

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Collection; Comment Request for Notice 2009–26**

**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, Public Law 104–13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Notice 2009–26, Build America Bonds and Direct Payment Subsidy Implementation.

**DATES:** Written comments should be received on or before November 20, 2015 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Martha Brinson, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this regulation should be directed to Kerry Dennis, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at [Kerry.Dennis@irs.gov](mailto:Kerry.Dennis@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Build America Bonds and Direct Payment Subsidy Implementation.

*OMB Number:* 1545–2143.

*Notice Number:* Notice 2009–26.

*Abstract:* This Notice provides guidance on tax incentives for Build America Bonds under § 54AA of the Internal Revenue Code (“Code”) and the implementation plans for the refundable credit payment procedures for these bonds. This Notice includes guidance on the modified Build America Bond program for Recovery Zone Economic Development Bonds under § 1400U–2 of the Code. This Notice provides guidance on the initial refundable credit payment procedures, required elections, and information reporting. This Notice solicits public comments on the refundable credit payment procedures for these bonds. This Notice is intended to facilitate prompt implementation of the Build America Bond program and to enable state and local governments to begin issuing these bonds for authorized

purposes to promote economic recovery and job creation.

*Current Actions:* There is no change to this existing regulation.

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

*Affected Public:* Business or other for-profit organizations and not-for-profit institutions.

*Estimated Number of Respondents:* 1,000.

*Estimated Average Time per Respondent:* 15 hours.

*Estimated Total Annual Burden Hours:* 15,000.

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: August 19, 2015.

**Martha Brinson,**  
*IRS Tax Analyst.*

[FR Doc. 2015–23607 Filed 9–18–15; 8:45 am]

**BILLING CODE 4830–01–P**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Collection; Comment Request for Form 8882**

**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, Public Law 104–13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 8882, Credit for Employer-Provided Child Care Facilities and Services.

**DATES:** Written comments should be received on or before November 20, 2015 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Martha Brinson, Internal Revenue Service, Room 6129, 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 Kerry Dennis, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at [Kerry.Dennis@irs.gov](mailto:Kerry.Dennis@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Credit for Employer-Provided Child Care Facilities and Services.

*OMB Number:* 1545–1809.

*Form Number:* 8882.

*Abstract:* Qualified employers use Form 8882 to request a credit for employer-provided child care facilities and services. Section 45F provides credit based on costs incurred by an employer in providing child care facilities and resource and referral services. The credit is 25% of the qualified child care expenditures plus 10% of the qualified child care resource and referral expenditures for the tax year, up to a maximum credit of \$150,000 per tax year.

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

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

*Affected Public:* Business or other for-profit organizations, and individuals.

*Estimated Number of Respondents:* 666,666.

*Estimated Time per Respondent:* 3 hours, 41 minutes.

*Estimated Total Annual Burden Hours:* 2,459,998.

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 agency's functions, 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 the requested information.

Approved: August 19, 2015.

**Martha Brinson,**  
*IRS Tax Analyst.*

[FR Doc. 2015-23606 Filed 9-18-15; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF VETERANS AFFAIRS

### Reasonable Charges for Inpatient MS-DRGs and SNF Medical Services; V3.17, Fiscal Year 2016 Update

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** This document updates the acute inpatient and the skilled nursing facility/sub-acute inpatient facility charges. The updated charges are based on the 2016 Medicare severity diagnosis related groups (MS-DRGs).

**FOR FURTHER INFORMATION CONTACT:** Romona Greene, Chief Business Office (10NB), Veterans Health Administration, Department of Veterans

Affairs, 810 Vermont Avenue NW., Washington, DC 20420, (202) 382-2521. (This is not a toll free number.)

**SUPPLEMENTARY INFORMATION:** Section 17.101 of Title 38 of the Code of Federal Regulations (CFR) sets forth the Department of Veterans Affairs (VA) medical regulations concerning "Reasonable Charges" for medical care or services provided or furnished by VA to a veteran: For a nonservice-connected disability for which the veteran is entitled to care (or the payment of expenses of care) under a health plan contract; for a nonservice-connected disability incurred incident to the Veteran's employment and covered under a worker's compensation law or plan that provides reimbursement or indemnification for such care and services; or, for a nonservice-connected disability incurred as a result of a motor vehicle accident in a State that requires automobile accident reparations insurance. The methodologies for establishing billed amounts for several types of charges are found in 38 CFR 17.101; however, this notice will only address the acute inpatient and the skilled nursing facility/sub-acute inpatient facility charges.

Based on the methodologies set forth in 38 CFR 17.101(b), this notice updates the acute inpatient facility charges that were based on the 2015 Medicare severity diagnosis related groups (MS-DRGs). Acute inpatient facility charges by MS-DRGs are posted on the Internet site of the Veterans Health Administration (VHA) Chief Business Office, currently at <http://www.va.gov/CBO/apps/rates/index.asp>, under the "Reasonable Charges Data Tables" section, v3.15 Inpatient Data Table, as Table A. This Table A corresponds to the Table A referenced in 79 FR 58048, September 26, 2014. Table A referenced in this notice is v3.17, which provides updated charges based on the 2016 MS-DRGs, and it will replace Table A posted on the Internet site of the VHA Chief Business Office.

Also, this document updates the skilled nursing facility/sub-acute inpatient facility all-inclusive per diem charge using the methodologies set forth in 38 CFR 17.101(c) and this charge is adjusted by a geographic area factor that is based on the location where the care is provided. See Table "N" Acute Inpatient and Table "O" Skilled Nursing Facility (SNF) for the geographic area factors on the VHA Chief Business Office Web site under the v3.16 link in the "Reasonable Charges Data Tables" section, which are not being updated by this notice. The skilled nursing facility/sub-acute inpatient facility per diem

charge is posted on the Internet site of the VHA's Chief Business Office, currently at <http://www.va.gov/CBO/apps/rates/index.asp>, under the "Reasonable Charges Data Tables" section, v3.15 as Table B. This Table B corresponds to the Table B referenced in 79 FR 58048, September 26, 2014. Table B referenced in this notice is v3.17, which provides an update to the all-inclusive nationwide skilled nursing facility/sub-acute inpatient facility per diem charge and will replace Table B posted on the Internet site of the VHA Chief Business Office.

The charges in this notice for acute inpatient and skilled nursing facility/sub-acute inpatient facility services are effective October 1, 2015.

This notice is retaining the table designations used for acute inpatient facility charges by MS-DRGs, which is posted on the Internet site of the VHA Chief Business Office, currently at <http://www.va.gov/CBO/apps/rates/index.asp>, under "Reasonable Charges Data Tables." We also are retaining the table designation used for skilled nursing facility/sub-acute inpatient facility charges, which is also posted on the Internet site of the VHA Chief Business Office. Accordingly, the tables identified as being updated by this notice correspond to the applicable tables referenced in 79 FR 58048, September 26, 2014.

The list of data sources presented in Supplementary Table 1 will be posted on the Internet site of the VHA Chief Business Office, currently at <http://www.va.gov/CBO/apps/rates/index.asp>, under "Reasonable Charges Data Sources" section, v3.15, to reflect the updated data sources used to establish the updated charges described in this notice.

We have also updated the list of VA medical facility locations. As a reminder, in Supplementary Table 3, posted on the Internet site of the VHA Chief Business Office, currently at <http://www.va.gov/CBO/apps/rates/index.asp>, under the VA Medical Facility Locations, v3.16 (January, 2015), in the "VA Medical Facility Locations" section, we set forth the list of VA medical facility locations, which includes the first three digits of their zip codes and provider-based/non-provider-based designations.

Consistent with VA's regulations, the updated data tables and supplementary tables containing the changes described in this notice will be posted on the Internet site of the VHA Chief Business Office, "Reasonable Charges (Rates) Information" Web page currently at <http://www.va.gov/CBO/apps/rates/index.asp>.