

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Collection; Comment Request on Information Collection for Notice 2007-70**

**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 proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. Currently, the IRS is soliciting comments concerning Notice 2007-70, Charitable Contributions of Certain Motor Vehicles, Boats and Airplanes. Reporting requirements under Sec. 170(f)(12)(D).

**DATES:** Written comments should be received on or before October 22, 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. 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 collection tools should be directed to Alissa Berry, at (901) 707-4988, at Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [Alissa.A.Berry@irs.gov](mailto:Alissa.A.Berry@irs.gov).

**SUPPLEMENTARY INFORMATION:** Currently, the IRS is seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

*Title:* Charitable Contributions of Certain Motor Vehicles, Boats and Airplanes. Reporting requirements under Sec. 170(f)(12)(D).

*OMB Number:* 1545-1980.

*Notice Number:* Notice 2007-70.

*Abstract:* Charitable organizations are required to send an acknowledgement of car donations to the donor and to the Internal Revenue Service to prevent donors from taking inappropriate deductions.

*Current Actions:* There are no changes to the collection at this time.

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

*Affected Public:* Not-for-Profit Institutions, Individuals or Households.

*Estimated Number of Respondents:* 4,300.

*Estimated Time per Respondent:* 5 hours 6 minutes.

*Estimated Total Annual Burden Hours:* 21,930.

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 15, 2018.

**Laurie Brimmer,**  
Senior Tax Analyst.

[FR Doc. 2018-17942 Filed 8-20-18; 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 notice of plan merger or consolidation, spinoff, or transfer of plan assets or liabilities; notice of qualified separate lines of business.

**DATES:** Written comments should be received on or before October 22, 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:* Notice of Plan Merger or Consolidation, Spinoff, or Transfer of Plan Assets or Liabilities; Notice of Qualified Separate Lines of Business.

*OMB Number:* 1545-1225.

*Form Number:* 5310-A.

*Abstract:* Internal Revenue Code section 6058(b) requires plan administrators to notify IRS of any plan mergers, consolidations, spinoffs, or transfers of plan assets or liabilities to another plan. Code section 414(r) requires employers to notify IRS of separate lines of business for their deferred compensation plans. Form 5310-A is used to make these notifications.

*Current Actions:* There are changes to the previously approved burden of this existing collection.

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

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

*Estimated Number of Respondents:* 694.

*Estimated Time per Respondent:* 10 hours, 35 minutes.

*Estimated Total Annual Burden Hours:* 7,349.

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 14, 2018.

**Laurie Brimmer,**

*Senior Tax Analyst.*

[FR Doc. 2018-17941 Filed 8-20-18; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple IRS Information Collection Requests

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

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

**DATES:** Comments should be received on or before September 20, 2018 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, 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 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:

##### Internal Revenue Service (IRS)

*Title:* Simplified Employee Pension-Individual Retirement Accounts Contribution Agreement.

*OMB Control Number:* 1545-0499.

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

*Abstract:* This form is used by an employer to make an agreement to provide benefits to all employees under a Simplified Employee Pension (SEP) described in section 408(k). This form is not to be filed with the IRS but to be retained in the employer's records as proof of establishing a SEP and justifying a deduction for contributions to the SEP. The data is used to verify the deduction.

*Form:* 5305 SEP.

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

*Estimated Total Annual Burden Hours:* 495,000.

*Title:* Form 8938—Statement of Specified Foreign Financial Assets.

*OMB Control Number:* 1545-2195.

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

*Abstract:* The collection of information in Form 8938 will be the means by which taxpayers will comply with self-reporting obligations imposed under section 6038D with respect to foreign financial assets.

*Form:* 8938.

*Affected Public:* Individuals or Households.

*Estimated Total Annual Burden Hours:* 1,652,000.

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

Dated: August 16, 2018.

**Jennifer P. Quintana,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2018-18010 Filed 8-20-18; 8:45 am]

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## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0178]

### Agency Information Collection Activity Under OMB Review: On-the-Job and Apprenticeship Training

**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; it includes the actual data collection instrument.

**DATES:** Comments must be submitted on or before September 20, 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 [oira\\_submission@omb.eop.gov](mailto:oira_submission@omb.eop.gov). Please refer to "OMB Control No. 2900-0178" in any correspondence.

#### FOR FURTHER INFORMATION CONTACT:

Cynthia Harvey-Pryor, Department Clearance Officer—OI&T (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. 2900-0178."

#### SUPPLEMENTARY INFORMATION:

*Authority:* 38 U.S.C. 3680.

*Title:* Monthly Certification of On-the-Job and Apprenticeship Training (VA Form 22-6553d and 22-6553d-1).

*OMB Control Number:* 2900-0178.

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

*Abstract:* Claimants receiving on the job and apprenticeship training complete VA Form 22-6553d to report the number of hours worked. Schools or training establishments also complete the form to report whether the claimant's educational benefits are to be continued, unchanged or terminated, and the effective date of such action. VA Form 22-6553d-1 is an identical printed copy of VA Form 22-6553d. Claimants use VA Form 22-6553d-1