

**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review; Comment Request**

April 4, 2002.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be

addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before May 13, 2002 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0152.

*Form Number:* IRS Form 3115.

*Type of Review:* Extension.

*Title:* Application for Change in Accounting Method.

*Description:* Form 3115 is used by taxpayers who wish to change their method of computing their taxable income. The form is used by the IRS to determine if electing taxpayers have met the requirements and are able to change to the method requested.

*Respondents:* Business or other for-profit, individuals or households, not-for-profit institutions, farms.

*Estimated Number of Respondents/Recordkeepers:* 6,400.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Form	Recordkeeping	Learning about the law or the form	Preparing and sending the form to the IRS
Form 3115 .....	20 hr., 34 min .....	3 hr., 15 min .....	4 hr., 55 min.
Schedule A .....	4 hr., 18 min .....	1 hr., 40 min .....	1 hr., 50 min.
Schedule B .....	4 hr., 46 min .....	45 min .....	2 hr., 4 min.
Schedule C .....	27 hr., 1 min .....	1 hr., 39 min .....	3 hr., 22 min.
Schedule D .....	5 hr., 1 min .....	1 hr., 59 min .....	2 hr., 9 min.

*Frequency of Response:* On occasion, Quarterly, Other (when needed).

*Estimated Total Reporting/Recordkeeping Burden:* 272,062 hours.

*Clearance Officer:* Glenn P. Kirkland, Internal Revenue Service, Room 6411, 1111 Constitution Avenue, NW, Washington, DC 20224.

*OMB Reviewer:* Alexander T. Hunt, (202) 395-7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

**Mary A. Able,**

*Departmental Reports, Management Officer.* [FR Doc. 02-8802 Filed 4-10-02; 8:45 am]

**BILLING CODE 4830-01-P**

**DATES:** Written comments should be received on or before May 13, 2002 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-1762.

*Form Number:* IRS Form 8050.

*Type of Review:* Extension.

*Title:* Direct Deposit of Corporate Tax Refund.

*Description:* This form is used to request a deposit of a tax refund directly into an account at any U.S. bank or other financial institution.

*Respondents:* Business or other for-profit, Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 210,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—1 hr., 25 min.

Learning about the law or the form—6 min.

Preparing, copying, assembling, and sending the form to the IRS—7 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 348,600 hours.

*OMB Number:* 1545-1771.

*Revenue Procedure Number:* Revenue Procedure 2002-15.

*Type of Review:* Extension.

*Title:* Automatic Relief for Late Initial Entity Classification Elections-Check the Box.

*Description:* 26 CFR § 301.9100-1 and § 301-9100-3 provides the Internal Revenue Service with authority to grant relief for late entity classification elections. This revenue procedure provides that, in certain circumstances, taxpayers whose initial entity

classification election was filed late can obtain relief by filing Form 8832 and attaching a statement explaining that the requirements of the revenue procedure have been met.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 100.

*Estimated Burden Hours Per Respondent:* 1 hour.

*Frequency of Response:* Other (once).

*Estimated Total Reporting Burden:* 100 hours.

*Clearance Officer:* Glenn P. Kirkland, Internal Revenue Service, Room 6411, 1111 Constitution Avenue, NW, Washington, DC 20224.

*OMB Reviewer:* Alexander T. Hunt, (202) 395-7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

**Mary A. Able,**

*Departmental Reports Management Officer.* [FR Doc. 02-8803 Filed 4-10-02; 8:45 am]

**BILLING CODE 4830-01-P**

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**DEPARTMENT OF VETERANS AFFAIRS**

**Advisory Committee on Former Prisoners of War, Notice of Meeting**

The Department of Veterans Affairs (VA) gives notice under Public Law 92-463 that a meeting of the Advisory Committee on Former Prisoners of War will be held on April 22-24, 2002, at the Department of Veterans Affairs Central Office, 810 Vermont Avenue NW., Room

730, Washington, DC 20420. Each day the meeting will convene at 9 a.m. and end at 4:30 p.m. The meeting is open to the public.

The purpose of the committee is to advise the Secretary of Veterans Affairs on the administration of benefits under Title 38, United States Code, for veterans who are former prisoners of war, and to make recommendations on the needs of such veterans for compensation, health care and rehabilitation.

The agenda for April 22 will begin with an introduction of Committee members and dignitaries, a review of Committee reports, an update of activities since the last meeting, and period for POW veterans and/or the public to address the committee. The Committee will also discuss future plans for the VA POW Learning Seminars, and conclude with a report from the Special Medical Panel on Presumptive Conditions among Former Prisoners of War. The agenda on April 23 will include a review of VA's Compensation and Pension Service activities, including new outreach initiatives to Former POWs, as well as a progress report from VA's Presumptions Process Workgroup. The Committee will also hear presentations on the activities of the Veterans Health Administration, including a report on priority for POWs in Long-Term Health Care programs. The session will then hear a presentation from the Robert E. Mitchell Center for Prisoner of War Studies. The day will conclude with a general discussion. On April 24, the Committee's Medical and Administrative subcommittees will break out to discuss their activities and report back to the Committee.

Additionally, the Committee will review and analyze the comments discussed throughout the meeting for the purpose of assisting and compiling a final report to be sent to the Secretary.

Members of the public may direct questions or submit prepared statements for review by the Committee in advance of the meeting, in writing only, to Mr. Ronald J. Henke, Director, Compensation and Pension Service (21), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420. A report of the meeting and roster of Committee members may be obtained from Mr. Henke.

Dated: April 4, 2002.

By direction of the Secretary.

**Nora E. Egan,**

*Committee Management Officer.*

[FR Doc. 02-8776 Filed 4-10-02; 8:45 am]

**BILLING CODE 8320-01-M**

## **DEPARTMENT OF VETERANS AFFAIRS**

### **Professional Certification and Licensure Advisory Committee; Notice of Meeting**

The Department of Veterans Affairs (VA) gives notice under Public Law 92-463 (Federal Advisory Committee Act) that the Professional Certification and Licensure Advisory Committee will meet at the Department of Veterans Affairs, Veterans Benefits Administration Education Conference Room 601V, 1800 G St. NW., Washington, DC, on Tuesday, April 23, 2002, from 8:30 a.m. to 4 p.m., and from 8 a.m. and 12 p.m. on Wednesday, April 24, 2002. The meeting is open to the public. The purpose of the committee is

to review the requirements of organizations or entities offering licensing and certification tests to individuals for which payment for such tests may be made under chapters 30, 32, 34, or 35 of Title 38, United States Code.

On April 23, the meeting will begin with opening remarks and an overview by Ms. Sandra Winborne, Committee Chair. During the morning session, discussions will include outreach actions and training for State approving agency personnel. During the afternoon session, the Committee will discuss related programs including: Certification Opportunities On-Line, Defense Activities Non-Traditional Education Support, and Licensing and Certification Approval System. The day's agenda will conclude with a review of past unfinished business. On April 24, the meeting will include opportunities to discuss the materials presented on the previous day and any new business or other related issues the Committee deems appropriate.

Those planning to attend this open meeting should contact Mr. Giles Larrabee or Mr. Michael Yunker at (202) 273-7187. Interested persons may attend, appear before, or file statements with the Committee. Statements, if in written form, may be filed before the meeting, or within 10 days after the meeting. Oral statements will be heard at 9 a.m. Wednesday, April 24, 2002.

Dated: April 4, 2002.

By direction of the Secretary.

**Nora E. Egan,**

*Committee Management Officer.*

[FR Doc. 02-8775 Filed 4-10-02; 8:45 am]

**BILLING CODE 8320-01-M**