

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of the regulation should be directed to Carolyn N. Brown, at (202) 622-6688, or at Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet, at [Carolyn.N.Brown@irs.gov](mailto:Carolyn.N.Brown@irs.gov).

**SUPPLEMENTARY INFORMATION:**

**Title:** Limitations on Dividends Received Deduction and Other Guidance.

**OMB Number:** 1545-1943.

**Regulation Project Number:** Notice-123059-05.

**Abstract:** This document provides guidance under new section 965, which was enacted by the American Jobs Creation Act of 2004 (Pub. L. 108-357). In general, and subject to limitations and conditions, section 975(a) provides that a corporation that is a U.S. shareholder of a controlled foreign corporation (CFC) may elect, for one taxable year, an 85 percent dividends received deduction (DRD) with respect to certain cash dividends it receives from its CFCs. This document addresses limitations imposed on the maximum amount of section 965(a) DRD under section 965(b)(1) (under which the maximum amount of an eligible dividend is the greatest of \$500 million, or earnings permanently reinvested outside the United States), section 965(b)(2) (regarding certain base-period repatriations), section 965(b)(3) (regarding certain increases in related party indebtedness), and certain miscellaneous limitations (related to the foreign tax credit).

**Current Actions:** There is no change to this notice.

**Type of Review:** Extension of OMB approval.

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

**Estimated Number of Respondents:** 25,000.

**Estimated Time per Respondent:** 3 hours.

**Estimated Total Annual Burden Hours:** 1,250,000

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: August 1, 2008.

**Glenn P. Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. E8-19344 Filed 8-20-08; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8892

**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 Form 8892, Payment of Gift/GST Tax and/or Application for Extension to File Form 709.

**DATES:** Written comments should be received on or before October 20, 2008 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Internal Revenue

Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of the form and instructions should be directed to Carolyn N. Brown, at (202) 622-6688, or at Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet, at [Carolyn.N.Brown@irs.gov](mailto:Carolyn.N.Brown@irs.gov).

**SUPPLEMENTARY INFORMATION:**

**Title:** Payment of Gift/GST Tax and/or Application for Extension to File Form 709.

**OMB Number:** 1545-1913.

**Form Number:** Form 8892.

**Abstract:** Form 8892 was created to serve a dual purpose. First, the form enables the taxpayers to request an extension of time to file Form 709 when they are not filing an individual income tax extension. Second, it serves as a payment voucher for taxpayers who are filing an individual income tax extension (by Form 4868) and will have a gift tax balance due on Form 709.

**Current Actions:** There are no changes being made to the form at this time.

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

**Affected Public:** Individuals or households.

**Estimated Number of Respondents:** 10,000.

**Estimated Time per Respondent:** 44 mins.

**Estimated Total Annual Burden Hours:** 7,400.

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: August 6, 2008.

**Glenn P. Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. E8-19345 Filed 8-20-08; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Office of Thrift Supervision

[AC-25: OTS Nos. 06789]

#### Elk County Savings and Loan Association, Ridgway, PA; Approval of Conversion Application

Notice is hereby given that on August 13, 2008, the Office of Thrift Supervision approved the application of Elk County Savings and Loan Association, Ridgway, Pennsylvania, to convert to the stock form of organization. Copies of the application are available for inspection by appointment (phone number: (202) 906-5922 or e-mail:

*Public.Info@OTS.Treas.gov* at the Public Reading Room, 1700 G Street, NW., Washington, DC 20552, and the OTS Northeast Regional Office, Harborside Financial Center, Plaza Five, Suite 1600, Jersey City, NJ 07311.

By the Office of Thrift Supervision.

Dated: August 14, 2008.

**Sandra E. Evans,**

*Federal Register Liaison.*

[FR Doc. E8-19226 Filed 8-20-08; 8:45 am]

**BILLING CODE 6720-01-M**

## DEPARTMENT OF THE TREASURY

### Office of Thrift Supervision

[AC-24: OTS Nos. 0890 and H4521]

#### Home Bank, Lafayette, LA; Approval of Conversion Application

Notice is hereby given that on August 12, 2008, the Office of Thrift

Supervision approved the application of Home Bank, Lafayette, Louisiana, to convert to the stock form of organization. Copies of the application are available for inspection by appointment (phone number: (202) 906-5922 or e-mail:

*Public.Info@OTS.Treas.gov* at the Public Reading Room, 1700 G Street, NW., Washington, DC 20552, and the OTS Midwest Regional Office, 225 E. John Carpenter Freeway, Suite 500, Irving, Texas 75062-2326.

Dated: August 14, 2008.

By the Office of Thrift Supervision.

**Sandra E. Evans,**

*Federal Register Liaison.*

[FR Doc. E8-19225 Filed 8-20-08; 8:45 am]

**BILLING CODE 6720-01-M**

## DEPARTMENT OF VETERANS AFFAIRS

### Advisory Committee on OIF/OEF Veterans and Families; Notice of Meeting

The Department of Veterans Affairs (VA) gives notice under Public Law 92-463 (Federal Advisory Committee Act) that the Advisory Committee on OIF/OEF Veterans and Families will conduct a meeting and a site visit in the Palo Alto, California area on September 16-18, 2008. Committee activities will include tours and briefings at various VA facilities.

The purpose of the Committee is to advise the Secretary of Veterans Affairs on the full spectrum of health care, benefits delivery and related family support issues that confront service members during their transition from active duty to veteran status and during their post-service years. The Committee will focus on the concerns of all men and women with active military service in Operation Iraqi Freedom and/or Operation Enduring Freedom, but will pay particular attention to severely disabled veterans and their families.

The agenda for the September 16-18 meeting will include briefings on recent site visits, discussions on proposed recommendations to the Department of Veterans Affairs (VA), and tours of the VA Medical Center. The Committee will discuss its findings and observations based on previous Committee meetings, site visits, written reports, and personal experiences.

On Tuesday, September 16, from 9 a.m. until 12 noon, the Committee will meet at The Cabana Hotel Palo Alto, 4290 El Camino Real, Palo Alto, CA. In the afternoon, the Committee will meet at the Palo Alto VA Medical Center, tour the facility and receive briefings from staff.

On Wednesday, September 17, from 9 a.m. to 12 noon, the Committee will meet in closed session. The Committee will be meeting with clinicians and individual patients receiving services at VA's Menlo Park facility. The session will be closed to protect the privacy of the patients and to minimize possible interference with the delivery of medical services. Closing the meeting is in compliance with 5 U.S.C. Sec 552b(c)(6). In the afternoon, from 2 p.m.-5 p.m., the Committee will meet in open session at The Cabana Hotel Palo Alto, 4290 El Camino Real, Palo Alto, CA.

On Thursday, September 18, from 9 a.m. to 4 p.m., the Committee will meet in open session at The Cabana Hotel Palo Alto, 4290 El Camino Real, Palo Alto, CA.

The meeting will include time reserved for public comments. Individuals wishing to make oral statements must pre-register not later than September 10, 2008 by contacting Syreeta Cherry via e-mail at *Syreeta.Cherry@va.gov*, and by submitting 1-2 page summaries of their statements for inclusion in the official record of the meeting. Oral statements by the public will be limited to five minutes each and will be received at 3 p.m.-3:30 p.m. on September 17, and 1 p.m.-1:30 p.m. on September 18. Interested individuals may also submit written statements for the Committee's review to the Advisory Committee on OIF/OEF Veterans and Families (008), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420.

Any member of the public seeking additional information should contact Laura O'Shea, Designated Federal Officer, at (202) 461-5765.

Dated: August 15, 2008.

By direction of the Secretary:

**E. Philip Riggan,**

*Committee Management Officer.*

[FR Doc. E8-19300 Filed 8-20-08; 8:45 am]

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