

*OMB Control Number:* 1545–2019.

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

*Abstract:* This document contains a previously approved final regulation that provides guidance to taxpayers for determining which corporations are included in a controlled group of corporations. REG–161948–05 contains proposed regulations under sections 334(b)(1)(B) and 362(e)(1) of the Internal Revenue Code of 1986 (Code). The proposed regulations apply to certain non-recognition transfers of loss property to corporations that are subject to Federal income tax. The proposed regulations affect the corporations receiving the loss property.

*Form:* None.

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

*Estimated Total Annual Burden Hours:* 375,000.

*Title:* Form 14095—The Health Coverage Tax Credit (HCTC) Reimbursement Request Form.

*OMB Control Number:* 1545–2152.

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

*Abstract:* This form will be used by HCTC participants to request reimbursement for health plan premiums paid prior to the commencement of advance payments.

*Form:* 14095.

*Affected Public:* Individuals or households.

*Estimated Total Annual Burden Hours:* 2,039.

*Title:* Form 8038–TC—Information Return for Tax Credit Bonds.

*OMB Control Number:* 1545–2160.

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

*Abstract:* Form 8038–TC will be used by issuers of qualified tax-exempt credit bonds, including tax credit bonds enacted under the American Recovery and Reinvestment Act of 2009, to capture information required by IRC section 149(e) using a schedule approach. For applicable types of bond issues, filers will use this form instead of Form 8038, Information Return for Tax-Exempt Private Activity Bond Issues.

*Form:* 8038–TC.

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

*Estimated Total Annual Burden Hours:* 20,294.

*Title:* Offshore Voluntary Disclosure Program (OVDP).

*OMB Control Number:* 1545–2241.

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

*Abstract:* The information provided on the submission form will be used to

assist in timely determination of acceptance into the Voluntary Disclosure Program. Taxpayers with undisclosed foreign accounts or entities should make a voluntary disclosure because it enables them to become compliant, avoid substantial civil penalties and generally eliminate the risk of criminal prosecution, including penalty sections 6651, 6035, 6038, 6046, 6048, 6651, and 6662.

*Forms:* 14467, 14708, 14654, 14653, 15023.

*Affected Public:* Individuals or households.

*Estimated Total Annual Burden Hours:* 863,638.

*Title:* 2018–2021 IRS Customer Satisfaction Surveys.

*OMB Control Number:* 1545–2250.

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

*Abstract:* Surveys conducted under this clearance are used by the Internal Revenue Service to determine levels of customer satisfaction as well as determining issues that contribute to customer burden. This information will be used to make quality improvements to products and services. Collecting, analyzing, and using customer opinion data is a vital component of IRS's Balanced Measures Approach, as mandated by Internal Revenue Service Reform and Restructuring Act of 1998 and Executive Order 12862.

*Form:* None.

*Affected Public:* Individuals or households.

*Estimated Total Annual Burden Hours:* 35,550.

*Title:* Form 8904—Credit for Oil and Gas Production from Marginal Wells.

*OMB Control Number:* 1545–2278.

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

*Abstract:* Public Law 108–357, Title III, Subtitle C, section 341(a) has caused IRS to develop a credit for oil and gas production from marginal wells, which is reflected on Form 8904 and its instructions. Tax year 2017 will be the first year Form 8904 and its instructions will be released.

*Form:* 8904.

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

*Estimated Total Annual Burden Hours:* 59,200.

*Authority:* 44 U.S.C. 3501 *et seq.*

Dated: June 21, 2018.

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2018–13780 Filed 6–26–18; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0791]

### Agency Information Collection Activity Under OMB Review: Notice of Disagreement

**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, 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 July 27, 2018.

**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. 2900–0791” in any correspondence.

#### FOR FURTHER INFORMATION CONTACT:

Cynthia Harvey-Pryor, Enterprise Records Service (005R1B), Department of Veterans Affairs, 811 Vermont Avenue NW, 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. 2900–0791” in any correspondence.

#### SUPPLEMENTARY INFORMATION:

*Authority:* 44 U.S.C. 3501–21.

*Title:* Notice of Disagreement (VA Form 21–0958).

*OMB Control Number:* 2900–0791.

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

*Abstract:* Veterans use VA Form 21–0958 to indicate disagreement with a decision issued by a Regional Office (RO) in order to initiate an appeal. This form is the first step in the appeal process.

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 83 FR 75 on April 18, 2018, page 17223.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden:* 36,000 hours.

*Estimated Average Burden per Respondent:* 15 minutes.

*Frequency of Response:* One time.

*Estimated Number of Respondents:* 144,000.

By direction of the Secretary.

**Cynthia D. Harvey-Pryor,**

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

[FR Doc. 2018-13742 Filed 6-26-18; 8:45 am]

**BILLING CODE 8320-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0695]

### Agency Information Collection Activity Under OMB Review: Application for Reimbursement of Licensing or Certification Test Fees

**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; it includes the actual data collection instrument.

**DATES:** Comments must be submitted on or before *July 27, 2018*.

**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 [oirasubmission@omb.eop.gov](mailto:oirasubmission@omb.eop.gov). Please refer to “OMB Control No. 2900-0695” in any correspondence.

**FOR FURTHER INFORMATION CONTACT:** Cynthia Harvey-Pryor, Office of Quality, Privacy and Risk (OQPR), Department of Veterans Affairs, 810 Vermont Avenue NW, 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. 2900-0695” in any correspondence.

#### SUPPLEMENTARY INFORMATION:

*Authority:* Title V of Public Law 110-252.

*Title:* Application for Reimbursement of Licensing or Certification Test Fees.

*OMB Control Number:* 2900-0695.

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

*Abstract:* Claimants complete VA Form 22-0803 to request reimbursement of licensing or certification fees paid.

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 83 FR 36 on February 22, 2018, pages 7849 and 7850.

*Affected Public:* Individuals or Households.

*Estimate: Annual Burden:* 660 hours.

*Estimated Average Burden per Respondent:* 15 minutes.

*Frequency of Response:* Annually.

*Estimated Number of Respondents:* 2,641.

By direction of the Secretary.

**Cynthia D. Harvey-Pryor,**

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

[FR Doc. 2018-13816 Filed 6-26-18; 8:45 am]

**BILLING CODE 8320-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0740]

### Agency Information Collection Activity: Request for Substitution of Claimant Upon Death of Claimant

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

**ACTION:** Notice.

**SUMMARY:** Veteran’s 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 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 August 27, 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 Kessinger, Veterans Benefits Administration, 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. 2900-0740” 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, 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:* 38 U.S.C. 5121(a).

*Title:* Request for Substitution of Claimant Upon Death of Claimant.

*OMB Control Number:* 2900-0740.

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

*Abstract:* The Department of Veterans Affairs (VA), through its Veterans Benefits Administration (VBA), administers an integrated program of benefits and services established by law for veterans, service personnel, and their dependents and/or beneficiaries. Information requested by this form is authorized under the authority of 38 U.S.C. 5121A, Payment of Certain Accrued Benefits Upon Death of a Beneficiary.

VA Form 21P-0847, Application for Request to Substitute Claimant, will be used to allow claimants to request substitution for a claimant who passed away prior to VA processing a claim to