

*Type of Review:* Extension of a current OMB approval.

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

*Estimated Number of Responses:* 75,150.

*Estimated Time per Response:* 2 hours, 56 minutes.

*Estimated Total Annual Burden Hours:* 220,575.

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: April 20, 2018.

**Laurie Brimmer,**  
Senior Tax Analyst.

[FR Doc. 2018-09025 Filed 4-27-18; 8:45 am]

**BILLING CODE 4830-01-P**

## 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, 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. Currently, the IRS is soliciting comments concerning the assumptions of partner liabilities.

**DATES:** Written comments should be received on or before June 29, 2018 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulation should be directed to LaNita Van Dyke at (202) 317-6009, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [Lanita.VanDyke@irs.gov](mailto:Lanita.VanDyke@irs.gov).

**SUPPLEMENTARY INFORMATION:**  
*Title:* Assumptions of Partner Liabilities.

*OMB Number:* 1545-1843.

*Regulation Project Number:* TD 9207 (Final & Temp), REG-106736-00 (NPRM).

*Abstract:* In order to be entitled to a deduction with respect to the economic performance of a contingent liability that was contributed by a partner and assumed by a partnership, the partner, or former partner of the partnership, must receive notification of economic performance of the contingent liability from the partnership or other partner assuming the liability.

*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, individuals or households.

*Estimated Number of Respondents:* 250.

*Estimated Time per Respondent:* 30 minutes.

*Estimated Total Annual Burden Hours:* 125.

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: April 20, 2018.

**Laurie Brimmer,**  
Senior Tax Analyst.

[FR Doc. 2018-09028 Filed 4-27-18; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

### Meeting of the Advisory Committee on Cemeteries and Memorials

The Department of Veterans Affairs (VA) gives notice under the Federal Advisory Committee Act that a meeting of the Advisory Committee on Cemeteries and Memorials will be held on May 15-May 16, 2018. The meeting sessions will take place at the Veterans of Foreign Wars Memorial Building, 200 Maryland Avenue NE, Washington, DC 20002. Sessions are open to the public, except when the Committee is conducting tours of VA facilities, participating in off-site events, participating in workgroup sessions, and conducting official Administrative business.

The purpose of the Committee is to advise the Secretary of Veterans Affairs on the administration of national cemeteries, soldiers' lots and plots, the selection of new national cemetery sites, the erection of appropriate memorials, and the adequacy of Federal burial benefits. The Committee will make

recommendations to the Secretary regarding such activities.

On the morning of Tuesday, May 15, 2018, the Committee will convene with an open session at the Veterans of Foreign Wars, Memorial Building, 200 Maryland Avenue NE, Washington, DC 20002 from 8:30 a.m. to 4:00 p.m. eastern time. The agenda will include Ethics refresher training, introductions of new member appointments, and status updates on NCA's Long Range Plan, status updates from Ex-Officios, and the divestiture of military cemeteries.

On May 16, 2018, the meeting will convene an open session at the Veterans of Foreign Wars Memorial Building, 200 Maryland Avenue NE, Washington, DC 20002 from 8:30 a.m.–4:00 p.m. During the morning session, the agenda will include status updates on the 2017 Recommendation for Digital Memorialization and the National Cemetery Scheduling Office. The Committee will also conduct a tour of the Congressional Cemetery, which will be closed to the Public. During the afternoon session, the agenda will include status updates on the remaining 2017 Recommendations, state and Tribal Veterans Cemeteries; and discussions on any new charges and next steps.

Any member of the public wishing to attend the meeting should contact Ms. Christine Hamilton, Designated Federal Officer, at (202) 461-5681. The Committee will also accept written comments. Comments may be transmitted electronically to the Committee at [Christine.hamilton1@va.gov](mailto:Christine.hamilton1@va.gov) or mailed to the National Cemetery Administration (40A1), 810 Vermont Avenue NW, Room 400, Washington, DC 20420. In the public's communications with the Committee, the writers must identify themselves and state the organizations, associations, or persons they represent.

Dated: April 24, 2018.

**LaTonya L. Small,**

*Federal Advisory Committee Management Officer.*

[FR Doc. 2018-08980 Filed 4-27-18; 8:45 am]

**BILLING CODE P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0788]

### Agency Information Collection Activity: Description of Materials

**AGENCY:** Loan Guaranty Service, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** Loan Guaranty Service, 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 extension 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 June 29, 2018.

**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. 2900-0788" 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, 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.

*Authority:* Public Law 104-13; 44 U.S.C. 3501-3521.

*Title:* Description of Materials.

*OMB Control Number:* 2900-0788.

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

*Abstract:* VA Form 26-1852 is completed by builders in Specially Adapted Housing (SAH) projects involving construction as authorized under Title 38, U.S.C., section 2101 (a), section 2101 (b), and the Temporary Residence Adaptations (TRA) grant under Title 38, U.S.C., section 2102A. This form is also completed by builders who propose to construct homes to be purchased by veterans using their VA home loan benefit as granted in Title 38 U.S.C., section 3710(a)(1). SAH field staff review the data furnished on the form for completeness and it is essential to determine the acceptability of the construction materials to be used. In cases of new home construction, a technically qualified individual, not VA staff, is required to review the list of materials and certify they meet or exceed general residential construction material requirements, as specified by the International Residential Code and residential building codes adopted by local building authorities, and are in substantial conformity with VA Minimum Property requirements.

*Affected Public:* Private Sector.

*Estimated Annual Burden:* 9,251 hours.

*Estimated Average Burden per Respondent:* 30 minutes.

*Frequency of Response:* One time.

*Estimated Number of Respondents:* 18,501 per year.

By direction of the Secretary.

**Cynthia D. Harvey-Pryor,**

*Department Clearance Officer, Office of Quality, Privacy and Risk, Department of Veterans Affairs.*

[FR Doc. 2018-09053 Filed 4-27-18; 8:45 am]

**BILLING CODE 8320-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

### Joint Biomedical Laboratory Research and Development and Clinical Science Research and Development Services Scientific Merit Review Board; Notice of Meetings

The Department of Veterans Affairs (VA) gives notice under Federal Advisory Committee Act that the subcommittees of the Joint Biomedical Laboratory Research and Development and Clinical Science Research and Development Services Scientific Merit Review Board (JBL/CS SMRB) will meet from 8 a.m. to 5 p.m. on the dates indicated below (unless otherwise listed):