

understatement of tax liability or negligence or disregard of rules and regulations. Code section 6694 imposes similar penalties on return preparers. Regulations sections 1.662-4(e) and (f) provide for reduction of these penalties if adequate disclosure of the tax treatment is made on Form 8275 or, if the position is contrary to a regulation, on Form 8275-R.

*Current Actions:* There are no changes being made to the forms at this time.

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

*Affected Public:* Businesses or other for-profit organizations, individuals, not-for-profit institutions, and farms.

*Estimated Number of Responses:* 1,000,000.

*Estimated Time Per Response:* 5 hr., 35 min.

*Estimated Total Annual Burden Hours:* 5,575,000.

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 3, 2003.

**R. Joseph Durbala,**

*IRS Reports Clearance Officer.*

[FR Doc. 03-28205 Filed 11-7-03; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF VETERANS AFFAIRS

### Fund Availability Under the VA 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 contains information concerning the program, funding priorities, application process, and amount of funding available.

**DATES:** An original completed and collated grant application (plus three completed collated copies) for assistance under the VA's Homeless Providers Grant and Per Diem Program must be received in the Grant and Per Diem Field Office, by 4 p.m. eastern time on January 28, 2004. 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 treat as ineligible for consideration any application that is received after the deadline. Applicants should take this practice into account and make early submission of their material to avoid any risk of loss of eligibility brought about by unanticipated delays or other delivery-related problems.

*For a Copy of the Application Package:* Download directly from VA's Grant and Per Diem Program Web page at: <http://www.va.gov/homeless/page.cfm?pg=3> or call the Grant and Per Diem Program at (toll-free) 1-877-332-0334. For a document relating to the VA Homeless Providers Grant and Per Diem Program, see the Final Rule published in the **Federal Register** on September 26, 2003, §§ 61.0-61.82.

*Submission of Application:* An original completed and collated grant application (plus three copies) must be submitted to the following address: VA Homeless Providers Grant and Per Diem Field Office, 10770 N. 46th Street, Suite C-100, Tampa, FL 33617. Applications must be received in the Grant and Per Diem Field office by the application deadline. Applications must arrive as a complete package and in the proper format. Materials arriving separately will not be included in the application package for consideration and may result in the application being rejected or not funded. VA will remove materials that are included in application

packages that have not been requested by VA.

**FOR FURTHER INFORMATION CONTACT:** Guy Liedke, VA Homeless Providers Grant and Per Diem Program, Department of Veterans Affairs, 10770 N. 46th Street, Suite C-100, Tampa, FL 33617; (toll-free) 1-877-332-0334.

**SUPPLEMENTARY INFORMATION:** This Notice announces the availability of funds for assistance under VA's Homeless Providers Grant and Per Diem Program for eligible programs that have not previously applied for or received per diem in connection with a grant (see 38 CFR 17.700 through 17.731 (repealed) and Final Rule, published in the **Federal Register**, September 26, 2003, §§ 61.0 through 61.82). Public Law 107-95, section 5(a)(1) the Homeless Veterans Comprehensive Assistance Act of 2001 codified at 38 U.S.C. 2011, 2012, 2061, and 2064 authorizes this program. The program has been extended through Fiscal Year 2005. Funding applied for under this notice may be used for aid for service centers and supportive housing. Funding will be in the form of per diem payments issued to eligible entities for a period not to exceed 36 months, beginning on a date as determined by VA subject to availability of funds and re-authorization of the program past September 30, 2005. For eligibility criteria please refer to the Final Rule published in the **Federal Register** on September 26, 2003, 38 CFR 61.30, 61.31, and 61.32.

Grant recipients who received prior year funding for acquisition, renovation, or new construction need not reapply for per diem for those portions of their programs that were created with grant funds. Per diem for these programs is requested in the grant application and paid at the time of grant project completion. Per Diem Only Awardees from NOFA's in June of 2002 and May of 2003, should not reapply for per diem for those beds or portions of their programs that were funded under those rounds. However, if such entities desire per diem for programs/beds not funded by a previous grant application or a Per Diem Only Award an application responding to this NOFA is required.

VA is pleased to issue this Notice of Fund Availability (NOFA) for the Homeless Providers Grant and Per Diem Program. The Department expects to award approximately \$15 million annually under this NOFA.

Funding available under this NOFA is being offered to help offset the operating expenses of existing state and local governments, Indian Tribal governments, faith-based, and

community-based organizations that are capable of providing supportive housing and/or supportive service center services for homeless veterans. The District of Columbia, the Commonwealth of Puerto Rico, any territory or possession of the United States, may be considered eligible entities under the definition of "State" in the Final Rule, § 61.1 Definitions. It should be noted that 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 VA pays for State Home Domiciliary care. Awardees will be required to support their request for per diem payment with adequate fiscal documentation as to program income and expenses.

Interested organizations should know that the vast majority of homeless veterans in this country suffer from mental illness or substance abuse disorders or are dually diagnosed with both mental illness and substance abuse disorders. In addition, many homeless veterans have serious medical problems. Collaboration with VA medical centers, VA community-based outpatient clinics or other health care providers is an important aspect of assuring that homeless veterans have access to appropriate health care services.

It is important to be aware that VA places great emphasis on responsibility and accountability. VA has procedures in place to monitor services provided to homeless veterans and outcomes associated with the services provided in grant and per diem-funded programs. VA is also implementing new procedures to further this effort. Applicants should be aware of the following:

All awardees that are conditionally selected in response to *this NOFA* must meet the Life Safety Code of the National Fire and Protection Association as it relates to their specific facility. VA will conduct an inspection prior to awardees being able to submit request for payment to ensure this requirement is met.

Each per diem-funded program will have a liaison appointed from a nearby VA medical facility to provide oversight and monitor services provided to homeless veterans in the per diem-funded program.

Monitoring will include at least an annual review of each per diem program's progress toward meeting internal goals and objectives in helping veterans attain housing stability, adequate income support, and self sufficiency as identified in each per diem program's original application.

Monitoring will also include a review of the agency's income and expenses as they relate to this project to ensure per diem payment is accurate.

Each per diem-funded program will participate in VA's national program monitoring and evaluation system administered by VA's Northeast Program Evaluation Center (NEPEC). It is the intention of VA to develop specific performance targets with respect to housing for homeless veterans. NEPEC's monitoring procedures will be used to determine successful accomplishment of these housing outcomes for each per diem-funded program.

VA encourages all eligible and interested entities to review this NOFA and consider applying for funds to provide service for homeless veterans.

**Authority:** VA's Homeless Providers Grant and Per Diem Program is authorized by Public Law 107-95, section 5(a)(1) the Homeless Veterans Comprehensive Assistance Act of 2001 codified at 38 U.S.C. 2011, 2012, 2061, 2064 and has been extended through Fiscal Year 2005. The program is implemented by the final rule codified at 38 CFR 61.0. The final rule was published in the **Federal Register** on September 26, 2003, the regulations can be found in their entirety in 38 CFR 61.0 through 61.82. Funds made available under this Notice are subject to the requirements of those regulations.

**Allocation:** Approximately \$15 million annually is available for the per diem only award component of this program. This funding is expected to be available for a period not to exceed 36 months from a date as determined by VA, and is subject to the availability of funds and reauthorization of the program past September 30, 2005.

**Funding Priorities:** VA establishes priority for funding to underserved and low utilization areas. VA encourages applications from applicants that are in the identified underserved areas listed in first two priorities. Also, it is known that many other areas of low utilization could exist in those states that are not prioritized in this NOFA. These areas may have high populations of homeless veterans and limited services to address homeless veterans needs. These areas can include both urban and rural areas but may be particularly prevalent outside the high population areas. VA urges organizations in those areas, even if the organization is not located in a prioritized state, to apply.

VA establishes the following funding priorities in order to: (1) Implement the provisions of Public Law 107-95 regarding geographical dispersion and non-duplication of service; and (2) bolster capacity in areas that are

underserved by the Grant and Per Diem Program. In this round of "Per Diem Only" funding, VA expects to award funding for approximately 1500 community-based supported housing beds.

In no case will a single organization in response to this NOFA be funded for more than 5% (75 beds) for a single project or for multiple project applications a total of 10% (150 beds) of the 1500 beds expected to be funded regardless of funding priority. Additionally, the cumulative number of beds within any State may not exceed 10% (150 beds) of the 1500 beds expected to be funded regardless of funding priority.

**Funding priority 1.** Priority one are Indian Tribal Governments; based on the total number of beds expected to be funded in this round, approximately 150 beds (10% of the 1500 beds expected to be funded) from Indian Tribal Governments will be selected in the first funding priority. Of those Indian Tribal Governments in the first funding priority, that are legally fundable, the highest scoring applicants will be funded first, until enough projects totaling approximately 150 beds are identified for funding. Applicants not funded in this priority may be considered in the third funding priority.

**Funding priority 2.** Priority two are applicants whose projects are physically located in the states of Alabama, Alaska, Georgia, Idaho, Illinois, Iowa, Kansas, Maine, Minnesota, Mississippi, Montana, Nebraska, New Mexico, Oklahoma, South Carolina, Texas, Utah, Vermont, and Virginia. Based on the total number of beds expected to be funded in this round, approximately 900 beds (60% of the 1500 beds expected to be funded) from eligible entities whose projects are located in these states will be selected as the first funding priority. Of those eligible entities in the second funding priority, that are legally fundable, the highest scoring applicants from each state will be funded until enough projects totaling approximately 900 beds are identified for funding. Applicants not funded in this priority may be considered in the third funding priority.

**Funding priority 3.** Finally, VA is encouraging interested, state and local governments, faith-based, and community-based organizations to apply for funding under this NOFA. Based on the total number of beds expected to be funded in this round, approximately 450 beds (30% of the 1500 beds expected to be funded) from the eligible entities that are state and local governments, faith-based, and community-based organizations, along

with those applicants not selected in the first or second priority will be considered in the third funding priority. Of those eligible entities that are legally fundable, the highest-ranked applications for which funding is available, will be selected for eligibility to receive per diem payment in accordance with their ranked order until enough projects totaling approximately 450 beds are identified for funding or until funding is expended.

*Methodology:* VA will review all [non-capital] grant *applicants* in response to this notice of funding availability. Then VA will group the applicants into the funding priorities categories. Applicants will then be ranked within their respective funding category based on score and any ranking criteria set forth in that funding category only if the applicant scores at least 500 cumulative

points from paragraphs (b) (c) (d) (e) and (i) of the Final Rule published in the **Federal Register**, September 26, 2003, § 61.13.

The highest-ranked application for which funding is available, within the highest funding category, will be conditionally selected for eligibility to receive per diem payment in accordance with their ranked order until VA reaches the projected bed totals for each category. If funds are still available after selection of those applications in the highest priority group, VA will continue to conditionally select applicants in lower priority categories in accordance with the selection method set forth in the Final Rule § 61.32.

*Application Requirements:* The specific grant application requirements will be specified in the application package. The package includes all

required forms and certifications. Selections will be made based on criteria described in the application, Final Rule, and NOFA. Applicants who are selected will be notified of any additional information needed to confirm or clarify information provided in the application. Applicants will then be notified of the deadline to submit such information. If an applicant is unable to meet any conditions for grant award within the specified time frame, VA reserves the right to not award funds and to use the funds available for other grant and per diem applicants.

Dated: November 3, 2003.

**Anthony J. Principi,**

*Secretary of Veterans Affairs.*

[FR Doc. 03-28178 Filed 11-7-03; 8:45 am]

**BILLING CODE 8320-01-P**