

who failed to make a reverse QTIP election on an estate tax return. Instead of requesting a private letter ruling and paying the accompanying user fee the taxpayer may file certain documents with the Cincinnati Service Center directly to request relief.

*Current Actions:* There are no changes being made to the revenue procedure at this time.

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

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 6.

*Estimated Annual Average Time per Respondent:* 9 hours.

*Estimated Total Annual Hours:* 54.

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: May 21, 2020.

**Martha Brinson,**

*Tax Analyst.*

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## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0696]

### Agency Information Collection Activity Under OMB Review: Availability of Educational, Licensing, and Certification Records

**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.

**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. 2900-0696.”

#### SUPPLEMENTARY INFORMATION:

*Authority:* 10 U.S.C. 16136; 38 U.S.C. 3034, 3241, 3323, 3689, 3690.

*Title:* Availability of Educational, Licensing, and Certification Records.

*OMB Control Number:* 2900-0696.

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

*Abstract:* VA uses this information to decide whether beneficiaries of educational assistance have been properly paid, and whether educational institutions and organizations or entities offering approved licensing and certification tests are following the applicable sections of the U.S. Code.

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 85 FR 48 on March 11, 2020, pages 14291 & 14292.

*Affected Public:* Educational Institutions and Organizations.

*Estimated Annual Burden:* 9,858 hours.

*Estimated Average Burden Per Respondent:* 5 hours (300 minutes).

*Frequency of Response:* On Occasion.

*Actual Number of Respondents:* 4,929.

By direction of the Secretary.

**Danny S. Green,**

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

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