

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 21, 2001 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1578.

Regulation Project Number: REG-106542-98 NPRM, Revenue Procedure 98-13.

Type of Review: Extension.

Title: Election to Treat Trust as Part of an Estate.

Description: REG-106542-98 and Revenue Procedure 98-13 relate to an election to have certain revocable trusts treated and taxed as part of an estate, and provides the procedures and requirements for making the section 645 election.

Respondents: Individuals or households.

Estimated Number of Respondents: 10,000.

Estimated Burden Hours Per Respondents: 30 minutes.

Frequency of Response: Other (Once).

Estimated Total Reporting Burden: 5,000 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.

Mary A. Able,

Departmental Reports Management Officer.
[FR Doc. 01-9863 Filed 4-19-01; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

[Delegation Order No. 183 (Rev. 8)]

Delegation of Authority

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Delegation of authority.

SUMMARY: Extension of Time for Making Certain Elections. The text of the delegation order appears below.

FOR FURTHER INFORMATION CONTACT: Sharon Horn, Office of Associate Chief Counsel (Corporate),

Sharon.Y.Horn@m1.irs.counsel.treas.gov; (202) 622-7700 (Not a toll-free call); Frank Inerra, Office of Associate Chief Counsel (General Legal Services), Francis.C.Inerra@m1.irs.counsel.treas.gov, (202) 283-7900 (not a toll-free call), 1111 Constitution Avenue, NW., Washington, DC 20024.

Order Number 183 (Rev. 8)

Effective Date: April 20, 2001.

Extension of Time for Making Certain Elections

(1) *Authority:* To grant, for cases within their respective jurisdictions, a reasonable extension of the time fixed by regulations, or by a revenue ruling, a revenue procedure, a notice, or an announcement published in the Internal Revenue Bulletin, for the making of an election or application for relief in respect of tax under all subtitles of the Internal Revenue Code, except subtitles E, G, H, and I, subject to the requirements of 26 CFR 301.9100-1.

(2) *Delegated to:* Officials in the following offices:

Tax Exempt and Government Entities:

Directors of Employee Plans, Exempt Organizations, and Government Entities; Directors, EP and EO Rulings and Agreements; Manager, EO Technical; Manager, EO Technical Guidance and Quality Assurance; Manager, EP Technical; Manager, EP Technical Guidance and Quality Assurance; Manager, EP Voluntary Compliance; Manager, EO Projects/Voluntary Compliance; GE Directors of Federal, State and Local Governments, Indian Tribal Governments, and Tax Exempt Bonds; GE Managers of Outreach Planning and Review

Chief Counsel:

Branch Chiefs and technical assistants (including Senior Technician Reviewers and equivalents) in the offices of Division Counsel/ Associate Chief Counsel (Tax Exempt and Government Entities); Associate Chief Counsel (Corporate); Associate Chief Counsel (Financial Institutions and Products); Associate Chief Counsel (Income Tax and Accounting); Associate Chief Counsel (International); Associate Chief Counsel (Passthroughs and Special Industries); and Associate Chief Counsel (Procedure and Administration)

(3) *Redelegation:* This authority may not be redelegated.

(4) *Authority:* To grant for IRC 505(c) and 508 matters, a reasonable extension of time fixed by regulations for making

an election or application for relief in respect of tax under Subtitle A of the Code, subject to the requirements of 26 CFR 301.9100-1.

(5) *Delegated to:* Group Managers in the following Tax Exempt/Government Entities offices: Employee Plans; Exempt Organizations; Federal, State & Local Governments; Indian Tribal Governments; and Tax Exempt Bonds.

(6) *Redelegation:* This authority may not be redelegated.

(7) *Authority:* To grant for IRC 408A(d)(6) matters, a reasonable extension of time fixed by regulations for making an election or application for relief in respect of tax under Subtitle A of the Code, subject to the requirements of 26 CFR 301.9100-1.

(8) *Delegated to:* Group Managers authorized to issue letter rulings in EP Rulings and Agreements Technical of the Tax Exempt and Government Entities Division.

(9) *Redelegation:* This authority may not be redelegated.

(10) *Source of Authority:* 26 CFR 301.9100-1; Treasury Order 150-10.

(11) To the extent that the authority previously exercised consistent with this order may require ratification; it is hereby approved and ratified. This order supersedes Delegation Order No. 183 (Rev. 7), effective August 23, 1996 (as amended).

Dated: March 24, 2001.

Bob Wenzel,

Deputy Commissioner, Internal Revenue Service.

[FR Doc. 01-9524 Filed 4-19-01; 8:45 am]

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DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0249]

Proposed Information Collection Activity: Proposed Collection; Comment Request

AGENCY: Veterans Benefits Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: The Veterans Benefits Administration (VBA), 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 extension of a currently approved