

By the Board, David M. Konschnik,
Director, Office of Proceedings.

Vernon A. Williams,
Secretary.

[FR Doc. 97-22812 Filed 8-26-97; 8:45 am]

BILLING CODE 4915-00-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

August 15, 1997.

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, Pub. L. 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 2110, 1425 New York Avenue, NW., Washington, DC 20220.

Special Request

In order to begin the survey described below during October-November 1997, the Department of the Treasury is requesting that the Office of Management and Budget (OMB) review and approve this information collection by August 27, 1997. To obtain a copy of this study, please contact the Internal Revenue Service Clearance Officer at the address listed below.

Internal Revenue Service (IRS)

OMB Number: 1545-1349.

Project Number: SOI-32.

Type of Review: Revision.

Title: 1997 Third Quarter Form 941 TeleFile System Customer Satisfaction Survey.

Description: The 941 TeleFile system will be pilot tested at the Tennessee Computing Center during October-November 1997. During the test, a selected group of businesses filing their third quarter Federal tax return (Form 941) will be invited to use the 941 TeleFile system. The 941 TeleFile automated customer satisfaction survey is part of the 941 TeleFile Quality Measurement Plan and is designed as one means of evaluating the effectiveness of the TeleFile system. The survey requests information about satisfaction and whether the business filer would be willing to use the TeleFile system again. Data collected during the surveys will be kept confidential and will only be used to make recommendations and

improvements to the 941 TeleFile system.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 2,125.

Estimated Burden Hours Per

Response: 1 minute.

Frequency of Response: Quarterly.

Estimated Total Reporting Burden: 36 hours.

Clearance Officer: Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, N.W., Washington, DC 20224.

OMB Reviewer: Alexander T. Hunt, (202) 395-7860, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

Dale A. Morgan,

Departmental Reports Management Officer.

[FR Doc. 97-22833 Filed 8-26-97; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Fiscal Service

Financial Management Service; Proposed Collection of Information: Claim Against the United States for the Proceeds of a Government Check

AGENCY: Financial Management Service, Fiscal Service, Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Financial Management Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on a continuing information collection. By this notice, the Financial Management Service solicits comments concerning the form "Claims Against the United States for the Proceeds of a Government Check."

DATES: Written comments should be received on or before October 27, 1997.

ADDRESSES: Direct all written comments to Financial Management Service, 3361-L 75th Avenue, Landover, Maryland 20785.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form(s) and instructions should be directed to the Financial Processing Division, 3700 East-West Highway, Hyattsville, Maryland 20782, (202) 874-8445.

SUPPLEMENTARY INFORMATION: Pursuant to the Paperwork Reduction Act of 1995, (44 U.S.C. 3506(c)(2)(A)), the Financial Management Service solicits comments

on the collection of information described below.

Title: Claim Against the U.S. for the Proceeds of a Government Check.

OMB Number: 1510-0019.

Form Number: FMS 1133.

Abstract: This form is used to collect information needed to process an individual's claim for non-receipt of proceeds from a government check. Once the information is analyzed a determination is made and a recommendation is submitted to the program agency to either settle or deny the claim.

Current Actions: Extension of currently approved collection.

Type of Review: Regular.

Affected Public: Individuals or households.

Estimated Number of Respondents: 120,192.

Estimated Time Per Respondent: 10 minutes.

Estimated Total Annual Burden Hours: 20,072.

Comments: Comments submitted in response to this notice will be summarized and/or included in the request for Office of Management and Budget 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.

Dated: August 21, 1997.

Mitchell A. Levine,

Assistant Commissioner.

[FR Doc. 97-22729 Filed 8-26-97; 8:45 am]

BILLING CODE 4810-35-M

DEPARTMENT OF THE TREASURY

Internal Revenue Service

[Delegation Order No. 97 (Rev. 34)]

Delegation of Authority

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Delegation of Authority.

SUMMARY: The authority delegated by the Commissioner of Internal Revenue to the Assistant Commissioner (Employee Plans and Exempt Organizations), to enter into and approve certain closing agreements, may be redelegated to special assistants and division directors reporting directly to the Assistant Commissioner (Employee Plans and Exempt Organizations). The text of the delegation order appears below.

EFFECTIVE DATE: August 18, 1997.

FOR FURTHER INFORMATION CONTACT: John H. Turner, CP:E:EP:P:2, Room 6702, 1111 Constitution Avenue, NW., Washington, DC 20224, (202) 622-6214 (not a toll-free number).

Delegation Order No. 97 (Rev. 34)

Effective: August 18, 1997

Closing Agreements Concerning Internal Revenue Tax Liability (Supplemented by Delegation Orders No. 236, 245, 247 and 248)

1. *Authority:* To enter into and approve a written agreement with any person relating to the internal revenue tax liability of such person (or of the person or estate for whom he or she acts) in respect to any prospective transactions or completed transactions if the request to the Chief Counsel for determination or ruling was made before any affected returns have been filed. This does not include the authority to set aside any closing agreement.

Delegated to: The Chief Counsel in cases under his/her jurisdiction.

Redelegation: This authority may be redelegated no lower than the Deputy Associate Chief Counsels for cases under their respective jurisdictions and to the Assistant Chief Counsels for cases under their respective jurisdictions that do not involve precedent issues.

2. *Authority:* To enter into and approve a written agreement with any person relating to the internal revenue tax liability of such person (or of the person or estate for whom he or she acts) for a taxable period or periods ended prior to the date of agreement and related specific items affecting other taxable periods. This does not include the authority to set aside any closing agreement.

Delegated to: The Associate Chief Counsels and the Assistant Commissioners (Examination) and (International) for matters under their respective jurisdictions.

Redelegation: The authority delegated to the Associate Chief Counsels may be redelegated, by the Deputy Chief

Counsel, to the Deputy Associate Chief Counsels. The authority delegated to the Assistant Commissioners (Examination) and (International) may be redelegated, respectively, to the Deputy Assistant Commissioners (Examination) and (International).

3. *Authority:* To enter into and approve a written agreement with any person relating to the internal revenue tax liability of such person (or of the person or estate for whom he or she acts) with respect to the performance of his or her functions as the competent authority under the tax conventions of the United States. This does not include the authority to set aside any closing agreement.

Delegated to: The Assistant Commissioner (International).

Redelegation: This authority may be redelegated to the Deputy Assistant Commissioner (International).

4. *Authority:* To enter into and approve a written agreement with any person relating to the internal revenue tax liability of such person (or of the person or estate for whom he or she acts). This does not include the authority to set aside any closing agreement.

Delegated to: The Assistant Commissioner (Employee Plans and Exempt Organizations) in cases under his or her jurisdiction.

Redelegation: This authority may be redelegated to special assistants and division directors reporting directly to the assistant commissioner.

5. *Authority:* To enter into and approve a written agreement with any person relating to the internal revenue tax liability of such person (or of the person or estate for whom he or she acts), for a taxable period or periods ended prior to the date of the agreement and related specific items affecting other taxable periods. This does not include the authority to set aside any closing agreement.

Delegated to: In cases under their jurisdiction (but excluding cases docketed before the United States Tax Court), the Assistant Commissioner (International); regional commissioners; regional counsel; regional chief compliance officers; service center directors; district directors; regional directors of appeals; assistant regional directors of appeals; chiefs and associate chiefs of appeals offices; and appeals team chiefs with respect to their team cases.

Redelegation: 1. Service center directors and the Director, Austin Compliance Center, may redelegate this authority no lower than the Chief, Examination Support Unit, with respect to agreements concerning the

administrative disposition of certain tax shelter cases, and no lower than the Chief, Windfall Profit Tax Staff, Austin Service Center or Austin Compliance Center, with respect to entering into and approving a written agreement with the Tax Matters Partner/Person (TMP) and one or more partners or shareholders with respect to whether the partnership or S corporation, acting through its TMP, is duly authorized to act on behalf of the partners or shareholders in the determination of partnership or S corporation items for purposes of the tax imposed by Chapter 45, and for purposes of assessment and collection of the windfall profit tax for such partnership or S corporation taxable year.

2. The Assistant Commissioner (International) and district directors may redelegate this authority no lower than the Chief, Quality Review Staff/Section with respect to all matters, and not below the Chief, Examination Support Staff/Section, or Chief, Planning and Special Programs Branch/Section, with respect to agreements concerning the administrative disposition of certain tax shelter cases, or Chief, Special Procedures function, with respect to the waiver of right to claim refunds for those responsible officers who pay the corporate liability in lieu of a trust fund recovery penalty assessment under IRC 6672.

6. *Authority:* In cases under their jurisdiction docketed in the United States Tax Court and in other Tax Court cases upon the request of Chief Counsel or his/her delegate, to enter into and approve a written agreement with any person relating to the internal revenue tax liability of such person (or of the person or estate for whom he or she acts), but only in respect to related specific items affecting other taxable periods. This does not include the authority to set aside any closing agreement.

Delegated to: The associate chief counsels; the Assistant Commissioners (Employee Plans and Exempt Organizations) and (International); regional commissioners; regional counsel; regional directors of appeals; assistant regional directors of appeals; chiefs and associate chiefs of appeals offices; and appeals team chiefs with respect to their team cases.

Redelegation: This authority may not be redelegated.

7. *Authority:* In cases under the jurisdiction of the Assistant Commissioner (International), to enter into and approve a written agreement with any person relating to the internal revenue tax liability of such person (or of the person or estate for whom he/she

acts), and to provide for the mitigation of economic double taxation under section 3 of Revenue Procedure 64-54, 1964-2 C.B. 1008, under Revenue Procedure 72-22, 1972-1 C.B. 747, and under Revenue Procedure 69-13, 1969-1 C.B. 402, and to enter into and approve a written agreement providing the treatment available under Revenue Procedure 65-17, 1965-1 C.B. 833. This does not include the authority to set aside any closing agreement.

Delegated to: Assistant Commissioner (International).

Redelegation: This authority may not be redelegated.

Sources of Authority: 26 CFR 301.7121-1(a); Treasury Order No. 150-07; Treasury Order No. 150-09; and Treasury Order No. 150-17, subject to the transfer of authority covered in Treasury Order No. 120-01, as modified by Treasury Order No. 150-27, as revised.

To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.

This order supersedes Delegation Order No. 97 (Rev. 33), which was effective March 15, 1996.

Dated: August 18, 1997.

Approved:

Michael P. Dolan,

Deputy Commissioner.

[FR Doc. 97-22693 Filed 8-26-97; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0112]

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 et seq.), 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 September 26, 1997.

FOR FURTHER INFORMATION OR A COPY OF THE SUBMISSION CONTACT: Ron Taylor,

Information Management Service (045A4), Department of Veterans Affairs, 810 Vermont Avenue, NW, Washington, DC 20420, (202) 273-8015 or FAX (202) 273-5981. Please refer to "OMB Control No. 2900-0112."

SUPPLEMENTARY INFORMATION:

Title and Form Number: Statement of Holder or Servicer of Veteran's Loan, Form Letter 26-559.

OMB Control Number: 2900-0112.

Type of Review: Reinstatement, without change, of a previously approved collection for which approval has expired.

Abstract: Veteran-borrowers may sell their home subject to the existing VA-guaranteed mortgage lien without the prior approval of the VA if the commitment for the loan was made prior to March 1, 1988. However, if they wish to be released from personal liability to the Government in the event of a subsequent default by a transferee, the VA must determine, pursuant to 38 U.S.C. 3713(a), that: (1) The loan payments are current; (2) the transferee will assume the veteran's legal liabilities in connection with the loan; and (3) the purchaser qualifies from a credit standpoint. Also, veteran-borrowers may sell their home to veteran-transferees in accordance with 38 U.S.C. 3702(b)(2). However, eligible transferees must meet all the requirements of 38 U.S.C. 3713(a) in addition to having sufficient available loan guaranty entitlement to replace the amount of entitlement used by the seller in obtaining the original loan.

In performing the credit underwriting functions associated with processing a veteran's request for release from liability and/or substitution of entitlement, loan specialists at VA field stations must collect and verify information from the current holder or servicer of the loan. Form Letter 26-559 collects information on the mortgage loan amount, payment terms, taxes, insurance and liens which are used to compute the total monthly mortgage cost to the borrower.

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 May 27, 1997 at page 28755-28756.

Affected Public: Business or other for-profit—Individuals or households.

Estimated Annual Burden: 1,167 hours.

Estimated Average Burden Per Respondent: 10 minutes.

Frequency of Response: One-time.
Estimated Number of Respondents: 7,000.

Send comments and recommendations concerning any aspect of the information collection to VA's OMB Desk Officer, Allison Eydt, OMB Human Resources and Housing Branch, New Executive Office Building, Room 10235, Washington, DC 20503 (202) 395-4650. Please refer to "OMB Control No. 2900-0112" in any correspondence.

Dated: July 29, 1997.

By direction of the Secretary.

Donald L. Neilson,

Director, Information Management Service.

[FR Doc. 97-22715 Filed 8-26-97; 8:45 am]

BILLING CODE 8320-01-P

DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0113]

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 et seq.), 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 September 26, 1997.

FOR FURTHER INFORMATION OR A COPY OF THE SUBMISSION CONTACT: Ron Taylor,

Information Management Service (045A4), Department of Veterans Affairs, 810 Vermont Avenue, NW, Washington, DC 20420, (202) 273-8015 or FAX (202) 273-5981. Please refer to "OMB Control No. 2900-0113."

SUPPLEMENTARY INFORMATION:

Title and Form Number: Application for Fee Personnel Designation, VA Form 26-6681.

OMB Control Number: 2900-0113.

Type of Review: Extension of a currently approved collection.

Abstract: The form solicits information on the fee personnel applicant's background and experience in the real estate valuation field. VA