

the Internet, at
(Allan.M.Hopkins@irs.gov).

SUPPLEMENTARY INFORMATION:

Title: FI-27-89, Real Estate Mortgage Investment Conduits; Reporting Requirements and Other Administrative Matters, and FI-61-91, Allocation of Allocable Investment Expense; Original Issue Discount Reporting Requirements.

OMB Number: 1545-1018.

Regulation Project Number: FI-27-89 and FI-61-91.

Abstract: The regulations prescribe the manner in which an entity elects to be taxed as a real estate mortgage investment conduit (REMIC) and the filing requirements for REMICs and certain brokers.

Current Actions: There is no change to these existing regulations.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 655.

Estimated Time Per Respondent: 1 hour, 30 minutes.

Estimated Total Annual Burden Hours: 978.

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: October 11, 2005.

Glenn P. Kirkland,

IRS Reports Clearance Officer.

[FR Doc. E5-5849 Filed 10-21-05; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

[FI-165-84]

Proposed Collection; Comment Request for Regulation Project

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and 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 notice of proposed rulemaking, FI-165-84, Below-Market Loans (§§ 1.7872-11(g)(l) and 1.7872-11(g)(3)).

DATES: Written comments should be received on or before December 23, 2005 to be assured of consideration.

ADDRESSES: Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6516, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the regulation should be directed to Allan Hopkins, at (202) 622-6665, or at the Internal Revenue Service, room 6516, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at *Allan.M.Hopkins@irs.gov*.

SUPPLEMENTARY INFORMATION:

Title: Below-Market Loans.

OMB Number: 1545-0913.

Regulation Project Number: FI-165-84 (Notice of Proposed Rulemaking).

Abstract: Internal Revenue Code section 7872 recharacterizes a below-market loan as a market rate loan and an additional transfer by the lender to the borrower equal to the amount of imputed interest. The regulation requires both the lender and the borrower to attach a statement to their respective income tax returns for years in which they have imputed income or claim imputed deductions under Code section 7872.

Current Actions: There is no change to this existing regulation.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, and business or other for-profit organizations.

Estimated Number of Respondents: 1,631,202.

Estimated Time per Respondent: 18 minutes.

Estimated Total Annual Burden Hours: 481,722.

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: October 11, 2005.

Glenn P. Kirkland,

IRS Reports Clearance Officer.

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BILLING CODE 4830-01-P

DEPARTMENT OF VETERANS AFFAIRS

Disruption of Mail Service

October 18, 2005.

AGENCY: Department of Veterans Affairs.

ACTION: Notice of exception to date of receipt.

SUMMARY: On August 29, 2005, Hurricane Katrina came through the

states of Louisiana, Mississippi, and Alabama. As a result, operations at the Department of Veterans Affairs (VA) Regional Offices in New Orleans, Louisiana, and Jackson, Mississippi, were interrupted. Additionally, postal services in the affected regions have been interrupted. As a result of the interruptions, correspondence containing claims, information, or evidence sent to the affected VA Regional Offices is likely to be interrupted. VA wishes to protect the claimants who send correspondence to the Veterans Benefits Administration (VBA) through the normal channels of communication from being deprived of benefits solely because those channels of communication have been disrupted due to events outside of the claimants' control. Therefore, VA is instituting procedures to consider alternative dates as the date of receipt of correspondence.

FOR FURTHER INFORMATION CONTACT: Maya Ferrandino, Consultant, Compensation and Pension Service, Policy and Regulations Staff (211D), Veterans Benefits Administration, Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420, (202) 273-7211.

SUPPLEMENTARY INFORMATION: A VA regulation allows the Under Secretary for Benefits to establish exceptions to VA's rule about date of receipt of claims, information, or evidence. Ordinarily, "date of receipt," means the date on which a claim, information, or evidence was received in a VA office. The regulation states that exceptions may be established when a natural or man-made interference with the normal channels through which VA ordinarily receives correspondence has resulted in one or more VA Regional Offices experiencing extended delays in receipt of claims, information, or evidence to an extent that, if not addressed, would adversely affect such claimants through no fault of their own. The full regulation can be found at 38 CFR 3.1(r).

On August 29, 2005, Hurricane Katrina came through the states of Louisiana, Mississippi, and Alabama. As a result, operations at VA's Regional Offices in New Orleans, Louisiana, and Jackson, Mississippi, were interrupted. Additionally, postal services in the affected regions, including parts of Alabama, have been interrupted.

As a result of the interruptions, correspondence containing claims, information, or evidence sent to the affected VA Regional Offices has been significantly interrupted. Because the New Orleans Regional Office was closed, VA established that mail addressed there would be forwarded by

the U.S. Postal Service to the Muskogee Regional Office in Oklahoma. In addition, claimants and beneficiaries in Louisiana have been instructed to send their correspondence to the Muskogee Regional Office.

VA wishes to prevent claimants and beneficiaries who send correspondence to VA from being deprived of benefits because the mail service has been disrupted due to events outside of their control. We have therefore established the following exceptions to the standard rule on date of receipt.

Exceptions to Date of Receipt for Louisiana, Mississippi, and Alabama

The Department of Veterans Affairs (VA) hereby gives notice that for purposes of determining the date of entitlement, any correspondence received by the New Orleans Regional Office (or by the Muskogee Regional Office from Louisiana), the Jackson Regional Office, or the Montgomery Regional Office, which contains claims, information, or evidence will be considered received on the date the claimant or beneficiary (or representative) signed the correspondence. If there is no dated signature on the correspondence, then the correspondence will be considered received on the date it was postmarked.

This exception is effective for correspondence received by the New Orleans Regional Office (or by the Muskogee Regional Office from Louisiana) from August 29, 2005 through October 27, 2005.

This exception is effective for correspondence received by the Jackson Regional Office or the Montgomery Regional Office from August 29, 2005 through September 27, 2005.

Approved: October 17, 2005.

R. James Nicholson,

Secretary of Veterans Affairs.

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BILLING CODE 8320-01-P

DEPARTMENT OF VETERANS AFFAIRS

Performance Review Board Members

AGENCY: Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: Under the provisions of 5 U.S.C. 4314(c)(4) agencies are required to publish a notice in the **Federal Register** of the appointment of Performance Review Board (PRB) members. This notice updates the VA Performance Review Board of the Department of Veterans Affairs that was

published in the **Federal Register** on October 7, 2005 (70 FR 58793)).

EFFECTIVE DATE: October 24, 2005.

FOR FURTHER INFORMATION CONTACT: Charlotte Moment, Office of Human Resources Management (052B), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420, (202) 273-8165.

VA Performance Review Board (PRB)

R. Allen Pittman, Assistant Secretary for Human Resources and Administration (Chairperson).

Claude M. Kicklighter, Chief of Staff.
Thomas G. Bowman, Deputy Chief of Staff (Alternate).

Sharon K. Barnes, Executive Secretary.
Edward F. Meagher, Deputy Assistant Secretary for Information Technology Management.

Ronald R. Aument, Deputy Under Secretary for Benefits, Veterans Benefits Administration.

Michael Walcoff, Associate Deputy Under Secretary for Operations, Veterans Benefits Administration (Alternate).

Michael J. Kussman, M.D., Deputy Under Secretary for Health, Veterans Health Administration.

Dennis M. Lewis, Acting Deputy Under Secretary for Health for Operations and Management, Veterans Health Administration (Alternate).

John H. Thompson, Deputy General Counsel.

Rita Reed, Deputy Assistant Secretary for Budget.

Jon A. Wooditch, Deputy Inspector General.

Richard Wannemacher, Jr., Acting Under Secretary, National Cemetery Administration.

Veterans Benefits Administration PRB

Ronald R. Aument, Deputy Under Secretary for Benefits, (Chairperson).

Geraldine V. Breakfield, Associate Deputy Under Secretary for Management.

Jack F. McCoy, Associate Deputy Under Secretary for Policy & Program Management.

Michael Walcoff, Associate Deputy Under Secretary for Field Operations.
James Bohmbach, Chief Financial Officer.

Diana M. Rubens, Director, Western Area Office.

Thomas Bowman, Deputy Chief of Staff, Office of the Secretary.

Veterans Health Administration PRB

Michael J. Kussman, MD, Chair, Deputy Under Secretary for Health.

Dennis M. Lewis, Vice-Chair, Acting Deputy Under Secretary for Health for Operations and Management.