

Estimated Burden Hours Per Respondent/Recordkeeper: Various.
Frequency of Response: Quarterly.
Estimated Total Reporting/Recordkeeping Burden: 41,667 hours.
Clearance Officer: Lois K. Holland (202) 622-1563, Departmental Offices, Room 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.
OMB Reviewer: Alexander T. Hunt (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,
Treasury PRA Clearance Officer.
 [FR Doc. 05-10637 Filed 5-26-05; 8:45 am]
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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

May 23, 2005.
 The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.
Dates: Written comments should be received on or before June 27, 2005 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0922.

Form Numbers: IRS Forms 8329 and 8330.
Type of Review: Extension.
Title: Form 8329: Lender's Information Return for Mortgage Credit Certificates (MCCs); and
Form 8330: Issuer's Quarterly Information Return for Mortgage Credit Certificates (MCCs).

Description: Form 8329 is used by lending institutions and Form 8330 is used by state and local government to report on mortgage credit certificates (MCCs) authorized under Internal Revenue Code (IRC) Section 25. IRS matches the information supplied by lenders and issuers to ensure that the credit is computed properly.

Respondents: Business or other for-profit, State, Local or Tribal Government.

Estimated Number of Respondents/Recordkeepers: 10,500.

Estimated Burden Hours Respondent/Recordkeeper:

	Form 8329	Form 8330
Recordkeeping	3 hr., 35 min	4 hr., 32 min.
Learning about the law or the form	1 hr., 5 min	1 hr., 23 min.
Preparing and sending the form to the IRS	1 hr., 12 min	1 hr., 31 min.

Frequency of response: Quarterly (Form 8330); Annually (Form 8329).
Estimated Total Reporting/Recordkeeping Burden: 73,720 hours.
OMB Number: 1545-1100.
Regulation Project Number: REG-209106-89 NPRM (formerly EE-84-89).
Type of Review: Extension.
Title: Changes with Respect to Prizes and Awards and Employee Achievement Awards.
Description: This regulation requires recipients of prizes and awards to maintain records to determine whether a qualifying designation has been made. The affected public are prize and award recipients who seek to exclude the cost of qualifying prize or award.
Respondents: Individuals and households.
Estimated Number of Respondents: 5,100.
Estimated Burden Hours Respondent: 15 minutes.
Frequency of response: On occasion.
Estimated Total Reporting Burden: 1,275 hours.
OMB Number: 1545-1375.
Regulation Project Number: IA-5-92 Final.
Type of Review: Extension.

Title: Carryover of Passive Activity Losses and Credit and At Risk Losses to Bankruptcy Estates of Individuals.

Description: These regulations provide for a joint election to have the regulations apply to certain bankruptcy cases. In a chapter 7 case, the written consent of the trustee must be obtained. In a chapter 11 case the election must be in the reorganization plan or in a court order.

Respondents: Individuals or households.
Estimated Number of Respondents: 500.
Estimated Burden Hours Respondent: 1 hour.

Frequency of response: Annually.
Estimated Total Reporting Burden: 100 hours.

OMB Number: 1545-1409.
Form Number: IRS Form 8842.
Type of Review: Extension.
Title: Election to Use Different Annualization Periods for Corporate Estimated Tax.

Description: Form 8842 is used by corporations (including S corporations), tax-exempt organizations subject to the unrelated business income tax, and private foundations to annually elect the use of an annualization period in section 6655(e)(2)(c)(i) or (ii) for purpose of figuring the corporation's estimated tax payments under the annualized income installment method.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 1,700.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping—1 hr., 55 min.
 Learning about the law or the form—6 min.
 Preparing and sending the form to the IRS—8 min.

Frequency of response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 4,335 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.

Lois K. Holland,
Treasury PRA Clearance Officer.
 [FR Doc. 05-10638 Filed 5-26-05; 8:45 am]
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DEPARTMENT OF THE TREASURY**Submission for OMB Review;
Comment Request**

May 23, 2005.

The Department of the Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

DATES: Written comments should be received on or before June 27, 2005 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1762.

Form Numbers: IRS Form 8050.

Type of Review: Extension.

Title: Direct Deposit of corporate Tax Refund.

Description: This form is used to request a deposit of a tax refund directly into an account at any U.S. bank or other financial institution.

Respondents: Business or other for-profit, Individuals or households.

Estimated Number of Respondents/Recordkeepers: 210,000.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping—1 hr., 25 min.

Learning about the law or the form—6 min.

Preparing, copying, assembling, and sending the form to the IRS—7 min.

Frequency of response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 348,600 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.

Lois K. Holland,

Treasury PRA Clearance Officer.

[FR Doc. 05-10639 Filed 5-26-05; 8:45 am]

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**DEPARTMENT OF VETERANS
AFFAIRS**

[OMB Control No. 2900-0251]

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

AGENCY: Veterans Benefits Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: The Veterans Benefits Administration (VBA) 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 the status of a defaulted loan account.

DATES: Written comments and recommendations on the proposed collection of information should be received on or before July 26, 2005.

ADDRESSES: Submit written comments on the collection of information to Nancy J. Kessinger, Veterans Benefits Administration (20M35), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420 or e-mail: nancy.kessinger@mail.va.gov. Please refer to "OMB Control No. 2900-0251" in any correspondence.

FOR FURTHER INFORMATION CONTACT: Nancy J. Kessinger at (202) 273-7079 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: Present Status of Loan, VA Form 26-8778.

OMB Control Number: 2900-0251.

Type of Review: Extension of a currently approved collection.

Abstract: VA Form 26-8778 is used to obtain pertinent data from servicers regarding the status of defaulted loans. VA uses the information collected to properly service all defaulted loans.

Affected Public: Business or other for-profit.

Estimated Annual Burden: 29,167 hours.

Estimated Average Burden Per Respondent: 10 minutes.

Frequency of Response: On occasion.

Estimated Number of Respondents: 175,000.

Dated: May 20, 2005.

By direction of the Secretary.

Denise McLamb,

Program Analyst, Records Management Service.

[FR Doc. E5-2707 Filed 5-26-05; 8:45 am]

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**DEPARTMENT OF VETERANS
AFFAIRS**

[OMB Control No. 2900-0657]

**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 obtain certification from State approving agency and employees of VA certifying that they do not own any interest in a proprietary profit school.

DATES: Written comments and recommendations on the proposed collection of information should be received on or before July 26, 2005.