

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 November 21, 2005, to be assured of consideration.

#### **Alcohol and Tobacco Tax and Trade Bureau (TTB)**

*OMB Number:* 1513-0043.

*Type of Review:* Extension.

*Title:* Application and Permit to Ship Puerto Rican Spirits to the United States without payment of tax.

*Form:* TTB form 5110.31.

*Description:* TTB form 5110.31 is used to allow a person to ship spirits in bulk into the U.S. The form identifies the person in Puerto Rico from where shipments are to be made, the person in the U.S. receiving the spirits, amounts of spirits to be shipped and the bond of the U.S. person to cover taxes on such spirits.

*Respondents:* Business or other for-profit.

*Estimated Total Burden Hours:* 750 hour.

*Clearance Officer:* Frank Foote, Alcohol and Tobacco Tax and Trade Bureau, Room 200 East, 1310 G. Street, NW., Washington, DC 20005, (202) 927-9347.

*OMB Reviewer:* Alexander T. Hunt, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503, (202) 395-7316.

**Michael A. Robinson,**

*Treasury PRA Clearance Officer.*

[FR Doc. 05-20956 Filed 10-19-05; 8:45 am]

**BILLING CODE 4810-31-P**

## **DEPARTMENT OF THE TREASURY**

### **Internal Revenue Service**

**[FI-81-86]**

#### **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, FI-81-86 (TD 8513), Bad Debt reserves of Banks (§ 1.585-8).

**DATES:** Written comments should be received on or before December 19, 2005 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6512, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulations should be directed to Larnice Mack at Internal Revenue Service, room 6512, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3179, or through the Internet at ([Larnice.Mack@irs.gov](mailto:Larnice.Mack@irs.gov)).

#### **SUPPLEMENTARY INFORMATION:**

*Title:* Bad Debt Reserves of Banks.

*OMB Number:* 1545-1290.

*Regulation Project Number:* FI-81-86.

*Abstract:* Section 585(c) of the Internal Revenue Code requires large banks to change from reserve method of accounting to the specific charge off method of accounting for bad debts. Section 1.585-8 of the regulation contains reporting requirements in cases in which large banks elect (1) to include in income an amount greater than that prescribed by the Code; (2) to use the elective cut-off method of accounting; or (3) to revoke any elections previously made.

*Current Actions:* There is no change to these existing regulations.

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

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

*Estimated Number of Respondents:* 2,500.

*Estimated Time Per Respondent:* 15 min.

*Estimated Total Annual Burden Hours:* 625.

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: October 11, 2005.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. E5-5784 Filed 10-19-05; 8:45 am]

**BILLING CODE 4830-01-P**

## **DEPARTMENT OF THE TREASURY**

### **Internal Revenue Service**

#### **Open Meeting of the Taxpayer Advocacy Panel**

**AGENCY:** Internal Revenue Service (IRS) Treasury.

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Taxpayer Advocacy Panel will be held. The Taxpayer Advocacy Panel is soliciting public comment, ideas, and suggestions on improving customer service at the Internal Revenue Service.

**DATES:** The meeting will be held Thursday, November 3, 2005, from 1:30 to 5:30 p.m. and Friday, November 4, 2005, from 8 a.m. to Noon, Eastern Time.

**FOR FURTHER INFORMATION CONTACT:** LaVerne Walker at 1-866-602-2223.

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to Section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that an open meeting of the of the Taxpayer Advocacy Panel will be held Thursday, November 3, 2005, from 1:30 to 5:30 p.m. and Friday, November 4,

2005, from 8 a.m. to Noon, Eastern Time. If you would like to have the Taxpayer Advocacy Panel consider a written statement, please call 1-866-602-2223, or write to LaVerne Walker at 1111 Constitution Avenue, NW., Room 7704, Washington, DC 20224. Or you can contact us at <http://www.improveirs.org>. Ms. Walker can be reached at 1-866-602-2223 or by FAX at 202-622-6143.

The agenda will include the following: Discussion of various IRS issues.

Dated: October 14, 2005.

**Martha Curry,**

*Acting Director, Taxpayer Advocacy Panel.*

[FR Doc. E5-5783 Filed 10-19-05; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0579]

### Agency Information Collection Activities 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 (VBA), Department of Veterans Affairs, has submitted 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 November 21, 2005.

#### FOR FURTHER INFORMATION OR A COPY OF THE SUBMISSION CONTACT:

Denise McLamb, Records Management Service (005E3), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420, (202) 565-8374, FAX (202) 565-6950 or e-mail: [denise.mclamb@mail.va.gov](mailto:denise.mclamb@mail.va.gov). Please refer to "OMB Control No. 2900-0579."

Send comments and recommendations concerning any aspect of the information collection 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. 2900-0579" in any correspondence.

**Title:** Request for Vocational Training Benefits—Certain Children of Vietnam Veterans (38 CFR 21.8014).

**OMB Control Number:** 2900-0579.

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

**Abstract:** Vietnam veterans' children born with certain birth defects may submit a written claim to request participation in a vocational training program. In order for VA to relate the claim to other existing VA records, applicants must provide identifying information about themselves and the natural parent who served in Vietnam. The information collected will allow VA counselors to review existing records and to schedule an appointment with the applicant to evaluate the claim.

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 June 30, 2005 at pages 37896-37897.

**Affected Public:** Individuals or households.

**Estimated Annual Burden:** 15 hours.

**Estimated Average Burden Per Respondent:** 15 minutes.

**Frequency of Response:** One-time.

**Estimated Number of Respondents:** 60.

Dated: October 11, 2005.

By direction of the Secretary.

**Denise McLamb,**

*Program Analyst, Records Management Service.*

[FR Doc. E5-5778 Filed 10-19-05; 8:45 am]

**BILLING CODE 8320-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0156]

### 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 currently approved collection, and allow 60 days for public comment in response to the notice. This notice solicits comments for information needed to report changes in students' enrollment status.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before December 19, 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](mailto:irmnkess@vba.va.gov). Please refer to "OMB Control No. 2900-0156" 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:** Notice of Change in Student Status (Under Chapter 30, 32, or 35, Title 38 U.S.C.; Chapters 1606 and 1607, Title 10 U.S.C.; or Section 901 and 903 of Public Law 96-342; the National Call to Service Provision of Public Law 107-314; the "Transfer of Entitlement" Provision of Public Law 107-107; and the Omnibus Diplomatic Security and Antiterrorism Act of 1986), VA Form 22-1999b.

**OMB Control Number:** OMB Control No. 2900-0156.

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

**Abstract:** Educational institutions use VA Form 22-1999b to report a student's