

**DEPARTMENT OF THE TREASURY****Submission for OMB Review;  
Comment Request**

November 17, 2014.

The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

**DATES:** Comments should be received on or before December 22, 2014 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimates, or any other aspect of the information collections, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at [OIRA\\_Submission@OMB.EOP.gov](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8141, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-1295, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-1591.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* TD 8994 (Reg-251701-96)—Electing Small Business Trusts.

*Abstract:* The final regulations relate to the qualification and treatment of electing small business trusts (ESBTs). The regulations interpret the rules added to the Internal Revenue Code (Code) by section 1302 of the Small Business Job Protection Act of 1996, section 1601 of the Taxpayer Relief Act of 1997, and section 316 of the Community Renewal Tax Relief Act of 2000. In addition, the final regulations provide that an ESBT, or a trust described in section 401(a) of the Code or section 501(c)(3) of the Code and exempt from taxation under section 501(a) of the Code, is not treated as a deferral entity for purposes of § 1.444-2T.

*Affected Public:* Businesses or other for-profits.

*Estimated Annual Burden Hours:* 7,500.

*OMB Number:* 1545-1649.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Revenue Procedure 99-21—Refunds and credits; period of limitations; financial disability.

*Abstract:* Revenue Procedure 99-21 describes the information that is required under § 6511(h)(2)(A) of the Internal Revenue Code in order to request suspension of the period of limitations under § 6511 for claiming a credit or refund of tax due to an individual taxpayer's financial disability. This information is required to be submitted with the taxpayer's claim for credit or refund of tax.

*Affected Public:* Individuals or households.

*Estimated Annual Burden Hours:* 24,100.

**Brenda Simms,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2014-27569 Filed 11-20-14; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY****United States Mint****Pricing for the 2014 Coin and  
Chronicles Set—Franklin D. Roosevelt**

**AGENCY:** United States Mint, Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The United States Mint is announcing a price of \$57.95 for the 2014 Coin and Chronicles Set—Franklin D. Roosevelt.

**FOR FURTHER INFORMATION CONTACT:** Marc Landry, Acting Associate Director for Sales and Marketing; United States Mint; 801 Ninth Street NW., Washington, DC 20220; or call 202-354-7500.

**Authority:** 31 U.S.C. 5112.

Dated: November 14, 2014.

**Richard A. Peterson,**

*Deputy Director, United States Mint.*

[FR Doc. 2014-27650 Filed 11-20-14; 8:45 am]

**BILLING CODE P**

**DEPARTMENT OF VETERANS  
AFFAIRS****Wait-Time Goals of the Department for  
the Veterans Choice Program**

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** In an interim final rule published by the Department of Veterans Affairs (VA) implementing the

Veterans Choice Program (“the Program”) authorized by the Veterans Access, Choice, and Accountability Act of 2014, VA established start dates for participation in the Program for different groups of veterans depending upon their basis of eligibility to participate in the Program. In those regulations, VA stated that veterans who are eligible based upon being unable to schedule an appointment within the wait-time goals of the Veterans Health Administration, will be able to start receiving hospital care and medical services under the Program no later than December 5, 2014. VA also stated that if the start date for these veterans would be sooner than December 5, 2014, VA would publish a notice in the **Federal Register** advising the public of the faster implementation schedule. This Notice announces that November 17, 2014, is the start date for veterans eligible to participate in the Program.

**FOR FURTHER INFORMATION CONTACT:**

Kristin Cunningham, Director, Business Policy, Chief Business Office (10NB), Veterans Health Administration, Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420, (202) 382-2508. (This is not a toll-free number.)

**SUPPLEMENTARY INFORMATION:** In an interim final rule published by VA implementing the Veterans Choice Program (“the Program”) authorized by section 101 of the Veterans Access, Choice, and Accountability Act of 2014 (Pub. L. 113-146, “the Act”), VA established start dates for participation in the Program for different groups of veterans depending upon their basis of eligibility to participate in the Program. In those regulations, at 38 CFR 17.1525(a)(2), VA stated that veterans who are eligible under § 17.1510(b)(1), based upon being unable to schedule an appointment within the wait-time goals of the Veterans Health Administration, will be able to start receiving hospital care and medical services under the Program no later than December 5, 2014. In § 17.1525(b), VA stated that if the start date for these veterans would be sooner than December 5, 2014, VA would publish a notice in the **Federal Register** advising the public of the faster implementation schedule. This Notice announces that November 17, 2014, is the start date for veterans eligible to participate in the Program under § 17.1510(b)(1).

VA was directed to establish the Program to furnish hospital care and

medical services through non-VA health care entities and providers to Veterans who either cannot be seen within the “wait-time goals of the Veterans Health Administration” or who qualify based on their place of residence. VA established this Program through an interim final rule published in the **Federal Register** on November 5, 2014. 79 FR 65571. This rulemaking created new regulations at 38 CFR 17.1500 through 17.1540 governing the Program. Section 17.1525 identified the start date for veterans to participate in the Program in relation to their basis of eligibility for the Program. Specifically, VA stated in section 17.1525(a)(1) that VA would begin furnishing hospital care and medical services under the Program to veterans whose eligibility was based on their place of residence, as defined in section 17.1510(b)(2) through (b)(4), on November 5, 2014. We also stated that VA would begin furnishing such care and services to veterans who are eligible for the

Program under § 17.1510(b)(1) based on being unable to be seen within the wait-time goals of the Veterans Health Administration no later than December 5, 2014, under § 17.1525(a)(2). As explained in the supplementary information of the rulemaking, VA adopted this phased approach to implementation to ensure that we have the resources in place to support care for eligible veterans. We selected veterans eligible to participate based on their place of residence for the earlier start date because this population was more easily identified and less subject to change over time than those whose eligibility is based on being unable to be seen within the wait-time goals of the Veterans Health Administration.

Section 17.1525(b) specifies that if the start date would be earlier than December 5, 2014, for veterans whose eligibility is based on being unable to be seen within the wait-time goals of the Veterans Health Administration, then VA would notify the public by publishing a Notice of that start date in

the **Federal Register**. VA has put in place the necessary resources to accommodate this population, and effective November 17, 2014, VA began making the Program available to these veterans.

#### **Signing Authority**

The Secretary of Veterans Affairs, or designee, approved this document and authorized the undersigned to sign and submit the document to the Office of the Federal Register for publication electronically as an official document of the Department of Veterans Affairs. Jose D. Riojas, Chief of Staff, Department of Veterans Affairs, approved this document on November 17, 2014, for publication.

Dated: November 18, 2014.

#### **William F. Russo,**

*Acting Director, Office of Regulation Policy & Management, Office of the General Counsel, Department of Veterans Affairs.*

[FR Doc. 2014-27581 Filed 11-20-14; 8:45 am]

**BILLING CODE 8320-01-P**