information collection requirements contained within OFAC's Reporting, Procedures and Penalties Regulations set forth at 31 CFR part 501.

**DATES:** Written comments should be received on or before July 21, 2009 to be assured of consideration.

ADDRESSES: Direct all written comments to "Paperwork Reduction Act" care of the Policy Division, Office of Foreign Assets Control, Department of the Treasury, 1500 Pennsylvania Avenue, NW., Annex—4th Floor, Washington, DC 20220.

#### FOR FURTHER INFORMATION CONTACT:

Requests for additional information about the filings or procedures should be directed to the Policy Division, Office of Foreign Assets Control, Department of the Treasury, 1500 Pennsylvania Avenue, NW., Annex—4th Floor, Washington, DC 20220.

#### SUPPLEMENTARY INFORMATION:

*Title:* Reporting, Procedures and Penalties Regulations.

OMB Number: 1505–0164. Agency Form Number: TD-F-90– 22.50.

Abstract: The collections of information are contained in sections 501.601 through 501.605, 501.801, and 501.803 through 501.807 and pertain to the operation of various economic sanctions programs administered by OFAC under 31 CFR Chapter V. Section 501.601 relates to the maintenance of records, and section 501,602 relates to OFAC demands for information relative to any transaction or property subject to the provisions of 31 CFR Chapter V. Section 501.603 imposes reporting requirements pertaining to blocked assets and retained funds transfers. This information is required by OFAC to monitor compliance with regulatory requirements, to support diplomatic negotiations concerning the targets of sanctions, and to support settlement negotiations addressing U.S. claims. Section 501.604 requires the filing of reports for compliance purposes by U.S. financial institutions where a funds transfer is not required to be blocked but is rejected because the underlying transaction is otherwise prohibited. Section 501.605 requires reporting of information pertaining to litigation, arbitration, and other binding alternative dispute resolution proceedings in the United States to prevent the intentional or inadvertent transfer through such proceedings of blocked property or retained funds. Sections 501.801 and 501.803 through 501.805 relate to license requests; the amendment, modification or revocation of licenses; rulemaking; and document requests. Section 501.806 sets forth the

procedures to be followed by a person seeking to have funds released at a financial institution if the person believes that the funds were blocked due to mistaken identity. Section 501.807 sets forth the procedures to be followed by persons seeking administrative reconsideration of their designation or the designation of a vessel as blocked, or who wish to assert that the circumstances resulting in the designation are no longer applicable.

The likely respondents and recordkeepers affected by the information collections contained in part 501 are financial institutions, business organizations, individuals, and legal representatives. The estimated total annual reporting and/or recordkeeping burden is approximately 26,250 hours. The estimated annual burden per respondent/record keeper varies from 30 minutes to 10 hours, depending on individual circumstances, with an estimated average of 1.25 hours. The estimated number of respondents and/or record keepers is 21,000. The estimated annual frequency of responses: 1-12.

*Current Actions*: There are no changes being made to the notice at this time.

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

Affected Public: Financial institutions, business organizations, individuals, and legal representatives.

Estimated Number of Respondents: 21,000.

Estimated Time per Respondent: 1.25 hours.

Estimated Total Annual Burden Hours: 26,250.

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 for five years.

## **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 has 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: May 18, 2009.

#### Barbara C. Hammerle,

Acting Director, Office of Foreign Assets Control.

[FR Doc. E9–12005 Filed 5–21–09; 8:45 am] BILLING CODE 4811–45–P

#### **DEPARTMENT OF THE TREASURY**

# Internal Revenue Service

[REG-131478-02]

## Proposed Collection; Comment Request for Regulation Project

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, 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 proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing NPRM and Temporary, REG-131478–02 Guidance Under Section 1502; Suspension of Losses on Certain Stock Disposition.

**DATES:** Written comments should be received on or before July 21, 2009 to be assured of consideration.

**ADDRESSES:** Direct all written comments to R. Joseph Durbala, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

## FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of regulations should be directed to Carolyn N. Brown, at (202) 622–6688, or at Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at *Carolyn.N.Brown@irs.gov.* 

## SUPPLEMENTARY INFORMATION:

*Title:* Guidance Under Section 1502; Suspension of Losses on Certain Stock Disposition.

ÖMB Number: 1545–1828. Regulation Project Number: REG– 131478–02 (NPRM).

Abstract: The information in § 1.1502-35T(c) is necessary to ensure that a consolidated group does not obtain more than one tax benefit from both the utilization of a loss from the disposition of stock and the utilization of a loss or deduction with respect to another asset that reflects the same economic loss; to allow the taxpayer to make an election under § 1.1502-35T(c)(5) that would benefit the taxpayer; the election in § 1.1502-35T(f) provides taxpayers the choice in the case of a worthless subsidiary to utilize a worthless stock deduction or absorb the subsidiary's losses; and § 1.1502-35T(g)(3) applies to ensure that taxpayers do not circumvent the loss suspension rule of § 1.1502-35T(c) by deconsolidating a subsidiary and then re-importing to the group losses of such subsidiary.

Current Actions: There is no change to these existing regulations.

Type of Review: Extension of a

currently approved collection.

Affected Public: Business or other forprofit organizations.

Estimated Number of Respondents: 7,500.

Estimated Time per Respondent: 2 hours.

Estimated Total Annual Burden Hours: 15.000.

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: May 19, 2009.

#### R. Joseph Durbala,

IRS Reports Clearance Officer.

[FR Doc. E9-12144 Filed 5-21-09; 8:45 am]

BILLING CODE 4830-01-P

## **DEPARTMENT OF VETERANS AFFAIRS**

[OMB Control No. 2900-0648]

# **Proposed Information Collection** (FMP); 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 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 reimburse healthcare providers for medical services provided to veterans with service-connected disabilities living or traveling overseas.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before July 21, 2009.

ADDRESSES: Submit written comments on the collection of information through Federal Docket Management System (FDMS) http://www.Regulations.gov; or to Mary Stout, Veterans Health Administration (193E1), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420 or e-mail: mary.stout@va.gov. Please refer to "OMB Control No. 2900-0648" in any correspondence. During the comment period, comments may be viewed online through FDMS.

## FOR FURTHER INFORMATION CONTACT: Mary Stout at (202) 461-5867 or FAX (202) 273-9381.

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, VHA invites comments on: (1) Whether the proposed collection of information is necessary for the proper performance of VHA's functions, including whether the information will have practical utility; (2) the accuracy of VHA'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. Foreign Medical Program (FMP) Registration Form, VA Form 10-7959f-

b. Claim Cover Sheet—Foreign Medical Program (FMP), VA Form 10-7959f-2.

OMB Control Number: 2900-0648. Type of Review: Extension of a currently approved collection. Abstracts:

a. Veterans with service connected disabilities living or traveling overseas complete VA Form 10-7959f-1 to enroll in the Foreign Medical Program.

b. Healthcare providers complete VA Form 10-7959f-2 to submit claims for payments or reimbursement of expenses relating to veterans living or traveling overseas (except for the Philippines) with service-connected disability. VA will accept provider's generated billing statement, Uniform Billing—Forms (UB) 04, and Medicare Health Insurance Claims Form, CMS 1500 for payments or reimbursements.

Affected Public: Individuals or households.

Estimated Total Annual Burden: a. Foreign Medical Program, VA Form 10-7959f-1-110 hours.

b. Claim Cover Sheet, VA Form 10-7959f-2-3,652 hours.

Estimated Average Burden per Respondent:

a. Foreign Medical Program, VA Form 10-7959f-1-4 minutes.

b. Claim Cover Sheet, VA Form 10-7959f-2-11 minutes.

Frequency of Response: On occasion. Estimated Number of Respondents:

a. Foreign Medical Program, VA Form 10-7959f-1-1,660.

b. Claim Cover Sheet, VA Form 10-7959f-2-19,920.

Dated: May 18, 2009.