*Title:* Request for Recovery of Overpayments Under Arbitrage Rebate Provisions.

*OMB Number:* 1545–1750. *Form Number:* 8038–R.

Abstract: Under Treasury Regulations section 1.148–3(i), bond issuers may recover an overpayment of arbitrage rebate paid to the United States under Internal Revenue Code section 148. Form 8038–R is used to request recovery of any overpayment of arbitrage rebate made under the arbitrage rebate provisions.

*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: State, local or tribal governments.

Estimated Number of Respondents: 200.

Estimated Time per Respondent: 12 hours, 16 minutes.

Estimated Total Annual Burden Hours: 2,458.

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: October 4, 2007.

### Glenn Kirkland,

IRS Reports Clearance Office.
[FR Doc. E7–20305 Filed 10–15–07; 8:45 am]
BILLING CODE 4830–01–P

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

#### **Internal Revenue Service**

## Proposed Collection; Comment Request for Form 1120–SF

**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 1120-SF, U.S. Income Tax Return for Settlement Funds (Under Section 468B). DATES: Written comments should be received on or before December 17, 2007 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn 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 Larnice Mack at Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622–3179, or through the internet at (Larnice.Mack@irs.gov).

## SUPPLEMENTARY INFORMATION:

Title: U.S. Income Tax Return for Settlement Funds (Under Section 468B). OMB Number: 1545–1394. Form Number: 1120–SF.

Abstract: Form 1120—SF is used by settlement funds to report income and taxes on earnings of the fund. The fund may be established by court order, a breach of contract, a violation of law, an arbitration panel, or the Environmental Protection Agency. The IRS uses Form 1120—SF to determine if income and taxes are correctly computed.

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: Business or other forprofit organizations. Estimated Number of Respondents: 1.000.

Estimated Time per Respondent: 27 hours, 20 minutes.

Estimated Total Annual Burden Hours: 27,330.

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: October 4, 2007.

## Glenn Kirkland,

IRS Reports Clearance Officer. [FR Doc. E7–20306 Filed 10–15–07; 8:45 am] BILLING CODE 4830–01–P

# DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-New (38 CFR 21.7080)]

## Agency Information Collection 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, has submitted 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 November 15, 2007.

ADDRESSES: Submit written comments on the collection of information through 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-New (38 CFR 21.7080)" in any correspondence.

## FOR FURTHER INFORMATION CONTACT:

Denise McLamb, Records Management 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. Please refer to "OMB Control No. 2900–New (38 CFR 21.7080)."

## SUPPLEMENTARY INFORMATION:

*Title:* Evidence for Transfer of Entitlement of Education Benefits (CFR 21.7080).

*OMB Control Number:* 2900-New (38 CFR 21.7080).

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

Abstract: Servicemembers on active duty may request to designate up to a maximum of 18 months of their educational assistance entitlement to their spouse, one or more of their children, or a combination of the spouse and children. VA will accept DOD Form 2366-1 as evidence that the servicemember was approved by the military to transfer entitlement. The servicemember must submit in writing to VA, the name of each dependent, the number of months of entitlement transferred to each dependent, and the period (beginning date or ending date) for which the transfer will be effective for each designated dependent. VA will use the information shown on DOD Form 2366–1 to determine whether the dependent qualifies to receive education benefits under the transfer of entitlement provision of law.

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 July 30, 2007, at page 41586–41587.

Affected Public: Individuals or households.

Estimated Annual Burden: 2. Estimated Average Burden per Respondent: 5 minutes.

Frequency of Response: Once. Estimated Number of Respondents: 24

Dated: October 10, 2007. By direction of the Secretary.

#### Denise McLamb,

Program Analyst, Records Management Service.

[FR Doc. E7–20327 Filed 10–15–07; 8:45 am]

# DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0546]

## Agency Information Collection Activities Under OMB Review

**AGENCY:** National Cemetery 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 National Cemetery Administration (NCA), Department of Veterans Affairs, has submitted 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 November 15, 2007.

ADDRESSES: Submit written comments on the collection of information through 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. 2900–0546" in any correspondence.

## FOR FURTHER INFORMATION CONTACT:

Denise McLamb, Records Management 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. Please refer to "OMB Control No. 2900–0546" In any correspondence.

## SUPPLEMENTARY INFORMATION:

*Title:* Gravesite Reservation Survey (2 Year), VA Form 40–40.

OMB Control Number: 2900–0546. Type of Review: Extension of a currently approved collection.

Abstract: VA Form Letter 40–40 is sent biennially to individuals holding gravesite set-asides to ascertain their wish to retain the set-aside, or relinquish it. Gravesite reservation surveys are necessary as some holders become ineligible, are buried elsewhere, or simply wish to cancel a gravesite set-aside. The survey is conducted to assure that gravesite set-asides do not go unused.

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 August 8, 2007, at pages 44613–44614.

Affected Public: Individuals or households, Business or other for profit. Estimated Annual Burden: 2,750. Estimated Average Burden Per Respondent: 10 minutes.

Frequency of Response: Biennially. Estimated Number of Respondents: 16,500.

Dated: October 10, 2007.

By direction of the Secretary.

### Denise McLamb,

Program Analyst, Records Management Service.

[FR Doc. E7–20331 Filed 10–15–07; 8:45 am] BILLING CODE 8320–01–P

# 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