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: January 18, 2005.

## Paul Finger,

IRS Reports Clearance Officer. [FR Doc. 05–1334 Filed 1–24–05; 8:45 am] BILLING CODE 4830–01–P

#### **DEPARTMENT OF THE TREASURY**

#### **Internal Revenue Service**

Open Meeting of the Area 5 Taxpayer Advocacy Panel (Including the States of Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, Oklahoma, South Dakota, and Texas)

**AGENCY:** Internal Revenue Service (IRS)

Treasury.

ACTION: Notice.

**SUMMARY:** An open meeting of the Area 5 Taxpayer Advocacy Panel will be conducted. The Taxpayer Advocacy Panel is soliciting public comment, ideas, and suggestions on improving customer service at the Internal Revenue Service.

**DATES:** The meeting will be held Friday, February 18, 2005, from 10 a.m. to 4 p.m. Central Time and Saturday, February 19, from 8 a.m. to 12 p.m. Central Time.

# FOR FURTHER INFORMATION CONTACT:

Mary Ann Delzer at 1–888–912–1227, or (414) 297–1604.

**SUPPLEMENTARY INFORMATION: Notice is** hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that a meeting of the Area 5 Taxpayer Advocacy Panel will be held Friday, February 18, 2005, from 10 a.m. to 4 p.m. Central Time, and Saturday, February 19, from 8 a.m. to 12 p.m. Central Time, at Homewood Suites, 4143 Governors Row, Austin, TX. You can submit written comments to the panel by faxing to (414) 297-1623, or by mail to Taxpayer Advocacy Panel, Stop1006MIL, 310 West Wisconsin Avenue, Milwaukee, WI 53203-2221, or you can contact us at

www.improveirs.org. This meeting is not required to be open to the public, but because we are always interested in community input, we will accept public comments. Please contact Mary Ann Delzer at 1–888–912–1227 or (414) 297–1604 for additional information.

The agenda will include the following: Various IRS issues.

Dated: January 18, 2005.

#### Tersheia Carter,

Acting Director, Taxpayer Advocacy Panel. [FR Doc. 05–1328 Filed 1–24–05; 8:45 am] BILLING CODE 4830–01–P

#### **DEPARTMENT OF THE TREASURY**

#### **Internal Revenue Service**

Open Meeting of the Area 2 Taxpayer Advocacy Panel (Including the States of Delaware, North Carolina, South Carolina, New Jersey, Maryland, Pennsylvania, Virginia, West Virginia and the District of Columbia)

**AGENCY:** Internal Revenue Service (IRS) Treasury.

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Area 2 Taxpayer Advocacy Panel will be conducted in Columbia, S.C. The Taxpayer Advocacy Panel is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service.

**DATES:** The meeting will be held Friday, February 18, 2005, and Saturday, February 19, 2005.

**FOR FURTHER INFORMATION CONTACT:** Inez E. De Jesus at 1–888–912–1227 (toll-free), or 954–423–7977 (non toll-free).

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to section 10 (a) (2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that an open meeting of the Area 2 Taxpayer Advocacy Panel will be held Friday, February 18, 2005 from 8 a.m. to 12 p.m. and from 1 p.m. to 5 p.m. ET and Saturday, February 19, 2004 from 8 a.m. to 12 p.m. ET in Columbia, S.C. at the Internal Revenue Service office, 1835 Assembly Street, Columbia, S.C. 29201. For information or to confirm attendance, notification of intent to attend the meeting must be made with Inez De Jesus. Ms. De Jesus may be reached at 1-888-912-1227 or 954-423-7977, or write Inez E. De Jesus, TAP Office, 1000 South Pine Island Rd., Suite 340, Plantation, FL 33324, or post comments to the Web site: http:// www.improveirs.org. The agenda will include the following: Various IRS issues.

Dated: January 19, 2005.

#### Martha Curry,

Acting Director, Taxpayer Advocacy Panel. [FR Doc. 05–1330 Filed 1–24–05; 8:45 am] BILLING CODE 4830–01–P

# DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0055]

## 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 surviving spouse of a veteran eligibility for a VA home loan.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before March 28, 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: irmnkess@vba.va.gov. Please refer to "OMB Control No. 2900–0055" 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 (Public Law 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