

guidance that enable taxpayers to take advantage of various benefits provided by the Act and the Internal Revenue Code.

*Respondents:* Business or other for-profit, and Individuals or households and farms.

*Estimated Total Burden Hours:* 202,500 hours.

*OMB Number:* 1545-1661.

*Type of Review:* Extension.

*Title:* REG-10610-98 (Final) Qualified Lessee Construction Allowances for Short-Term Leases.

*Description:* The regulation provide guidance with respect to section 110, which provides a safe harbor whereby it will be assumed that a construction allowance provided by a lessor to be a lessee is used to construct or improve lessor property when long-term property is constructed or improved and pursuant to a short-term lease. The regulations also provide a reporting requirement that ensures that both the lessee and the lessor consistently treat the property subject to the construction allowance as nonresidential real property owned by the lessor.

*Respondents:* Business or other for-profit.

*Estimated Total Burden Hours:* 10,000 hours.

*OMB Number:* 1545-1662.

*Type of Review:* Extension.

*Title:* REG-121063-97 (Final) Averaging of Farm Income.

*Description:* Code section 1301 allows an individual engaged in a farming business to elect to reduce his or her regular tax liability by treating all or a portion of the current year's farming income as if it had been earned in equal proportions over the prior three years. The regulation provides that the election for averaging farm income is made by filling Schedule J of Form 1040, which is also used to record and total the amount of tax for each year of the four year calculation.

*Respondents:* Individuals or household and Farms.

*Estimated Total Burden Hours:* 1 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.

**Michael A. Robinson,**

*Treasury PRA Clearance Officer.*

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## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0178]

### 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 new collection, and allow 60 days for public comment in response to the notice. This notice solicits comments on the information needed to determine a claimant's continued eligibility for educational benefits.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before December 12, 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. 2900-0178" 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:* Monthly Certification of On-the-Job and Apprenticeship Training, VA Form 22-6553d and VA Form 22-6553d-1.

*OMB Control Number:* OMB Control No. 2900-0178.

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

*Abstract:* Claimants receiving on the job and apprenticeship training complete VA Form 22-6553d to report the number of hours worked. Schools or training establishments also complete the form to report whether the claimant's educational benefits are to be continued, unchanged or terminated, and the effective date of such action. VA Form 22-6553d-1 is an identical printed copy of VA Form 22-6553d. The regional processing office uses VA Form 22-6553d-1 when the computer-generated version of the form is not available. VA uses the data to properly process the claimant's educational claim or to monitor his or her progress during training.

*Affected Public:* Individuals or households, business or other for-profit, not-for-profit institutions, Federal Government, and State, Local or Tribal Government.

*Estimated Annual Burden:* 15,750 hours.

*Estimated Average Burden Per Respondent:* 10 minutes.

*Frequency of Response:* Monthly.

*Estimated Number of Respondents:* 10,500.

*Number of Responses Annually:* 94,500.

Dated: October 6, 2005.

By direction of the Secretary.

**Denise McLamb,**

*Program Analyst, Records Management Service.*

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