

penalty for understatement of a taxpayer's liability on a Federal income tax return or claim for refund. In certain circumstances, the preparer may avoid the penalty by disclosing on a Form 8275 or by advising the taxpayer or another preparer that disclosure is necessary.

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

*Estimated Number of Respondents:* 100,000.

*Estimated Burden Hours Per Response:* 30 minutes.

*Frequency of Response:* On occasion, annually.

*Estimated Total Reporting Burden:* 50,000 hours.

*OMB Number:* 1545-1497.

*Form Number:* IRS Form 8837.

*Type of Review:* Extension.

*Title:* Notice of Adoption of Revenue Procedure Model Amendments.

*Description:* Form 8837 is used as a transmittal document by the sponsors of "master or prototype" plans, regional prototype plans, and volume submitter plans. Revenue Procedures implementing law changes or other changes may be issued at any time requiring changes in plan documents. These changes or amendments can be submitted to the Service using this form.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 3,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—2 hr., 11 min.

Preparing and sending the form to the IRS—28 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 7,950 hours.

*Clearance Officer:* Garrick Shear, Internal Revenue Service, Room 5244, 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.

**Lois K. Holland,**

*Departmental Reports Management Officer.*  
[FR Doc. 99-28222 Filed 10-27-99; 8:45 am]

BILLING CODE 4830-01-U

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-NEW (Survey of Benefits Usage)]

### Proposed Information Collection Activity: Proposed Collection; Comment Request

**AGENCY:** Office of Planning and Analysis, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** The Office of Planning and Analysis, Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish notice in the **Federal Register** concerning each proposed collection of information, including each proposed new collection of information, and allow 60 days for public comment in response to the notice. This notice solicits comments on the information that will be collected by a telephone survey concerning the usage of VA benefits.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before December 27, 1999.

**ADDRESSES:** Submit written comments on the collection of information to Marcelle Habibion, Task Order Project Manager, Office of Assistant Secretary for Planning and Analysis (008B2), Department of Veterans Affairs, 810 Vermont Ave., NW, Washington, DC 20420. Please refer to "OMB Control No. 2900-NEW (Survey of Benefits Usage)" in any correspondence.

**FOR FURTHER INFORMATION CONTACT:** Marcelle Habibion at (202) 273-5058 or FAX (202) 273-5993.

**SUPPLEMENTARY INFORMATION:** Under the PRA of 1995 (Public Law 104-13; 44 U.S.C., 3501-3520), Federal agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct or sponsor. This request for comment is being made pursuant to Section 3506(c)(2)(A) of the PRA.

With respect to the following collection of information, the Office of Planning and Analysis invites comments on: (1) Whether the proposed collection of information is necessary

for the proper performance of VA's functions, including whether the information will have practical utility; (2) the accuracy of VA's estimate of the burden of the proposed collection of information; (3) ways to enhance the quality, utility, and clarity of the information to be collected; and (4) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or the use of other forms of information technology.

*Title:* Survey of Department of Veterans Affairs (VA) Benefits Usage.

*OMB Control Number:* None assigned.

*Type of Review:* New collection.

*Abstract:* The proposed telephone survey is intended to collect data as part of a program evaluation to assess the effectiveness and efficiency of Department of Veterans Affairs (VA) programs which assist the survivors of veterans and servicemembers who die of service-connected disabilities (in the case of Dependency and Indemnity Compensation) or with service-connected disabilities (in the case of Insurance) and certain other veterans. This evaluation will fulfill the ongoing requirements of Public Law 103-62, the Government Performance and Results Act of 1993; Title 38, U.S.C., Section 527, Evaluation and Data Collection; and Title 38 CFR, Section 1.15, Standards for Program Evaluation. In addition, this evaluation will fulfill the specific requirements of Public Law 105-368, Section 303, Assessment of Effectiveness of Insurance and Survivor Benefits Programs for Survivors of Veterans with Service-connected Disabilities.

*Affected Public:* Individuals or households.

*Estimated Time Per Respondent and Annual Burden:*

- 2,604 survivors @ 35 minutes per response = 1,519 hours
- 1,511 insurance takers @ 20 minutes per response = 505 hours
- 1,386 non-insurance takers @ 15 minutes per response = 347 hours.

*Frequency of Response:* Annually.

*Estimated Number of Respondents:* 5,501.

Dated: October 13, 1999.

By direction of the Secretary.

**Donald L. Neilson,**

*Director, Information Management Service.*

[FR Doc. 99-28271 Filed 10-27-99; 8:45 am]

BILLING CODE 8320-01-P