

*Type of Review:* Existing collection in use without an OMB control number.

*Title:* Electronic Tax Administration Advisory Committee Membership Application.

*Form:* 13768.

*Abstract:* The Internal Revenue Service Restructuring and Reform Act of 1998 (RRA 98) authorized the creation of the Electronic Tax Administration Advisory Committee (ETAAC). ETAAC has a primary duty of providing input to the Internal Revenue Service (IRS) on its strategic plan for electronic tax administration. Accordingly, ETAAC's responsibilities involve researching, analyzing and making recommendations on a wide range of electronic tax administration issues.

*Affected Public:* Individual or Household.

*Estimated Total Burden Hours:* 500.

**Dawn D. Wolfgang,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2012-4942 Filed 2-29-12; 8:45 am]

**BILLING CODE 4810-01-P**

## DEPARTMENT OF THE TREASURY

### Government Securities: Call for Large Position Reports

**AGENCY:** Office of the Assistant Secretary for Financial Markets, Treasury.

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury ("Department" or "Treasury") called for the submission of Large Position Reports by those entities whose reportable positions in the 1¼% Treasury Notes of January 2019 equaled or exceeded \$2 billion as of close of business February 21, 2012.

**DATES:** Large Position Reports must be received before noon Eastern Time on March 2, 2012.

**ADDRESSES:** The reports must be submitted to the Federal Reserve Bank of New York, Government Securities Dealer Statistics Unit, 4th Floor, 33 Liberty Street, New York, New York 10045; or faxed to 212-720-5030.

**FOR FURTHER INFORMATION CONTACT:** Lori Santamarena; Kurt Eidemiller; or Kevin Hawkins; Bureau of the Public Debt, Department of the Treasury, at 202-504-3632.

**SUPPLEMENTARY INFORMATION:** In a press release issued on February 27, 2012, and in this **Federal Register** notice, the Treasury called for Large Position Reports from entities whose reportable positions in the 1¼% Treasury Notes of January 2019 equaled or exceeded \$2 billion as of the close of business

Tuesday, February 21, 2012. Entities whose reportable positions in this note equaled or exceeded the \$2 billion threshold must submit a report to the Federal Reserve Bank of New York. This call for Large Position Reports is pursuant to the Department's large position reporting rules under the Government Securities Act regulations (17 CFR part 420). Entities with positions in this note below \$2 billion are not required to file reports. Large Position Reports must be received by the Government Securities Dealer Statistics Unit of the Federal Reserve Bank of New York before noon Eastern Time on Friday, March 2, 2012, and must include the required positions and administrative information. The reports may be faxed to (212) 720-5030 or delivered to the Bank at 33 Liberty Street, 4th floor.

The 1-¼% Treasury Notes of January 2019, Series G-2019, have a CUSIP number of 912828 SD 3, a STRIPS principal component CUSIP number of 912820 ZV 2, and a maturity date of January 31, 2019.

The press release and a copy of a sample Large Position Report, which appears in Appendix B of the rules at 17 CFR Part 420, are available at the Bureau of the Public Debt's Web site at [www.treasurydirect.gov/instit/statreg/gsareg/gsareg.htm](http://www.treasurydirect.gov/instit/statreg/gsareg/gsareg.htm).

Questions about Treasury's large position reporting rules should be directed to Treasury's Government Securities Regulations Staff at Public Debt on (202) 504-3632. Questions regarding the method of submission of Large Position Reports should be directed to the Government Securities Dealer Statistics Unit of the Federal Reserve Bank of New York at (212) 720-7993.

The collection of large position information has been approved by the Office of Management and Budget pursuant to the Paperwork Reduction Act under OMB Control Number 1535-0089.

**Mary J. Miller,**

*Assistant Secretary for Financial Markets.*

[FR Doc. 2012-5078 Filed 2-28-12; 11:15 am]

**BILLING CODE 4810-39-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 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 penalty on income tax return preparers who understate taxpayer's liability on a federal income tax return or a claim for refund.

**DATES:** Written comments should be received on or before April 30, 2012 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette Lawrence, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of this regulation should be directed to Allan Hopkins, (202) 622-6665, 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:* Penalty on Income Tax Return Preparers Who Understate Taxpayer's Liability on a Federal Income Tax Return or Claim for Refund.

*OMB Number:* 1545-1231.

*Regulation Project Number:* IA-38-90 (Final).

*Abstract:* These regulations set forth rules under section 6694 of the Internal Revenue Code regarding the penalty for understatement of a taxpayer's liability on a Federal income tax return or claim for refund. In certain circumstances, the preparer may avoid the penalty by disclosing on a Form 8275 or by advising the taxpayer or another preparer that disclosure is necessary.

*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, and individuals or households.

*Estimated Number of Respondents:* 100,000.

*Estimated Time per Respondent:* 30 min.

*Estimated Total Annual Burden Hours:* 50,000 hours.

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: February 22, 2012.

**Yvette Lawrence,**

*IRS Reports Clearance Officer.*

[FR Doc. 2012-4906 Filed 2-29-12; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

### Fund Availability Under VA's Homeless Providers Grant and Per Diem Program

**AGENCY:** Department of Veterans Affairs.  
**ACTION:** Notice.

**SUMMARY:** The Department of Veterans Affairs (VA) is announcing the availability of funds for applications for assistance under the Per Diem Only component of VA's Homeless Providers Grant and Per Diem Program. This Notice of Funding Availability (NOFA) includes funding priorities for those applicants who will serve specific homeless veteran populations that are identified in this NOFA, or implement a new "transition in place" housing model to facilitate housing stabilization. This Notice contains information concerning the program, funding priorities, application process, and amount of funding available.

**DATES:** Applications must be received in accordance with this NOFA no later than 4 p.m. Eastern Time on Wednesday, May 30, 2012.

**FOR FURTHER INFORMATION CONTACT:**

Chelsea Watson, VA's Homeless Providers Grant and Per Diem Program, Department of Veterans Affairs, 10770 North 46th Street, Suite C-200, Tampa, Florida, 33617; (toll-free) (877) 332-0334.

**SUPPLEMENTARY INFORMATION:** This Notice announces the availability of per diem funds for assistance under VA's Homeless Providers Grant and Per Diem Program for eligible entities. VA will award only one application for funding per nonprofit organization per state. For example: If a nonprofit organization has several entities in a state that are a part of their overall organization, whether or not those entities are separately incorporated, only one of these entities would be eligible for a grant award. Please refer to 38 CFR part 61 for detailed program information.

#### A. Purpose

VA is pleased to issue this NOFA for VA's Homeless Providers Grant and Per Diem Program as a part of the effort to end homelessness among our Nation's veterans. VA expects to fund approximately 450 beds over a 3-year period under this NOFA for Funding Priority 1 (see section E., below, for explanation of funding priorities). The maximum award of \$1.2 million will support an average of 25 beds per night, per project, at the current maximum per diem rate of \$38.90; taking into consideration that the maximum per diem rate may increase in future years. VA expects to fund approximately 150 beds under Funding Priorities 2-4 for as long as the grantee meets the program requirements under 38 CFR part 61.

#### B. Definitions, Regulations, and Authority

Funding applied for under this NOFA is authorized by 38 U.S.C. 2011, 2012, 2013, 2061, and 2064. For definitions of terms that appear in this NOFA, and regulations governing VA's Homeless Providers Grant and Per Diem Program, see 38 CFR part 61.

#### C. Submission of Application

No later than 4 p.m. Eastern Time on Wednesday, May 30, 2012, applicant must either:

1. Submit complete application to [www.Grants.gov](http://www.Grants.gov) by 4 p.m. Eastern Time on Wednesday, May 30, 2012; or
2. Submit an original, completed, and collated grant application (plus three completed collated copies) to the VA

Homeless Providers Grant and Per Diem Program Office, 10770 North 46th Street, Suite C-200, Tampa, Florida, 33617.

Applications may not be sent by facsimile (FAX). In the interest of fairness to all competing applicants, this deadline is firm as to date and hour, and VA will not consider any application that is received after the deadline. Applicants should consider submitting early to avoid any risk of loss of eligibility brought about by unanticipated delays, computer service outages (in the case of Grants.gov), or other delivery-related problems.

For a copy of the application package: Download directly from VA's Homeless Providers Grant and Per Diem Program Web site at <http://www.va.gov/HOMELESS/GPD.asp>; or obtain a copy from <http://www.grants.gov>. Questions should be referred to the Grant and Per Diem Program at (toll-free) (877) 332-0334. For additional information on VA's Homeless Providers Grant and Per Diem Program, see 38 CFR part 61.

Applications must arrive as a complete package. Materials arriving separately *will not* be included in the application package for consideration and may result in the application being rejected or not funded. Applicants should ensure that the items listed in the "application requirements" section K of this NOFA are addressed in their application.

#### D. Allocation

Under funding priority 1 approximately \$20 million is available for per diem only awards under this NOFA for a period beginning on the date that the grant is awarded and ending on or about September 30, 2015. The maximum amount of the per diem award under Funding Priority 1 for any awardee may not exceed \$1.2 million for the entire grant period. Funding for the entire grant period will be obligated at the time of the award and available for draw down by the grantee over the grant period. Monthly reimbursements will be issued for bed days of care provided based upon the project's approved per diem rate. VA will not award more than \$48,000.00 per bed over the entire grant period based on the average number of beds to be provided as stated in the grant application. VA payment is limited to the applicant's cost of care per eligible veteran minus other sources of payments to the applicant for furnishing services to homeless veterans up to the per day rate established by the Grant and Per Diem Program Office, which is currently \$38.90 per occupied bed day of care provided. Grantees will be required to