soliciting comments concerning Form 3115, Application for Change in Accounting Method.

**DATES:** Written comments should be received on or before June 6, 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 form 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:

*Title:* Application for Change in Accounting Method.

*OMB Number:* 1545–0152. *Form Number:* 3115.

Abstract: Form 3115 is used by taxpayers who wish to change their method of computing their taxable income. The form is used by the IRS to determine if electing taxpayers have met the requirements and are able to change to the method requested.

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

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

Affected Public: Business or other forprofit organizations, individuals, notfor-profit organizations, and farms.

Estimated Number of Respondents: 25,000.

Estimated Time per Respondent: 37 hrs., 2 min.

Estimated Total Annual Burden Hours: 925,900.

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 26, 2008.

## Allan Hopkins,

IRS Reports Clearance Officer. [FR Doc. E8–7227 Filed 4–4–08; 8:45 am] BILLING CODE 4830–01–P

## **DEPARTMENT OF THE TREASURY**

## **Internal Revenue Service**

# Proposed Collection; Comment Request for Form 843

**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 Form 843, Claim for Refund and Request for Abatement.

**DATES:** Written comments should be received on or before June 6, 2008 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. 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 form and instructions should be directed to Allan Hopkins, at (202) 622–6665, or at Internal Revenue Service, room 6125, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the internet at *Allan.M.Hopkins@irs.gov*.

# SUPPLEMENTARY INFORMATION:

*Title:* Claim for Refund and Request for Abatement.

OMB Number: 1545-0024.

Form Number: 843.

Abstract: Internal Revenue Code section 6402, 6404, and sections 301.6402–2, 301.6404–1, and 301.6404–3 of the regulations allow for refunds of taxes (except income taxes) or refund, abatement, or credit of interest, penalties, and additions to tax in the event of errors or certain actions by the IRS. Form 843 is used by taxpayers to claim these refunds, credits, or abatements.

Current Actions: There are no changes being made to the form at this time. We did, however, recount the line items for accuracy. The result is a net decrease of 5 line items.

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

Affected Public: Business or other forprofit organizations, individuals or households, not-for-profit institutions, farms, and state, local or tribal governments.

Estimated Number of Responses: 545,500.

Estimated Time per Respondent: 1 hr., 34 min.

Estimated Total Annual Burden Hours: 850,980.

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 26, 2008.

## Allan Hopkins,

IRS Reports Clearance Officer.

[FR Doc. E8–7228 Filed 4–4–08; 8:45 am]

BILLING CODE 4830-01-P

# DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0129]

## Agency Information Collection (Supplemental Disability Report) Activities Under OMB Review

**AGENCY:** Veterans Benefits Administration, Department of Veterans Affairs.

**ACTION:** Notice.

SUMMARY: In compliance with the Paperwork Reduction Act (PRA) of 1995 (44 U.S.C. 3501–3521), this notice announces that the Veterans Benefits Administration (VBA), Department of Veterans Affairs, will submit the collection of information abstracted below to the Office of Management and Budget (OMB) for review and comment. The PRA submission describes the nature of the information collection and its expected cost and burden; it includes the actual data collection instrument.

**DATES:** Comments must be submitted on or before May 7, 2008.

ADDRESSES: Submit written comments on the collection of information through http://www.Regulations.gov; or to VA's OMB Desk Officer, OMB Human Resources and Housing Branch, New Executive Office Building, Room 10235, Washington, DC 20503, (202) 395–7316. Please refer to "OMB Control No. 2900–0129" in any correspondence.

# FOR FURTHER INFORMATION CONTACT:

Denise McLamb, Records Management Service (005R1B), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420, (202) 461– 7485, fax (202) 273–0443 or e-mail denise.mclamb@mail.va.gov. Please refer to "OMB Control No. 2900–0129."

## SUPPLEMENTARY INFORMATION:

*Title:* Supplemental Disability Report, VA Form Letter 29–30a.

OMB Control Number: 2900–0129. Type of Review: Extension of a currently approved collection.

Abstract: VA Form Letter 29–30a is used by the insured to provide additional information required to process a claim for disability insurance benefits.

An agency may not conduct or sponsor, and a person is not required to

respond to a collection of information unless it displays a currently valid OMB control number. The **Federal Register** Notice with a 60-day comment period soliciting comments on this collection of information was published on January 22, 2008 at page 3807.

Affected Public: Individuals or households.

Estimated Annual Burden: 548 hours. Estimated Average Burden per Respondent: 5 minutes.

Frequency of Response: On occasion. Estimated Number of Respondents: 6,570.

Dated: March 28, 2008. By direction of the Secretary.

### Denise McLamb,

Program Analyst, Records Management Service.

[FR Doc. E8–7128 Filed 4–4–08; 8:45 am] BILLING CODE 8320–01–P

# DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0270]

## Agency Information Collection (Financial Counseling Statement) Activities Under OMB Review

**AGENCY:** Veterans Benefits Administration, Department of Veterans Affairs.

**ACTION:** Notice.

SUMMARY: In compliance with the Paperwork Reduction Act (PRA) of 1995 (44 U.S.C. 3501–3521), this notice announces that the Veterans Benefits Administration (VBA), Department of Veterans Affairs, will submit the collection of information abstracted below to the Office of Management and Budget (OMB) for review and comment. The PRA submission describes the nature of the information collection and its expected cost and burden; it includes the actual data collection instrument.

**DATES:** Comments must be submitted on or before May 7, 2008.

ADDRESSES: Submit written comments on the collection of information through http://www.Regulations.gov or to VA's OMB Desk Officer, OMB Human Resources and Housing Branch, New Executive Office Building, Room 10235, Washington, DC 20503 (202) 395–7316. Please refer to "OMB Control No. 2900–0270" in any correspondence.

## FOR FURTHER INFORMATION CONTACT:

Denise McLamb, Records Management Service (005R1B), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420, (202) 461– 7485, FAX (202) 273–0443 or e-mail denise.mclamb@mail.va.gov. Please refer to "OMB Control No. 2900–0270."

## SUPPLEMENTARY INFORMATION:

*Title:* Financial Counseling Statement, VA Form 26–8844.

OMB Control Number: 2900–0270. Type of Review: Extension of a currently approved collection.

Abstract: VA personnel and veteranborrower complete VA Form 26–8844 during financial counseling service to record net income, total expenditure, net worth, and to suggest areas where expenses can be reduced or income increased. Financial counseling service is provided to assist veteran-borrowers in retaining their homes during periods of temporary financial difficulty. The data collected is used to help borrowers who are seriously delinquent on guaranteed or insured VA home loans to budget and establish a repayment schedule for the loan.

An agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The **Federal Register** Notice with a 60-day comment period soliciting comments on this collection of information was published on January 22, 2008, at pages 3806–3807. Affected Public: Individuals or

households.

Estimated Annual Burden: 3.750

hours.

Estimated Average Burden per Respondent: 45 minutes.

Frequency of Response: On occasion. Estimated Number of Respondents: 5,000.

Dated: March 28, 2008. By direction of the Secretary.

## Denise McLamb,

Program Analyst, Records Management Service.

[FR Doc. E8–7140 Filed 4–4–08; 8:45 am] BILLING CODE 8320–01–P

# DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0047]

## Agency Information Collection (Financial Statement) Activities Under OMB Review

**AGENCY:** Veterans Benefits Administration, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** In compliance with the Paperwork Reduction Act (PRA) of 1995 (44 U.S.C. 3501–3521), this notice announces that the Veterans Benefits Administration (VBA), Department of