend or Deemed Sale Election by a Passive Foreign Investment Company.
8689 .....	Allocation of Individual Income Tax to the Virgin Islands.
8693 .....	Low-Income Housing Credit Disposition Bond.
8697 .....	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts.
8801 .....	Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts.
8812 .....	Additional Child Tax Credit.
8814 .....	Parents' Election To Report Child's Interest and Dividends.
8815 .....	Exclusion of Interest From Series EE and I U.S. Savings Bonds Issued After 1989.
8818 .....	Optional Form To Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989.
8820 .....	Orphan Drug Credit.
8821 .....	Tax Information Authorization.
8822 .....	Change of Address.
8824 .....	Like-Kind Exchanges.
8826 .....	Disabled Access Credit.
8828 .....	Recapture of Federal Mortgage Subsidy.
8829 .....	Expenses for Business Use of Your Home.
8832 .....	Entity Classification Election.
8833 .....	Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b).
8834 .....	Qualified Electric Vehicle Credit.
8835 .....	Renewable Electricity and Refined Coal Production Credit.
8838 .....	Consent To Extend the Time To Assess Tax Under Section 367—Gain Recognition Statement.
8839 .....	Qualified Adoption Expenses.
8840 .....	Closer Connection Exception Statement for Aliens.
8843 .....	Statement for Exempt Individuals and Individuals With a Medical Condition.
8844 .....	Empowerment Zone and Renewal Community Employment Credit.
8845 .....	Indian Employment Credit.
8846 .....	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips.
8847 .....	Credit for Contributions to Selected Community Development Corporations.
8853 .....	Archer MSAs and Long-Term Care Insurance Contracts.
8854 .....	Initial and Annual Expatriation Information Statement.
8858 .....	Information Return of U.S. Persons With Respect to Foreign Disregarded Entities.
8858 SCH M .....	Transactions Between Controlled Foreign Disregarded Entity and Filer or Other Related Entities.
8859 .....	District of Columbia First-Time Homebuyer Credit.
8860 .....	Qualified Zone Academy Bond Credit.
8861 .....	Welfare-to-Work Credit.
8862 .....	Information to Claim Earned Income Credit After Disallowance.
8863 .....	Education Credits.
8864 .....	Biodiesel Fuels Credit.
8865 .....	Return of U.S. Persons With Respect to Certain Foreign Partnerships.
8865 SCH K-1 .....	Partner's Share of Income, Credits, Deductions, etc.
8865 SCH O .....	Transfer of Property to a Foreign Partnership.
8865 SCH P .....	Acquisitions, Dispositions, and Changes of Interests in a Foreign Partnership.
8866 .....	Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method.
8873 .....	Extraterritorial Income Exclusion.
8874 .....	New Markets Credit.
8878 .....	IRS e-file Signature Authorization for Form 4868 or Form 2350.
8878 SP .....	Autorización de firma para presentar por medio del IRS e-file para el Formulario 4868(SP) o el Formulario 2350(SP).
8879 .....	IRS e-file Signature Authorization.
8879 SP .....	Autorización de firma para presentar la Declaración por medio del IRS e-file.
8880 .....	Credit for Qualified Retirement Savings Contributions.
8881 .....	Credit for Small Employer Pension Plan Startup Costs.
8882 .....	Credit for Employer-Provided Childcare Facilities and Services.
8885 .....	Health Coverage Tax Credit.
8886 .....	Reportable Transaction Disclosure Statement.
8888 .....	Direct Deposit of Refund to More Than One Account.
8889 .....	Health Savings Accounts (HSAs).
8891 .....	U.S. Information Return for Beneficiaries of Certain Canadian Registered Retirement Plans.

## APPENDIX—Continued

Forms	Title
8896 .....	Low Sulfur Diesel Fuel Production Credit.
8898 .....	Statement for Individuals Who Begin or End Bona Fide Residence in a U.S. Possession.
8900 .....	Qualified Railroad Track Maintenance Credit.
8901 .....	Information on Qualifying Children Who Are Not Dependents (For Child Tax Credit Only).
8903 .....	Domestic Production Activities Deduction.
8906 .....	Distills Spirits Credit.
8907 .....	Nonconventional Source Fuel Credit.
8908 .....	Energy Efficient Home Credit.
8910 .....	Alternative Motor Vehicle Credit.
8911 .....	Alternative Fuel Vehicle Refueling Property Credit.
8915 .....	Qualified Hurricane Retirement Plan Distribution and Repayments.
8917 .....	Tuition and Fees Deduction.
8919 .....	Uncollected Social Security and Medicare Tax on Wages.
8925 .....	Report of Employer-Owned Life Insurance Contracts.
8931 .....	Agricultural Chemicals Security Credit.
8932 .....	Credit for Employer Differential Wage Payments.
9465 .....	Installment Agreement Request.
9465 SP .....	Solicitud para un Plan de Pagos a Plazos.
Notice 2006-52.	
Notice 160920-05 .....	Deduction for Energy Efficient Commercial Buildings.
Pub 972 Tables .....	Child Tax Credit.
REG-149856-03 .....	Notice of Proposed Rulemaking Dependent Child of Divorced or Separated Parents or Parents Who Live Apart.
SS-4 .....	Application for Employer Identification Number.
SS-8 .....	Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding.
T (Timber) .....	Forest Activities Schedules.
W-4 .....	Employee's Withholding Allowance Certificate.
W-4 P .....	Withholding Certificate for Pension or Annuity Payments.
W-4 S .....	Request for Federal Income Tax Withholding From Sick Pay.
W-4 SP .....	Certificado de Exencion de la Retencion del Empleado.
W-4 V .....	Voluntary Withholding Request.
W-5 .....	Earned Income Credit Advance Payment Certificate.
W-5 SP .....	Certificado del pago por adelantado del Credito por Ingreso del Trabajo.
W-7 .....	Application for IRS Individual Taxpayer Identification Number.
W-7 A .....	Application for Taxpayer Identification Number for Pending U.S. Adoptions.
W-7 SP .....	Solicitud de Numero de Identificacion Personal del Contribuyente del Servicio de Impuestos Internos.
Forms removed from this ICR:	
(1) Forms 1040 ES-E .....	Obsolete.
(2) Form 1040-V-OCR-ES .....	Obsolete.
(3) Form 1040-ES-OCR .....	Obsolete.
(4) Form 5471 (Sch N) .....	Obsolete.
(5) Form 8453-OL .....	Obsolete.
(6) Form 8453-OL(SP) .....	Obsolete.
(7) Form 8830 .....	Obsolete.
(8) Forms 8836 & Sch's .....	Obsolete.
(9) Form 8836-SP & Sch's .....	Obsolete.
(10) Form 8913 .....	Obsolete.
(11) Form 8914 .....	Obsolete.
Forms added to this ICR:	
(1) Form 1127 .....	Application for Extension of Time for Payment of Tax.
(2) Form 5405 .....	First-Time Homebuyer Credit.
(3) Form 8925 .....	Report of Employer-Owned Life Insurance Contracts.
(4) Form 8931 .....	Agricultural Chemicals Security Credit.
(5) Form 8932 .....	Credit for Employer Differential Wage Payments.

[FR Doc. E8-27554 Filed 11-19-08; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[Notice 2006-96 (REG-140029-07)]

#### Proposed Collection; Comment Request for Notice 2006-96 (REG-140029-07)

**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 Notice 2006-96, Guidance Regarding Appraisal and Reporting Requirements for Noncash Charitable Contributions/REG-140029-07, Substantiation and Reporting Requirements for Cash and Noncash Charitable Contribution Deductions.

**DATES:** Written comments should be received on or before January 20, 2009 to be assured of consideration.

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

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulations should be directed to Carolyn N. Brown at Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-6688, or through the Internet at [Carolyn.N.Brown@irs.gov](mailto:Carolyn.N.Brown@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Guidance Regarding Appraisal and Reporting Requirements for Noncash Charitable Contributions (Substantiation and Reporting Requirements for Cash and Noncash Charitable Contribution Deductions).

*OMB Number:* 1545-1953.

*Regulation Project Number:* Notice 2006-96 (REG-140029-07).

*Abstract:* The notice provides guidance under new Subsection 170(f)(11) regarding substantiation and reporting requirements for charitable contributions.

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

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

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 36,285.

*Estimated Time per Respondent:* 26 minutes.

*Estimated Total Annual Burden*

*Hours:* 15,629.

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: November 4, 2008.

**R. Joseph Durbala,**

*IRS Reports Clearance Officer.*

[FR Doc. E8-27553 Filed 11-19-08; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF VETERANS AFFAIRS

### Advisory Committee on Disability Compensation; Notice of Meeting

The Department of Veterans Affairs gives notice under Public Law 92-463 (Federal Advisory Committee Act) that the Advisory Committee on Disability Compensation will meet on December 8, 2008. The meeting will be held at the St. Regis Washington DC, 923 16th and K Streets, NW., in the Carlton Room, from 8:30 a.m. to 5:30 p.m. The meeting is open to the public.

The purpose of the Committee is to advise the Secretary of Veterans Affairs on establishing and supervising a schedule to conduct periodic reviews of the VA Schedule for Rating Disabilities.

The Committee will receive briefings about studies on compensation for veterans with service-connected disabilities and other veteran benefits programs. An open forum for verbal statements from the public will be available in the afternoon. People wishing to make verbal statements before the Committee will be accommodated on a first-come, first-served basis and will be provided three minutes per statement.

Interested persons may submit written statements to the Committee before the meeting, or within 10 days after the meeting, by sending them to Ms. Ersie Farber, Designated Federal Officer, Department of Veterans Affairs, Veterans Benefits Administration (211A), 810 Vermont Avenue, NW., Washington, DC 20420. Any member of the public wishing to attend the meeting should contact Ms. Farber at (202) 461-9728.

Dated: November 14, 2008.

By Direction of the Secretary.

**E. Philip Riggan,**

*Committee Management Officer.*

[FR Doc. E8-27660 Filed 11-19-08; 8:45 am]

BILLING CODE 8320-01-P