

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 Form 1065, U.S. Return of Partnership Income, Schedule D, Capital Gains and Losses, and Schedule K-1, Partner's Share of Income, Credits, Deductions, etc.

**DATES:** Written comments should be received on or before July 2, 2004 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6411, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form(s) and instructions should be directed to Carol Savage at Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3945, or through the internet at [CAROL.A.SAVAGE@irs.gov](mailto:CAROL.A.SAVAGE@irs.gov).

**SUPPLEMENTARY INFORMATION:**

**Title:** U.S. Return of Partnership Income (Form 1065), Capital Gains and Losses (Schedule D), and Partner's Share of Income, Credits, Deductions, etc. (Schedule K-1).

**OMB Number:** 1545-0099.

**Form Number:** 1065, Schedule D, and Schedule K-1.

**Abstract:** Internal Revenue Code section 6031 requires partnerships to file returns that show gross income items, allowable deductions, partners' names, addresses, and distribution shares, and other information. This information is used by the IRS to verify correct reporting of partnership items and for general statistics. The information is used by partners to determine the income, loss, credits, etc., to report on their tax returns.

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

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

**Affected Public:** Business or other for-profit organizations, farms, and individuals or households.

**Estimated Number of Respondents:** 2,376,800.

**Estimated Time Per Respondent:** Varies.

**Estimated Total Annual Burden Hours:** 524,324,665.

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 28, 2004.

**Carol Savage,**

*Management and Program Analyst.*

[FR Doc. 04-10012 Filed 4-30-04; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 4506-T; Correction

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

**ACTION:** Correction to notice and request for comments.

**SUMMARY:** This document contains a correction to a notice and request for comments, which was published in the **Federal Register** on Wednesday, February 18, 2004 (69 FR 7670). This notice relates to a comment request on proposed collection on form 4506-T.

**FOR FURTHER INFORMATION CONTACT:** Carol A. Savage (202) 622-3945 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

## Background

The notice and request for comments that is the subject of this correction is required by the Paperwork Reduction Act of 1995, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)).

## Need for Correction

As published, the comment request for Form 4506-T contains an error which may prove to be misleading and is need of clarification.

## Correction of Publication

Accordingly, the publication of the comment request for Form 4506-T, which was the subject of FR Doc. 04-3465, is corrected as follows:

(1) On page 7670, column 1, under the caption **SUPPLEMENTARY INFORMATION**, the language, "**OMB Number:** 1545-1873." is corrected to read "**OMB Number:** 1545-1872."

**LaNita Van Dyke,**

*Acting Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).*

[FR Doc. 04-10014 Filed 4-30-04; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Low Income Taxpayer Clinic Grant Program; Availability of 2005 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 (Publication 3319) for parties interested in applying for a Low Income Taxpayer Clinic Grant for the 2005 grant cycle. The IRS will award a total of up to \$6,000,000 (unless otherwise provided by specific Congressional appropriation) to qualifying organizations.

**DATES:** Grant applications for the 2005 grant cycle must be received by the IRS (not postmarked) by July 1, 2004. Applications may be transmitted by mail or electronically.

**ADDRESSES:** Send completed grant applications to: Internal Revenue Service, Taxpayer Advocate Service, LITC Program Office Mail Stop 211-D, 401 W. Peachtree St., NW., Atlanta, GA 30308. To transmit an application electronically, go to [www.grants.gov](http://www.grants.gov). Copies of the grant application package (IRS Publication 3319) can be downloaded from the IRS Internet site at

[www.irs.gov/advocate](http://www.irs.gov/advocate) or ordered by calling 1-800-829-3676.

**FOR FURTHER INFORMATION CONTACT:** The LITC Program Office at 404-338-7185 (not a toll-free number) or by email at [LITCProgramOffice@irs.gov](mailto: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 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 and/or inform individuals for whom English is a second language of their tax rights and responsibilities. The IRS may award grants to qualifying organizations to fund one-year, two-year or three-year project periods.

The 2005 LITC Application Package and Guidelines, Publication 3319, includes several changes that are being implemented to improve IRS's involvement with the technical components of the LITC Program. Among the changes, IRS has established work groups, clarified the comprehensive program standards, improved communications, and increased the emphasis on education and outreach programs to taxpayers for whom English is a second language.

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 Considerations**

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) Program is a separate and distinct program from the LITC grant program. Organizations currently participating in the VITA Program may be eligible to apply for a LITC grant if they meet the criteria and qualifications outlined in the LITC Grant Application Package & Guidelines (Publication 3319). Organizations that seek to operate both VITA and LITC programs must maintain separate and

distinct programs to ensure proper cost allocation for LITC grant funds and adherence to both VITA and LITC program rules and regulations. In addition to the criteria and qualifications outlined in the LITC Grant Application Package and Guidelines, to foster parity regarding clinic availability and accessibility for taxpayers nationwide, the IRS will consider the geographic area of applicants as part of the decision making process. The IRS will also seek to attain a proper balance of academic and non-profit organizations as well as a proper balance of start-up and existing clinics.

**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, LITC Program Office Mail Stop 211-D, 401 W. Peachtree Street, NW., Atlanta, GA 30308.

Dated: April 9, 2004.

**Nina E. Olson,**

*National Taxpayer Advocate, Internal Revenue Service.*

[FR Doc. 04-9739 Filed 4-30-04; 8:45 am]

BILLING CODE 4830-01-P

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Open Meeting of the Taxpayer Advocacy Panel Earned Income Tax Credit Issue Committee; Correction**

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

**ACTION:** Correction to notice.

**SUMMARY:** This document contains a correction to an open meeting of the Taxpayer Advocacy Panel Earned Income Tax Credit Issue Committee being conducted in Las Vegas, Nevada, which was published in the **Federal Register** on Monday, April 19, 2004 (69 FR 20964).

**FOR FURTHER INFORMATION CONTACT:** Audrey Y. Jenkins at 1-888-912-1227 (toll-free) or 718-488-2085.

**SUPPLEMENTARY INFORMATION:**

**Background**

The notice that is the subject of this correction is pursuant to section 10(a)(2)

of the Federal Advisory Committee Act, 5 U.S.C. App. (1988).

**Need for Correction**

As published, the notice contains errors which may prove to be misleading and are in need of clarification.

**Correction of Publication**

Accordingly, the publication of the notice, which was the subject of FR Doc. 04-8829, is corrected as follows:

(1) On page 20964, column 1, under the caption **DATES**, the language, "The meeting will be held Friday, May 14, 2004 and Saturday, May 15, 2004." is corrected to read "The meeting will be held Thursday, May 13, 2004, until Saturday, May 15, 2004."

(2) On page 20964, column 2, under the caption **SUPPLEMENTARY INFORMATION**, the language, "Friday, May 14, 2004 from 1:30 p.m. to 5:30 p.m. p.t. and Saturday, May 15, 2004 from 8 a.m. to 12 p.m. p.t. in Las Vegas, Nevada at the Flamingo Las Vegas Hotel located at 3555 Las Vegas Blvd. South, Las Vegas, NV 89109-8919." is corrected to read "Thursday, May 13, 2004, from 8:30 a.m. p.t. until 5:30 p.m., Friday, May 14, 2004, from 9 a.m. p.t. to 5:30 p.m., and Saturday, May 15, 2004, from 8:30 a.m. p.t. until 12 p.m. p.t. in Las Vegas, Nevada, at the Flamingo Las Vegas Hotel located at 3555 Las Vegas Blvd. South, Las Vegas, NV 89109-8919. The meeting will be closed to the public on Thursday, May 13, 2004, from 8:30 a.m. p.t. until 5:30 p.m. p.t. and Friday, May 14, 2004, from 9 a.m. p.t. until 12:30 p.m. p.t. for administrative purposes. The meeting will be open to the public on Friday, May 14, 2004, from 1:30 p.m. p.t. until 5:30 p.m. p.t., and Saturday, May 15, from 8:30 a.m. p.t. until 12 p.m. The additional time has been added due to additional agenda items being added."

(3) On page 20964 column 2, last paragraph, the language "Note: Last minute changes to the agenda are possible and could prevent effective advance notice." is removed.

**LaNita Van Dyke,**

*Acting Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedures and Administration).*

[FR Doc. 04-10011 Filed 4-28-04; 4:58 pm]

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