

return preparer, make each return or claim for refund prepared available for inspection by the Commissioner of Internal Revenue, and to document that the tax return preparer advised the taxpayer of the penalty standards applicable to the taxpayer in order for the tax return preparer to avoid penalties under section 6694. These regulations implements amendments to the tax return preparer penalties under sections 6694 and 6695 of the Internal Revenue Code and related provisions under sections 6060, 6107, 6109, 6696, and 7701(a)(36) reflecting amendments to the Code made by section 8246 of the Small Business and Work Opportunity Tax Act of 2007 and section 506 of the Tax Extenders and Alternative Minimum Tax Relief Act of 2008.

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

*Estimated Annual Burden Hours:* 10,679,320.

*OMB Number:* 1545–1290.

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

*Title:* TD 8513—Bad Debt Reserves of Banks.

*Abstract:* Section 585(c) of the Internal Revenue Code requires large banks to change from the reserve method of accounting to the specific charge off method of accounting for bad debts. The information required by section 1.585–8 of the regulations identifies any election made or revoked by the taxpayer in accordance with section 585(c).

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

*Estimated Annual Burden Hours:* 625.

*OMB Number:* 1545–1725.

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

*Title:* REG–146097–09 (Final) Guidance on Reporting Interest Paid to Nonresident Aliens.

*Abstract:* This document contains final regulations that provide guidance on the reporting requirements for interest on deposits maintained at the U.S. office of certain financial institutions and paid to nonresident alien individuals. These regulations affect persons making payments of interest with respect to such a deposit.

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

*Estimated Annual Burden Hours:* 500.

*OMB Number:* 1545–1959.

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

*Title:* Contributions of Motor Vehicles, Boats, and Airplanes.

*Form:* 1098–C.

*Abstract:* Section 884 of the American Jobs Creation Act of 1004 (Pub. L. 108–357) added paragraph 12 to section 170(f) for contributions of used motor vehicles, boats, and airplanes. Section 170(f)(12) requires that a donee organization provide an acknowledgement to the donor of this type of property and is required to file the same information to the Internal Revenue Service. Form 1098–C may be used as the acknowledgement and it, or an acceptable substitute, must be filed with the IRS.

*Affected Public:* Private Sector: Not-for-profit institutions.

*Estimated Annual Burden Hours:* 46,810.

*OMB Number:* 1545–1992.

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

*Title:* TD 9324 (Final)—Designated Roth Contributions Under Section 402A (REG–146459–05).

*Abstract:* The final regulations set forth the rules for taxation of distributions from Designated Roth Accounts which are a part of a 401(k) plan or 403(b) plan.

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

*Estimated Annual Burden Hours:* 828,000.

*OMB Number:* 1545–2120.

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

*Title:* Revenue Procedures 2008–60, 2012–27: Election Involving the Repeal of the Bonding Requirement under § 42(j)(6).

*Abstract:* This revenue procedure affects taxpayers who are maintaining a surety bond or a Treasury Direct Account (TDA) to satisfy the low-income housing tax credit recapture exception in § 42(j)(6) of the Internal Revenue Code, as in effect on or before July 30, 2008. This revenue procedure provides the procedures for taxpayers to follow when making the election under section 3004(i)(2)(B)(ii) of the Housing Assistance Tax Act of 2008 (Pub. L. 110–289) to no longer maintain a surety bond or a TDA to avoid recapture.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden Hours:* 7,810.

*OMB Number:* 1545–2144.

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

*Title:* Validating Your TIN and Reasonable Cause.

*Form:* 13997.

*Abstract:* Under the provisions of Internal Revenue Code Section (IRC §)

6039E, Information Concerning Resident Status, individuals are required to provide certain information (see IRC § 6039E(b)) with their application for a U.S. passport or with their application for permanent U.S. residence. This form is an attachment to Letter 4318 to inform the individual about the IRC provisions, the penalty, and to request them to complete this form and return it to the IRS.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden Hours:* 2,000.

*OMB Number:* 1545–2221.

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

*Title:* Form 1098–MA—Mortgage Assistance Payments.

*Form:* 13997.

*Abstract:* Information is needed to identify taxpayers who may not be taking a correct mortgage interest deduction, since mortgage servicers processing mortgage payments may not be able to segregate payments received from government funds versus payments made by individual mortgagees.

*Affected Public:* State, Local, and Tribal Governments.

*Estimated Annual Burden Hours:* 170,000.

Dated: July 27, 2015.

**Dawn D. Wolfgang,**

*Treasury PRA Clearance Officer.*

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**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

**AGENCY:** Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury will submit the following information collection request 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 August 31, 2015 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 8140, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:**

Copies of the submission may be obtained by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 927-5331, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**SUPPLEMENTARY INFORMATION:**

**Bureau of the Fiscal Service (FS)**

*OMB Number:* 1530-0019.

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

*Title:* Request for Payment of Federal Benefit by Check, EFT Waiver Form.

*Form:* FS Form 1201W, 1201W (SP), 1201W-DFAS.

*Abstract:* Title 31 CFR part 208 requires that all Federal non-tax payments be made by electronic funds transfer (EFT). This form is used to collect information from individuals requesting a waiver from the EFT requirement because of a mental impairment and/or who live in a remote geographic location that does not support the use of EFT. These individuals may continue to receive payment by check; however, 31 CFR part 208 requires individuals requesting one of these waiver conditions to submit a written justification.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden Hours:* 1,083.

*OMB Number:* 1530-0035.

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

*Title:* Request by Fiduciary for Reissue of United States Savings Bonds.

*Form:* FS Form 1455.

*Abstract:* One or more fiduciaries (individual or corporate) must use this form to establish entitlement and request distribution of United States Treasury Securities and/or related payments to the person lawfully entitled due to termination of a trust, distribution of an estate, attainment of majority, restoration to competency, or other reason.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden Hours:* 8,850.

Dated: July 27, 2015.

**Dawn D. Wolfgang,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2015-18662 Filed 7-29-15; 8:45 am]

**BILLING CODE 4810-AS-P**

**DEPARTMENT OF VETERANS AFFAIRS**

**Privacy Act of 1974; System of Records**

**AGENCY:** Department of Veterans Affairs (VA).

**ACTION:** Notice of amendment to system of records.

**SUMMARY:** As required by the Privacy Act of 1974, 5 U.S.C. 552a(e), notice is hereby given that the Department of Veteran Affairs (VA) is amending the system of records currently entitled "Non-VA Fee Basis Records—VA" (23VA16) as set forth in the **Federal Register** 74 FR 44905-44911, August 31, 2009. VA is amending the system of records by revising the System Name, System Number, System Location, Category of Records in the System, Authority for Maintenance, Purpose, Retention and Disposal, System Manager and Address, and Record Access Procedure, and Records Source Categories. VA is republishing the system notice in its entirety.

**DATES:** Comments on the amendment of this system of records must be received no later than August 31, 2015. If no public comment is received, the amended system will become effective August 31, 2015.

**ADDRESSES:** Written comments may be submitted through [www.Regulations.gov](http://www.Regulations.gov); by mail or hand-delivery to Director, Regulations Management (02REG), Department of Veterans Affairs, 810 Vermont Avenue NW., Room 1068, Washington, DC 20420; or by fax to (202) 273-9026. Comments received will be available for public inspection in the Office of Regulation Policy and Management, Room 1063B, between the hours of 8:00 a.m. and 4:30 p.m., Monday through Friday (except holidays). Please call (202) 461-4902 (this is not a toll-free number) for an appointment. In addition, during the comment period, comments may be viewed online through the Federal Docket Management System (FDMS) at [www.Regulations.gov](http://www.Regulations.gov).

**FOR FURTHER INFORMATION CONTACT:**

Veterans Health Administration (VHA) Privacy Officer, Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420; telephone (704) 245-2492.

**SUPPLEMENTARY INFORMATION:** VA is renaming the system of records from Non-VA Fee Basis Records-VA to Non-VA Care (Fee) Records-VA. The system number is changed from 23VA16 to 23VA10NB3 to reflect the current organizational alignment.

The System Location in this system of records is being amended to include the VA Financial Services Center (FSC), Austin, Texas; Austin Information Technology Center (AITC), Austin, Texas. This section will remove electronic images of fee claims processed as certified payments retained at the VA Financial Service Center (FSC) & Austin Information Technology Center (AITC), Austin, Texas. The words Non-VA Care and Purchased Care have also been included.

The Category of Records in the System is amended to include Explanation of Benefits. The Authority for Maintenance of the System is being amended to include Title 26 U.S.C 61, U.S.C. 31, 1151, 1741-1743, 1781, 1786, 1787, 3102, 5701 (b)(6)(g)(2)(g)(4)(c)(1), 5724, 7332, 8131-8137. 38 Code of Federal Regulations 2.6 and 45 CFR part 160 and 164. Title 44 U.S.C and Title 45 U.S.C. Veterans Access, Choice, and Accountability Act of 2014.

The Purpose in this system of records is being amended to include Third Party Liability. Also, this section will include the VA FSC as one of the agencies conducting audits, reviews, and investigations.

The Retention and Disposal is being amended to include Non-VA Care. The System Manager and Address is amending the official maintaining the System as the Director, National Non-VA Care (Fee) Program Office, VHA Chief Business Office Purchased Care.

The Record Access Procedure section is being amended to include health records. Also including those individuals seeking information regarding access to claims and/or billing records will write to the VHA Chief Business Office Purchased Care, Privacy Act Office, P.O. BOX 469060, Denver, CO. All Requests for records about another person are required to provide a Request for an Authorization to Release Medical Records or Health Information signed by the record subject by using form VA Form 10-5345.

The Record Source Categories is being amended to include the VA FSC as a source of information to the record system.

The Report of Intent to Amend a System on Records Notice and an advance copy of the system notice have been sent to the appropriate Congressional committees and to the Director of the Office of Management