

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: August 1, 2018.

**Laurie Brimmer,**

*Senior Tax Analyst.*

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**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 continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning long-term care and accelerated death benefits.

**DATES:** Written comments should be received on or before October 9, 2018 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form should be directed to Kerry Dennis, at (202) 317-5751 or 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:* Long-Term Care and Accelerated Death Benefits.

*OMB Number:* 1545-1519.

*Form Number:* 1099-LTC.

*Abstract:* File Form 1099-LTC, Long-Term Care and Accelerated Death Benefits, if you pay any long-term care benefits.

*Current Actions:* There are changes to the previously approved burden of this existing collection.

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

*Affected Public:* Businesses or other for-profit organizations, individuals or households, not-for-profit institutions, and state, local or tribal governments.

*Estimated Number of Respondents:* 377,467.

*Estimated Time per Respondent:* 13 minutes.

*Estimated Total Annual Burden Hours:* 86,818.

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: August 1, 2018.

**Laurie Brimmer,**

*Senior Tax Analyst.*

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## DEPARTMENT OF VETERANS AFFAIRS

### Change in Burden of Proof

**AGENCY:** Department of Veterans Affairs.

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

**SUMMARY:** This notice announces that the burden of proof for disciplinary and major adverse actions imposed against certain employees of the Department of Veterans Affairs has been changed from preponderance of evidence to substantial evidence.

**DATES:** Comments must be received on or before September 6, 2018. The proposed effective date of these amendments is 30 days after publication of this notice.

**ADDRESSES:** Written comments may be directed to: Elizabeth A. Hill, Team Lead, Employee Relations & Performance Management Service, Office of Human Resources Management, Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420. Comments may also be faxed to (202) 495-5200.

**FOR FURTHER INFORMATION CONTACT:** Elizabeth A. Hill, Team Lead, (706) 504-3988, or by email to [Elizabeth.Hill@va.gov](mailto:Elizabeth.Hill@va.gov).

**SUPPLEMENTARY INFORMATION:** Section 203 of the Department of Veterans Affairs Health Care Personnel Act of 1991 (Pub. L. 102-40), dated May 7, 1991, revised the disciplinary grievance and appeal procedures for employees appointed under 38 United States Code (U.S.C.) 7401(1). 38 U.S.C. 7461(e) requires that whenever the Secretary proposes to prescribe regulations under 38 U.S.C., Part V, Chapter 74, Subchapter V, "the Secretary shall publish the proposed regulations in the **Federal Register** for notice-and-comment not less than 30 days before the day on which they take effect."

#### Signing Authority

The Secretary of Veterans Affairs, or designee, approved this document and authorized the undersigned to sign and submit the document to the Office of the Federal Register for publication electronically as an official document of the Department of Veterans Affairs. Jacquelyn Hayes-Byrd, Acting Chief of Staff, Department of Veterans Affairs, approved this document on July 30, 2018, for publication.

Dated: July 30, 2018.

**Luvenia Potts,**

*Program Specialist, Office of Regulation Policy & Management, Office of the Secretary, Department of Veterans Affairs.*

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