

system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix A. Address such requests to: Director, Disclosure Services Director, Disclosure Services, Department of the Treasury, 1500 Pennsylvania Ave., NW., Washington, DC 20220.

#### RECORD ACCESS PROCEDURES:

See "Notification Procedures" above.

#### CONTESTING RECORD PROCEDURES:

See "Notification Procedures" above.

#### RECORD SOURCE CATEGORIES:

Information in this system is obtained from individuals and entities associated with retirement and benefits administration.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

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BILLING CODE 4810-25-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8940

**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 8940, Request for Miscellaneous Determination.

**DATES:** Written comments should be received on or before April 18, 2011 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette Lawrence, 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 Allan Hopkins, at (202) 622-6665, or at Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet, at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Request for Miscellaneous Determination.

*OMB Number:* 1545-XXXX.

*Form Number:* 8940.

*Abstract:* Form 8940 will standardize information collection procedures for 9 categories of individually written requests for miscellaneous determinations now submitted to the Service by requestor letter. Respondents are exempt organizations.

*Current Actions:* New collection.

*Type of Review:* New collection.

*Affected Public:* Not-for-profit institutions.

*Estimated Number of Respondents:* 2,100.

*Estimated Time per Respondent:* 13 hrs., 47 mins.

*Estimated Total Annual Burden Hours:* 28,959.

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: January 31, 2011.

**Yvette Lawrence,**  
*IRS Reports Clearance Officer.*

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## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0613]

### Agency Information Collection (Recordkeeping at Flight Schools) Activity 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, Department of Veterans Affairs, will submit 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 March 17, 2011.

**ADDRESSES:** Submit written comments on the collection of information through <http://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. 2900-0613" 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) 461-0966 or e-mail [denise.mclamb@va.gov](mailto:denise.mclamb@va.gov). Please refer to "OMB Control No. 2900-0613."

#### SUPPLEMENTARY INFORMATION:

*Title:* Recordkeeping at Flight Schools (38 U.S.C. 21.4263(h)(3)).

*OMB Control Number:* 2900-0613.

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

*Abstract:* Flight schools are required to maintain records on students to support continued approval of their courses. VA uses the data collected to determine whether the courses and students meet the requirements for flight training benefits and to properly pay students.

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 November 29, 2010, at page 73167.