

understatement of tax liability or negligence or disregard of rules and regulations. Code section 6694 imposes similar penalties on return preparers. Regulations sections 1.662-4(e) and (f) provide for reduction of these penalties if adequate disclosure of the tax treatment is made on Form 8275 or, if the position is contrary to a regulation, on Form 8275-R.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profit organizations, individuals, not-for-profit institutions, and farms.

Estimated Number of Responses: 1,000,000.

Estimated Time Per Response: 5 hr., 35 min.

Estimated Total Annual Burden Hours: 5,575,000.

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: November 3, 2003.

R. Joseph Durbala,

IRS Reports Clearance Officer.

[FR Doc. 03-28205 Filed 11-7-03; 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 "Per Diem Only" 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 January 28, 2004. 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 at (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** on September 26, 2003, §§ 61.0-61.82.

Submission of Application: An original completed and collated grant application (plus three copies) must be submitted to the following address: VA Homeless Providers Grant and Per Diem Field Office, 10770 N. 46th Street, Suite C-100, Tampa, FL 33617. Applications must be received in the Grant and Per Diem Field office by the application deadline. Applications must arrive as a complete package and in the proper format. Materials arriving separately will not be included in the application package for consideration and may result in the application being rejected or not funded. VA will remove materials that are included in application

packages that have not been requested by VA.

FOR FURTHER INFORMATION CONTACT: Guy Liedke, VA Homeless Providers Grant and Per Diem Program, Department of Veterans Affairs, 10770 N. 46th Street, Suite C-100, Tampa, FL 33617; (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 programs that have not previously applied for or received per diem in connection with a grant (see 38 CFR 17.700 through 17.731 (repealed) and Final Rule, published in the **Federal Register**, September 26, 2003, §§ 61.0 through 61.82). Public Law 107-95, section 5(a)(1) the Homeless Veterans Comprehensive Assistance Act of 2001 codified at 38 U.S.C. 2011, 2012, 2061, and 2064 authorizes this program. The program has been extended through Fiscal Year 2005. Funding applied for under this notice may be used for aid for service centers and supportive housing. Funding will be in the form of per diem payments issued to eligible entities for a period not to exceed 36 months, beginning on a date as determined by VA subject to availability of funds and re-authorization of the program past September 30, 2005. For eligibility criteria please refer to the Final Rule published in the **Federal Register** on September 26, 2003, 38 CFR 61.30, 61.31, and 61.32.

Grant recipients who received prior year funding for acquisition, renovation, or new construction need not reapply for per diem for those portions of their programs that were created with grant funds. Per diem for these programs is requested in the grant application and paid at the time of grant project completion. Per Diem Only Awardees from NOFA's in June of 2002 and May of 2003, should not reapply for per diem for those beds or portions of their programs that were funded under those rounds. However, if such entities desire per diem for programs/beds not funded by a previous grant application or a Per Diem Only Award an application responding to this NOFA is required.

VA is pleased to issue this Notice of Fund Availability (NOFA) for the Homeless Providers Grant and Per Diem Program. The Department expects to award approximately \$15 million annually under this NOFA.

Funding available under this NOFA is being offered to help offset the operating expenses of existing state and local governments, Indian Tribal governments, faith-based, and