

Taxpayer Clinics (LITC) program and provides instructions on how to apply for a LITC grant award. The IRS will review the information provided by applicants to determine whether to award grants for the Low-Income Taxpayer Clinics.

*Current Actions:* There are no changes being made to the burden associated with the collection tools at this time.

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

*Affected Public:* Not for-profit institutions.

*Estimated Number of Respondents:* 310.

*Estimated Time per Respondent:* 29 hours, 2 minutes.

*Estimated Total Annual Burden Hours:* 9,000.

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: May 14, 2018.

**Laurie Brimmer,**

*Senior Tax Analyst.*

[FR Doc. 2018-10627 Filed 5-17-18; 8:45 am]

**BILLING CODE 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 inspection of applications for tax exemption and applications for determination letters for pension and other plans.

**DATES:** Written comments should be received on or before July 17, 2018 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Laurie 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 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:* Inspection of Applications for Tax Exemption and Applications for Determination Letters for Pension and Other Plans.

*OMB Number:* 1545-0817.

*Regulation Project Number:* T.D. 7845.

*Abstract:* Internal Revenue Code section 6104 requires applications for tax exempt status, annual reports of private foundations, and certain portions of returns to be open for public inspection. Some information may be withheld from disclosure. The Internal Revenue Service needs the required information to comply with requests for public inspection.

*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:* Individuals or households, business or other for-profit organizations, not-for-profit institutions, Federal Government, and state, local or tribal government.

*Estimated Number of Respondents:* 42,370.

*Estimated Time per Respondent:* 12 minutes.

*Estimated Total Annual Burden Hours:* 8,538.

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: May 9, 2018.

**Laurie Brimmer,**

*Senior Tax Analyst.*

[FR Doc. 2018-10622 Filed 5-17-18; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Information Collection; Comment Request

**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.

**DATES:** Written comments should be received on or before July 17, 2018 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224. Please send separate comments for each specific information collection listed below. You must reference the information collection's title, form number, reporting or record-keeping requirement number, and OMB number (if any) in your comment.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information, or copies of the information collection and instructions, or copies of any comments received, contact Elaine Christophe, at (202) 317-5745, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [Elaine.H.Christophe@irs.gov](mailto:Elaine.H.Christophe@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Request for Comments:* Comments submitted in response to this notice will be summarized and/or included in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments will become a matter of public record. Please do not include any confidential or inappropriate material in your comments.

We invite comments on: (a) Whether the collection of information is necessary for the proper performance of the agency's functions, including whether the information has 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 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.

The IRS is seeking comments concerning the following forms, and reporting and record-keeping requirements:

1. *Title:* Work Opportunity Credit for Qualified Tax-Exempt Organizations Hiring Qualified Veterans.

*OMB Number:* 1545-2226.

*Form Number:* Form 5884-C.

*Abstract:* Form 5884-C, Work Opportunity Credit for Qualified Tax-Exempt Organizations Hiring Qualified Veterans, was developed as a result of

VOW to Hire Heroes Act of 2011, PL 112-56. Section 261 of PL 112-56 expanded the Work Opportunity Credit to tax-exempt organizations that hire unemployed veterans. The tax credit is a reduction in payroll taxes paid by the tax-exempt organization. Form 5884-C allows a tax-exempt organization a way to claim the credit and provides the IRS the information to process the tax credit.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB. This form is being submitted for renewal purposes only.

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

*Affected Public:* Individuals or households, Business or other for-profit groups, Not-for-profit institutions, Farms, Federal Government, State, Local, or Tribal Governments.

*Estimated Number of Respondents:* 60,530.

*Estimated Time per Respondent:* 6 hours 34 minutes.

*Estimated Total Annual Burden Hours:* 397,683.

2. *Title:* User Fee for Exempt Organization Determination Letter Request.

*OMB Number:* 1545-1798.

*Form Number:* Form 8718.

*Abstract:* The Omnibus Reconciliation Act of 1990 requires payment of a "user fee" with each application for an exempt organization determination letter. Because of this requirement, the Form 8718 was created to provide filers the means to enclose their payment and indicate what type of request they were making.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB.

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

*Affected Public:* Businesses and other for-profit organizations, and not-for-profit institutions.

*Estimated Number of Respondents:* 14,376.

*Estimated Time per Respondent:* 5 minutes.

*Estimated Total Annual Burden Hours:* 719 hours.

3. *Title:* Pre-Screening Notice and Certification Request for the Work Opportunity Credit.

*OMB Number:* 1545-1500.

*Form Number:* 8850.

*Abstract:* Employers use Form 8850 as part of a written request to a state employment security agency to certify an employee as a member of a targeted group for purposes of qualifying for the work opportunity credit. The work opportunity credit covers individuals who begin work for the employer before July 1, 1999.

*Current Actions:* There are no changes being made to Form 8850 at this time.

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

*Affected Public:* Businesses or other for-profit organizations.

*Estimated Number of Respondents:* 440,000.

*Estimated Time per Respondent:* 7 hr., 22 min.

*Estimated Total Annual Burden Hours:* 3,242,800.

4. *Title:* Excise Tax on Greenmail.

*OMB Number:* 1545-1086.

*Form Number:* 8725.

*Abstract:* Form 8725 is used by persons who receive "greenmail" to compute and pay the excise tax on greenmail imposed under Internal Revenue Code section 5881. IRS uses the information to verify that the correct amount of tax has been reported.

*Current Actions:* There are no changes being made to the Form 8725 at this time.

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

*Affected Public:* Businesses or other for-profit organizations.

*Estimated Number of Respondents:* 12.

*Estimated Time per Response:* 7 hours, 37 minutes.

*Estimated Total Annual Burden Hours:* 92.

5. *Title:* Casualties and Thefts.

*OMB Number:* 1545-0177.

*Form Number:* 4684.

*Abstract:* Form 4684 is used by taxpayers to compute their gain or loss from casualties or thefts, and to summarize such gains and losses. The data is used to verify that the correct gain or loss has been computed.

*Current Actions:* There are no changes being made to the Form 8725 at this time.

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

*Affected Public:* Individuals or households and business or other for-profit organizations.

*Estimated Number of Respondents:* 320,000.

*Estimated Time per Respondent:* 5 hrs., 43 min.

*Estimated Total Annual Burden Hours:* 1,830,400.

6. *Title:* Guidance Regarding the Treatment of Certain Contingent Payment Debt Instructions with one or more Payments that are Denominated in, or Determined by Reference to, a Nonfunctional Currency.

*OMB Number:* 1545-1831.

*Product:* REG-106486-98 (TD 9157-Final).

*Abstract:* This document contains final regulations regarding the treatment

of contingent payment debt instruments for which one or more payments are denominated in, or determined by reference to, a currency other than the taxpayer's functional currency. These regulations are necessary because current regulations do not provide guidance concerning the tax treatment of such instruments. The regulations affect issuers and holders of such instruments.

**Current Actions:** There is no change in the paperwork burden previously approved by OMB.

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

**Affected Public:** Businesses and other for-profit organizations, Farms.

**Estimated Number of Respondents:** 250.

**Estimated Time per Respondent:** 24 min.

**Estimated Total Annual Burden Hours:** 100.

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.

Approved: May 1, 2018.

**Laurie Brimmer,**

*Senior Tax Analyst.*

[FR Doc. 2018-10621 Filed 5-17-18; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

### Increase in Maximum Tuition and Fee Amounts Payable Under the Post-9/11 GI Bill

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** The purpose of this notice is to inform the public of the increase in the Post-9/11 GI Bill maximum tuition and fee amounts payable and the increase in the amount used to determine an individual's entitlement charge for reimbursement of a licensing, certification, or national test for the 2018-2019 academic year.

**FOR FURTHER INFORMATION CONTACT:**

Rodney Hopkins, Management and Program Analyst, Education Service (225C), Veterans Benefits Administration, Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420, (202) 461-9800 (this is not a toll-free number).

**SUPPLEMENTARY INFORMATION:** For the 2017-2018 academic year, the Post-9/11

GI Bill allowed VA to pay the actual net cost of tuition and fees not to exceed the in-state amounts for students pursuing training at public schools: \$22,805.34 for students training at private and foreign schools, \$13,031.61 for students training at vocational flight schools, and \$11,076.86 for students training at correspondence schools. Additionally, the entitlement charge for individuals receiving reimbursement of the costs associated with taking a licensing, certification, or national test was 1 month (rounded to the nearest whole month) for each \$1,902.61 received.

Sections 3313, 3315, and 3315A of title 38 U.S.C. direct VA to increase the maximum tuition and fee payments and entitlement-charge amounts each academic year (beginning on August 1st) based on the most recent percentage increase determined under 38 U.S.C. 3015(h). The percentage increase is determined under 38 U.S.C. 3015(h). The most recent percentage increase determined under 38 U.S.C. 3015(h) was 3.8 percent, which was effective on October 1, 2017.

The maximum tuition and fee payments and entitlement charge amounts for training pursued under the Post-9/11 GI Bill beginning after July 31, 2018, and before August 1, 2019, are listed below. VA's calculations for the 2018-2019 academic year are based on the 3.8 percent increase.

2018-2019 ACADEMIC YEAR	
POST-9/11 GI BILL MAXIMUM TUITION AND FEE AMOUNTS	
TYPE OF SCHOOL	ACTUAL NET COST OF TUITION AND FEES NOT TO EXCEED
PUBLIC	In-State/Resident Charges
PRIVATE/FOREIGN	\$23,671.94
VOCATIONAL FLIGHT	\$13,526.81
CORRESPONDENCE	\$11,497.78
POST 9/11 ENTITLEMENT CHARGE AMOUNT FOR TESTS	
LICENSING AND CERTIFICATION TESTS	VA will charge 1 month entitlement (rounded to the nearest whole, non-zero, month) for each \$1,974.91 received.
NATIONAL TESTS	

### Signing Authority

The Secretary of Veterans Affairs, or designee, approved this document and authorized the undersigned to sign and submit the document to the Office of the Federal Register for publication

electronically as an official document of the Department of Veterans Affairs. Peter O'Rourke, Chief of Staff, Department of Veterans Affairs, approved this document on May 14, 2018, for publication.

Dated: May 14, 2018.

**Jeffrey M. Martin,**

*Impact Analyst, Office of Regulation Policy & Management, Office of the Secretary, Department of Veterans Affairs.*

[FR Doc. 2018-10609 Filed 5-17-18; 8:45 am]

**BILLING CODE 8320-01-P**