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DEPARTMENT OF THE TREASURY

Internal Revenue Service

[Notice 2006-96 (REG-140029-07)]

Proposed Collection; Comment Request for Notice 2006-96 (REG-140029-07)

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 Notice 2006-96, Guidance Regarding Appraisal and Reporting Requirements for Noncash Charitable Contributions/REG-140029-07, Substantiation and Reporting Requirements for Cash and Noncash Charitable Contribution Deductions.

DATES: Written comments should be received on or before January 20, 2009 to be assured of consideration.

ADDRESSES: Direct all written comments to R. Joseph Durbala, Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the regulations should be directed to Carolyn N. Brown at Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-6688, or through the Internet at Carolyn.N.Brown@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Guidance Regarding Appraisal and Reporting Requirements for Noncash Charitable Contributions (Substantiation and Reporting Requirements for Cash and Noncash Charitable Contribution Deductions).

OMB Number: 1545-1953.

Regulation Project Number: Notice 2006-96 (REG-140029-07).

Abstract: The notice provides guidance under new Subsection 170(f)(11) regarding substantiation and reporting requirements for charitable contributions.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 36,285.

Estimated Time per Respondent: 26 minutes.

Estimated Total Annual Burden Hours: 15,629.

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 4, 2008.

R. Joseph Durbala,

IRS Reports Clearance Officer.

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DEPARTMENT OF VETERANS AFFAIRS

Advisory Committee on Disability Compensation; Notice of Meeting

The Department of Veterans Affairs gives notice under Public Law 92-463 (Federal Advisory Committee Act) that the Advisory Committee on Disability Compensation will meet on December 8, 2008. The meeting will be held at the St. Regis Washington DC, 923 16th and K Streets, NW., in the Carlton Room, from 8:30 a.m. to 5:30 p.m. The meeting is open to the public.

The purpose of the Committee is to advise the Secretary of Veterans Affairs on establishing and supervising a schedule to conduct periodic reviews of the VA Schedule for Rating Disabilities.

The Committee will receive briefings about studies on compensation for veterans with service-connected disabilities and other veteran benefits programs. An open forum for verbal statements from the public will be available in the afternoon. People wishing to make verbal statements before the Committee will be accommodated on a first-come, first-served basis and will be provided three minutes per statement.

Interested persons may submit written statements to the Committee before the meeting, or within 10 days after the meeting, by sending them to Ms. Ersie Farber, Designated Federal Officer, Department of Veterans Affairs, Veterans Benefits Administration (211A), 810 Vermont Avenue, NW., Washington, DC 20420. Any member of the public wishing to attend the meeting should contact Ms. Farber at (202) 461-9728.

Dated: November 14, 2008.

By Direction of the Secretary.

E. Philip Riggins,

Committee Management Officer.

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