

or statements to support the tax-free sales. In addition, 27 CFR part 53 requires a specific statement from the ultimate vendor to support claims for certain tax refunds or credits. Although the regulations require firearms and ammunition excise taxpayers to design and reproduce these certificates or statements as specified in the regulations, in order to promote uniformity among excise taxpayers and compliance with regulations, these certificates and statements are needed.

**Current Actions:** We are submitting this information collection request for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

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

**Affected Public:** Business or other for-profit; individuals or households; State or Local Governments.

**Estimated Number of Respondents:** 7,000.

**Estimated Total Annual Burden Hours:** 52,500.

Dated: November 19, 2010.

**Gerald Isenberg,**

*Director, Regulations and Rulings Division.*

[FR Doc. 2010-29863 Filed 11-26-10; 8:45 am]

**BILLING CODE 4810-31-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Art Advisory Panel—Closed Meeting

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

**ACTION:** Notice of Closed Meeting of Art Advisory Panel for Decorative Art.

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

**DATES:** The meeting will be held December 8, 2010.

**ADDRESSES:** The closed meeting of the Art Advisory Panel for Decorative Art will be held on December 8, 2010, in the Appeals Media Center beginning at 9:30 a.m., Franklin Court Building, 1099 14th Street, NW., Washington, DC 20005.

**FOR FURTHER INFORMATION CONTACT:** Joseph E. Bothwell, C:AP:PV:ART, 1099 14th Street, NW., Washington, DC 20005. Telephone (202) 435-5611 (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., that a closed meeting of the Art Advisory

Panel for Decorative Art will be held on December 8, 2010, beginning at 9:30 a.m., in room 4112, Appeals Large Conference Room, 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.

**Diane S. Ryan,**  
*Chief, Appeals.*

[FR Doc. 2010-30049 Filed 11-24-10; 11:15 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Publication of the Tier 2 Tax Rates

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

**ACTION:** Notice.

**SUMMARY:** Publication of the tier 2 tax rates for calendar year 2011 as required by section 3241(d) of the Internal Revenue Code (26 U.S.C. section 3241). Tier 2 taxes on railroad employees, employers, and employee representatives are one source of funding for benefits under the Railroad Retirement Act.

**DATES:** The tier 2 tax rates for calendar year 2011 apply to compensation paid in calendar year 2011.

**FOR FURTHER INFORMATION CONTACT:** Kathleen Edmondson, CC:TEGE:EOEG:ET1, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224, Telephone Number (202) 622-0047 (not a toll-free number).

**TIER 2 TAX RATES:** The tier 2 tax rate for 2011 under section 3201(b) on employees is 3.9 percent of compensation. The tier 2 tax rate for 2011 under section 3221(b) on employers is 12.1 percent of compensation. The tier 2 tax rate for 2011 under section 3211(b) on employee representatives is 12.1 percent of compensation.

Dated: November 17, 2010.

**Nancy Marks,**

*Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities).*

[FR Doc. 2010-29887 Filed 11-26-10; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0060]

### Agency Information Collection (Claim for One Sum Payment (Government Life Insurance)) Activities under OMB Review

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

**ACTION:** Notice.

**SUMMARY:** In compliance with the Paperwork Reduction Act (PRA) of 1995 (44 U.S.C. 3501-3521), this notice announces that the Veterans Benefits Administration (VBA), Department of Veterans Affairs, will submit the collection of information abstracted below to the Office of Management and Budget (OMB) for review and comment. The PRA submission describes the nature of the information collection and its expected cost and burden; it includes the actual data collection instrument.

**DATES:** Comments must be submitted on or before December 29, 2010.

**ADDRESSES:** Submit written comments on the collection of information through <http://www.Regulations.gov>; or to VA's OMB Desk Officer, OMB Human Resources and Housing Branch, New Executive Office Building, Room 10235, Washington, DC 20503 (202) 395-7316. Please refer to "OMB Control No. 2900-0060" in any correspondence.

**FOR FURTHER INFORMATION CONTACT:** Denise McLamb, Enterprise Records Service (005R1B), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420, (202) 461-7485, fax (202) 273-0443 or e-mail [denise.mclamb@mail.va.gov](mailto:denise.mclamb@mail.va.gov). Please refer to "OMB Control No. 2900-0060."

#### SUPPLEMENTARY INFORMATION:

##### Titles:

a. Claim for One Sum Payment (Government Life Insurance), VA Form 29-4125.

b. Claim for Monthly Payments (National Service Life Insurance), VA Form 29-4125a.

c. Claim for Monthly Payments (United States Government Life Insurance, (USGLI)), VA Form 29-4125k.

*OMB Control Number: 2900-0060.*

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

*Abstract:* Beneficiaries of deceased veterans must complete VA Form 29-4125 to apply for proceeds of the veteran's Government Insurance policies. If the beneficiary desires monthly installment in lieu of one lump payment he or she must complete VA Forms 29-4125a and 29-4125k. VA uses the information to determine the claimant's eligibility for payment of insurance proceeds and to process monthly installment payments.

An agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The **Federal Register** Notice with a 60-day comment period soliciting comments on this collection of information was published on September 16, 2010, at page 56664.

*Affected Public:* Individuals or households.

*Estimated Annual Burden:*

- a. VA Form 29-4125—8,200 hours.
- b. VA Form 29-4125a—185 hours.
- c. VA Form 4125k—125 hours.

*Estimated Average Burden per Respondents:*

- a. VA Form 29-4125—6 minutes.
- b. VA Form 29-4125a—6 minutes.
- c. VA Form 4125k—15 minutes.

*Frequency of Response:* On occasion.

*Estimated Number of Respondents:*

- a. VA Form 29-4125—82,000.
- b. VA Form 29-4125a—1,850.
- c. VA Form 4125k—500.

Dated: November 23, 2010.

By direction of the Secretary.

**Denise McLamb,**

*Program Analyst, Enterprise Records Service.*

[FR Doc. 2010-29933 Filed 11-26-10; 8:45 am]

**BILLING CODE 8320-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0613]

### Proposed Information Collection (Recordkeeping at Flight Schools); 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 this notice. This notice solicits comments on the information needed to determine if courses offered by a flight school should be approved.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before January 28, 2011.

**ADDRESSES:** Submit written comments on the collection of information through Federal Docket Management System (FDMS) at <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 [nancy.kessinger@va.gov](mailto:nancy.kessinger@va.gov). Please refer to "OMB Control No. 2900-0613" in any correspondence. During the comment period, comments may be viewed online through the FDMS.

**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. 3501-3521), 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, 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:* Recordkeeping at Flight Schools (38 U.S.C. 21.4263 (h)(3)).

*OMB Control Number:* 2900-0613.

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

*Abstract:* Flight schools are required to maintain records on students to support continued approval of their courses. VA uses the data collected to determine whether the courses and

students meet the requirements for flight training benefits and to properly pay students.

*Affected Public:* Business or other for-profit and Not -for-profit institutions.

*Estimated Annual Burden:* 274 hours.

*Estimated Average Burden Per*

*Respondent:* 20 minutes.

*Frequency of Response:* On occasion.

*Estimated Number of Respondents:* 394.

*Estimated Annual Responses:* 821.

Dated: November 23, 2010.

By direction of the Secretary.

**Denise McLamb,**

*Program Analyst, Enterprise Records Services.*

[FR Doc. 2010-29913 Filed 11-26-10; 8:45 am]

**BILLING CODE 8320-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0180]

### Proposed Information Collection (Compliance Report of Proprietary Institutions) Activity: 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 determine whether proprietary schools receiving Federal financial assistance from VA and the Department of Education are in compliance with equal opportunity laws.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before January 28, 2011.

**ADDRESSES:** Submit written comments on the collection of information through the Federal Docket Management System (FDMS) at <http://www.Regulations.gov>; or to Nancy J. Kessinger, Veterans Benefits Administration (20M35), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC