

*Title:* Proceeds of Bonds Used for Reimbursement—FI-59-89 (TD 8394—Final).

*Abstract:* This regulation clarifies when the allocation of bond proceeds to reimburse expenditures previously made by an issuer of the bond is treated as an expenditure of the bond proceeds. The issuer must express a reasonable official intent, on or prior to the date of payment, to reimburse the expenditure in order to assure that the reimbursement is not a device to evade requirements imposed by the Internal Revenue Code with respect to tax exempt bonds.

*Affected Public:* State, Local, and Tribal Governments.

*Estimated Total Annual Burden Hours:* 6,000.

*OMB Control Number:* 1545-1270.

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

*Title:* Gasoline Excise Tax and Gasohol; Compressed Natural Gas.

*Abstract:* TD 8421 contains final regulations under Internal Revenue Code sections 4081 and 4082, relating to the federal excise tax on gasoline. It affects refiners, importers, and distributors of gasoline and provides guidance relating to taxable transactions, persons liable for tax, gasoline blendstocks, and gasohol. TD 8609 contains final regulations relating to gasohol blending and the tax on compressed natural gas (CNG). The sections relating to gasohol blending affect certain blenders, enterers, refiners, and throughputters. The sections relating to CNG affect persons that sell or buy CNG for use as a fuel in a motor vehicle or motorboat.

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

*Estimated Total Annual Burden Hours:* 366.

*OMB Control Number:* 1545-1300.

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

*Title:* Treatment of Acquisition of Certain Financial Institutions: Certain Tax Consequences of Federal Financial Assistance to Financial Institutions.

*Abstract:* 26 U.S.C. Section 597 of the Internal Revenue Code provides that the income tax treatment of any transaction in which Federal financial assistance (FFA), is provided with respect to a bank or domestic building and loan association (Institution) will be determined under regulations prescribed by the Secretary. The regulations provide that, generally, FFA is included in the gross income of the recipient in the year it is received. However, in certain circumstances, the inclusion of FFA in income is deferred.

The collection of information required by the regulations is necessary to track deferred income and its subsequent recapture, to track any amounts of tax that are not subject to collection, to elect to disaffiliate earlier than would otherwise be permitted, and to elect to apply the provisions of the regulations retroactively.

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

*Estimated Total Annual Burden Hours:* 2,200.

*OMB Control Number:* 1545-1338.

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

*Title:* Election Out of Subchapter K for Producers of Natural Gas—TD 8578.

*Abstract:* This regulation contains certain requirements that must be met by co-producers of natural gas subject to a joint operating agreement in order to elect out of subchapter K of chapter 1 of the Internal Revenue Code. Under section 1.761-2(d)(5)(i), gas producers subject to gas balancing agreements on the regulation's effective date are to file Form 3115 and certain additional information to obtain the Commissioner's consent to a change in method of accounting to either of the two new permissible accounting methods in the regulations.

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

*Estimated Total Annual Burden Hours:* 5.

*OMB Control Number:* 1545-1574.

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

*Title:* Information Reporting for Qualified Tuition and Related Expenses.

*Form:* 1098-T.

*Abstract:* Section 6050S of the Internal Revenue Code requires eligible education institutions to report certain information regarding tuition payments to the IRS and to students. Form 1098-T has been developed to meet this requirement.

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

*Estimated Total Annual Burden Hours:* 4,848,090.

*OMB Control Number:* 1545-1588.

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

*Title:* Adjustments Following Sales of Partnership Interests.

*Abstract:* Partnerships, with a section 754 election in effect, are required to adjust the basis of partnership property following certain transfers of partnership interests. The regulations require the partnership to attach a statement to its partnership return

indicating the adjustment and how it was allocated among the partnership property.

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

*Estimated Total Annual Burden Hours:* 904,000.

**Bob Faber,**

*Acting Treasury PRA Clearance Officer.*

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## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0659]

### Agency Information Collection Activity (Support of Claim for Service Connection for Post-Traumatic Stress Disorder (PTSD) (VA Form 21-0781) and Support of Claim for Service Connection for Post-Traumatic Stress Disorder (PTSD) Secondary to Personal Assault (VA Form 21-0781a))

**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.

VA Forms 21-0781 and 21-0781a are used to gather specific information about in-service stressors, so VA can assist claimants in obtaining credible supporting evidence that the claimed stressors occurred. In-service stressors reported by veterans must be verifiable. VA cannot thoroughly research military records and other sources of information for credible supporting evidence unless the veteran provides VA with specific information about the in-service stressors. The forms request information that is necessary to conduct meaningful research of records.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before February 13, 2017.

**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 (20M33), Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420 or email to [nancy.kessinger@va.gov](mailto:nancy.kessinger@va.gov). Please refer to "OMB Control No. 2900-0659" in any correspondence. During the comment period, comments may be viewed online through the 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. 3501-21), 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:* Support of Claim for Service Connection for Post-Traumatic Stress Disorder (PTSD) (VA Form 21-0781) and Support of Claim for Service Connection for Post-Traumatic Stress Disorder (PTSD) Secondary to Personal Assault (VA Form 21-0781a).

*OMB Control Number:* 2900-0659.

*Type of Review:* Revision of an approved collection.

*Abstract:* VA Forms 21-0781 and 21-0781a are used to gather specific information about in-service stressors, so VA can assist claimants in obtaining credible supporting evidence that the

claimed stressors occurred. In-service stressors reported by veterans must be verifiable. VA cannot thoroughly research military records and other sources of information for credible supporting evidence unless the veteran provides VA with specific information about the in-service stressors. The forms request information that is necessary to conduct meaningful research of records.

*Affected Public:* Individuals or households.

*Estimated Annual Burden:* 17,780 hours.

*Estimated Average Burden per Respondent:* 70 minutes.

*Frequency of Response:* One time.

*Estimated Number of Respondents:* 15,240.

By direction of the Secretary.

**Cynthia Harvey-Pryor,**

*VA Clearance Officer, Office of Privacy and Records Management, Department of Veterans Affairs.*

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