

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 2110, 1425 New York Avenue, NW., Washington, DC 20220.

DATES: Written comments should be received on or before May 21, 2001 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1578.

Regulation Project Number: REG-106542-98 NPRM, Revenue Procedure 98-13.

Type of Review: Extension.

Title: Election to Treat Trust as Part of an Estate.

Description: REG-106542-98 and Revenue Procedure 98-13 relate to an election to have certain revocable trusts treated and taxed as part of an estate, and provides the procedures and requirements for making the section 645 election.

Respondents: Individuals or households.

Estimated Number of Respondents: 10,000.

Estimated Burden Hours Per Respondents: 30 minutes.

Frequency of Response: Other (Once).

Estimated Total Reporting Burden: 5,000 hours.

Clearance Officer: Garrick Shear, Internal Revenue Service, Room 5244, 1111 Constitution Avenue, NW., Washington, DC 20224.

OMB Reviewer: Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

Mary A. Able,

Departmental Reports Management Officer.
[FR Doc. 01-9863 Filed 4-19-01; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

[Delegation Order No. 183 (Rev. 8)]

Delegation of Authority

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Delegation of authority.

SUMMARY: Extension of Time for Making Certain Elections. The text of the delegation order appears below.

FOR FURTHER INFORMATION CONTACT: Sharon Horn, Office of Associate Chief Counsel (Corporate),

Sharon.Y.Horn@m1.irs.counsel.treas.gov; (202) 622-7700 (Not a toll-free call); Frank Inerra, Office of Associate Chief Counsel (General Legal Services), Francis.C.Inerra@m1.

irs.counsel.treas.gov, (202) 283-7900 (not a toll-free call), 1111 Constitution Avenue, NW., Washington, DC 20024.

Order Number 183 (Rev. 8)

Effective Date: April 20, 2001.

Extension of Time for Making Certain Elections

(1) *Authority:* To grant, for cases within their respective jurisdictions, a reasonable extension of the time fixed by regulations, or by a revenue ruling, a revenue procedure, a notice, or an announcement published in the Internal Revenue Bulletin, for the making of an election or application for relief in respect of tax under all subtitles of the Internal Revenue Code, except subtitles E, G, H, and I, subject to the requirements of 26 CFR 301.9100-1.

(2) *Delegated to:* Officials in the following offices:

Tax Exempt and Government Entities:

Directors of Employee Plans, Exempt Organizations, and Government Entities; Directors, EP and EO Rulings and Agreements; Manager, EO Technical; Manager, EO Technical Guidance and Quality Assurance; Manager, EP Technical; Manager, EP Technical Guidance and Quality Assurance; Manager, EP Voluntary Compliance; Manager, EO Projects/Voluntary Compliance; GE Directors of Federal, State and Local Governments, Indian Tribal Governments, and Tax Exempt Bonds; GE Managers of Outreach Planning and Review

Chief Counsel:

Branch Chiefs and technical assistants (including Senior Technician Reviewers and equivalents) in the offices of Division Counsel/ Associate Chief Counsel (Tax Exempt and Government Entities); Associate Chief Counsel (Corporate); Associate Chief Counsel (Financial Institutions and Products); Associate Chief Counsel (Income Tax and Accounting); Associate Chief Counsel (International); Associate Chief Counsel (Passthroughs and Special Industries); and Associate Chief Counsel (Procedure and Administration)

(3) *Redelegation:* This authority may not be redelegated.

(4) *Authority:* To grant for IRC 505(c) and 508 matters, a reasonable extension of time fixed by regulations for making

an election or application for relief in respect of tax under Subtitle A of the Code, subject to the requirements of 26 CFR 301.9100-1.

(5) *Delegated to:* Group Managers in the following Tax Exempt/Government Entities offices: Employee Plans; Exempt Organizations; Federal, State & Local Governments; Indian Tribal Governments; and Tax Exempt Bonds.

(6) *Redelegation:* This authority may not be redelegated.

(7) *Authority:* To grant for IRC 408A(d)(6) matters, a reasonable extension of time fixed by regulations for making an election or application for relief in respect of tax under Subtitle A of the Code, subject to the requirements of 26 CFR 301.9100-1.

(8) *Delegated to:* Group Managers authorized to issue letter rulings in EP Rulings and Agreements Technical of the Tax Exempt and Government Entities Division.

(9) *Redelegation:* This authority may not be redelegated.

(10) *Source of Authority:* 26 CFR 301.9100-1; Treasury Order 150-10.

(11) To the extent that the authority previously exercised consistent with this order may require ratification; it is hereby approved and ratified. This order supersedes Delegation Order No. 183 (Rev. 7), effective August 23, 1996 (as amended).

Dated: March 24, 2001.

Bob Wenzel,

Deputy Commissioner, Internal Revenue Service.

[FR Doc. 01-9524 Filed 4-19-01; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0249]

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 needed to determine whether a loan default is insoluble or whether an obligor has reasonable prospects for curing the default.

DATES: Written comments and recommendations on the proposed collection of information should be received on or before June 19, 2001.

ADDRESSES: Submit written comments on the collection of information to Nancy J. Kessinger, Veterans Benefits Administration (20S52), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420 or e-mail irmnkess@vba.va.gov. Please refer to "OMB Control No. 2900-0249" 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., 3501-3520), 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: Loan Service Report, VA Form 26-6808.

OMB Control Number: 2900-0249.

Type of Review: Extension of a currently approved collection.

Abstract: VA Form 26-6808 is completed by Loan Service Representatives during the course of personal contacts with delinquent obligors. The information documented on the form is necessary for VA to determine whether a loan default is insoluble or whether the obligor has reasonable prospects for curing the default and maintaining the mortgage obligation in the future.

Affected Public: Individuals or households.

Estimated Annual Burden: 27,083 hours.

Estimated Average Burden Per Respondent: 25 minutes.

Frequency of Response: On occasion.

Estimated Number of Respondents: 65,000.

Dated: March 23, 2001.

By direction of the Secretary.

Donald L. Neilson,

Director, Information Management Service.
[FR Doc. 01-9785 Filed 4-19-01; 8:45 am]

BILLING CODE 8320-01-P

DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0133]

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 individual(s) who may be entitled to accrued benefits of deceased beneficiaries.

DATES: Written comments and recommendations on the proposed collection of information should be received on or before June 19, 2001.

ADDRESSES: Submit written comments on the collection of information to Nancy J. Kessinger, Veterans Benefits Administration (20S52), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420 or e-mail comments to irmnkess@vba.va.gov. Please refer to "OMB Control No. 2900-0133" 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., 3501-3520), 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: Application for Amounts on Deposit for Deceased Veteran, VA Form 21-6898.

OMB Control Number: 2900-0133.

Type of Review: Extension of a currently approved collection.

Abstract: The form is used to gather the necessary information to determine the individual(s) who may be entitled to accrued benefits of deceased beneficiaries.

Affected Public: Individuals or households.

Estimated Annual Burden: 175 hours.

Estimated Average Burden Per Respondent: 15 minutes.

Frequency of Response: On occasion.

Estimated Number of Respondents: 700.

Dated: March 27, 2001.

By direction of the Secretary:

Barbara H. Epps,

Management Analyst, Information Management Service.

[FR Doc. 01-9786 Filed 4-19-01; 8:45 am]

BILLING CODE 8320-01-P

DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0011]

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