

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 19, 2017.

**L. Brimmer,**

*Senior Tax Analyst.*

[FR Doc. 2017-13226 Filed 6-23-17; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Request for Miscellaneous Determination

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

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

**SUMMARY:** The Internal Revenue Service (IRS), in accordance with the Paperwork Reduction Act of 1995 (PRA 95), provides the general public and Federal agencies with an opportunity to comment on continuing collections of information. This helps the IRS assess the impact of its information collection requirements and minimize the reporting burden on the public and helps the public understand the IRS's information collection requirements and provide the requested data in the desired format. The IRS is soliciting comments concerning Request for Miscellaneous Determination associated with standardizing information collections of individually written requests for miscellaneous determinations associated with Exempt Organizations.

**DATES:** Written comments should be received on or before August 25, 2017 to be assured of consideration.

**ADDRESSES:** Direct all written comments to L. Brimmer, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224. Requests for additional information or copies of the form and instructions should be directed to Martha R. Brinson, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Request for Miscellaneous Determination.

*OMB Number:* 1545-2211.

*Form Number:* 8940.

*Abstract:* Form 8940 will standardize information collection procedures for nine categories of individually written requests for miscellaneous determinations now submitted to the Service by requestor letter. Respondents are exempt organizations.

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

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

*Affected Public:* Not for profit institutions.

*Estimated Number of Respondents:* 2,100.

*Estimated Time per Respondent:* 13 hours, 47 minutes.

*Estimated Total Annual Burden Hours:* 28,959.

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 19, 2017.

**L. Brimmer,**

*Senior Tax Analyst.*

[FR Doc. 2017-13225 Filed 6-23-17; 8:45 am]

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## 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 Internal Revenue Service (IRS), in accordance with the Paperwork Reduction Act of 1995 (PRA 95), provides the general public and Federal agencies with an opportunity to comment on continuing collections of information. This helps the IRS assess the impact of its information collection requirements and minimize the reporting burden on the public and helps the public understand the IRS's information collection requirements and provide the requested data in the desired format. The IRS is soliciting comments concerning environmental settlement funds-classification. Additionally, it addresses determination of the portion of a trust to include in income by a grantor owner.

**DATES:** Written comments should be received on or before August 25, 2017 to be assured of consideration.

**ADDRESSES:** Direct all written comments to L. Brimmer, Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW., Washington, DC 20224. Requests for additional information or copies of the regulations should be directed to Kerry Dennis, Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW., Washington DC 20224, or through the internet, at [Kerry.Dennis@irs.gov](mailto:Kerry.Dennis@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Environmental Settlement Funds-Classification.

*OMB Number:* 1545-1465. Regulation Project Number: T.D. 8668.

*Abstract:* This regulation provides guidance to taxpayers on the proper

classification of trusts formed to collect and disburse amounts for environmental remediation of an existing waste site to discharge taxpayers' liability or potential liability under applicable environmental laws. Section 301.7701-4(e)(2) of the regulation provides that the trustee of an environmental remediation trust must furnish to each grantor a statement that shows all items of income, deduction, and credit of the trust for the taxable year attributable to the portion of the trust treated as owned by the grantor. The statement must provide the grantor with the information necessary to take the items into account in computing the grantor's taxable income.

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

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

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 500.

*Estimated Time per Respondent:* 4 hours.

*Estimated Total Annual Burden Hours:* 2000.

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 19, 2017.

**Laurie Brimmer,**

*Senior Tax Analyst.*

[FR Doc. 2017-13223 Filed 6-23-17; 8:45 am]

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## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0825]

### Agency Information Collection Activity: The Veterans' Outcome Assessment (VOA) (Veteran Survey Interview)

**AGENCY:** Veterans Health Administration, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** Veterans Health Administration, 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.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before August 25, 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 Cynthia Harvey-Pryor, Office of Information & Technology (005R1B), Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420 or email to [Cynthia.Harvey-Pryor@va.gov](mailto:Cynthia.Harvey-Pryor@va.gov). Please refer to "OMB Control No. 2900-0825" in any correspondence. During the comment period, comments may be viewed online through FDMS.

**FOR FURTHER INFORMATION CONTACT:** Cynthia Harvey-Pryor at (202) 461-5870.

**SUPPLEMENTARY INFORMATION:** Under the PRA of 1995, 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.

**Authority:** Public Law 112-239 Sec. 726

**Title:**

a. Veterans Outcome Assessment—Baseline  
b. Veterans Outcome Assessment—Follow Up

**OMB Control Number:** 2900-0825.

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

*Abstract:* The mental health outcomes information obtained through this new collection will be used by VA leadership, including those in the Offices of Mental Health Operations and Mental Health Services, Network offices, and VA Medical Centers. Such information on Veteran mental health outcomes is crucial to guide resource allocation and programmatic decisions for mental health programs and to intervene effectively to prevent individual adverse outcomes such as suicide, overdose deaths, and morbidities associated with mental illness and to support recovery-oriented treatment designed to improve functioning and reduce symptoms. The data will allow VA policy makers to reliably track national performance on a quarterly basis and to track VISN performance on a yearly basis. These data will reveal trends in outcomes over time and will help in pinpointing programs that are doing well in terms of patient outcomes, so that other programs can emulate their practices, as well as identifying those programs that are performing poorly so that steps can be taken to improve them. Results of the survey will be reported to Congress and will influence decisions on funding. The VOA will thus provide Veterans who are experiencing mental health problems with a direct voice in program evaluation and improvement. Summary data on performance also will be available on a public Web site, as mandated by the NDAA, to provide Veterans and their families with additional information for purposes of managing their mental health treatment and U.S. citizens with information regarding VA's mental health programs