

technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: May 4, 2020.

**Martha Brinson,**  
Tax Analyst.

[FR Doc. 2020-10237 Filed 5-12-20; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Notice 97-34

**AGENCY:** Internal Revenue Service (IRS), Treasury.

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

**SUMMARY:** The Internal Revenue Service (IRS), 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 information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Information Reporting on Transactions With Foreign Trusts and on Large Foreign Gifts.

**DATES:** Written comments should be received on or before July 13, 2020 to be assured of consideration.

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

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this notice should be directed to Martha R. Brinson, at (202)317-5753, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Information Reporting on Transactions With Foreign Trusts and on Large Foreign Gifts.

*OMB Number:* 1545-1538.

*Notice Number:* Notice 97-34.

*Abstract:* This notice provides guidance on the foreign trust and foreign gift information reporting provisions contained in the Small Business Job Protection Act of 1996.

*Current Actions:* There is no change to the paperwork burden previously approved by OMB.

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

*Affected Public:* Individuals or households, business or other for-profit

organizations, and not-for-profit institutions.

*Estimated Number of Responses:* 5,000.

*Estimated Time per Response:* 45 mins.

*Estimated Total Annual Burden Hours:* 3,750.

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. Comments will be 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 has 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 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: May 4, 2020.

**Martha Brinson,**  
Tax Analyst.

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Credit for Renewable Electricity Production, Refined Coal Production, and Indian Coal Production, and Publication of Inflation Adjustment Factors and Reference Prices for Calendar Year 2020

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Publication of inflation adjustment factors and reference prices for calendar year 2020 under sections 45(e)(2)(A) (26 U.S.C. 45(e)(2)(A)), 45(e)(8)(C) (26 U.S.C. 45(e)(8)(C)), and

45(e)(10)(B) (26 U.S.C. 45(e)(10)(B)) of the Internal Revenue Code.

**SUMMARY:** The 2020 inflation adjustment factors and reference prices are used in determining the availability of the credit for renewable electricity production, refined coal production, and Indian coal production under section 45.

**DATES:** The 2020 inflation adjustment factors and reference prices apply to calendar year 2020 sales of kilowatt hours of electricity produced in the United States or a possession thereof from qualified energy resources, and to 2020 sales of refined coal and Indian coal produced in the United States or a possession thereof.

*Inflation Adjustment Factors:* The inflation adjustment factor for calendar year 2020 for qualified energy resources and refined coal is 1.6687. The inflation adjustment factor for calendar year 2020 for Indian coal is 1.2851.

*Reference Prices:* The reference price for calendar year 2020 for facilities producing electricity from wind is 4.16 cents per kilowatt hour. The reference prices for fuel used as feedstock within the meaning of section 45(c)(7)(A) (relating to refined coal production) are \$31.90 per ton for calendar year 2002 and \$48.58 per ton for calendar year 2020. The reference prices for facilities producing electricity from closed-loop biomass, open-loop biomass, geothermal energy, municipal solid waste, qualified hydropower production, and marine and hydrokinetic renewable energy have not been determined for calendar year 2020.

*Phaseout Calculation:* Because the 2020 reference price for electricity produced from wind (4.16 cents per kilowatt hour) does not exceed 8 cents multiplied by the inflation adjustment factor (1.6687), the phaseout of the credit provided in section 45(b)(1) does not apply to such electricity sold during calendar year 2020. Because the 2020 reference price of fuel used as feedstock for refined coal (\$48.58) does not exceed \$90.49 (which is the \$31.90 reference price of such fuel in 2002 multiplied by the inflation adjustment factor (1.6687) and 1.7), the phaseout of the credit provided in section 45(e)(8)(B) does not apply to refined coal sold during calendar year 2020. Further, for electricity produced from closed-loop biomass, open-loop biomass, geothermal energy, municipal solid waste, qualified hydropower production, and marine and hydrokinetic renewable energy, the phaseout of the credit provided in section 45(b)(1) does not apply to such electricity sold during calendar year 2020.

*Credit Amount by Qualified Energy Resource and Facility, Refined Coal, and Indian Coal:* As required by section 45(b)(2), the 1.5 cent amount in section 45(a)(1) and the \$4.375 amount in section 45(e)(8)(A) are each adjusted by multiplying such amount by the inflation adjustment factor for the calendar year in which the sale occurs. If any amount as increased under the preceding sentence is not a multiple of 0.1 cent, such amount is rounded to the nearest multiple of 0.1 cent. In the case of electricity produced in open-loop biomass facilities, landfill gas facilities, trash facilities, qualified hydropower facilities, and marine and hydrokinetic renewable energy facilities, section 45(b)(4)(A) requires the amount in effect under section 45(a)(1) (before rounding to the nearest 0.1 cent) to be reduced by one-half. Under the calculation required by section 45(b)(2), the credit for renewable electricity production for calendar year 2020 under section 45(a) is 2.5 cents per kilowatt hour on the sale of electricity produced from the qualified energy resources of wind, closed-loop biomass, and geothermal energy, and 1.3 cents per kilowatt hour on the sale of electricity produced in open-loop biomass facilities, landfill gas facilities, trash facilities, qualified hydropower facilities, and marine and hydrokinetic renewable energy facilities. Under the calculation required by section 45(b)(2), the credit for refined coal production for calendar year 2020 under section 45(e)(8)(A) is \$7.301 per ton on the sale of qualified refined coal. As required by section 45(e)(10)(B)(ii), the \$2.00 amount in section 45(e)(10)(B)(i) is adjusted by multiplying such amount by the inflation adjustment factor for the calendar year. Under the calculation required by section 45(e)(10)(B)(ii), the credit for Indian coal production for calendar year 2020 under section 45(e)(10)(B) is \$2.570 per ton on the sale of Indian coal.

**FOR FURTHER INFORMATION CONTACT:** Charles Hyde, CC:PSI:6, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224, (202) 317-6853 (not a toll-free number).

**Christopher T. Kelley,**

*Special Counsel to the Associate Chief Counsel (Passthroughs and Special Industries).*

[FR Doc. 2020-10273 Filed 5-12-20; 8:45 am]

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## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0041]

### Agency Information Collection Activity: Compliance Inspection Report

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

**ACTION:** 30-Day 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:** Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to [www.reginfo.gov/public/do/PRAMain](http://www.reginfo.gov/public/do/PRAMain). Find this particular information collection by selecting “Currently under 30-day Review—Open for Public Comments” or by using the search function. Refer to “OMB Control No. 2900-0041.”

**FOR FURTHER INFORMATION CONTACT:** Danny S. Green, (202) 421-1354 or email [Danny.Green2@va.gov](mailto:Danny.Green2@va.gov). Please refer to “OMB Control No. 2900-0041” in any correspondence.

**SUPPLEMENTARY INFORMATION:**

*Authority:* Public Law 104-13; 44 U.S.C. 3501-21.

*Title:* Compliance Inspection Report (VA Form 26-1839).

*OMB Control Number:* 2900-0041.

*Type of Review:* Extension of an approved collection.

*Abstract:* Fee-compliance inspectors complete VA Form 26-1839 during their inspection on properties under construction. The inspections provide a level of protection to Veterans by assuring them and VA that the adaptation is in compliance with the plans and specifications for which a specially adapted housing grant is based.

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Notice with a 60-day comment period soliciting comments on this collection of information was published March 6, 2020 at 85 FR 13237, pages 13237-13238.

*Affected Public:* Individuals or households.

*Estimated Annual Burden:* 900 hours.

*Estimated Average Burden per Respondent:* 15 minutes.

*Frequency of Response:* One time.

*Estimated Number of Respondents:* 3,600.

By direction of the Secretary:

**Danny S. Green,**

*VA PRA Clearance Officer, Office of Quality, Performance and Risk, Department of Veterans Affairs.*

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**BILLING CODE 8320-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

### Research Advisory Committee on Gulf War Veterans' Illnesses, Notice of Meeting

The Department of Veterans Affairs (VA) gives notice under the Federal Advisory Committee that the Research Advisory Committee on Gulf War Veterans' Illnesses will meet by teleconference on Tuesday July 7, 2020. The open session will convene at 11:00 a.m. (EST) and end at 3:30 p.m. (EST). The open session will be available to the public by dialing the toll-free telephone number for audio (800) 767-1750; access code 56978# and connecting to Adobe Connect URL for visual: <http://va-eerc-ees.adobeconnect.com/racgwvi-july2020/>.

The purpose of the Committee is to provide advice and make recommendations to the Secretary of Veterans Affairs on proposed research studies, research plans, and research strategies relating to the health consequences of military service in the Southwest Asia Theater of operations during the Gulf War in 1990-1991.

The Committee will review VA program activities related to Gulf War Veterans' illnesses, current events, and updates on relevant scientific research published since the last Committee meeting. Presentations will include updates on the VA Gulf War Research Program and presentations from subject matter experts in the areas of health effects of serving in the Gulf War.