

**DEPARTMENT OF THE TREASURY****Submission for OMB Review;  
Comment Request**

April 4, 2002.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be

addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before May 13, 2002 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0152.

*Form Number:* IRS Form 3115.

*Type of Review:* Extension.

*Title:* Application for Change in Accounting Method.

*Description:* 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.

*Respondents:* Business or other for-profit, individuals or households, not-for-profit institutions, farms.

*Estimated Number of Respondents/Recordkeepers:* 6,400.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

| Form             | Recordkeeping        | Learning about the law or the form | Preparing and sending the form to the IRS |
|------------------|----------------------|------------------------------------|-------------------------------------------|
| Form 3115 .....  | 20 hr., 34 min ..... | 3 hr., 15 min .....                | 4 hr., 55 min.                            |
| Schedule A ..... | 4 hr., 18 min .....  | 1 hr., 40 min .....                | 1 hr., 50 min.                            |
| Schedule B ..... | 4 hr., 46 min .....  | 45 min .....                       | 2 hr., 4 min.                             |
| Schedule C ..... | 27 hr., 1 min .....  | 1 hr., 39 min .....                | 3 hr., 22 min.                            |
| Schedule D ..... | 5 hr., 1 min .....   | 1 hr., 59 min .....                | 2 hr., 9 min.                             |

*Frequency of Response:* On occasion, Quarterly, Other (when needed).

*Estimated Total Reporting/Recordkeeping Burden:* 272,062 hours.

*Clearance Officer:* Glenn P. Kirkland, Internal Revenue Service, Room 6411, 1111 Constitution Avenue, NW, Washington, DC 20224.

*OMB Reviewer:* Alexander T. Hunt, (202) 395-7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

**Mary A. Able,**

*Departmental Reports, Management Officer.*  
[FR Doc. 02-8802 Filed 4-10-02; 8:45 am]

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**Internal Revenue Service (IRS)**

*OMB Number:* 1545-1762.

*Form Number:* IRS Form 8050.

*Type of Review:* Extension.

*Title:* Direct Deposit of Corporate Tax Refund.

*Description:* This form is used to request a deposit of a tax refund directly into an account at any U.S. bank or other financial institution.

*Respondents:* Business or other for-profit, Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 210,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—1 hr., 25 min.

Learning about the law or the form—6 min.

Preparing, copying, assembling, and sending the form to the IRS—7 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 348,600 hours.

*OMB Number:* 1545-1771.

*Revenue Procedure Number:* Revenue Procedure 2002-15.

*Type of Review:* Extension.

*Title:* Automatic Relief for Late Initial Entity Classification Elections-Check the Box.

*Description:* 26 CFR § 301.9100-1 and § 301-9100-3 provides the Internal Revenue Service with authority to grant relief for late entity classification elections. This revenue procedure provides that, in certain circumstances, taxpayers whose initial entity

classification election was filed late can obtain relief by filing Form 8832 and attaching a statement explaining that the requirements of the revenue procedure have been met.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 100.

*Estimated Burden Hours Per Respondent:* 1 hour.

*Frequency of Response:* Other (once).

*Estimated Total Reporting Burden:* 100 hours.

*Clearance Officer:* Glenn P. Kirkland, Internal Revenue Service, Room 6411, 1111 Constitution Avenue, NW, Washington, DC 20224.

*OMB Reviewer:* Alexander T. Hunt, (202) 395-7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

**Mary A. Able,**

*Departmental Reports Management Officer.*  
[FR Doc. 02-8803 Filed 4-10-02; 8:45 am]

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**DEPARTMENT OF VETERANS  
AFFAIRS****Advisory Committee on Former  
Prisoners of War, Notice of Meeting**

The Department of Veterans Affairs (VA) gives notice under Public Law 92-463 that a meeting of the Advisory Committee on Former Prisoners of War will be held on April 22-24, 2002, at the Department of Veterans Affairs Central Office, 810 Vermont Avenue NW., Room