

beneficial owner of the income for which Form W-8BEN is being provided and, if applicable, to claim a reduced rate of, or exemption from, withholding as a resident of a foreign country with which the United States has an income tax treaty. Form W-8ECI is used to establish that the person is a foreign person, is the beneficial owner of the income for which Form W-8ECI is being provided, and to claim that the income is effectively connected with the conduct of a trade or business within the United States.

*Respondents:* Businesses and other for-profits.

*Estimated Total Burden Hours:* 43,280,135 hours.

*OMB Number:* 1545-1142.

*Type of Review:* Extension.

*Title:* INTL-939-86 (NPRM) Insurance Income of a Controlled Foreign Corporation for Taxable Years Beginning After December 31, 1986.

*Description:* The information is required to determine the location of moveable property; allocate income and deductions to the proper category of insurance income, determine those amounts for computing taxable income that are derived from an insurance company annual statement, and permit a CFC to elect to treat related person insurance income as income effectively connected with the conduct of a U.S. trade or business. The respondents will be businesses or other for-profit institutions.

*Respondents:* Businesses and other for-profits.

*Estimated Total Burden Hours:* 14,100 hours.

*OMB Number:* 1545-1886.

*Type of Review:* Extension.

*Title:* Revenue procedure 2004-35, Late Spousal S Corp Consents in Community Property States.

*Description:* This revenue procedure requires the collection of certain information in order for the taxpayer to gain relief for late shareholder consents for Subchapter S elections. The information is designed to make sure that applications for relief meet the requirements set out in the revenue procedure.

*Respondents:* Businesses and other for-profits.

*Estimated Total Burden Hours:* 500 hours.

*OMB Number:* 1545-1243.

*Type of Review:* Revision.

*Title:* PS-163-84 (Final) Treatment of Transactions between Partners and Partnerships.

*Description:* Section 707(a)(2) provides that if there is a transfer of money or property by a partner to a

partnership, the transfer will be treated, in certain situations, as a disguised sale between the partner and the partnership. The regulations provide that the partner or the partnership should disclose the transfers and certain attendant facts in some situations.

*Respondents:* Businesses and other for-profits.

*Estimated Total Burden Hours:* 2,500 hours.

*OMB Number:* 1545-1051.

*Type of Review:* Extension.

*Title:* INTL-29-91 (Final)

Computation and Characterization of Income and Earnings and Profits under the Dollar Approximate Separate Transactions Method of Accounting (DASTM).

*Description:* For taxable years after the final regulations are effective, taxpayers operating in hyperinflationary currencies must use the U.S. dollar as their functional currency and compute income using the dollar approximate separate transactions method (DASTM). Small taxpayers may elect an alternate method by which to compute income or loss. For prior taxable years in which income was computed using the profit and loss method, taxpayers may elect to re-compute their income using DASTM.

*Respondents:* Businesses or other for-profits.

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

*OMB Number:* 1545-0245.

*Type of Review:* Extension.

*Title:* Environmental Taxes.

*Form:* 6627.

*Description:* Form 6627 is used to figure the environmental tax on ozone-depleting chemicals (ODCs), imported products that used ODCs as materials in the manufacture or production of the product, and the floor stocks tax ODCs. Sections 4681 and 4682 impose a tax on ODCs and imported products containing ODCs.

*Respondents:* Businesses and other for-profits.

*Estimated Total Burden Hours:* 8,006 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.

**Robert Dahl,**

*Treasury PRA Clearance Officer.*

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## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-New (EVHAMHS)]

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

**AGENCY:** Office of Policy, Planning and Preparedness, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** The Office of Policy, Planning and Preparedness (OPP&P), 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 new collection of information, and allow 60 days for public comment in response to the notice. This notice solicits comments on information needed by the VA to assess the achievement of Veterans Health Administration program outcomes in the area of mental health services.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before October 22, 2007.

**ADDRESSES:** Submit written comments on the collection of information through <http://www.Regulations.gov>; or to Barbara Stephens, Office of Policy and Planning, Department of Veterans Affairs, 810 Vermont Ave., NW., Washington, DC 20420 or e-mail [barbara.stephens@va.gov](mailto:barbara.stephens@va.gov). Please refer to "OMB Control No. 2900-NEW (EVHAMHS)" in any correspondence. During the comment period, comments may be viewed online through the Federal Docket Management System (FDMS) at <http://www.Regulations.gov>.

**FOR FURTHER INFORMATION CONTACT:** Barbara Stephens at (202) 461-5776 or FAX (202) 273-5993.

**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, the Office of Policy, Planning and Preparedness invites comments on: (1) Whether the proposed collection of information is necessary for the proper performance of

VA's functions, including whether the information will have practical utility; (2) the accuracy of VA'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:* Evaluation of Veterans Health Administration Mental Health Services.

*OMB Control Number:* 2900–New (EVHAMHS).

*Type of Review:* New collection.

*Abstract:* VA will use the data collected to assess the achievement of Veterans Health Administration program outcomes in the area of mental health services for schizophrenia, bipolar disorder, post-traumatic stress disorder, major depression, and substance use disorders, as well as the implementation and impact of the Mental Health Strategic Plan. The data will assist the VA in determining the type, level, and quality of care provided, and the degree of satisfaction for the five mental health diagnoses across the continuum of care, and, when performance falls short, to develop recommendations for improvements.

*Affected Public:* Individuals or households.

*Estimated Total Annual Burden:* 4,109 hours.

*Estimated Average Burden Per Respondent:* 30 minutes.

*Frequency of Response:* One-time.

*Estimated Number of Respondents:* 8,218.

Dated: August 7, 2007.

By direction of the Secretary.

**Denise McLamb,**

*Program Analyst, Records Management Service.*

[FR Doc. E7–16484 Filed 8–21–07; 8:45 am]

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## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0095]

### 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 on information needed to determine net income derived from farming.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before October 22, 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. 2900–0095” 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. 3501–3521), 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:* Pension Claim Questionnaire for Farm Income, VA Form 21–4165.

*OMB Control Number:* 2900–0095.

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

*Abstract:* VA Form 21–4165 is used to gather information necessary to determine a claimant's countable annual income and available assets due to farm operations. Farm income is not necessarily received on a weekly or monthly basis, and farm operating expenses must be considered in determining a claimant's eligibility to income-based benefits.

*Affected Public:* Individuals or households, and Farms.

*Estimated Annual Burden:* 1,038 hours.

*Estimated Average Burden Per Respondent:* 30 minutes.

*Frequency of Response:* Annually.

*Estimated Number of Respondents:* 2,075.

Dated: July 24, 2007.

By direction of the Secretary.

**Denise McLamb,**

*Program Analyst, Records Management Service.*

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