foreign trust is a domestic trust or a foreign trust. Information submitted by taxpayers will be used by the IRS to determine if a trust is a domestic trust or a foreign trust.

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

Type of Review: Extension of the currently approved collection.

Affected Public: Individuals or households.

Estimated Number of Respondents: 222.

Estimated Time per Respondent: 31 minutes.

Estimated Total Annual Burden Hours: 114.

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.

R. Joseph Durbala,
OMB Reports Clearance Officer.

FOR FURTHER INFORMATION CONTACT:

Crystal Rennie, Enterprise Records Service (005R1B), Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420, (202) 461–7485 or email crystal.rennie@va.gov. Please refer to “OMB Control No. 2900–0300.”

SUPPLEMENTARY INFORMATION:

Title: Veterans Application for Assistance in Acquiring Special Housing Adaptations, VA Form 26–4555d.

OMB Control Number: 2900–0300.

Type of Review: Revision of a currently approved collection.

Abstract: Title 38, U.S.C. 2101 authorizes assistance to disabled Veterans in acquiring special housing and adaptations to dwellings. Under 38 U.S.C. 2101(b), grants are available to assist Veterans in making adaptations to their current residences or one which they intend to live in as long as the home is owned by the Veteran or a member of the Veteran’s family. VA Form 26–4555d enables field personnel to evaluate the request for adaptations. This form is needed because of the difference in disabilities, the amount of alteration, adaptation to the house and title requirements.

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 February 13, 2013, at pages 10266–10267.

Affected Public: Individuals or households.

Estimated Annual Burden: 33 hours.

Estimated Average Burden per Respondent: 20 minutes.

Frequency of Response: One time.

Estimated Number of Respondents: 100.

Dated: July 1, 2013.

By direction of the Secretary.

Crystal Rennie,
VA Clearance Officer, U.S. Department of Veterans Affairs.

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