

382 in the case of certain issuances of stock by a stock by a loss corporation. The regulation provides exceptions to the segregation rules for certain small issuances of stock and for certain other issuances of stock for cash. The regulation also provides that taxpayers may make an irrevocable election to apply the exceptions retroactively.

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

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

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

*Estimated Number of Respondents:* 1.

*Estimated Time Per Respondent:* 1 hr.

*Estimated Total Annual Burden Hours:* 1.

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: July 9, 2004.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. 04-16240 Filed 7-15-04; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-New-Bio-terrorism]

### Agency Information Collection: Emergency Submission for OMB Review; Comment Request

**AGENCY:** Veterans Health 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 United States Department of Veterans Affairs (VA), has submitted to the Office of Management and Budget (OMB) the following emergency proposal for the collection of information under the provisions of the Paperwork Reduction Act (44 U.S.C. 3507(j)(1)). An emergency clearance is being requested in response to Public Law 107-188, "Public Health Security and Bio-terrorism Preparedness and Response Act of 2002." The act calls: "To improve the ability of the United States to prevent, prepare for and respond to bio-terrorism and other public health emergencies." VA would like to conduct a pilot test to measure the effectiveness of disseminating bio-terrorism educational material to veterans.

**DATES:** Comments must be submitted on or before July 23, 2004.

**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) 273-8030, FAX (202) 273-5981 or e-mail: [denise.mclamb@mail.va.gov](mailto:denise.mclamb@mail.va.gov). Please refer to "OMB Control No. 2900-New-Bio-terrorism."

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 or FAX (202) 395-6974. Please refer to "2900-New-Bio-terrorism."

#### SUPPLEMENTARY INFORMATION:

*Title:* Veterans Survey on Bio-terrorism.

*OMB Control Number:* 2900-New-Bio-terrorism.

*Type of Review:* New collection.

*Abstract:* The Department of Veterans Affairs in response to Public Law 107-188, "Public Health Security and Bio-terrorism Preparedness and Response Act of 2002" will conduct a survey to

evaluate how veterans obtain information about bio-terrorism in the past, or if they wish to obtain information in the future; their knowledge about the three different types of potential biological agents; their attitudes and perceptions related to experiencing, surviving a bio-terrorism in the future as well as their confidence in the role VA will play in the event of a bio-terrorism act, behavioral disposition and anxiety/anger over a future event and with respect to any educational material received on bio-terrorism. The survey will be used to determine the number of veterans who receive benefits but do not use the health care facilities and would they use VA facilities as their primary source of health care in the event a future bio-terrorism incident.

*Affected Public:* Individuals or households.

*Estimated Total Annual Burden:* 1,873 hours.

*Estimated Average Burden Per Respondent:* 27 minutes.

*Frequency of Response:* Twice.

*Estimated Number of Respondents:* 4,210.

Dated: July 6, 2004.

By direction of the Secretary.

**Loise Russell,**

*Director, Records Management Service.*

[FR Doc. 04-16176 Filed 7-15-04; 8:45 am]

BILLING CODE 8320-01-P

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0583]

### Proposed Information Collection Activity: Proposed Collection; Comment Request

**AGENCY:** Veterans Health Administration, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** The Veterans Health Administration (VHA) 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 revision of a currently approved collection, and allow 60 days for public comment in response to the notice. This notice solicits comments on the disclosure requirements imposed on non-VA physicians to insure that patients have sufficient information to