

**DEPARTMENT OF THE TREASURY****Submission for OMB Review;  
Comment Request**

November 22, 2002.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the 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 January 2, 2003 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-1425.

*Regulation Project Number:* PS-55-93 (Temporary and Cross-Reference NPRM).

*Type of Review:* Extension.

*Title:* Certain Elections for Intangible Property.

*Description:* The information is required by the IRS to aid it in the law and preventing manipulation. The information will be used to verify that a taxpayer is properly reporting its amortization and income taxes. The likely respondents are businesses or other for-profit institutions.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 100.

*Estimated Burden Hours Per Respondent:* 1 hour.

*Frequency of Response:* Other (once, 1993 tax return).

*Estimated Total Reporting Burden:* 100 hours.

*OMB Number:* 1545-1515.

*Regulation Project Number:* REG-209817-96 NPRM.

*Type of Review:* Extension.

*Title:* Treatment of Obligation-Shifting Transactions.

*Description:* Section 1.7701(1)-2 recharacterizes certain multiple-party financing transactions. Pass-through entities engaging in these transactions must reflect the required recharacterization on their books. This collection of information is required to verify compliance with the regulation and will be used to determine whether the amount of tax has been correctly computed.

*Respondents:* Business or other for-profit.

*Estimated Number of Recordkeepers:* 100.

*Estimated Burden Hours Per Recordkeeper:* 5 hours.

*Estimated Total Recordkeeping Burden:* 500 hours.

*Clearance Officer:* Glenn Kirkland, (202) 622-3428, Internal Revenue Service, Room 6411-03, 1111 Constitution Avenue, NW., Washington, DC 20224.

*OMB Reviewer:* Joseph F. Lackey, Jr., (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Departmental Reports Management Officer.*

[FR Doc. 02-30576 Filed 12-2-02; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY****Submission for OMB Review;  
Comment Request**

November 25, 2002.

The Department of the Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the 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 January 2, 2003 to be assured of consideration.

**Bureau of Alcohol, Tobacco and Firearms (BATF)**

*OMB Number:* 1512-0467.

*Form Number:* ATF F 5000.24.

*Type of Review:* Revision.

*Title:* Excise Tax Return—Alcohol and Tobacco.

*Description:* Businesses report their Federal excise tax liability on distilled spirits, wine, beer, tobacco products, cigarette papers and tubes on ATF F 5000.24. ATF needs this form to identify the taxpayers and to determine the amount and type of taxes due and paid.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 2,800.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 15 minutes.

*Frequency of Response:* Other (semi-monthly).

*Estimated Total Reporting/Recordkeeping Burden:* 35,280 hours.

*OMB Number:* 1512-0497.

*Form Number:* ATF F 5000.25.

*Type of Review:* Revision.

*Title:* Excise Tax Return—Alcohol and Tobacco (Puerto Rico).

*Description:* Businesses in Puerto Rico report their Federal excise tax liability on distilled spirits, wine, beer, tobacco products, cigarette papers and tubes on ATF F 5000.25. ATF needs this form to identify the taxpayer and to determine the amount and type of taxes due and paid.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeeping:* 30.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:* 15 minutes.

*Frequency of Response:* Other (semi-monthly).

*Estimated Total Reporting/Recordkeeping Burden:* 130 hours.

*OMB Number:* 1512-0551.

*Form Number:* ATF F 5300.42.

*Type of Review:* Extension.

*Title:* Certification of Secure Gun Storage or Safety Devices.

*Description:* The requested information will be used to ensure that applicants for a Federal firearms license are in compliance with the requirements pertaining to the availability of secure gun storage or safety devices.

*Respondents:* Business or other for-profit

*Estimated Number of Respondents/Recordkeepers:* 31,000.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:* 1 minute.

*Frequency of Response:* Other (non-required).

*Estimated Total Reporting/Recordkeeping Burden:* 600 hours.

*OMB Number:* 1512-0552.

*Form Number:* None.

*Type of Review:* Extension.

*Title:* Open Letter to Federal Firearms Licenses.

*Description:* The requested information will be used to determine why Federal firearms licensees have failed to enroll with the FBI. This is necessary because non-enrolled licensees that transfer a firearm to a nonlicensed individual are in violation of the GCA, as amended.

*Respondents:* Business or other for-profit, Federal Government.

*Estimated Number of Respondents:* 18,000.

*Estimated Burden Hours Per Respondent:* 1 minute.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:*  
1,130 hours.

*Clearance Officer:* Jacqueline White,  
(202) 927-8930, Bureau of Alcohol,  
Tobacco and Firearms, Room 3200, 650  
Massachusetts Avenue, NW.,  
Washington, DC 20226.

*OMB Reviewer:* Joseph F. Lackey, Jr.,  
(202) 395-7316, Office of Management  
and Budget, Room 10235, New  
Executive Office Building, Washington,  
DC 20503.

**Lois K. Holland,**

*Departmental Reports, Management Officer.*  
[FR Doc. 02-30577 Filed 12-2-02; 8:45 am]

**BILLING CODE 4810-31-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 a 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 a student  
enrollment status.

**DATES:** Written comments and  
recommendations on the proposed  
collection of information should be  
received on or before February 3, 2003.

**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](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 (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:* Notice of Change in Student  
Status (Under Chapter 30, 32, or 35,  
Title 38, U.S.C.; Chapter 1606, Title 10,  
U.S.C. or section 901 or 903 of Pub. L.  
96-342), VA Form 22-1999b.

*OMB Control Number:* 2900-0156.

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

*Abstract:* VA Form 22-1999b is used  
by educational institutions to report  
changes in the enrollment of students in  
receipt of VA education benefits. The  
information is used to determine a  
student's entitlement to educational  
benefits or whether the benefit should  
be increased, decreased, or terminated.  
Without this information, VA might  
underpay or overpay benefits.

*Affected Public:* State, local or tribal  
government, business or other for-profit,  
and not-for-profit institutions.

*Estimated Annual Burden:* 24,750  
hours. VA Form 22-1999b-13,750. VA  
Form 22-1999b Electronically Filed-  
11,000.

*Estimated Average Burden Per  
Respondent:* VA Form 22-1999b-5  
minutes. VA Form 22-1999b  
Electronically Filed-4 minutes.

*Frequency of Response:* On occasion.  
*Estimated Number of Respondents:*  
9,817.

*Number of Responses Annually:*  
330,000. VA Form 22-1999b-165,000.  
VA Form 22-1999b Electronically  
Filed-165,000.

Dated: November 22, 2002.

By direction of the Secretary.

**Ernesto Castro,**

*Director, Records Management Service.*

[FR Doc. 02-30587 Filed 12-2-02; 8:45 am]

**BILLING CODE 8320-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0353]

### 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 the number of  
lessons completed by a student and  
served by the correspondence school.

**DATES:** Written comments and  
recommendations on the proposed  
collection of information should be  
received on or before February 3, 2003.

**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](mailto:irmnkess@vba.va.gov). Please refer to  
"OMB Control No. 2900-0353" 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)