

are necessary to implement congressionally enacted legislation and elections for certain previously tax-exempt organizations and certain tax-exempt controlled entities.

Respondents: Not-for profit institutions.

Estimated Total Burden Hours: 2,000 hours.

OMB Number: 1545-2066.

Type of Review: Extension.

Title: Notice of Recapture Event for New Markets Credit.

Form: 8874 B.

Description: Form 8874-B, Notice of Recapture Event for New Markets Credit was developed because qualified CDEs must provide Taxpayers holding a qualified equity investment with a completed Form 8874-B when a recapture event occurs. Regulations section 1.45D-1(g)(2)(i)(B).

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 2,755 hours.

OMB Number: 1545-2067.

Type of Review: Extension.

Title: Proceeds From Broker and Barter Exchange Transactions.

Form: 1099-B.

Description: Form 1099-B is used by brokers and barter exchanges to report proceeds from transactions to the Internal Revenue Service. The form will be used by IRS to verify compliance with the reporting rules and to verify that the recipient has included the proper amount of income on his or her return.

Respondents: Individuals or households.

Estimated Total Burden Hours: 39,988,038 hours.

OMB Number: 1545-0597.

Type of Review: Extension.

Title: Mine Rescue Team Training Credit.

Form: 8923.

Description: Form 8923, Mine Rescue Team Training Credit, was developed to carry out the provisions of new code section 45N. 45N was added by section 405 of the Tax Relief and Health Care Act of 2006. The new form provides a means for the qualified mining company to compute and claim the credit.

Respondents: Businesses and other for-profits.

Estimated Total Burden Hours: 292 hours.

OMB Number: 1545-1751.

Type of Review: Extension.

Title: REG-107151-00 (Final)

Constructive Transfers and Transfers of Property to a Third Party on Behalf of a Spouse.

Description: The regulation sets forth the required information that will

permit spouses or former spouses to treat a redemption by a corporation of stock of one spouse or former spouse as a transfer of that stock to the other spouse or former spouse in exchange for the redemption proceeds and a redemption of the stock from the latter spouse or former spouse in exchange for the redemption proceeds.

Respondents: Individuals or households.

Estimated Total Burden Hours: 500 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.

Robert Dahl,

Treasury PRA Clearance Officer.

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DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0143]

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 on information needed to establish landlord tenant relationship when properties acquired by VA through guaranteed and direct home loan programs are rented.

DATES: Written comments and recommendations on the proposed collection of information should be received on or before September 24, 2007.

ADDRESSES: Submit written comments on the collection of information through

www.Regulations.gov or to Nancy J. Kessinger, Veterans Benefits Administration (20M35), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420 or e-mail to nancy.kessinger@va.gov. Please refer to "OMB Control No. 2900-0143" in any correspondence. During the comment period, comments may be viewed online through the Federal Docket Management System (FDMS) at www.Regulations.gov.

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: Offer to Rent on Month-To-Month Basis and Credit Statement of Prospective Tenant, VA Form 26-6725.

OMB Control Number: 2900-0143.

Type of Review: Extension of a currently approved collection.

Abstract: VA Form 26-6725 is used to establish the landlord-tenant relationship when properties acquired by VA, through operation of the guaranteed and direct home loan programs, are rented. The form serves as a credit statement and rental offer executed by prospective tenants of properties owned by VA. VA may rent properties acquired through guaranteed and direct home loan programs when there is little likelihood, because of market conditions, or an early sale and/or prolonged vacancy may encourage vandalism. VA Form 26-6725 states the responsibilities of the parties, evidence of tender and acceptance of rental payments, and provides credit information for evaluating the prospective tenant's ability to meet rental payments.

Affected Public: Individuals or households and Business or other for profit.

Estimated Annual Burden: 33 hours.

Estimated Average Burden Per Respondent: 20 minutes.

Frequency of Response: On occasion.

Estimated Number of Respondents: 100.

Dated: July 12, 2007.

By direction of the Secretary.

Denise McLamb,

Program Analyst, Records Management Service.

[FR Doc. E7-14190 Filed 7-23-07; 8:45 am]

BILLING CODE 8320-01-P

DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0342]

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 meet statutory requirements for job training program.

DATES: Written comments and recommendations on the proposed collection of information should be received on or before September 24, 2007.

ADDRESSES: Submit written comments on the collection of information through www.Regulations.gov or to Nancy J. Kessinger, Veterans Benefits Administration (20M35), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420 or e-mail to nancy.kessinger@va.gov. Please refer to "OMB Control No. 2900-0342" in any correspondence. During the comment period, comments may be viewed online through the Federal Docket Management System (FDMS) at www.Regulations.gov.

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.

Titles:

a. Other On-The-Job Training and Apprenticeship Training Agreement and Standards, (Training Programs Offered Under 38 U.S.C. 3677 and 3687), VA Form 22-8864.

b. Employer's Application to Provide Job Training, (Under Title 38 U.S. Code. 3677 and 3687), VA Form 22-8865.

OMB Control Number: 2900-0342.

Type of Review: Extension of a currently approved collection.

Abstract: VA uses the information on VA Form 22-8864 to ensure that a trainee is entering an approved training program. VA Form 22-8865 is used to ensure that training programs and agreements meet statutory requirements for approval of an employer's job training program.

Affected Public: Business or other for-profit, Not-for-profit institutions, Farms, Federal Government, State, Local or Tribal Government.

Estimated Annual Burden: 7,943 hours.

a. Other On-The-Job Training and Apprenticeship Training Agreement and Standards, (Training Programs Offered Under 38 U.S.C. 3677 and 3687), VA Form 22-8864—2,997 hours.

b. Employer's Application to Provide Job Training, (Under Title 38 U.S. Code. 3677 and 3687), VA Form 22-8865—4,496 hours.

Frequency of Response: On occasion.

a. Other On-The-Job Training and Apprenticeship Training Agreement and

Standards, (Training Programs Offered Under 38 U.S.C. 3677 and 3687), VA Form 22-8864—30 minutes.

b. Employer's Application to Provide Job Training, (Under Title 38 U.S. Code. 3677 and 3687), VA Form 22-8865—90 minutes.

Estimated Number of Respondents: 8,991.

a. Other On-The-Job Training and Apprenticeship Training Agreement and Standards, (Training Programs Offered Under 38 U.S.C. 3677 and 3687), VA Form 22-8864—5,994 respondents.

b. Employer's Application to Provide Job Training, (Under Title 38 U.S. Code. 3677 and 3687), VA Form 22-8865—2,997 respondents.

Dated: July 12, 2007.

By direction of the Secretary.

Denise McLamb,

Program Analyst, Records Management Service.

[FR Doc. E7-14191 Filed 7-23-07; 8:45 am]

BILLING CODE 8320-01-P

DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0265]

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 August 23, 2007.

ADDRESSES: Submit written comments on the collection of information through www.Regulations.gov or 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. 2900-0265" in any correspondence.

FOR FURTHER INFORMATION CONTACT: Denise McLamb, Records Management Service (005R1B), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420, (202) 565-