

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 an existing final regulation, PS-163-84 (TD 8439), Treatment of Transactions Between Partners and Partnerships §§ 1.707-3(c)(2), 1.707-5(a)(7)(ii), 1.707-6(c) and 1.707-8.

**DATES:** Written comments should be received on or before May 17, 2004, to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6411, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulations should be directed to Larnice Mack at Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3179, or through the Internet at ([Larnice.Mack@irs.gov](mailto:Larnice.Mack@irs.gov)).

#### SUPPLEMENTARY INFORMATION:

**Title:** Treatment of Transactions Between Partners and Partnerships.

**OMB Number:** 1545-1243.

**Regulation Project Number:** PS-163-84.

**Abstract:** Internal Revenue Code section 707(a)(2) provides that if there are transfers of money or property between a partner and a partnership, the transfer will be treated, in certain situations, as a disguised sale between the partner and the partnership. The regulations require that the partner or the partnership should disclose the transfer and certain attendant facts in some situations.

**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 Time Per Respondents:** 7,500.

**Estimated Time Per Respondent:** 20 minutes.

**Estimated Total Annual Burden Hours:** 2,500.

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: March 9, 2004.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Art Advisory Panel—Notice of closed meeting

**AGENCY:** Internal Revenue Service, Treasury.

**ACTION:** Notice of closed meeting of Art Advisory Panel.

**SUMMARY:** Closed meeting of the Art Advisory Panel will be held in Washington, DC.

**DATES:** The meeting will be held April 14 and 15, 2004.

**ADDRESSES:** The closed meeting of the Art Advisory Panel will be held on April 14 and 15, 2004, in Room 4600E beginning at 9:30 a.m., Franklin Court Building, 1099 14th Street, NW., Washington, DC 20005.

**FOR FURTHER INFORMATION CONTACT:** Karen Carolan, C:AP:AS, 1099 14th Street, NW., Washington, DC 20005. Telephone (202) 694-1861 (not a toll free number).

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (2000),

that a closed meeting of the Art Advisory Panel will be held on April 14 and 15, 2004, in Room 4600E beginning at 9:30 a.m., Franklin Court Building, 1099 14th Street, NW., Washington, DC 20005.

The agenda will consist of the review and evaluation of the acceptability of fair market value appraisals of works of art involved in Federal income, estate, or gift tax returns. This will involve the discussion of material in individual tax returns made confidential by the provisions of 26 U.S.C. 6103.

A determination as required by section 10(d) of the Federal Advisory Committee Act has been made that this meeting is concerned with matters listed in section 552b(c)(3), (4), (6), and (7), and that the meeting will not be open to the public.

**David B. Robison,**

*Chief, Appeals.*

[FR Doc. 04-5905 Filed 3-15-04; 8:45 am]

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## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0365]

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

**AGENCY:** National Cemetery Administration, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** The National Cemetery Administration (NCA), 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 collection and allow 60 days for public comment in response to the notice. This notice solicits comments on the information needed to determine if a claimant is entitled to disinter the remains of a loved one from or within a national cemetery.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before May 17, 2004.

**ADDRESSES:** Submit written comments on the collection of information to Mechelle Powell, National Cemetery Administration (41D1), Department of

Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420. Please refer to "OMB Control No. 2900-0365" in any correspondence.

**FOR FURTHER INFORMATION CONTACT:** Mechelle Powell at (202) 273-5181 or FAX (202) 273-6695.

**SUPPLEMENTARY INFORMATION:** Under the PRA of 1995 (Pub. L. 104-13; 44 U.S.C. 3501-3521), 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, NCA invites comments on: (1) Whether the proposed collection of information is necessary for the proper performance of NCA's functions, including whether the information will have practical utility; (2) the accuracy of NCA'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:** Request for Disinterment, VA Form 40-4970.

**OMB Control Number:** 2900-0365.

**Type of Review:** Extension of a currently approved collection.

**Abstract:** Claimants complete VA Form 40-4970 to request removal of remains from a national cemetery for interment at another location. Interments made in national cemeteries are permanent and final. Disinterment will be permitted for cogent reasons with prior written authorization by the Cemetery Director. Approval can be granted when all immediate family members of the decedent, including the person who initiated the interment, (whether or not he/she is a member of the immediate family) give their written consent. The form is an affidavit that requires signatories to execute the document before a notary. In lieu of submitting VA Form 40-4970, an order from a court of local jurisdiction will be accepted.

**Affected Public:** Individuals or households.

**Estimated Annual Burden:** 55.  
**Estimated Average Burden Per Respondent:** 10 minutes.  
**Frequency of Response:** On occasion.  
**Estimated Number of Respondents:** 329.

Dated: March 8, 2004.  
By direction of the Secretary.

**Loise Russell,**

*Director, Records Management Service.*  
[FR Doc. 04-5919 Filed 3-15-04; 8:45 am]

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## DEPARTMENT OF VETERANS AFFAIRS

**[OMB Control No. 2900-0559]**

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

**AGENCY:** National Cemetery Administration, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** The National Cemetery Administration (NCA), 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 collection and allow 60 days for public comment in response to the notice. This notice solicits comments on the information needed to determine the number of interments conducted at State veterans' cemeteries.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before May 17, 2004.

**ADDRESSES:** Submit written comments on the collection of information to Mechelle Powell, National Cemetery Administration (402B), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420 or e-mail comments to:

*mechelle.powell@mail.va.gov*. Please refer to "OMB Control No. 2900-0559" in any correspondence.

**FOR FURTHER INFORMATION CONTACT:** Mechelle Powell at (202) 501-1960 or FAX (202) 273-6695.

**SUPPLEMENTARY INFORMATION:** Under the PRA of 1995 (Pub. L. 104-13; 44 U.S.C. 3501-3521), 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, NCA invites comments on: (1) Whether the proposed collection of information is necessary for the proper performance of NCA's functions, including whether the information will have practical utility; (2) the accuracy of NCA'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:** State Cemetery Data, VA Form 40-0241.

**OMB Control Number:** 2900-0559.

**Type of Review:** Extension of a currently approved collection.

**Abstract:** VA Form 40-0241 is used to provide data regarding number of interments conducted at State veterans' cemeteries each year. The State Cemetery Grants Services use the data collected to project the need for additional burial space and to demonstrate to the States (especially those without State veterans' cemeteries) the viability of the program.

**Affected Public:** Federal Government, and State, local or tribal government.

**Estimated Annual Burden:** 65.

**Estimated Average Burden Per Respondent:** 60 minutes.

**Frequency of Response:** Annually.

**Estimated Number of Respondents:** 65.

Dated: March 8, 2004.

By direction of the Secretary.

**Loise Russell,**

*Director, Records Management Service.*  
[FR Doc. 04-5920 Filed 3-15-04; 8:45 am]

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