

after June 18, 1980. The new rule will be included in regulations finalizing the temporary regulations.

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Annual Burden Hours:* 200.

*OMB Number:* 1545–1799.

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

*Title:* Notice 2002–69, Interest Rates and Appropriate Foreign Loss Payment Patterns For Determining the Qualified Insurance Income of Certain Controlled Corporations under Section 954(f).

*Abstract:* This notice provide guidance on how to determine the foreign loss payment patterns of a foreign insurance company owned by U.S. shareholder for purposes of determining the amount of investment income earned by the insurance company that is not treated as Subpart F income under section 954(i).

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Annual Burden Hours:* 300.

*OMB Number:* 1545–1817.

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

*Title:* Application for United States Residency Certification.

*Form:* 8802.

*Abstract:* All requests for U.S. residency certification must be received on Form 8802, Application for United States Residency Certification. This application must be sent to the Philadelphia Service Center. As proof of residency in the United States and of entitlement to the benefits of a tax treaty, U.S. treaty partner countries require a U.S. Government certification that you are a U.S. citizen, U.S. corporation, U.S. partnership, or resident of the United States for purposes of taxation.

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Annual Burden Hours:* 472,380.

*OMB Number:* 1545–1856.

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

*Title:* Consent To Disclosure of Return Information.

*Form:* 13362.

*Abstract:* The Consent Form is provided to external applicant that will allow the Service the ability to conduct tax checks to determine if an applicant is suitability for employment once they are determined qualified and within reach to receive an employment offer.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden Hours:* 7,664.

*OMB Number:* 1545–1913.

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

*Title:* Payment of Gift/GST Tax and/ or Application for Extension of Time To File Form 709.

*Form:* 8892.

*Abstract:* Form 8892 was created to serve a dual purpose. First, the form enables taxpayers to request an extension of time to File 709, when they are not filing an individual income tax extension. Second, it serves as a payment voucher for taxpayers, who are filing an individual income tax extension (by Form 4868) and will have a gift tax balance due on Form 709.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden Hours:* 7,200.

*OMB Number:* 1545–1942.

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

*Title:* Notice 2005–44, Charitable Contributions of Certain Motor Vehicles, Boats, and Airplanes.

*Abstract:* The notice provides guidance under new Subsection 170(f)(12) and 6720 regarding how to determine the amount of a charitable contribution for certain vehicles and the related substantiation and information reporting requirements.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden Hours:* 3,041.

*OMB Number:* 1545–1950.

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

*Title:* Return by a Shareholder Making Certain Late Elections To End Treatment as a Passive Foreign Investment Company.

*Abstract:* Form 8621–A is used by certain taxpayer/investors to request ending of their treatment as investing in a Passive Foreign Investment Company. New regulations are being written in support of the new products. The underlying law is in IRC sections 1297 and 1298.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden Hours:* 785.

*OMB Number:* 1545–2215.

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

*Title:* Application for Voluntary Classification Settlement Program.

*Form:* 8952.

*Abstract:* Form 8952 was created by the IRS in conjunction with a new program developed to permit taxpayers to voluntarily reclassify workers as employees for federal employment tax purposes and obtain similar relief to that obtained in the current Classification Settlement Program. To participate in the program, taxpayers must meet certain eligibility requirements, apply to participate in VCSP, and enter into closing agreements with the IRS.

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Annual Burden Hours:* 16,745.

Dated: April 27, 2015.

**Dawn D. Wolfgang,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2015–10078 Filed 4–29–15; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0791]

### Proposed Information Collection (Notice of Disagreement) Activity: Comment Request

**AGENCY:** Veterans Benefits Administration, VA.

**ACTION:** Notice.

**SUMMARY:** The Veterans Benefits Administration (VBA), Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish notice in the **Federal Register** concerning each proposed collection of information, including each proposed revision of a currently approved collection, and allow 60 days for public comment in response to the notice.

VA Form 21–0958, will be used by the Veteran to initiate an appeal by indicating disagreement with a decision issued by a Regional Office (RO).

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before June 29, 2015.

**ADDRESSES:** Submit written comments on the collection of information through Federal Docket Management System (FDMS) at [www.Regulations.gov](http://www.Regulations.gov) or to Nancy J. Kessinger, Veterans Benefits Administration (20M33), Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420 or email to [nancy.kessinger@va.gov](mailto:nancy.kessinger@va.gov). Please refer to

“OMB Control No. 2900–0791” in any correspondence. During the comment period, comments may be viewed online through the FDMS.

**FOR FURTHER INFORMATION CONTACT:** Nancy J. Kessinger at (202) 632–8924 or FAX (202) 632–8925.

**SUPPLEMENTARY INFORMATION:** Under the PRA of 1995 (Pub. L. 104–13; 44 U.S.C. 3501–21), Federal agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct or sponsor. This request for comment is being made pursuant to Section 3506(c)(2)(A) of the PRA.

With respect to the following collection of information, VBA invites comments on: (1) Whether the proposed collection of information is necessary for the proper performance of VBA’s functions, including whether the information will have practical utility; (2) the accuracy of VBA’s estimate of the burden of the proposed collection of information; (3) ways to enhance the quality, utility, and clarity of the information to be collected; and (4) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or the use of other forms of information technology.

*Title:* Notice of Disagreement (VA Form 21–0958).

*OMB Control Number:* 2900–0791.

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

*Abstract:* VA Form 21–0958, will be used by the Veteran to initiate an appeal by indicating disagreement with a decision issued by a Regional Office (RO). Historically, VBA commenced a pilot program on March 1, 2012 and provided the NOD in all decision and notification letters at the pilot location. VA Form 21–0958, is the first step in the appeal process. The respondent may or may not continue with an appeal to the Board of Veterans Appeals (BVA). If the Veteran opts to continue to BVA for an appeal, this form will be included in the claim folder as evidence. VA will provide VA Form 21–0958 to claimants with the notification letter of the decision in paper form, via hyperlink to VA’s Web site, or through its electronic claims processing system. The use of VA Form 21–0958 is mandatory when claimants want to initiate an appeal from a decision on disability compensation claims dated on or after March 24, 2015.

*Affected Public:* Individuals or households.

*Estimated Annual Burden:* 72,000.

*Estimated Average Burden per Respondent:* 30 minutes.

*Frequency of Response:* One time.  
*Estimated Number of Respondents:* 144,000.

By direction of the Secretary:  
**Crystal Rennie,**  
*VA Clearance Officer, Department of Veterans Affairs.*

[FR Doc. 2015–10104 Filed 4–29–15; 8:45 am]

**BILLING CODE 8320–01–P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0321]

### Agency Information Collection (Appointment of Veterans Service Organization as Claimant’s Representative and Appointment of Individual as Claimant’s Representative) Activity Under OMB Review

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

**ACTION:** Notice.

**SUMMARY:** In compliance with the Paperwork Reduction Act (PRA) of 1995 (44 U.S.C. 3501–21), 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 June 1, 2015.

**ADDRESSES:** Submit written comments on the collection of information through [www.Regulations.gov](http://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 [oir\\_submission@omb.eop.gov](mailto:oir_submission@omb.eop.gov). Please refer to “OMB Control No. 2900–0321” in any correspondence. During the comment period, comments may be viewed online through the FDMS.

**FOR FURTHER INFORMATION CONTACT:** Crystal Rennie, Enterprise Records Service (005R1B), Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420, (202) 632–7492 or email [crystal.rennie@va.gov](mailto:crystal.rennie@va.gov). Please refer to “OMB Control No. 2900–0321” in any correspondence.

**SUPPLEMENTARY INFORMATION:**

*Title:* Appointment of Veterans Service Organization as Claimant’s

Representative and Appointment of Individual as Claimant’s Representative (VA Forms 21–22 and 21–22a).

*OMB Control Number:* 2900–0321.

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

*Abstract:* VA Forms 21–22 and 21–22a are used to collect the information needed to determine whom claimants have appointed to represent them in the preparation, presentation, and prosecution of claims for VA benefits. The information is also used to determine the extent of representatives’ access to claimants’ records.

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 80 FR 8763 on February 18, 2015.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden:* 27,616.

*Estimated Average Burden Per*

*Respondent:* 5 minutes.

*Frequency of Response:* One time.

*Estimated Number of Respondents:* 331,400.

By direction of the Secretary.

**Crystal Rennie,**  
*VA Clearance Officer, U.S. Department of Veterans Affairs.*

[FR Doc. 2015–10100 Filed 4–29–15; 8:45 am]

**BILLING CODE 8320–01–P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0682]

### Agency Information Collection (Advertising, Sales, and Enrollment Materials, and Candidate Handbooks) Activity Under OMB Review

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

**ACTION:** Notice.

**SUMMARY:** In compliance with the Paperwork Reduction Act (PRA) of 1995 (44 U.S.C. 3501–3521), 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; it includes the actual data collection instrument.

**DATES:** Comments must be submitted on or before June 1, 2015.