

*Estimated Total Burden Hours:* 19 hours.

*OMB Number:* 1545-0172.

*Type of Review:* Extension.

*Title:* Depreciation and Amortization (Including Information on Listed Property).

*Form:* 4562.

*Description:* Taxpayers use Form 4562 to: (1) Claim a deduction for depreciation and/or amortization; (2) make a section 179 election to expense depreciable assets; and (3) answer questions regarding the use of automobiles and other listed property to substantiate the business use under section 274(d).

*Respondents:* Businesses and other for-profits.

*Estimated Total Burden Hours:* 217,399,275 hours.

*OMB Number:* 1545-1357.

*Type of Review:* Extension.

*Title:* PS-78-91 (Final) Procedures for Monitoring Compliance with Low-Income Housing Credit Requirements; PS-50-92 (Final) Rules to Carry Out the Purposes of Section 42 and for Correcting.

*Description:* PS-78-91 The regulations require state allocation plans to provide a procedure for state and local housing credit agencies to monitor for compliance with the requirements of section 42 and report any noncompliance to the I.R.S. PS-50-92 These regulations concern the Secretary's authority to provide guidance under section 42, and provide for the correction of administrative errors and omissions related to the allocation of low-income housing credit dollar amounts and recordkeeping. REG-114664-97. The regulation amends the procedures for state and local housing credit agencies' compliance monitoring and the rules for State.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 104,899 hours.

*OMB Number:* 1545-0531.

*Type of Review:* Revision.

*Title:* United States Estate (and Generation-Skipping Transfer) Tax Return, Estate of nonresident not a citizen of the United States.

*Form:* 706-NA.

*Description:* Under section 6018, executors must file estate tax returns for nonresident non-citizens that had property in the U.S. Executors use Form 706-NS for this purpose. IRS uses the information to determine correct tax and credits.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 3,584 hours.

*OMB Number:* 1545-2070.

*Type of Review:* Extension.

*Title:* Rev. Proc. 2007-48 Rotable Spare Parts Safe Harbor Method.

*Description:* The information for which the agency is requesting to collect will support a taxpayer's claim for eligibility to use the safe harbor method of accounting for rotatable spare parts provided in the proposed revenue procedures. The information will be submitted as a supporting schedule for the Form 3115, Application for Change in Accounting Method.

*Respondents:* Businesses and other for-profits.

*Estimated Total Burden Hours:* 75 hour.

*OMB Number:* 1545-0020.

*Type of Review:* Revision.

*Title:* Quarterly Federal Excise Tax Return.

*Form:* 720.

*Description:* The information supplied on Form 720 is used by the IRS to determine the correct tax liability. Additionally, the data is report by the IRS to Treasury so that funds may be transferred from the general revenue funds to the appropriate trust funds.

*Respondents:* Businesses and other for-profits.

*Estimated Total Burden Hours:* 3,567,704 hour.

*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.

**Robert Dahl,**

*Treasury PRA Clearance Officer.*

[FR Doc. E7-15458 Filed 8-7-07; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Office of Thrift Supervision

#### Proposed Agency Information Collection Activities; Comment Request—Purchase of Branch Office(s) and/or Transfer of Assets/Liabilities

**AGENCY:** Office of Thrift Supervision (OTS), Treasury.

**ACTION:** Notice and request for comment.

**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 comment on proposed and continuing information

collections, as required by the Paperwork Reduction Act of 1995, 44 U.S.C. 3507. The Office of Thrift Supervision within the Department of the Treasury will submit the proposed information collection requirement described below to the Office of Management and Budget (OMB) for review, as required by the Paperwork Reduction Act. Today, OTS is soliciting public comments on its proposal to extend this information collection.

**DATES:** Submit written comments on or before October 9, 2007.

**ADDRESSES:** Send comments, referring to the collection by title of the proposal or by OMB approval number, to Information Collection Comments, Chief Counsel's Office, Office of Thrift Supervision, 1700 G Street, NW., Washington, DC 20552; send a facsimile transmission to (202) 906-6518; or send an e-mail to [infocollection.comments@ots.treas.gov](mailto:infocollection.comments@ots.treas.gov). OTS will post comments and the related index on the OTS Internet Site at [www.ots.treas.gov](http://www.ots.treas.gov). In addition, interested persons may inspect comments at the Public Reading Room, 1700 G Street, NW., by appointment. To make an appointment, call (202) 906-5922, send an e-mail to [public.info@ots.treas.gov](mailto:public.info@ots.treas.gov), or send a facsimile transmission to (202) 906-7755.

**FOR FURTHER INFORMATION CONTACT:** You can request additional information about this proposed information collection from Patricia Goings, Financial Analyst, Applications (202) 906-5668, Office of Thrift Supervision, 1700 G Street, NW., Washington, DC 20552.

**SUPPLEMENTARY INFORMATION:** OTS may not conduct or sponsor an information collection, and respondents are not required to respond to an information collection, unless the information collection displays a currently valid OMB control number. As part of the approval process, we invite comments on the following information collection.

Comments should address one or more of the following points:

a. Whether the proposed collection of information is necessary for the proper performance of the functions of OTS;

b. The accuracy of OTS's estimate of the burden of the proposed information collection;

c. Ways to enhance the quality, utility, and clarity of the information to be collected;

d. Ways to minimize the burden of the information collection on respondents, including through the use of information technology.

We will summarize the comments that we receive and include them in the OTS request for OMB approval. All comments will become a matter of public record. In this notice, OTS is soliciting comments concerning the following information collection.

*OMB Number:* 1550-0025.

*Form Number:* OTS Forms 1584, 1585, and 1589.

*Regulation requirement:* 12 CFR 552.13 and 563.22.

*Description:* Information provided to OTS is evaluated to determine whether the proposed assumption of liabilities and/or transfer of assets transactions complies with applicable laws, regulations, and policy, and will not have an adverse effect on the risk exposure to the insurance fund.

*Type of Review:* Extension without change of currently approved collection.

*Affected Public:* Savings Associations.

*Estimated Number of Respondents:* 41.

*Estimated Frequency of Response:* Event-generated.

*Estimated Burden Hours of Response:* 24 hours.

*Estimated Total Burden:* 984 hours.

*Clearance Officer:* Ira L. Mills, (202) 906-6531, Office of Thrift Supervision, 1700 G Street, NW., Washington, DC 20552.

Dated: August 3, 2007.

**Deborah Dakin,**

*Senior Deputy Chief Counsel, Regulations and Legislation Division.*

[FR Doc. 07-3878 Filed 8-7-07; 8:45 am]

**BILLING CODE 6720-01-M**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0253]

### 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 collection, and allow 60 days for public

comment in response to the notice. This notice solicits comments for information needed to evaluate a credit underwriter's experience.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before October 9, 2007.

**ADDRESSES:** Submit written comments on the collection of information through [www.Regulations.gov](http://www.Regulations.gov) or to Nancy J. Kessinger, Veterans Benefits Administration (20M35), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420 or e-mail to [nancy.kessinger@va.gov](mailto:nancy.kessinger@va.gov). Please refer to "OMB Control No. 2900-0253" in any correspondence. During the comment period, comments may be viewed online through the Federal Docket Management System (FDMS) at [www.Regulations.gov](http://www.Regulations.gov).

**FOR FURTHER INFORMATION CONTACT:** Nancy J. Kessinger at (202) 461-9769 or FAX (202) 275-5947.

**SUPPLEMENTARY INFORMATION:** Under the PRA of 1995 (Pub. L. 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, VBA invites comments on: (1) Whether the proposed collection of information is necessary for the proper performance of VBA's functions, including whether the information will have practical utility; (2) the accuracy of VBA'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:* Nonsupervised Lender's Nomination and Recommendation of Credit Underwriter, VA Form 26-8736a.

*OMB Control Number:* 2900-0253.

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

*Abstract:* VA Form 26-8736a is completed by nonsupervised lender's and the lender's nominee for credit underwriting with the Department of Veterans Affairs. Lenders are authorized by VA to make automatic guaranteed loans if approved for such purposes. The lender is required to have a qualified underwriter to review loans to be closed on automatic basis and determine that the loan meets VA's

credit underwriting standards. VA uses the data collected on the form to evaluate the nominee's credit underwriting experience.

*Affected Public:* Business or other for-profit.

*Estimated Annual Burden:* 750 hours.

*Estimated Average Burden per Respondent:* 15 minutes.

*Frequency of Response:* On occasion.

*Estimated Number of Respondents:* 3,000.

Dated: July 25, 2007.

By direction of the Secretary.

**Denise McLamb,**

*Program Analyst, Records Management Service.*

[FR Doc. E7-15374 Filed 8-7-07; 8:45 am]

**BILLING CODE 8320-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0252]

### 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 collection, and allow 60 days for public comment in response to the notice. This notice solicits comments for information needed to authorize nonsupervised lenders to close loans on an automatic basis.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before October 9, 2007.

**ADDRESSES:** Submit written comments on the collection of information through [www.Regulations.gov](http://www.Regulations.gov) or to Nancy J. Kessinger, Veterans Benefits Administration (20M35), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420 or e-mail to [nancy.kessinger@va.gov](mailto:nancy.kessinger@va.gov). Please refer to "OMB Control No. 2900-0252" in any correspondence. During the comment period, comments may be viewed online