

income tax withheld (such as from pensions and gambling) on a semiweekly schedule, or whose tax liability on any day is \$100,000 or more, use Form 945-A with Form 945 or CT-1 to report their tax liability.

*Form Number:* 945-X

*Abstract:* Form 945-X is used to correct errors made on Form 945, Annual Return of Withheld Federal Income Tax.

*Current Actions:* There are no changes being made to the forms approved under this collection. However, changes to the estimated number of filers (518,968 to 236,818), will result in a total burden decrease of 625,215 (2,244,817 to 1,619,602).

*Type of Review:* Revision of a current OMB approval.

*Affected Public:* Business, or other for-profit organizations, individuals, or households, not-for-profit institutions, farms, and, Federal, state, local, or tribal governments.

*Estimated Number of Respondents:* 236,818.

*Estimated Time per Respondent:* 6 hrs., 50 min.

*Estimated Total Annual Burden Hours:* 1,619,602.

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: June 5, 2013.

**R. Joseph Durbala,**

*IRS Reports Clearance Officer.*

[FR Doc. 2013-14587 Filed 6-18-13; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 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, INTL-952-86 (TD 8410R), Allocation and Apportionment of Interest Expense and Certain Other Expenses.

**DATES:** Written comments should be received on or before August 19, 2013 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette B. Lawrence, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulations should be directed to Sonia D. Escobar at Internal Revenue Service, room 6511, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-7641, or through the Internet at [Sonia.D.Escobar@irs.gov](mailto:Sonia.D.Escobar@irs.gov).

**SUPPLEMENTARY INFORMATION:**  
*Title:* Allocation and Apportionment of Interest Expense and Certain Other Expenses.

*OMB Number:* 1545-1072.

*Regulation Project Number:* INTL-952-86 (TD 8410R).

*Abstract:* Section 864(e) of the Internal Revenue Code provides rules concerning the allocation and apportionment of expenses to foreign source income for purposes of the foreign tax credit and other provisions.

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

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

*Affected Public:* Individuals or households, and Business or other for-profit organizations.

*Estimated Number of Respondents/Recordkeepers:* 15,000.

*Estimated Time per Respondent/Recordkeeper:* 15 minutes.

*Estimated Total Annual Reporting/Recordkeeping Hours:* 3,750.

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: June 13, 2013.

**Yvette B. Lawrence,**

*IRS Reports Clearance Officer.*

[FR Doc. 2013-14562 Filed 6-18-13; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0212]

#### Proposed Information Collection (Veterans Mortgage Life Insurance Statement) Activity: 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 revision 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 decline Veterans Mortgage Life Insurance.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before August 19, 2013.

**ADDRESSES:** Submit written comments on the collection of information through Federal Docket Management System (FDMS) at [www.Regulations.gov](http://www.Regulations.gov); or to Nancy J. Kessinger, Veterans Benefits Administration (20M35), Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420 or email [nancy.kessinger@va.gov](mailto:nancy.kessinger@va.gov). Please refer to "OMB Control No. 2900-0212" in any correspondence. During the comment period, comments may be viewed online through FDMS.

**FOR FURTHER INFORMATION CONTACT:** Nancy J. Kessinger at (202) 632-8924 or Fax (202) 632-8925.

**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:* Veterans Mortgage Life Insurance Statement, VA Form 29-8636.

*OMB Control Number:* 2900-0212.  
*Type of Review:* Revision of a currently approved collection.

*Abstract:* Veterans complete VA Form 29-8636 to decline Veterans Mortgage Life Insurance (VMLI) or to provide information upon which the insurance premium can be based. VMIL provides financial protection to cover eligible Veterans' outstanding home mortgage in the event of his or her death. VMIL is available only to disabled Veterans, who, because of their disability, have received a specially adapted housing grant from VA.

*Affected Public:* Individuals or households.

*Estimated Annual Burden:* 250 hours.  
*Estimated Average Burden per Respondent:* 15 minutes.

*Frequency of Response:* On occasion.  
*Estimated Number of Respondents:* 1000.

Dated: June 14, 2013.

By direction of the Secretary.

**Crystal Rennie,**

*VA Clearance Officer, U.S. Department of Veterans Affairs.*

[FR Doc. 2013-14623 Filed 6-18-13; 8:45 am]

**BILLING CODE 8320-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0539]

### Proposed Information Collection (Application for Supplemental Service Disabled Veterans Insurance) Activity: 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 determine a claimant's eligibility for disability insurance.

**DATES:** Written comments and recommendations on the proposed

collection of information should be received on or before August 19, 2013.

**ADDRESSES:** Submit written comments on the collection of information through Federal Docket Management System (FDMS) at [www.Regulations.gov](http://www.Regulations.gov); or to Nancy J. Kessinger, Veterans Benefits Administration (20M35), Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420 or email [nancy.kessinger@va.gov](mailto:nancy.kessinger@va.gov). Please refer to "OMB Control No. 2900-0539" in any correspondence. During the comment period, comments may be viewed online through FDMS.

**FOR FURTHER INFORMATION CONTACT:** Nancy J. Kessinger at (202) 632-8924 or FAX (202) 632-8925.

**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:* Application for Supplemental Service Disabled Veterans Insurance (SRH), VA Form 29-0188 and 29-0189, and Application for Supplemental Service Disabled Veterans (RH) Life Insurance, VA Form 29-0190.

*OMB Control Number:* 2900-0539.

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

*Abstract:* VA Forms 29-0188, 29-0189 and 29-0190 are completed by veterans to apply for Supplemental Service Disabled Veterans Insurance. VA uses the information collected to establish veterans' eligibility for insurance coverage.