

*Affected Public:* Individuals and households and Federal Government.

*Estimated Number of Respondents:* 33,085.

*Estimated Time Per Respondent:* 5 minutes.

*Estimated Total Annual Burden Hours:* 2,757.

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: March 28, 2005.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. E5-1472 Filed 3-31-05; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[REG-209121-89]

#### 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 an existing final regulation, REG-209121-89 (TD 8802), Certain Asset Transfers to a Tax Exempt Entity (§ 1.337(d)-4).

**DATES:** Written comments should be received on or before May 31, 2005 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6516, 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, at (202) 622-6665, or at Internal Revenue Service, room 6516, 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:* Certain Asset Transfers to a Tax-Exempt Entity.

*OMB Number:* 1545-1633.

*Regulation Project Number:* REG-209121-89.

*Abstract:* The written representation requested from a tax-exempt entity in regulations section 1.337(d)-4(b)(1)(A) concerns its plans to use assets received from a taxable corporation in a taxable unrelated trade or business. The taxable corporation is not taxable on gain if the assets are used in a taxable unrelated trade or business.

*Current Actions:* There is no change to this existing regulation.

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

*Affected Public:* Not-for-profit institutions, business or other for-profit organizations.

*Estimated Number of Respondents:* 25.

*Estimated Time Per Respondent:* 5 hrs.

*Estimated Total Annual Burden Hours:* 125.

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: March 28, 2005.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. E5-1474 Filed 3-31-05; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Area 7 Taxpayer Advocacy Panel (Including the States of Alaska, California, Hawaii, and Nevada)

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

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Area 7 committee of the Taxpayer Advocacy Panel will be conducted (via teleconference). The Taxpayer Advocacy Panel (TAP) is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service. The TAP will use citizen input to make recommendations to the Internal Revenue Service.

**DATES:** The meeting will be held Thursday, April 28, 2005.

**FOR FURTHER INFORMATION CONTACT:** Mary Peterson O'Brien at 1-888-912-1227, or 206-220-6096.

**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 an open meeting of the Area 7 Taxpayer Advocacy Panel will be held Thursday, April 28, 2005 from 12:30 p.m. pacific time to 1:30 p.m. pacific time via a telephone conference call. The public is invited to make oral comments. Individual comments will be limited to 5 minutes. If you would like to have the TAP consider a written statement, please call 1-888-912-1227 or 206-220-6096, or write to Mary Peterson O'Brien, TAP Office, 915 2nd Avenue, MS W-406, Seattle, WA 98174 or you can contact us at <http://www.improveirs.org>. Due to limited conference lines, notification of intent to participate in the telephone conference call meeting must be made with Mary Peterson O'Brien. Ms. O'Brien can be reached at 1-888-912-1227 or 206-220-6096.

The agenda will include the following: Various IRS issues.

Dated: March 25, 2005.

**Martha Curry,**

*Acting Director, Taxpayer Advocacy Panel.*  
[FR Doc. E5-1473 Filed 3-31-05; 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 Life Safety Code grant component of VA's Homeless Providers Grant and Per Diem Program. This Notice contains information concerning the program, application process and amount of funding available.

**DATES:** An original completed and collated grant application (plus two 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 June 22, 2005. 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 (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** (68 FR 55467) on September 26, 2003.

**Submission of Application:** An original completed and collated grant application (plus two copies) must be submitted to the following address: VA Homeless Providers Grant and Per Diem Field Office, 10770 N. 46th Street, Suite C-200, Tampa, Florida 33617. Applications must be received in the Grant and Per Diem Field Office by the application deadline. 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.

**FOR FURTHER INFORMATION CONTACT:** Dr. Guy Liedke, VA Homeless Providers Grant and Per Diem Program Field Office, Department of Veterans Affairs, 10770 N. 46th Street, Suite C-200, Tampa, FL 33617 or phone (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 capital grantees who received a previous grant under section 3 of the Homeless Veterans Comprehensive Service Act of 1992 (Pub. L. 102-590; 38 U.S.C. 7721 note) for construction, renovation, or acquisition of a facility and may seek a Life Safety Code grant solely for renovations to such facility to comply with the Life Safety Code of the National Fire Protection Association.

Public Law 107-95, the Homeless Veterans Comprehensive Assistance Act of 2001, authorizes this program. Funding applied for under this Notice may be used solely for renovations to such facility to comply with the Life Safety Code of the National Fire Protection Association.

**Authority:** VA's Homeless Providers Grant and Per Diem Program is authorized by Public Law 107-95, sec. 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 part 61. 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 \$1 million is available for the Life Safety Code grant component of this program.

**Funding Priorities:** None.

**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.

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 timeframe, VA reserves the right to not award funds and to use the funds available for other grant and per diem applicants.

Dated: March 23, 2005.

**Gordon H. Mansfield,**

*Deputy Secretary of Veterans Affairs.*

[FR Doc. E5-1436 Filed 3-31-05; 8:45 am]

**BILLING CODE 8320-01-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 Capital Grant 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 June 8, 2005. 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