

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 2,950 hours.

OMB Number: 1545–1910.

Type of Review: Extension.

Title: Information Return of U.S.

Persons With Respect to Foreign Disregarded Entities (Form 8858); and Transactions Between Foreign Disregarded Entity of a Foreign Tax Owner and the Filer.

Form: 8858.

Description: Form 8858 and Schedule M (Form 8858) are used by certain U.S. persons that own a foreign disregarded entity (FDE) directly or, in certain circumstances, indirectly or constructively.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 1,832,500 hours.

OMB Number: 1545–1792.

Type of Review: Extension.

Title: REG–164754–01 (FINAL) Split-Dollar Life Insurance Arrangements.

Description: The proposed regulations provide guidance for loans made pursuant to a split-dollar life insurance arrangement. To obtain a particular treatment under the regulations for certain split-dollar loans, the parties to the loan must make a written representation, which must be kept as part of their books and records and a copy filed with their federal income tax returns. In addition, if a split-dollar loan provides for contingent payments, the lender must produce a projected payment schedule for the loan and give the borrower a copy of the schedule. This schedule is used by parties to compute their interest accruals and any imputed transfers for tax purposes.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 32,500 hours.

OMB Number: 1545–1139.

Type of Review: Extension.

Title: PS–264–82 (Final) Adjustments to Basis of Stock and Indebtedness to Shareholders of S Corporations and Treatment of Distributions by S Corporations to Shareholders; REG–144859–04—Section 1367.

Description: The regulations provide the procedures and the statements to be filed by S corporations for making the election provided under section 1368, and by shareholders who choose to reorder items that decrease their basis. Statements required to be filled will be used to verify that taxpayers are complying with the requirements imposed by Congress.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 450 hours.

OMB Number: 1545–1381.

Type of Review: Extension.

Title: CO–49–88 (Final) Limitations on Corporate Net Operating Loss.

Description: This regulation provides rules for the allocation of a loss corporation's taxable income or net operating loss between the periods before and after an ownership change under section 382 of the Code, including an election to make the allocation based on a closing of the books as of the change date.

Respondents: Businesses and other for-profit institutions.

Estimated Total Burden Hours: 200 hours.

OMB Number: 1545–1763.

Type of Review: Revision.

Title: Direct Deposit of Refund of \$1 Million or more.

Form: 8302.

Description: This form is used to request a deposit of a tax refund of \$1 million or more directly into an account at any U.S. bank or other financial institution.

Respondents: Businesses and other for-profit institutions.

Estimated Total Burden Hours: 1,088 hours.

OMB Number: 1545–0879.

Type of Review: Extension.

Title: IA–195–78 (Final) Certain Returned Magazines, Paperbacks or Records

Description: The regulations provide rules relating to an exclusion from gross income for certain returned merchandise. The regulations provide that in addition to physical return of the merchandise, a written statement listing certain information may constitute evidence of the return. Taxpayers who receive physical evidence of the return may, in lieu of retaining physical evidence, retain documentary evidence of the return. Taxpayers in the trade or business of selling magazines, paperbacks, or records, who elect to use a certain method of accounting, are affected.

Respondents: Businesses and other for-profit institutions.

Estimated Total Burden Hours: 8,125 hours.

OMB Number: 1545–1921.

Type of Review: Extension.

Title: Continuation Sheet for Item #16 (Additional Information) OF–306, Declaration for Federal Employment.

Form: 12114.

Description: Form 12114 is used as a continuation to the OF–306 to provide additional space for capturing additional information.

Respondents: Individuals or households.

Estimated Total Burden Hours: 6,203 hours.

OMB Number: 1545–0094.

Type of Review: Revision.

Title: U.S. Information Return-Trust Accumulation of Charitable Amounts.

Form: 1041–A.

Description: Form 1041–A is used to report the information required in 26 U.S.C. 6034 concerning accumulation and distribution of charitable amounts. The data is used to verify that amounts for which a charitable deduction was allowed are used for charitable purposes.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 4,396,854 hours.

OMB Number: 1545–1918.

Type of Review: Extension.

Title: Supplement to OF–612, Optional Application for Federal Employment.

Form: 12885.

Description: Form 12885 is used as a supplement to the OF–612 to provide additional space for capturing work history.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 12,406 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.

Robert Dahl,

Treasury PRA Clearance Officer.

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DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0061]

Proposed Information Collection (Request for Supplies (Chapter 31–Vocational Rehabilitation)); 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 determine whether supplies requested for a veteran's rehabilitation program are necessary.

DATES: Written comments and recommendations on the proposed collection of information should be received on or before October 27, 2008.

ADDRESSES: Submit written comments on the collection of information through <http://www.Regulations.gov> or to Nancy J. Kessinger, Veterans Benefits Administration (20M35), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420 or e-mail: nancy.kessinger@va.gov. Please refer to "OMB Control No. 2900-0061" in any correspondence. During the comment period, comments may be viewed online through the Federal Docket Management System (FDMS) at <http://www.Regulations.gov>.

FOR FURTHER INFORMATION CONTACT: Nancy J. Kessinger at (202) 461-9769 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: Request for Supplies (Chapter 31-Vocational Rehabilitation), VA Form 28-1905m.

OMB Control Number: 2900-0061.

Type of Review: Extension of a currently approved collection.

Abstract: VA Form 28-1905m is used to request supplies for veterans in rehabilitation programs. The official at the facility providing rehabilitation services to the veteran completes the form and certifies that the veteran needs the supplies for his or her program and that the veteran does not have the requested item in his or her possession and the veteran certifies that he or she is not in possession of any of the supplies listed on the form.

Affected Public: Not-for-profit institutions, individuals or households, business or other for-profit, and farms.

Estimated Annual Burden: 12,000 hours.

Estimated Average Burden Per Respondent: 60 minutes.

Frequency of Response: On occasion.

Estimated Number of Respondents: 12,000.

Dated: August 21, 2008.

By direction of the Secretary.

Denise McLamb,

Program Analyst, Records Management Service.

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DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0580]

Proposed Information Collection (Request for Transportation Expense Reimbursement (38 CFR 21.8370)) Activity; 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 children with spina bifida eligibility for reimbursement of transportation expenses.

DATES: Written comments and recommendations on the proposed

collection of information should be received on or before October 27, 2008.

ADDRESSES: Submit written comments on the collection of information through <http://www.Regulations.gov>; or to Nancy J. Kessinger, Veterans Benefits Administration (20M35), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420 or e-mail: nancy.kessinger@va.gov. Please refer to "OMB Control No. 2900-0580" in any correspondence. During the comment period, comments may be viewed online through the Federal Docket Management System (FDMS) at <http://www.Regulations.gov>.

FOR FURTHER INFORMATION CONTACT:

Nancy J. Kessinger at (202) 461-9769 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: Request for Transportation Expense Reimbursement (38 CFR 21.8370).

OMB Control Number: 2900-0580.

Type of Review: Extension of a currently approved collection.

Abstract: Children of Vietnam veterans born with spina bifida and receiving vocational training or seeking employment may request reimbursement for transportation expenses. To be eligible, the child must provide supportive documentation of actual expenses incurred for the travel. VA uses the information collected to determine if the child is unable to pursue a vocational training or employment without travel assistance.

Affected Public: Individuals or households.

Estimated Annual Burden: 63 hours.