

collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104–13, on or after the date of publication of this notice.

**DATES:** Comments should be received on or before October 24, 2016 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimates, or any other aspect of the information collections, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at [OIRA\\_Submission@OMB.EOP.gov](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8117, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:**

Copies of the submissions may be obtained by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622–1295, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**Internal Revenue Service (IRS)**

*OMB Control Number:* 1545–0007.

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

*Title:* Forest Activities Schedule.

*Form:* Form T.

*Abstract:* Form T (Timber), Forest Activities Schedule, is used to provide information on timber accounts when a sale or deemed sale under Internal Revenue Code sections 631(a), 631(b), or other exchange has occurred during the tax year.

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

*Estimated Total Annual Burden Hours:* 446,208.

*OMB Control Number:* 1545–1379.

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

*Form:* 8831.

*Title:* Excise Taxes on Excess Inclusions of REMIC Residual Interests.

*Abstract:* Form 8831 is used to report and pay excise tax on any transfer of a residual interest in a Real Estate Mortgage Investment Conduit to a disqualified organization, the amount due if the tax is waived, or the excise tax due on pass-through entities with interests held by disqualified organizations.

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

*Estimated Total Annual Burden Hours:* 237.

*OMB Control Number:* 1545–1566.

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

*Title:* Notice 97–66, Certain Payments Made Pursuant to a Securities Lending Transaction; Notice 2010–46, Prevention of Over-Withholding of U.S. Tax Avoidance with Respect to Certain Substitute Dividend Payments.

*Abstract:* The collections of information in Notice 97–66 are required to qualify substitute interest payments as portfolio interest and to defer, on election by the taxpayer, the effective date of the notice and the final securities lending regulations (T.D. 8735, 62 FR 53498) for substitute payments made after December 31, 1997. The collection of information in Notice 2010–46 is required to prevent excessive taxation under § 871(l) during the transition period.

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

*Estimated Total Annual Burden Hours:* 62,750.

*OMB Control Number:* 1545–1870.

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

*Title:* TD 9107—Guidance Regarding Deduction and Capitalization of Expenditures.

*Abstract:* The collection of information in this Treasury Decision is in § 1.263(a)-5(f). This information is required to verify the proper allocation of certain amounts paid in the process of investigating or otherwise pursuing certain transactions involving the acquisition of a trade or business. The collection of information is voluntary but required to obtain a benefit.

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

*Estimated Total Annual Burden Hours:* 3,000.

*OMB Control Number:* 1545–1871.

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

*Title:* TD 9165: Regulations Governing Practice Before the Internal Revenue Service.

*Abstract:* The collections of information (disclosure requirements) in these final regulations are in Code of Federal Regulations § 10.35(e). Section 10.35(e) requires a practitioner providing a covered opinion to make certain disclosures in the beginning of marketed opinions, limited scope opinions and opinions that fail to conclude at a confidence level of at least more likely than not. In addition, certain relationships between the practitioner and a person promoting or marketing a tax shelter must be disclosed. A practitioner may be required to make one or more disclosures. The collection of this material helps to ensure that taxpayers

who receive a tax shelter opinion are informed of any facts or circumstances that might limit the use of the opinion.

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

*Estimated Total Annual Burden Hours:* 13,333.

*OMB Control Number:* 1545–2030.

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

*Title:* REG–120509–06 (TD 9465-Final), Determination of Interest Expense Deduction of Foreign Corporations.

*Abstract:* Treasury Decision (TD) 9465 contains final regulations under section 882(c) of the Internal Revenue Code (Code) concerning the determination of the interest expense deduction of foreign corporations engaged in a trade or business within the United States. The collection of information in these final regulations is in § 1.884–1(e)(3)(iv). This information is required by the IRS to allow a taxpayer to reduce U.S. liabilities to the extent necessary to prevent the recognition of a dividend equivalent amount.

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

*Estimated Total Annual Burden Hours:* 35.

**Brenda Simms,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2016–22994 Filed 9–22–16; 8:45 am]

**BILLING CODE 4830–35–P**

**DEPARTMENT OF VETERANS AFFAIRS**

[OMB Control No. 2900–0585]

**Agency Information Collection (Acquisition Regulation (VAAR) Clause 852.211–73, Brand Name or Equal) Under OMB Review; Activity: Comment Request**

**AGENCY:** Office of Acquisition and Logistics, 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 Office of Acquisition and Logistics (OAL), 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 October 24, 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. 2900–0585” in any correspondence.

**FOR FURTHER INFORMATION CONTACT:** Cynthia Harvey-Pryor, Enterprise Records Service (005R1B), Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420, (202) 461–5870 or email [cynthia.harvey-pryor@va.gov](mailto:cynthia.harvey-pryor@va.gov). Please refer to “OMB Control No. 2900–0585.”

**SUPPLEMENTARY INFORMATION:**

*Title:* Veterans Affairs Acquisition Regulation (VAAR) Clause 852.211–73, Brand Name or Equal.

*OMB Control Number:* 2900–0585.

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

*Abstract:* VAAR clause 852.211–73 advises bidders or offerors who are proposing to offer an item that is alleged to be equal to the brand name item stated in the bid, that it is the bidder’s or offeror’s responsibility to show that the item offered is in fact, equal to the brand name item. This evidence may be in the form of descriptive literature or material, such as cuts, illustrations, drawings, or other information. While submission of the information is voluntary, failure to provide the information may result in rejection of the firm’s bid or offer if the Government cannot otherwise determine that the item offered is equal. The contracting officer will use the information to evaluate whether or not the item offered meets the specification requirements.

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 period soliciting comments on this collection of information was published at 81 FR 47859 on July 22, 2016.

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

*Estimated Annual Burden:* 1,125 hours.

*Estimated Average Burden per Respondent:* 10 minutes.

*Frequency of Response:* On occasion.

*Estimated Number of Respondents:* 6,750.

By direction of the Secretary.

**Cynthia Harvey-Pryor,**  
*Program Specialist, Office of Privacy & Records Management, Department of Veterans Affairs.*

[FR Doc. 2016–22912 Filed 9–22–16; 8:45 am]

**BILLING CODE 8320–01–P**