

*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 6,203 hours.  
*Clearance Officer:* Glenn P. Kirkland, (202) 622-3428. Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.  
*OMB Reviewer:* Alexander T. Hunt, (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Treasury PRA Clearance Officer.*

[FR Doc. 05-12324 Filed 6-21-05; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review; Comment Request**

June 14, 2005.

The Department of the 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 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before July 22, 2005 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0173.  
*Form Number:* IRS Form 4563.  
*Type of Review:* Extension.  
*Title:* Exclusion of Income for Bona Fide Residents of American Samoa.  
*Description:* Form 4563 is used by bona fide residents of American Samoa whose income is from sources within American Samoa, Guam, and the Northern Mariana Islands to the extent specified in Internal Revenue Code (IRC) section 931. This information is used by the IRS to determine if an individual is eligible to exclude possession source income.  
*Respondents:* Individuals or households.  
*Estimated Number of Respondents/Recordkeepers:* 100.  
*Estimated Burden Hours Respondent/Recordkeeper:*  
 Recordkeeping—33 min.  
 Learning about the law or the form—7 min.

Preparing the form—25 min.  
 Copying, assembling, and sending the form to the IRS—17 min.  
*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 174 hours.  
*OMB Number:* 1545-0256.  
*Form Number:* IRS Forms 941c and 941cPR.  
*Type of Review:* Extension.  
*Title:* Form 941c: Supporting Statement to Correct Information.  
*Form 941cPR:* Planilla Para La Correccion de Informacion.  
*Description:* Used by employers to correct previously reported FICA or income tax data. It may be used to support a credit or adjustment claimed on a current return for an error in a prior return period. The information is used to reconcile wages and taxes previously reported or used to support a claim for refund, credit, or adjustment of FICA or income tax.  
*Respondents:* Business or other for-profit, not-for-profit institutions, State, local or tribal government.  
*Estimated Number of Respondents/Recordkeepers:* 958,050.  
*Estimated Burden Hours Respondent/Recordkeeper:*

	Form 941c	Form 941cPR
Recordkeeping .....	8 hr., 51 min..	7 hr., 24 min.
Learning about the law or the form.	6 min. ....	6 min.
Preparing the form	15 min. ...	15 min

*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 8,729,307 hours.  
*OMB Number:* 1545-1204.  
*Form Number:* IRS Form 8823.  
*Type of Review:* Extension.  
*Title:* Low-Income Housing Credit Agencies Report of Noncompliance or Building Disposition.  
*Description:* Form 8823 is used by housing agencies to report noncompliance with the low-income housing provisions of Code section 42.  
*Respondents:* State, local or tribal government.  
*Estimated Number of Respondents/Recordkeepers:* 20,000.  
*Estimated Burden Hours Respondent/Recordkeeper:*  
 Recordkeeping—7 hr., 39 min.  
 Learning about the law or the form—2 hr., 52 min.  
 Preparing and sending the form to the IRS—3 hr., 7 min.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 273,200 hours.  
*OMB Number:* 1545-1435.

*Regulation Project Number:* EE-45-93 Final.  
*Type of Review:* Extension.  
*Title:* Electronic Filing of Form W-4.  
*Description:* Information is required by the Internal Revenue Service to verify compliance with section 31.3402(f)(2)-1(g)(1), which requires submission to the Service of certain withholding exemption certificates. The affected respondents are employers that choose to make electronic filing of Forms W-4 available to their employees.  
*Respondents:* Business or other for-profit, not-for-profit institutions, Federal Government, State, local or tribal government.  
*Estimated Number of Respondents:* 2,000.  
*Estimated Burden Hours Respondent:* 20 hours.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 40,000 hours.  
*OMB Number:* 1545-1485.  
*Regulation Project Number:* PS-4-96 Final.  
*Type of Review:* Extension.  
*Title:* Sale of Residence from Qualified Personal Residence Trust.  
*Description:* Internal Revenue Code section 2702(a)(3) provides special favorable valuation rules for valuing the gift of a personal residence trust. Regulation section 25.2702-5(a)(2) provides that if the trust fails to comply with the requirements contained in the regulations, the trust will be treated as complying if a statement is attached to the gift tax return reporting the gift stating that a proceeding has been commenced to reform the instrument to comply with the requirements of the regulations.  
*Respondents:* Individuals or households.  
*Estimated Number of Respondents:* 200.  
*Estimated Burden Hours Respondent:* 3 hours, 7 minutes.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 625 hours.  
*OMB Number:* 1545-1493.  
*Regulation Project Number:* PS-7-89 Final.  
*Type of Review:* Extension.  
*Title:* Treatment of Gain from the Disposition of Interest in Certain Natural Resource Recapture Property by S Corporations and Their Shareholders.  
*Description:* The regulation prescribes rules under section 1254 relating to the treatment by S corporations and their shareholders of gain from the disposition of natural resource recapture property and from the sale or exchange of S corporation stock. Shareholders

that sell or exchange stock may submit a statement to rebut presumption of gain treatment.

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

*Estimated Number of Respondents:* 1,000.

*Estimated Burden Hours Respondent:* 1 hour.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 1,000 hours.

*OMB Number:* 1545-1496.

*Regulation Project Number:* REG-209673-93 Final.

*Type of Review:* Extension.

*Title:* Mark to Market for Dealers in Securities.

*Description:* Under section 1,475(b)-4, the information required to be recorded is required by the IRS to determine whether exemption from mark-to-market treatment is properly claimed, and will be used to make that determination upon audit of taxpayer's books and records. Also, under section 1.475(c)-1(a)(3)(iii), the information is necessary for the Service to determine whether a consolidated group has elected to disregard inter-member transactions in determining a member's status as a dealer in securities.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 3,400.

*Estimated Burden Hours Respondent/Recordkeeper:* 52 minutes.

*Frequency of Response:* Other (once).

*Estimated Total Reporting/Recordkeeping Burden:* 2,950 hours.

*OMB Number:* 1545-1638.

*Form Number:* IRS Form 12196 (formerly Form 7130-A).

*Type of Review:* Reinstatement.

*Title:* Small Business Office Order Blank.

*Description:* Form 12196 is to be used by small business outlets to order IRS tax forms and publications. The form can be faxed directly to the IRS Area Distribution Center for order fulfillment, packaging and mailing.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 500.

*Estimated Burden Hours Respondent:* 5 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 42 hours.

*OMB Number:* 1545-1649.

*Revenue Procedure Number:* Revenue Procedure 99-21.

*Type of Review:* Extension.

*Title:* Disability Suspension.

*Description:* The information is needed to establish a claim that a

taxpayer was financially disabled for purposes of section 6511(h) of the Internal Revenue Code (which was added by section 3203 of the Internal Revenue Service Restructuring and Reform Act of 1998). Under section 6511(h), the statute of limitations on claims for credit or refund is suspended for any period of an individual taxpayer's life during which the taxpayer is unable to manage his or her financial affairs because of a medically determinable mental or physical impairment, if the impairment can be expected to result in death, or has lasted (or can be expected to last) for a continuous period of not less than 12 months. Section 6511(h)(2)(A) requires that proof of the taxpayer's financial disability be furnished to the Internal Revenue Service.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 48,200.

*Estimated Burden Hours Respondent:* 30 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 24,100 hours.

*OMB Number:* 1545-1655.

*Regulation Project Number:* REG-121946-98 Final.

*Type of Review:* Extension.

*Title:* Private Foundation Disclosure Rules.

*Description:* The collections of information in sections 301.6104(d)-1, 301.6104(d)-2 and 301.6104(d)-3 are necessary so that private foundations can make copies of their applications for tax-exemption and annual information returns available to the public.

*Respondents:* Not-for-profit institutions.

*Estimated Number of Respondents/Recordkeepers:* 65,065.

*Estimated Burden Hours Respondent/Recordkeeper:* 30 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 32,596 hours.

*OMB Number:* 1545-1765.

*Regulation Project Number:* REG-119436 (TD 9171).

*Type of Review:* Extension.

*Title:* New Markets Tax Credit.

*Description:* The regulations provide guidance for taxpayers claiming the new markets tax credit under section 45D of the Internal Revenue Code. The reporting requirements in the regulations require a qualified community development entity (CDE) to provide written notice to: (1) Any taxpayer who acquires an equity investment in the CDE at its original issue that the equity investment is a

qualified equity investment entitling the taxpayer to claim the new markets tax credit; and (2) each holder of a qualified equity investment, including all prior holders of that investment, that a recapture event has occurred. CDEs must comply with such reporting requirements to the Secretary as the Secretary may prescribe.

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

*Estimated Number of Respondents/Recordkeepers:* 47.

*Estimated Burden Hours Respondent/Recordkeeper:* 2 hours, 30 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 210 hours.

*OMB Number:* 1545-1773.

*Revenue Procedure Number:* Revenue Procedure 2002-23.

*Type of Review:* Extension.

*Title:* Taxation of Canadian Retirement Plans under U.S.-Canada Income Tax Treaty.

*Description:* This Revenue Procedure provides guidance for the application by U.S. citizens and residents of the U.S.-Canada Income Tax Treaty, as amended by the 1995 protocol, order to defer U.S. income taxes on income accrued in certain Canadian retirement plans.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 20,000.

*Estimated Burden Hours Respondent:* 30 minutes.

*Frequency of Response:* Other (once).

*Estimated Total Reporting Burden:* 10,000 hours.

*OMB Number:* 1545-1792.

*Regulation Project Number:* REG-164754-01 NPRM.

*Type of Review:* Extension.

*Title:* Split-Dollar Life Insurance Arrangements.

*Description:* The proposed regulations provide guidance for loans made pursuant to a split-dollar life insurance arrangement. To obtain a particular treatment under the regulations for certain split-dollar loans, the parties to the loan must make a written representation, which must be kept as part of their books and records and a copy filed with their federal income tax returns. In addition, if a split-dollar loan provides for contingent payments, the lender must produce a projected payment schedule for the loan and give the borrower a copy of the schedule. This schedule is used by the parties to compute their interest accruals and any imputed transfers for tax purposes.

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

*Estimated Number of Respondents/Recordkeepers:* 115,000.

*Estimated Burden Hours Respondent/Recordkeeper:* 45 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 32,500 hours.

*OMB Number:* 1545-1922.

*Form Number:* IRS Form 12884.

*Type of Review:* Extension.

*Title:* Survey Questionnaire.

*Description:* Form 12884 is used to collect statistical information regarding advertising sources and RNO data.

*Respondents:* Individuals or households, Federal Government.

*Estimated Number of Respondents:* 33,085.

*Estimated Burden Hours Respondent:* 5 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 2,757 hours.

*OMB Number:* 1545-1924.

*Form Number:* IRS Form 8864.

*Type of Review:* Extension.

*Title:* Biodiesel Fuels Credit.

*Description:* New Internal Revenue Code (IRC) section 40A provides a credit for biodiesel or qualified mixtures. IRC section 38(b)(17) allows a nonrefundable income tax credit for businesses that sell or use biodiesel. Form 8864 is used to figure the credits.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 40.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—7 hr., 24 min.

Learning about the law or the form—45 min.

Preparing and sending the form to the IRS—2 hr., 7 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 412 hours.

*Clearance Officer:* Glenn P. Kirkland (202) 622-3428, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

*OMB Reviewer:* Alexander T. Hunt (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Treasury PRA Clearance Officer.*

[FR Doc. 05-12325 Filed 6-21-05; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0620]

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

**AGENCY:** Veterans Health Administration, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** The Veterans Health Administration (VHA) 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 for information needed to determine a claimant's eligibility for reimbursement or payment for emergency medical treatment at a non-VA facility.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before August 22, 2005.

**ADDRESSES:** Submit written comments on the collection of information to Ann Bickoff, Veterans Health Administration (193B1), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420 or e-mail: [ann.bickoff@hq.med.va.gov](mailto:ann.bickoff@hq.med.va.gov). Please refer to "OMB Control No. 2900-0620" in any correspondence.

**FOR FURTHER INFORMATION CONTACT:** Ann Bickoff at (202) 273-8310.

**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, VHA invites comments on: (1) Whether the proposed collection of information is necessary for the proper performance of VHA's functions, including whether the information will have practical utility; (2) the accuracy of VHA'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:* Payment and Reimbursement for Emergency Services for Non-Service-Connected Conditions in Non-VA Facilities.

*OMB Control Number:* 2900-0620.

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

*Abstract:* VA uses the data collected to determine a claimant's eligibility for reimbursement or payment for emergency medical treatment at a non-VA facility.

*Affected Public:* Business or other for-profit, individuals or households, and not-for-profit institutions.

*Estimated Total Annual Burden:* 147,187 hours.

*Estimated Average Burden per Respondent:* 30 minutes.

*Frequency of Response:* On occasion.

*Estimated Number of Respondents:* 294,373.

Dated: June 13, 2005.

By direction of the Secretary:

**Loise Russell,**

*Director, Records Management Service.*

[FR Doc. 05-12340 Filed 6-21-05; 8:45 am]

**BILLING CODE 8320-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0635]

### 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 used 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 information needed to request a beneficiary's current mailing address.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before August 22, 2005.