

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Collection; Comment Request for Form 8582**

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

**ACTION:** The Internal Revenue Service (IRS), 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. The IRS is soliciting comments concerning information collection requirements related to Passive Activity Loss Limitations.

**DATES:** Written comments should be received on or before December 18, 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 regulation should be directed to Taquesha Cain, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at [Taquesha.R.Cain@irs.gov](mailto:Taquesha.R.Cain@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Passive Activity Loss Limitations.

*OMB Number:* 1545-1008.

*Form Number:* 8582.

*Abstract:* Internal Revenue Code section 469 limits the passive activity losses that a taxpayer may deduct. The passive activity losses from passive activities, to the extent that they exceed income from passive activities, cannot be deducted against nonpassive income. Form 8582 is used to figure the passive activity loss allowed and the actual loss to be reported on the tax returns.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB.

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

*Affected Public:* Individuals or households, estates, and trusts.

*Estimated Number of Respondents:* 250,000.

*Estimated Time per Respondent:* 3 hours, 30 minutes.

*Estimated Total Annual Burden Hours:* 875,000.

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: October 12, 2017.

**L. Brimmer,**

*Senior Tax Analyst.*

[FR Doc. 2017-22402 Filed 10-16-17; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF VETERANS AFFAIRS**

**[OMB Control No. 2900-0089]**

**Agency Information Collection Activity Under OMB Review: Statement of Dependency of Parent(s)**

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

**ACTION:** Notice.

**SUMMARY:** In compliance with the Paperwork Reduction Act (PRA) of 1995, this notice announces that the Veterans Benefits Administration (VBA), Department of Veterans Affairs, will submit the collection of information abstracted below to the Office of Management and Budget (OMB) for review and comment. The PRA submission describes the nature of the information collection and its expected cost and burden and it includes the actual data collection instrument.

**DATES:** Comments must be submitted on or before November 16, 2017.

**ADDRESSES:** Submit written comments on the collection of information through [www.Regulations.gov](http://www.Regulations.gov), or to Office of Information and Regulatory Affairs, Office of Management and Budget, Attn: VA Desk Officer; 725 17th St. NW., Washington, DC 20503 or sent through electronic mail to [oira\\_submission@omb.eop.gov](mailto:oira_submission@omb.eop.gov). Please refer to "OMB Control No. 2900-0089" in any correspondence.

**FOR FURTHER INFORMATION CONTACT:** Cynthia Harvey-Pryor, Office of Quality, Privacy and Risk, Department of Veterans Affairs, 811 Vermont Avenue, Floor 5, Area 368, Washington, DC 20420, (202) 461-5870 or email [cynthia.harvey-pryor@va.gov](mailto:cynthia.harvey-pryor@va.gov). Please refer to "OMB Control No. 2900-0089" in any correspondence.

**SUPPLEMENTARY INFORMATION:**

**Authority:** 38 U.S.C. 102, 38 U.S.C. 1315.

*Title:* Statement of Dependency of Parent(s) VA Form 21P-509.

*OMB Control Number:* 2900-0089.

*Type of Review:* Reinstatement with change of a previously approved collection.

*Abstract:* 38 U.S.C. 102 requires that income and dependency must be determined before benefits may be paid to, or for, a dependent parent. Regulatory authority is found in 38 CFR 3.4 and 38 CFR 3.250. Information is requested by this form under the authority of 38 U.S.C. 501(a)(2).

VA Form 21P-509 is used by VBA to gather income and dependency information from claimants who are seeking payment of benefits as, or for, a dependent parent. This information is necessary to determine dependency of the parent and make determinations which affect the payment of monetary benefits. The form is used by a veteran seeking to establish his/her parent(s) as dependent(s), and by a surviving parent seeking death compensation.

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 at 82 FR 37168 on August 8, 2017.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden:* 4,000.

*Estimated Average Burden per Respondent:* 30 minutes.

*Frequency of Response:* Once, ad hoc.

*Estimated Number of Respondents:* 8,000.