

Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of the form should be directed to Kerry Dennis, at (202) 317-5751 or Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [Kerry.Dennis@irs.gov](mailto:Kerry.Dennis@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Continuation Coverage Requirements Application to Group Health Plans.

*OMB Number:* 1545-1581.

*Regulation Project Number:* REG-209485-86 (TD 8812).

*Abstract:* The regulations require group health plans to provide notices to individuals who are entitled to elect COBRA (The Consolidated Omnibus Budget Reconciliation Act of 1985) continuation coverage of their election rights. Individuals who wish to obtain the benefits provided under the statute are required to provide plans notices in the cases of divorce from the covered employee, a dependent child's ceasing to be dependent under the terms of the plan, and disability. Most plans will require that elections of COBRA continuation coverage be made in writing. In cases where qualified beneficiaries are short by an insignificant amount in a payment made to the plan, the regulations require the plan to notify the qualified beneficiary if the plan does not wish to treat the tendered payment as full payment. If a health care provider contacts a plan to confirm coverage of a qualified beneficiary, the regulations require that the plan disclose the qualified beneficiary's complete rights to coverage.

*Current Actions:* There are no changes to the paperwork burden previously approved by OMB.

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

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

*Estimated Number of Respondents:* 1,800,000.

The estimated time per respondent varies from 30 seconds to 330 hours, depending on individual circumstances, with an estimated average of 14 minutes.

*Estimated Total Annual Burden Hours:* 404,640.

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: December 13, 2017.

**L. Brimmer,**

*Senior Tax Analyst.*

[FR Doc. 2017-27318 Filed 12-18-17; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Regulation Project

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, 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 continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning information returns of U.S. persons with respect to foreign disregarded entities, and transactions between foreign disregarded entity of a foreign tax owner and the filer on other related entities.

**DATES:** Written comments should be received on or before February 20, 2018 to be assured of consideration.

**ADDRESSES:** Direct all written comments to L. Brimmer, Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of the revenue procedure should be directed to Kerry Dennis, at (202) 317-5751 or Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [Kerry.Dennis@irs.gov](mailto:Kerry.Dennis@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Information Return of U.S. Persons With Respect To Foreign Disregarded Entities and Transaction Between Foreign Disregarded Entity of a Foreign Tax Owner and the Filer on Other Related Entities.

*OMB Number:* 1545-1910.

*Form Number:* Form 8858 and Form 8858 Sch M.

*Abstract:* Form 8858 and Schedule M are used by certain U.S. persons that own a foreign disregarded entity (FDE) directly or, in certain circumstances, indirectly or constructively.

*Current Actions:* There are no changes being made to these forms at this time. However, the agency has updated the number of respondents based on most recent data. This figure only represents all "other filers", as individual filing data is being reported under 1545-0074 and business data is being reported under 1545-0123.

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

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

*Form 8858:*

*Estimated Number of Respondents:* 20,000.

*Estimated Time per Respondent:* 26.75 hours.

*Estimated Total Annual Burden Hours:* 535,000 hours.

*Form 8858 (Sch M):*

*Estimated Number of Respondents:* 8,000.

*Estimated Time per Respondent:* 24.75 hours.

*Estimated Total Annual Burden Hours:* 198,000 hours.

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: December 13, 2017.

**L. Brimmer,**

Senior Tax Analyst.

[FR Doc. 2017-27319 Filed 12-18-17; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Proposed Collection; Comment Request; Small Business Lending Fund Quarterly Supplemental Report

**AGENCY:** Departmental Offices, U.S. Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The U.S. 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 this continuing information collection, as required by the Paperwork Reduction Act of 1995. The public is invited to submit comments on the collection(s) listed below.

**DATES:** Written comments must be received on or before February 20, 2018.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW, Suite 8142, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

### FOR FURTHER INFORMATION CONTACT:

Copies of the submissions may be obtained from Jennifer Leonard by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-0489, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

### SUPPLEMENTARY INFORMATION:

*Title:* Small Business Lending Fund Quarterly Supplemental Report.

*OMB Control Number:* 1505-0228.

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

*Abstract:* Banks participating in the Small Business Lending Fund program are required to submit a Supplemental Report each quarter. The Supplemental Report is used to determine the bank's small business lending baseline and allows Treasury to assess the change in the small business lending for the previous quarter.

*Form:* TD F 102.3A, TD F 102.4.

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

*Estimated Total Annual Burden Hours:* 4,032.

*Request for Comments:* Comments submitted in response to this notice will be summarized and included in the request for Office of Management and Budget 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 technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services required to provide information.

**Authority:** 44 U.S.C. 3501 *et seq.*

Dated: December 13, 2017.

**Spencer W. Clark,**

Treasury PRA Clearance Officer.

[FR Doc. 2017-27247 Filed 12-18-17; 8:45 am]

**BILLING CODE 4810-25-P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0668]

### Agency Information Collection Activity Under OMB Review: Supplemental Income Questionnaire (For Philippine Claims Only)

**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 and it includes the actual data collection instrument.

**DATES:** Comments must be submitted on or before January 18, 2018.

**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. 2900-0668" in any correspondence.

**FOR FURTHER INFORMATION CONTACT:** Cynthia Harvey-Pryor, Office of Quality, Privacy and Risk, Department of Veterans Affairs, 811 Vermont Avenue, Floor 5, Area 368, 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. 2900-0668" in any correspondence.

### SUPPLEMENTARY INFORMATION:

*Authority:* 38 U.S.C. 1521, 1541, 1542.  
*Title:* Supplemental Income Questionnaire (For Philippine Claims Only) (VA Form 21P-0784).

*OMB Control Number:* 2900-0668.

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

*Abstract:* Eligibility to benefits may be established based on service in the Philippine Scouts, Commonwealth Army of the Philippines, or recognized guerrilla organizations (38 U.S.C. 107). Title 38 U.S.C. 1521, 1541, and 1542 provide for payment of Pension to eligible veterans, surviving spouses, and