the reporting templates described in this notice. Comments submitted in response to this notice will be summarized and 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 OCC, including whether the information has practical utility; (b) The accuracy of the OCC'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 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.

Dated: September 24, 2019.

Theodore J. Dowd,

Deputy Chief Counsel, Office of the Comptroller of the Currency.

[FR Doc. 2019–21211 Filed 9–30–19; 8:45 am]

BILLING CODE 4810–33–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 8997

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, 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 New Form 8997 Initial and Annual Statements of Qualified Opportunity Fund (QOF) Investments.

DATES: Written comments should be received on or before December 2, 2019 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 form and instructions should be directed to Dionne McLeod, at (267) 941–6267, Internal Revenue Service, Room 3256, 600 Arch Street, Philadelphia, PA 19106, or through the internet at *Dionne.a.McLeod@irs.gov.*

SUPPLEMENTARY INFORMATION:

Title: Initial and Annual Statements of Qualified Opportunity Fund (QOF) Investments.

OMB Number: 1545–xxxx.

Form Number: Form 8997.

Abstract: Form 8997 is filed by eligible taxpayers holding a qualified opportunity fund investment at any point during the tax year.

Current Actions: The Tax Cuts and Jobs Act (TCJA), section 13823, added section 1400Z–1 to provide for the designation of certain low-income communities as qualified opportunity zones and added section 1400Z–2 to provide certain benefits for investments in these qualified opportunity zones through investment in qualified opportunity funds (QOFs). Taxpayers that invest in qualified opportunity zone property through a QOF can defer the recognition of certain gains. Form 8997 is provided by the IRS to accommodate new section 1400Z–2. It will be used by eligible taxpayers holding a qualified opportunity fund (QOF) investment to report their QOF investments and deferred gains.

Type of Review: New Information Collection.

Affected Public: individuals; C corporations, including regulated investment companies (RICs) and real estate investment trusts (REITs); partnerships; S corporations; trusts; and estates.

Estimated Number of Respondents: 10,000.

Estimated Time per Respondent: 1.

Estimated Total Annual Burden Hours: 10,000.

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: September 26, 2019.

Laurie Brimmer,

Senior Tax Analyst.

[FR Doc. 2019–21308 Filed 9–30–19; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 8995

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 Form 8995 Qualified Business Income Deduction Simplified Computation.

DATES: Written comments should be received on or before December 2, 2019 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 form and instructions should be directed to Dionne McLeod, at (267) 941–6267, Internal Revenue Service, Room 3256, 600 Arch Street, Philadelphia, PA 19106. or through the internet at *Dionne.a.McLeod@irs.gov*

SUPPLEMENTARY INFORMATION:

Title: Qualified Business Income Deduction Simplified Computation.

OMB Number: 1545–xxxx.

Form Number: 8995.

Abstract: Form 8995 is used by taxpayers to figure the deduction for items of income, gain, deduction, and loss from trades or businesses that are effectively connected with the conduct of a trade or business in the U.S. Current Actions: On December 20, 2017, Congress passed Public Law 115–97(the ''2017 tax act''), titled ''An act to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018,'' but colloquially known as the ''Tax Cuts and Jobs Act.''

In the legislative history of the 2017 tax act, Congress noted that the reduction in the corporate tax rate did not mitigate the high rates of tax imposed on businesses conducted by noncorporate taxpayers in passthrough form or through sole proprietorships. In order to lower rates, Congress introduced new 199A of the Internal Revenue Code, which provides an income tax benefit to investors in non-corporate businesses, *i.e.,* sole proprietorships, partnerships, and S corporations. Individuals, trusts, and estates who invest in such businesses may be eligible to claim a deduction of up to 20% of the ''qualified business income'' earned by such non-corporate businesses.

The IRS created new Form 8995 to allow eligible taxpayers to claim the deduction.

Type of Review: New Information Collection.

Affected Public: Estates and Trusts.

Estimated Number of Respondents: 10,000.

Estimated Time per Respondent: 3 hours.

Estimated Total Annual Burden Hours: 30,000.

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: September 26, 2019.

Laurie Brimmer,

Senior Tax Analyst.

[FR Doc. 2019–21307 Filed 9–30–19; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF VETERANS AFFAIRS

Advisory Committee on Cemeteries and Memorials, Notice of Meeting Amended

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 October 22–October 23, 2019. The meeting sessions will take place at the Phoenix Regional Benefits Office, 3333 North Central Avenue, Phoenix, Arizona 85012. The meeting sessions will begin as follows:

Date:	Time:
October 22, 2019	8:00 a.m. to 4:30 p.m. (Mountain Time—MT).
October 23, 2019	8:00 a.m. to 5:00 p.m. MT.

The meeting sessions are open to the public. If you're interested in attending the meeting virtually, the dial in number for both days is 1–800–767–1750, 02668#.

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 Tuesday, October 22, 2019, from 8:00 a.m.–10:00 a.m. MT, the agenda will include remarks from VA Leadership. Directly following the business portion of the meeting, the Committee and VA Staff will visit the San Carlos Apache Tribal Veterans' Cemetery. The Committee will conduct a tour at the Tribal cemetery from 10:00 a.m.–4:30 p.m. MT (includes travel time to and from the cemetery and lunch). Transportation will not be provided for public guests.

On Wednesday, October 23, 2019, from 8:00 a.m.–10:00 a.m. MT, the morning agenda will include remarks from Arizona state cemetery directors. Directly following the morning portion of the meeting, the Committee, VA Staff, and Cemetery Directors will visit the National Memorial Cemetery at Arizona. The Committee will conduct a tour of the national cemetery from 10:00 a.m.–1:00 p.m. MT (includes travel time and lunch). Transportation will not be provided for public guests. The afternoon meeting will commence at 1:30 p.m. The Access, Outreach, and Choice Subcommittee will provide workgroup status updates from 1:30 p.m.–5:00 p.m. MT.

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* 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: September 26, 2019.

Jelessa M. Burney,

Federal Advisory Committee Management Officer.

[FR Doc. 2019–21269 Filed 9–30–19; 8:45 am]

BILLING CODE 8320–01–P