

Dated: April 9, 2001.

**Wanda J. Rogers,**

*Director, Financial Accounting and Services  
Division, Financial Management Service.*

[FR Doc. 01-10189 Filed 4-24-01; 8:45 am]

**BILLING CODE 4810-35-M**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

**[REG-115393-98]**

#### **Proposed Collection; Comment Request for Regulation Project**

**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 an existing final regulation, REG-115393-98 (TD 8816), Roth IRAs (§§ 1.408A-2, 1.408A-4, 1.408A-5 and 1.408A-7).

**DATES:** Written comments should be received on or before June 25, 2001 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5244, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulation should be directed to Allan Hopkins, (202) 622-6665, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

#### **SUPPLEMENTARY INFORMATION:**

*Title:* Roth IRAs.

*OMB Number:* 1545-1616.

*Regulation Project Number:* REG-115393-98.

*Abstract:* The regulation provides guidance on establishing Roth IRAs, contributions to Roth IRAs, converting amounts to Roth IRAs, recharacterizing IRA contributions, Roth IRA distributions and Roth IRA reporting requirements.

*Current Actions:* There is no change to this existing regulation.

*Type of Review:* Extension of OMB approval.

*Affected Public:* Individuals or households, business or other for-profit

organizations, and not-for-profit institutions.

*Estimated Number of Respondents:* 3,150,000.

*Estimated Time Per Respondent:* 1 minute for designating an IRA as a Roth IRA and 30 minutes for recharacterizing an IRA contribution.

*Estimated Total Annual Burden Hours:* 125,000.

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: April 19, 2001.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 01-10270 Filed 4-24-01; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Proposed Collection; Comment Request for Form 5306A**

**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 5306A, Application for Approval of Prototype Simplified Employee Pension or Savings Incentive Match Plan for Employees of Small Employers.

**DATES:** Written comments should be received on or before June 25, 2001 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5244, 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 Carol Savage, (202) 622-3945, Internal Revenue Service, room 5242, 1111 Constitution Avenue, NW., Washington, DC 20224.

#### **SUPPLEMENTARY INFORMATION:**

*Title:* Application for Approval of Prototype Simplified Employee Pension or Savings Incentive Match Plan for Employees of Small Employers.

*OMB Number:* 1545-0199.

*Form Number:* 5306A (formerly 5306-SEP).

*Abstract:* This form is used by banks, credit unions, insurance companies, and trade or professional associations to apply for approval of a simplified employee pension plan or a Savings Incentive Match Plan to be used by more than one employer. The data collected is used to determine if the prototype plan submitted is an approved plan.

*Current Actions:* The form has been revised to more easily accommodate those financial institutions that want to have their prototype Savings Incentive Match Plan approved by the IRS. A new Part III has been added to the form along with the necessary instructions. The form number and title have been changed to reflect these revisions.

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

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 5,000.

*Estimated Time Per Respondent:* 18 hours, 41 minutes.

*Estimated Total Annual Burden Hours:* 93,400.

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: April 19, 2001.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 01-10271 Filed 4-24-01; 8:45 am]

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## DEPARTMENT OF VETERANS AFFAIRS

### Department of Veterans Affairs

#### Allowance for Private Purchase of an Outer Burial Receptacle in Lieu of a Government-furnished Graveliner for a Grave in a VA National Cemetery

**ACTION:** Notice.

**SUMMARY:** Public Law 104-275 was enacted on October 9, 1996. It allowed the Department of Veterans Affairs (VA) to provide a monetary allowance towards the private purchase of an outer burial receptacle for use in a VA national cemetery. Under VA regulation (38 CFR 1.629), the allowance is equal to the average cost of Government-furnished graveliners minus any

administrative costs to VA. The law continues to provide a veteran's survivors with the option of selecting a Government-furnished graveliner for use in a VA national cemetery where such use is authorized.

The purpose of this Notice is to notify interested parties of the average cost of Government-furnished graveliners, administrative costs that relate to processing a claim, and the amount of the allowance payable for qualifying interments which occur during calendar year 2001.

#### FOR FURTHER INFORMATION CONTACT:

Karen Barber, Program Analyst, Communications and Regulatory Division (402B1), National Cemetery Administration, Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420. Telephone: 202-273-5183 (this is not a toll-free number).

**SUPPLEMENTARY INFORMATION:** Under 38 U.S.C. 501(a) and Public Law 104-275, section 213, VA may provide a monetary allowance for the private purchase of an outer burial receptacle for use in a VA national cemetery where its use is authorized. The allowance for qualified interments which occur during calendar year 2001 is the average cost of Government-furnished graveliners in fiscal year 2000, less the administrative costs incurred by VA in processing and paying the allowance in lieu of the Government-furnished graveliner.

The average cost of Government-furnished graveliners is determined by taking VA's total cost during a fiscal year for single-depth graveliners which were procured for placement at the time of interment and dividing it by the total number of such graveliners procured by VA during that fiscal year. The calculation excludes both graveliners procured and pre-placed in gravesites as part of cemetery gravesite development projects and all double-depth graveliners. Using this method of computation, the average cost was determined to be \$151.73 for fiscal year 2000.

The administrative costs incurred by VA consist of those costs that relate to processing and paying an allowance in lieu of the Government-furnished graveliner. These costs have been determined to be \$9.50 for calendar year 2001.

The net allowance payable for qualifying interments occurring during calendar year 2001, therefore, is \$142.23.

Approved: March 23, 2001.

**Anthony J. Principi,**

*Secretary of Veterans Affairs.*

[FR Doc. 01-10272 Filed 4-24-01; 8:45 am]

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## DEPARTMENT OF VETERANS AFFAIRS

### Privacy Act of 1974; System of Records

**AGENCY:** Department of Veterans Affairs (VA).

**ACTION:** Notice of amendment to system of records.

**SUMMARY:** The Privacy Act of 1974 (5 U.S.C. 552(e) (4)) requires that all agencies publish in the **Federal Register** a notice of the existence and character of their systems of records. Notice is hereby given that the Department of Veterans Affairs (VA) is amending the system of records currently entitled "Blood Donor File-VA" (04VA113) as set forth in the **Federal Register** 40 FR 38095. VA is amending the system by revising System name and number and the paragraphs for Categories of Individuals; Categories of Records; Authority for Maintenance; Routine Uses of Records Maintained in the System; and Policies and Practices for Storing, Retrieving, Retaining, and Disposing of Records in the System, including Safeguards and Retention and Disposal. VA is republishing the system notice in its entirety.

**DATES:** Comments on the amendment of this system of records must be received no later than May 25, 2001. If no public comment is received, the amended system will become effective May 25, 2001.

**ADDRESSES:** Written comments concerning the proposed new system of records may be submitted to the Office of Regulations Management (02D), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420. Comments will be available for public inspection at the above address in the Office of Regulations Management, Room 1158, between the hours of 8 a.m. and 4:30 p.m., Monday through Friday (except holidays).

**FOR FURTHER INFORMATION CONTACT:** Veterans Health Administration (VHA) Privacy Act Officer, Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420, telephone (727) 320-1839.

**SUPPLEMENTARY INFORMATION:** The name and number of the system is changed from "Blood Donor File-VA" (04VA113) to the "Blood Donor Information-VA"