

Approved: June 29, 2016.

**Allan Hopkins,**  
Tax Analyst.

[FR Doc. 2016-15903 Filed 7-5-16; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Notice 2010-54

**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 Notice 2010-54, Production Tax Credit for Refined Coal.

**DATES:** Written comments should be received on or before September 6, 2016 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Tuawana Pinkston, 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, 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:* Production Tax Credit for Refined Coal.

*OMB Number:* 1545-2158.

*Notice Number:* Notice 2010-54.

*Abstract:* This notice sets forth interim guidance pending the issuance of regulations relating to the tax credit under § 45 of the Internal Revenue Code (Code) for refined coal.

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

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

*Affected Public:* Business and for-profit.

*Estimated Number of Respondents:* 100.

*Estimated Average Time per Respondent:* 15 hours.

*Estimated Total Annual Burden Hours:* 1,500 hrs.

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: June 27, 2016.

**Tuawana Pinkston,**

IRS Reports Clearance Officer.

[FR Doc. 2016-15906 Filed 7-5-16; 8:45 am]

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## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0055]

#### Agency Information Collection (Request for Determination of Loan Guaranty Eligibility Unmarried Surviving Spouses, VA Form 26-1817) 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 August 5, 2016.

**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. 2900-0055" in any correspondence.

**FOR FURTHER INFORMATION CONTACT:** Kathleen Manwell, Enterprise Records Service (005R1A), Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420, (202) 632-7474 or email [kathleen.manwell@va.gov](mailto:kathleen.manwell@va.gov). Please refer to "OMB Control No. 2900-0055."

#### SUPPLEMENTARY INFORMATION:

*Title:* Request for Determination of Loan Guaranty Eligibility Unmarried Surviving Spouses.

*OMB Control Number:* 2900-0055.

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

#### Abstract

Section 3702(c) of Title 38, U.S.C. states that any veteran may apply to the Secretary for a COE. A completed VA Form 26-1817 constitutes a formal request by an un-remarried surviving spouse for a COE.

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 81 FR 07444 on April 4, 2016.

*Affected Public:* Individuals or households.

*Estimated Annual Burden:* 833 hours.

*Estimated Average Burden per Respondent:* 10 minutes.

*Frequency of Response:* One-time.

*Estimated Number of Respondents:* 5000.

By direction of the Secretary:

**Kathleen M. Manwell,**

Program Analyst, VA Privacy Service, Office of Privacy and Records Management, Department of Veterans Affairs.

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