

(1) Lines 15 a and b were combined to reduce taxpayer burden. The new spousal IRA rules permit the maximum contribution for each spouse, so it is no longer necessary to know how much was contributed to each. As a result, the total adjustments line, line 15c, was deleted. Also, the IRA worksheets in the instructions were substantially shortened and simplified.

(2) New line 24c was added for taxpayers to take the adoption credit.

(3) On Schedule 2, lines 2 and 3 were deleted and new line 2 was added to enable taxpayers to separately report expenses paid for each qualifying person as required by Internal Revenue Code section 21(e)(10).

(4) Line 21 was deleted and new line 23 was added for taxpayers to report dependent care benefits separately as required by Code section 21(e)(10).

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households.

Estimated Number of Respondents: 26,156,366.

Estimated Time Per Respondent: Varies.

Estimated Total Annual Burden Hours: 220,051,514.

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 16, 1997.

Garrick R. Shear,

IRS Reports Clearance Officer.

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DEPARTMENT OF VETERANS AFFAIRS

Fund Availability Under the VA Homeless Providers Grant and Per Diem Program

AGENCY: Department of Veterans Affairs.

ACTION: Notice; extension of time for submitting grant applications.

SUMMARY: In a document published in the **Federal Register** on April 2, 1997, the Department of Veterans Affairs announced the availability of funds for applications for assistance under the grant component of VA's Homeless Providers Grant and Per Diem Program. This Notice contained information concerning the program, application process and amount of funding available. The Notice stated that the application for grants were to be submitted to the VA's Mental Health Strategic Healthcare Group by May 15, 1997. This document extends the time for submitting applications to June 12, 1997. This extension is made because a number of entities have complained that they need more time to complete their applications.

DATES: An original completed and collated grant application (plus three collated copies) for assistance under the VA Homeless Providers Grant and Per Diem Program must be received in Mental Health Strategic Healthcare Group, Washington, DC, by 5:00 PM Eastern Time on June 12, 1997. 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, CONTACT: Veterans Industries, 10770 N. 46th Street (A 400), Tampa, FL, 33617-3465; (813) 228-2871 (this is not a toll-free call). For a document relating to the VA Homeless Providers Grant and Per

Diem Program, see the final rule codified at 38 CFR Part 17.700.

SUBMISSION OF APPLICATION: An original completed and collated grant application (plus three copies) must be submitted to the following address: Mental Health Strategic Healthcare Group (116), Department of Veterans Affairs, 810 Vermont Avenue, NW, Washington, DC 20420. Applications must be received in the Mental Health Strategic Healthcare Group by the application deadline.

FOR FURTHER INFORMATION CONTACT: Roger Casey, Theresa Hayes, or Victor Harris, VA Homeless Providers Grant and Per Diem Program, Mental Health Strategic Healthcare Group (116), Department of Veterans Affairs, 810 Vermont Avenue, NW, Washington, DC 20420; (202) 273-8442/8445/8443 (these are not toll-free numbers).

SUPPLEMENTARY INFORMATION: In a document published in the **Federal Register** on April 2, 1997 (62 FR 15748), VA published a Notice announcing the availability of funds for assistance under VA's Homeless Providers Grant and Per Diem Program. This program is authorized by Public Law 102-590, the Homeless Veterans Comprehensive Service Programs Act of 1992. Funding applied for under this Notice may be used for: (1) Remodeling or alteration of existing buildings; (2) acquisition of buildings, acquisition and rehabilitation of buildings; (3) new construction. Applicants may apply for more than one type of assistance.

Grant applicants may not receive assistance to replace funds provided by any state or local government to assist homeless persons. For existing projects, VA will fund only the portion of the project that will house the new program or new component of an existing program. A proposal for an existing project that seeks to shift its focus by changing the population to be served or the precise mix of services to be offered is not eligible for consideration. No more than 25 percent of services available in projects funded through this grant program may be provided to clients who are not receiving those services as veterans.

Authority

VA's Homeless Providers Grant and Per Diem Program is authorized by Sections 3 and 4 of Public Law 102-590, the Homeless Veterans Comprehensive Service Programs Act of 1992 (38 U.S.C. 7721 note) and has been extended through fiscal year 1997 by Public Law 104-110. The program is implemented by the final rule codified at 38 CFR Part 17.700. The final rule was published in

the **Federal Register** on June 1, 1994 and February 25, 1995. Funds made available under this Notice are subject to the requirements of those regulations.

Allocation

Approximately \$3.3 million is available for the grant component of this program.

Application Requirements

The specific grant application requirements will be specified in the

application package. The package includes all required forms and certifications. Conditional selections will be made based on criteria described in the application. Applicants who are conditionally selected will be notified of the additional information needed to confirm or clarify information provided in the application. Applicants will then have one month 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 components of the Grant and Per Diem Program.

Dated: May 19, 1997.

Jesse Brown,

Secretary of Veterans Affairs.

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