

*Title:* Changes in Periods of Accounting.

*OMB Number:* 1545-1786.

*Revenue Procedure Numbers:*

Revenue Procedures 2002-39, 2006-45, and 2006-46.

*Abstract:* Revenue Procedures 2002-39, 2006-45, and 2006-46, provide the comprehensive administrative rules and guidance, for affected taxpayers adopting, changing, or retaining annual accounting periods, for federal income tax purposes. In order to determine whether a taxpayer has properly adopted, changed to, or retained an annual accounting period, certain information regarding the taxpayer's qualification for and use of the requested annual accounting period is required. The revenue procedures request the information necessary to make that determination when the information is not otherwise available.

*Current Actions:* There are no changes being made to these revenue procedures at this time.

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

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

*Estimated Number of Respondents:* 800

*Estimated Average Time per Respondent:* 53 minutes.

*Estimated Total Annual Burden Hours:* 700.

Also, the burden is reflected in the burdens of Forms 1128 and 2553.

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: April 24, 2008.

**R. Joseph Durbala,**

*IRS Reports Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open meeting of the Area 4 Taxpayer Advocacy Panel (including the states of Illinois, Indiana, Kentucky, Michigan, Ohio, Tennessee, and Wisconsin)

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

**ACTION:** Notice Correction.

**SUMMARY:** An open meeting of the Area 4 Taxpayer Advocacy Panel 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 Tuesday, May 13, 2008 and Wednesday, May 14, 2008.

**FOR FURTHER INFORMATION CONTACT:** Mary Ann Delzer at 1-888-912-1227, or (414) 231-2360.

**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 Area 4 Taxpayer Advocacy Panel will be held Tuesday, May 13, 2008, 8 a.m. to 5 p.m., and Wednesday, May 14, 2008, 8 a.m. to Noon Eastern Time, in Cincinnati, OH. For more information or to confirm attendance, please contact Mary Ann Delzer. Ms. Delzer may be reached at 1-888-912-1227, or (414) 231-2360. Or you can submit written comments to the panel by faxing the comments to (414) 231-2363, or by mail to Taxpayer Advocacy Panel, Stop 1006MIL, 211 West Wisconsin Avenue, Milwaukee, WI 53203-2221, or you can post comments to the Web site at <http://www.improveirs.org>.

The agenda will include the following: Various IRS issues.

Dated: April 18, 2008.

**Sandy McQuin,**

*Acting Director, Taxpayer Advocacy Panel.*

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