Form: FS Form 4144 series, 5237, 5238 & 5377.

Affected Public: State and Local Governments.

Estimated Total Annual Burden Hours: 2,578.

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

Dated: June 21, 2018.

Spencer W. Clark,

Treasury PRA Clearance Officer.

[FR Doc. 2018–13779 Filed 6–26–18; 8:45 am]

BILLING CODE 4810–AS–P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple IRS Information Collection Requests

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments should be received on or before July 27, 2018 to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at *OIRA_Submission@OMB.EOP.gov* and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW, Suite 8142, Washington, DC 20220, or email at *PRA@treasury.gov.*

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Jennifer Quintana by emailing *PRA@treasury.gov,* calling (202) 622–0489, or viewing the entire information collection request at *www.reginfo.gov.*

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

Title: Form 982—Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment).

OMB Control Number: 1545–0046.

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

Abstract: Internal Revenue Code section 108 allows taxpayers to exclude from gross income amounts attributable to discharge of indebtedness in title 11 cases, insolvency, or qualified farm indebtedness. Code section 1081(b) allows corporations to exclude from gross income amounts attributable to certain transfers of property. The data is used to verify adjustments to basis of property and reduction of tax attributes.

Form: Form 982.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 7,491.

Title: Declaration and Signature for Electronic and Magnetic Media Filing Forms: F–8453–EMP, F–8453–FE, F–8879–EMP and F–8879–F.

OMB Control Number: 1545–0967.

Type of Review: Revision of a currently approved collection.

Abstract: Form 8453–EMP is used to authenticate an electronic return originator (ERO), if any, to transmit by way of third-party.

Form 8453–FE is used to authenticate the electronic Form 1041, U.S. Income Tax Return for Estates and Trusts, authorize the electronic filer to transmit via a third-party transmitter, and authorize an electronic fund withdrawal for payment of federal taxes owed.

Form 8879–EMP is used if a taxpayer and the electronic return originator (ERO) want to use a personal identification number (PIN) to electronically sign an electronic employment tax return.

Form 8879–F is used by an electronic return originator when the fiduciary wants to use a personal identification number to electronically sign an estate's or trust's electronic income tax return, and if applicable consent to electronic funds withdrawal.

Forms: 8879–F, 8453–FE, 8453–EMP, 8879–EMP.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 53,783,747.

Title: PS–27–91 (TD 8442) Procedural Rules for Excise Taxes Currently Reportable on Form 720; PS–8–95 (TD 8685) Deposits of Excise Taxes.

OMB Control Number: 1545–1296.

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

Abstract: Internal Revenue Code section 6302(c) authorizes the use of Government depositaries for the receipt of taxes imposed under the internal revenue laws. These previously approved regulations provide reporting and recordkeeping requirements related to return, payments, and deposits of tax for excise taxes currently reportable on Form 720.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 242,350.

Title: Revenue Procedure 2000–12, Application Procedures for Qualified Intermediary Status under Section 1441; Final Qualified Intermediary Withholding Agreement.

OMB Control Number: 1545–1597.

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

Abstract: Previously approved, Revenue Procedure 2000–12 describes application procedures for becoming a qualified intermediary and the requisite agreement that a qualified intermediary must execute with the IRS. The information will be used by the IRS to ensure compliance with the U.S. withholding system under the 1441 regulations (especially proper entitlement to treaty benefits). Revenue Procedure 2003–64 amends Revenue Procedure 2000–12. Revenue Procedure 2014–39 modifies Revenue Procedure 2000–12. Revenue Procedure 2014–47 modifies Revenue Procedure 2003–64.

Form: 15345.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 301,018.

Title: Credits for Affected Disaster Area Employers.

OMB Control Number: 1545–1978.

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

Abstract: Form 5884–A is used to figure the employee retention credit that an eligible employer who conducted an active trade or business in the Hurricane Harvey, Irma, or Maria disaster zones may claim. The credit is equal to 40 percent of qualified wages for each eligible employee (up to a maximum of $6,000 in qualified wages per employee). Public Law 115–63, section 503 was enacted 9–29–17 and is the authorizing statute for this collection.

Form: 5884–A.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 760,000.

Title: TD 9451—Guidance Necessary To Facilitate Business Election Filing; Finalization of Controlled Group Qualification Rules, TD 9759–Limitations on the Importation of Net Built-In Losses.

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*, 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*. 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*. 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