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 December 20, 2004 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1639. Regulation Project Number: REG-106012-98 Final.

Type of Review: Extension. *Title:* Definition of Contribution in Aid of Construction under section 118(c).

Description: The regulations provide guidance with respect to section 118(c), which provides that a contribution in aid of construction received by a regulated public water or sewage utility is treated as a contribution to the capital of the utility and excluded from gross income.

Respondents: Business or other forprofit.

Estimated Number of Respondents: 300.

Estimated Burden Hours Respondent: 1 hour.

Frequency of Response: Annually. Estimated Total Reporting Burden: 300 hours.

Clearance Officer: R. Joseph Durbala (202) 622-3634, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

OMB Reviewer: Joseph F. Lackey, Jr. (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. 04-25596 Filed 11-17-04; 8:45 am] BILLING CODE 4830-01-P

DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0153]

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 the information needed to determine the insured's continuous entitlement to disability insurance benefits.

DATES: Written comments and recommendations on the proposed collection of information should be received on or before January 18, 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. 2900–0153" 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. 3501-21), 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: Disability Benefits Questionnaire, VA Forms 29-8313 and 29-8313-1.

OMB Control Number: 2900-0153. Type of Review: Extension of a currently approved collection.

Abstract: When an insured has been granted waiver of premium or income benefits based on total disability, he/she must report conditions needed to continue disability insurance benefits. VA uses the data collected on VA Forms 29-8313 and 29-8313-1 to determine the insured's continuous entitlement to disability insurance benefits.

Affected Public: Individuals or households.

Estimated Annual Burden: 15,000 hours.

Estimated Average Burden Per Respondent: 15 minutes.

Frequency of Response: On occasion. Estimated Number of Respondents: 60.000.

Dated: November 5, 2004.

By direction of the Secretary.

Cindy Stewart,

Program Analyst, Records Management Service.

[FR Doc. 04-25565 Filed 11-17-04; 8:45 am] BILLING CODE 8320-01-P

DEPARTMENT OF VETERANS **AFFAIRS**

[OMB Control No. 2900-0394]

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 verify beneficiaries receiving **Restored Entitlement Program for** Survivors (REPS) benefits based on a schoolchild enrollment in an approved school

DATES: Written comments and recommendations on the proposed collection of information should be received on or before January 18, 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. 2900–0394" 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: Certification of School Attendance—REPS, VA Form 21–8926.

OMB Control Number: 2900–0394. *Type of Review:* Extension of a currently approved collection.

Abstract: VA Form 21–8926 is used to verify beneficiaries who are receiving REPS benefits based on schoolchild status are in fact enrolled full-time in an approved school and is otherwise eligible for continued benefits. The program pays benefits to certain surviving spouses and children of veterans who died in service prior to August 13, 1981 or who died as a result of a service-connected disability incurred or aggravated prior to August 13, 1981. Child beneficiaries over age 18 and under age 23 must be enrolled fulltime in an approved post-secondary school.

Affected Public: Individuals or households.

Estimated Annual Burden: 300 hours. *Estimated Average Burden Per*

Respondent: 15 minutes.

Frequency of Response: On occasion. Estimated Number of Respondents: 1,200.

Dated: November 5, 2004. By direction of the Secretary.

Cindy Stewart,

Program Analyst, Records Management Service.

[FR Doc. 04–25566 Filed 11–17–04; 8:45 am] BILLING CODE 8320–01–P