

SUPPLEMENTARY INFORMATION: *Title:* Definitions Under Subchapter S of the Internal Revenue Code.

OMB Number: 1545-1462.

Regulation Project Number: PS-268-82.

Abstract: Section 1.1377-1(b)(4) of the regulation provides that an S corporation making a terminating election under Internal Revenue Code section 1377(a)(2) must attach a statement to its timely filed original or amended return required to be filed under Code section 6037(a). The statement must provide information concerning the events that gave rise to the election and declarations of consent from the S corporation shareholders.

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

Type of Review: Extension of OMB approval.

Affected Public: Business or other for-profit organizations, and individuals.

Estimated Number of Respondents: 4,000.

Estimated Time per Respondent: 15 hours.

Estimated Total Annual Burden Hours: 1,000.

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: September 7, 2010.

R. Joseph Durbala,

IRS Tax Analyst.

[FR Doc. 2010-23036 Filed 9-15-10; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Office of Foreign Assets Control

Removal of an Alias of an Existing Specially Designated National Listing

AGENCY: Office of Foreign Assets Control, Treasury.

ACTION: Notice.

SUMMARY: The Treasury Department's Office of Foreign Assets Control ("OFAC") is amending an existing Specially Designated National's listing to remove an alias.

DATES: The alias removal is effective September 10, 2010.

FOR FURTHER INFORMATION CONTACT:

Assistant Director, Compliance Outreach & Implementation, Office of Foreign Assets Control, Department of the Treasury, 1500 Pennsylvania Avenue, NW. (Treasury Annex), Washington, DC 20220, Tel.: 202/622-2490.

SUPPLEMENTARY INFORMATION:

Electronic and Facsimile Availability

Additional information concerning OFAC is available from OFAC's Web site (<http://www.treas.gov/ofac>) or via facsimile through a 24-hour fax-on-demand service, Tel.: 202/622-0077.

Background to Removal of Alias

The Office of Foreign Assets Control is removing an alias from Steven Law's listing on the Department of the Treasury's List of Specially Designated Nationals and Blocked Persons. The entry has been amended as:

LAW, Steven (a.k.a. CHUNG, Lo Ping; a.k.a. LAW, Stephen; a.k.a. LO, Ping Han; a.k.a. LO, Ping Hau; a.k.a. LO, Ping Zhong; a.k.a. LO, Steven; a.k.a. NAING, Htun Myint; a.k.a. NAING, Tun Myint; a.k.a. NAING, U Myint), 330 Strand Rd., Latha Township, Rangoon, Burma; 61-62 Bahosi Development Housing, Wadan St., Lanmadaw Township, Rangoon, Burma; No. 124 Insein Road, Ward (9), Hlaing Township, Rangoon, Burma; 3 Shenton Way, #10-01 Shenton House, Singapore 068805, Singapore; 8A Jalan Teliti, Singapore, Singapore; DOB 16 May 1958; alt. DOB 27 Aug 1960; POB Lashio,

Burma; citizen Burma; Passport 937174 (Burma) (individual) [BURMA]

Dated: September 10, 2010.

Barbara Hammerle,

Acting Director, Office of Foreign Assets Control.

[FR Doc. 2010-23157 Filed 9-15-10; 8:45 am]

BILLING CODE 4811-42-P

DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0099]

Agency Information Collection (Dependent's Request for Change of Program or Place of Training) Activity 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, will submit 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 *October 18, 2010*.

ADDRESSES: Submit written comments on the collection of information through <http://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. 2900-0099" in any correspondence.

FOR FURTHER INFORMATION CONTACT:

Denise McLamb, Enterprise Records Service (005R1B), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420, (202) 461-7485, FAX (202) 273-0443 or e-mail denise.mclamb@va.gov. Please refer to "OMB Control No. 2900-0099."

SUPPLEMENTARY INFORMATION:

Title: Dependent's Request for Change of Program or Place of Training, (Under Provisions of Chapter 35, Title 38, U.S.C.), VA Form 22-5495.

OMB Control Number: 2900-0099.

Type of Review: Extension of a currently approved collection.

Abstract: Spouses, surviving spouses, or children of veterans who are eligible

for Dependent's Educational Assistance, complete VA Form 22-5495 to change their program of education and/or place of training. VA uses the information collected to determine if the new program selected is suitable to their abilities, aptitudes, and interests and to verify that the new place of training is approved for benefits.

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 July 9, 2010, at page 39619.

Affected Public: Individuals or households.

Estimated Annual Burden: 13,034 hours.

Estimated Average Burden per

Respondent: 20 minutes.

Frequency of Response: On occasion.

Estimated Number of Respondents: 52,135.

Dated: September 10, 2010.

By direction of the Secretary.

Denise McLamb,

Program Analyst, Enterprise Records Service.

[FR Doc. 2010-23050 Filed 9-15-10; 8:45 am]

BILLING CODE 8320-01-P

DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0703]

Agency Information Collection (Dependents' Educational Assistance (DEA) Election Request) Activity; 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, will submit 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 October 18, 2010.

ADDRESSES: Submit written comments on the collection of information through <http://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. 2900-0703" in any correspondence.

FOR FURTHER INFORMATION CONTACT:

Denise McLamb, Enterprise Records Service (005R1B), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420, (202) 461-7485, FAX (202) 273-0443 or e-mail denise.mclamb@va.gov.

SUPPLEMENTARY INFORMATION: *Title:* Dependents' Educational Assistance (DEA) Election Request, VA Form Letter 22-909.

OMB Control Number: 2900-0703.

Type of Review: Extension of a currently approved collection.

Abstract: VA must notify eligible dependents of veterans receiving DEA benefits of their option to elect a beginning date to start their DEA benefits. VA will use the data collected on VA Form Letter 22-909 to determine the appropriate amount of benefit payable to the claimant.

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 July 9, 2010, at page 39620.

Affected Public: Individuals or households.

Estimated Annual Burden: 188 hours.

Estimated Average Burden per

Respondent: 15 minutes.

Frequency of Response: One-time.

Estimated Annual Responses: 753.

Dated: September 10, 2010.

By direction of the Secretary.

Denise McLamb,

Program Analyst, Enterprise Records Service.

[FR Doc. 2010-23049 Filed 9-15-10; 8:45 am]

BILLING CODE P

DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0317]

Agency Information Collection (Request for Identifying Information Re: Veteran's Loan Records) Activity 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, will submit 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 October 18, 2010.

ADDRESSES: Submit written comments on the collection of information through <http://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. 2900-0317" in any correspondence.

FOR FURTHER INFORMATION CONTACT:

Denise McLamb, Enterprise Records Service (005R1B), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420, (202) 461-7485, FAX (202) 273-0443 or e-mail denise.mclamb@va.gov. Please refer to "OMB Control No. 2900-0317."

SUPPLEMENTARY INFORMATION: *Title:* Request for Identifying Information Re: Veteran's Loan Records, VA Form Letter 26-626.

OMB Control Number: 2900-0317.

Type of Review: Extension of a currently approved collection.

Abstract: VA Form 26-626 is used to notify a correspondent that additional information is needed to determine if a veteran's loan guaranty benefits are involved and if so, to obtain the necessary information to identify and associate the correspondence with the correct veteran's loan application or record. If such information is not received within one year from the date of such notification, benefits will not be paid or furnished by reason of an incomplete application.

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 July 9, 2010, at pages 39618-39619.

Affected Public: Individuals or households.

Estimated Annual Burden: 200 hours.

Estimated Average Burden per Respondent: 5 minutes.

Frequency of Response: On occasion.

Estimated Number of Respondents: 2,400.

Dated: September 10, 2010.