

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

January 5, 2006.

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 February 10, 2006, to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0913.

*Type of Review:* Extension.

*Title:* Below-Market Loans FI-165-84 (NPRM).

*Description:* Section 7872 recharacterizes a below market loan as a market rate loan and an additional transfer by the lender to the borrower equal to the amount of imputed interest. The regulation requires both the lender and the borrower to attach a statement to their respective income tax returns for years in which they have either imputed income or claim imputed deduction under section 7872.

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

*Estimated Total Burden Hours:* 481,722 hours.

*OMB Number:* 1545-1018.

*Type of Review:* Extension.

*Title:* FI-27-89 (Temporary and Final) Real Estate Mortgage Investment Conduits; Reporting Requirements and Other Administrative Matters; FI-61-91 (Final) Allocation of Allocable Investment Expense; Original Issue Discount Reporting Requirements.

*Description:* The regulations prescribe the manner in which an entity elects to be taxed as a real estate mortgage investment conduit (REMIC) and the filing requirements for REMICs and certain brokers.

*Respondents:* Business or other for-profit.

*Estimated Total Burden Hours:* 978 hours.

*OMB Number:* 1545-1685.

*Type of Review:* Extension.

*Title:* REG-103735-00—REG 155303-03 (Final) Tax Shelter Disclosure Statements.

*Description:* These regulations provide guidance on the filing requirement under section 6011 for certain corporate taxpayers engaged in transactions producing tax savings in excess certain dollar thresholds.

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

*Estimated Total Burden Hours:* 1 hour.

*OMB Number:* 1545-1964.

*Type of Review:* Extension.

*Title:* Interview and Intake Sheet.

*Form:* IRS form 13614.

*Description:* The SPEC function developed the Form 13614 that contains a standardized list of required intake questions to guide volunteers in asking taxpayers basic questions about themselves. The intake sheet is an effective tool for ensuring critical taxpayer information is obtained and applied during the interview process.

*Respondents:* Business or other for-profit, Individuals or households and Not-for-profit institutions.

*Estimated Total Burden Hours:* 211,210 hours.

*Clearance Officer:* Glenn P. Kirkland, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224, (202) 622-3428.

*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.*

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**DEPARTMENT OF VETERANS  
AFFAIRS**

**[OMB Control No. 2900-0609]**

**Agency Information Collection  
Activities Under OMB Review**

**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 Veterans Health Administration (VHA), 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 February 10, 2006.

**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. 2900-0609."

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. 2900-0609" in any correspondence.

**SUPPLEMENTARY INFORMATION:**

*Title:* Survey of Veteran Enrollees' Health and Reliance Upon VA, VA Form 10-21034g and Focus Groups.

*OMB Control Number:* 2900-0609.

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

*Abstract:* The data collected on VA Form 10-21034g will be used to survey enrollees' health status, income, and their reliance on VA's health care services. VA will use the information collected as the basis for new emphasis on population-based budget formulation, policy scenario testing, and strategic planning. 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 October 3, 2005, at pages 57648-57649.

*Affected Public:* Individuals or Households and Federal Government.

*Estimated Annual Burden:* 10,900 hours.

*Estimated Average Burden Per Respondent:* 15.5 minutes.

*Frequency of Response:* Annually.

*Estimated Number of Respondents:* 42,200.

Dated: December 28, 2005.

By direction of the Secretary.

**Denise McLamb,**

*Program Analyst, Records Management Service.*

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