DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 12854

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 104–19.) (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 12854, Prior Government Service.

DATES: Written comments should be received on or before August 4, 2008 to be assured of consideration.

ADDRESSES: Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the forms and instructions should be directed to Allan Hopkins at (202) 622–6665, or at Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the internet, at Allan.M.Hopkins@irs.gov.

SUPPLEMENTARY INFORMATION:

Type of Review: Extension of a currently approved collection. 
Affected Public: Individuals or households.
Estimated Number of Respondents: 24,813.
Estimated Time per Respondent: 15 minutes.
Estimated Total Annual Burden Hours: 6,203.

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: May 14, 2008.
Glenn Kirkland, IRS Reports Clearance Officer.
[FR Doc. E8–12555 Filed 6–4–08; 8:45 am]
BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Low Income Taxpayer Clinic Grant Program; Availability of 2009 Grant Application Package

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: This document contains a Notice that the IRS has made available the grant application package and guidelines (Publication 3319) for organizations interested in applying for a Low Income Taxpayer Clinic (LITC) matching grant for the 2009 grant cycle (the 2009 grant cycle runs January 1, 2009, through December 31, 2009). The application period shall run from May 27, 2008, through July 7, 2008.

The IRS will award a total of up to $6,000,000 (unless otherwise provided by specific Congressional appropriation) to qualifying organizations, subject to the limitations of Internal Revenue Code section 7526, for matching grants. A qualifying organization may receive a matching grant of up to $100,000 per year. Qualifying organizations that provide representation for free or for a nominal fee to low income taxpayers involved in tax controversies with the IRS or that provide education on taxpayer rights and responsibilities to taxpayers for whom English is a second language can apply for a grant for the 2009 grant cycle.

Examples of qualifying organizations include: (1) Clinical programs at accredited law, business or accounting schools, whose students represent low income taxpayers in tax controversies with the IRS, and (2) organizations exempt from tax under I.R.C. § 501(a) which represent low income taxpayers in tax controversies with the IRS or refer those taxpayers to qualified representatives.

DATES: Grant applications for the 2009 grant cycle must be electronically filed or postmarked by July 7, 2008.

ADDRESSES: Send completed grant applications to: Internal Revenue Service, Taxpayer Advocate Service, LITC Grant Program Administration Office, TA:LITC, 1111 Constitution Avenue, NW., Room 1034, Washington, DC 20224. Copies of the 2009 Grant Application Package and Guidelines, IRS Publication 3319 (Rev. 5–2008), can be downloaded from the IRS Internet site at http://www.irs.gov/advocate or ordered by the IRS Distribution Center by calling 1–800–829–3676. Applicants can also file electronically at http://www.grants.gov. For applicants applying through the Federal Grants Web site, the Funding Number is TREAS–GRANTS–052009–001.

FOR FURTHER INFORMATION CONTACT: The LITC Program Office at (202) 622–4711 (not a toll-free number) or by e-mail at LITCProgramOffice@irs.gov.

SUPPLEMENTARY INFORMATION:
Background

Section 7526 of the Internal Revenue Code authorizes the IRS, subject to the availability of appropriated funds, to award organizations matching grants of up to $100,000 per year for the development, expansion, or continuation of qualified low income taxpayer clinics. Section 7526 authorizes the IRS to provide grants to qualified organizations that represent low income taxpayers in controversies with the IRS or inform individuals for whom English is a second language of their taxpayer rights and responsibilities. The IRS may award grants to qualifying organizations to fund one-year, two-year or three-year project periods. Grant funds may be awarded for start-up expenditures incurred by new clinics during the grant cycle.

The 2009 Grant Application Package and Guidelines, Publication 3319 (Rev. 5–2008), outlines requirements for the operation of a qualifying LITC program and provides instructions on how to apply for a grant.

The costs of preparing and submitting an application are the responsibility of each applicant. Each application will be given due consideration and the LITC Program Office will mail notification letters to each applicant.

Selection Consideration

Applications that pass the eligibility screening process will be numerically ranked based on the information contained in their proposed program plan. Please note that the IRS Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs are independently funded and separate from the LITC Program. Organizations currently participating in the VITA or TCE Programs may be eligible to apply for a LITC grant if they meet the criteria and qualifications outlined in the 2009 Grant Application Package and Guidelines, Publication 3319 (Rev. 5–2008). Organizations that seek to operate VITA and LITC Programs, or TCE and LITC Programs, must maintain separate and distinct programs even if co-located to ensure proper cost allocation for LITC grant funds and adherence to the rules and regulations of the VITA, TCE and LITC Programs, as appropriate.

Comments

Interested parties are encouraged to provide comments on the IRS’s administration of the grant program on an ongoing basis. Comments may be sent to Internal Revenue Service, Taxpayer Advocate Service, Attn: Shawn Collins, LITC Program Office, TA:LITC, 1111 Constitution Avenue, NW., Room 1034, Washington, DC 20224.

Nina E. Olson,
National Taxpayer Advocate, Internal Revenue Service.

DEPARTMENT OF THE TREASURY

Office of Thrift Supervision

[AC–22: OTS Nos. 00057, H4139, H4138, and H4513]

Home Federal Savings and Loan Association, Home Federal Mutual Holding Company of Louisiana, Home Federal Bancorp, Inc. of Louisiana, and (new) Home Federal Bancorp, Inc. of Louisiana, Shreveport, Louisiana; Approval of Conversion Application

Notice is hereby given that on May 14, 2008, the Office of Thrift Supervision approved the application of Home Federal Mutual Holding Company of Louisiana and Home Federal Savings and Loan Association, Shreveport, Louisiana, to convert to the stock form of organization. Copies of the application are available for inspection by appointment (phone number: 202–906–5922 or e-mail: Public.Info@OTS.Treas.gov) at the Public Reading Room, 1700 G Street, NW., Washington, DC 20552, and OTS Midwest Regional Office, 225 E. John Carpenter Freeway, Suite 500, Irving, Texas 75062.


By the Office of Thrift Supervision,

Sandra E. Evans,
Federal Register Liaison.

BILLY JEFFERSON
Assistant Secretary for Administration