

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:** To obtain additional information, or copies of the information collection and instructions, or copies of any comments received, contact Elaine Christophe, at (202) 622-3179, or at Internal Revenue Service, Room 6129, 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**

The Department of the Treasury and the Internal Revenue Service, as part of their continuing effort to reduce paperwork and respondent burden, invite the general public and other Federal agencies to take this opportunity to comment on the proposed or continuing information collections listed below in this notice, as required by the Paperwork Reduction Act of 1995, (44 U.S.C. 3501 *et seq.*).

**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.

Currently, the IRS is seeking comments concerning the following forms, and reporting and recordkeeping requirements:

**Title:** Summary of Archer MSAs.

**OMB Number:** 1545-1743.

**Form Number:** 8851.

**Abstract:** Internal Revenue Code section 220(j)(4) requires trustees, who

establish medical savings accounts, to report the following: (a) Number of medical savings accounts established before July 1 of the taxable year (beginning January 1, 2001), (b) name and taxpayer identification number of each account holder and, (c) number of accounts which are accounts of previously uninsured individuals. Form 8851 is used for this purpose.

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

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

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

**Estimated Number of Respondents:** 200,000.

**Estimated Time per Respondent:** 7 hours, 42 minutes.

**Estimated Total Annual Burden Hours:** 1,540,000.

**Title:** Affordable Care Act Internal Claims and Appeals and External review Disclosures.

**OMB Number:** 1545-2182.

**Regulation Project Number:** REG-125592-10 [RIN 1545-BJ63].

**Abstract:** Section 2719 of the Public Health Service Act, incorporated into Code section 9815 by section 1563(f) of the Patient Protection and Affordable Care Act, Public Law 111-148, requires group health plans and issuers of group health insurance coverage, in connection with internal appeals of claims denials, to provide claimants free of charge with any evidence relied upon in deciding the appeal that was not relied on in making the initial denial of the claim. This is a third party disclosure requirement. Individuals appealing a denial of a claim should be able to respond to any new evidence the plan or issuer relies on in the appeal, and this disclosure requirement is essential so that the claimant knows of the new evidence.

**Current Actions:** There is no change to this existing regulation.

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

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

**Estimated Number of Respondents:** 62,000.

**Estimated Total Annual Burden Hours:** 150 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.

Approved: September 19, 2013.

**Yvette B. Lawrence,**

*IRS Reports Clearance Officer.*

[FR Doc. 2013-23562 Filed 9-26-13; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**[CO-88-90]**

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

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

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

**SUMMARY:** The 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 proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13(44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing final regulation, CO-88-90 (TD 8530), Limitation on Net Operating Loss Carryforwards and Certain Built-In Losses Following Ownership Change; Special Rule for Value of a Loss Corporation Under the Jurisdiction of a Court in a Title 11 Case (Section 1.382-9).

**DATES:** Written comments should be received on or before November 26, 2013 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette Lawrence, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulations should be directed to Sara Covington at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at [Sara.L.Covington@irs.gov](mailto:Sara.L.Covington@irs.gov).

**SUPPLEMENTARY INFORMATION:**

**Title:** Limitation on Net Operating Loss Carryforwards and Certain Built-In Losses Following Ownership Change; Special Rule for Value of a Loss Corporation Under the Jurisdiction of a Court in a Title 11 Case.

**OMB Number:** 1545-1324.

*Regulation Project Number:* CO-88-90 (TD 8530).

**Abstract:** This regulation provides guidance on determining the value of a loss corporation following an ownership change to which section 382(1)(6) of the Internal Revenue Code applies. Under Code sections 382 and 383, the value of the loss corporation, together with certain other factors, determines the rate at which certain pre-change tax attributes may be used to offset post-change income and tax liability.

**Current Actions:** There is no change to this existing regulation.

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

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

**Estimated Number of Respondents:** 3,250.

**Estimated Time per Respondent:** 15 minutes.

**Estimated Total Annual Burden Hours:** 813.

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: September 11, 2013.

Allan Hopkins,

IRS Tax Analyst.

[FR Doc. 2013-23557 Filed 9-26-13; 8:45 am]

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## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0782]

### Agency Information Collection (Veterans Benefits Administration (VBA) Voice of the Veteran (VOV) Line of Business Tracking Study); Activity Under OMB Review

**AGENCY:** Veterans Benefits Administration, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** In compliance with the Paperwork Reduction Act (PRA) of 1995 (44 U.S.C. 3501-21), 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 October 28, 2013.

**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. 2900-0782" in any correspondence.

**For Further Information or a Copy of the Submission Contact:** Crystal Rennie, Enterprise Records Service (005R1B), Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420, (202) 632-7492 or email: [crystal.rennie@va.gov](mailto:crystal.rennie@va.gov). Please refer to "OMB Control No. 2900-0782."

#### SUPPLEMENTARY INFORMATION:

**Title:** Veterans Benefits Administration (VBA) Voice of the Veteran (VOV) Line of Business Tracking Study.

#### a. Compensation and Pension (C&P) Service Surveys

J.D. Power will be fielding three survey instruments for the Compensation and Pension (C&P)

Service line of business. Based on the numerous interviews conducted, JDPA has separated the Veterans experience with C&P into two categories—Enrollment in a Benefit and Servicing of a Benefit. There will be one survey instrument for the Enrollment category that will be used for both compensation and pension claimants; compensation beneficiaries and pension beneficiaries will receive separate Servicing instruments. The Enrollment questionnaire will include factors relating to benefit eligibility and the application process, benefit entitlement, benefit information, and VA personnel. The Servicing questionnaires will include the same factors as Enrollment, with the exception of benefit eligibility and the application process factor. The results of the continuous measurement will be used to track and measure beneficiary satisfaction and to provide insights that will enable VA/VBA leadership to identify opportunities for improvement and measure the impact of improvement initiatives.

The survey pool for the C&P Enrollment questionnaire will include individuals who have received a decision on a compensation or pension benefit claim within 30 days prior to the fielding period. The sample will be stratified as follows: (1) Type of benefit (i.e., Compensation, Pension) (2) claimants who were found eligible (3) claimants who were found ineligible and are not appealing their claim. The survey pool for the Compensation servicing questionnaire will include individuals who received a decision and have been receiving compensation benefits. The survey pool for the Pension servicing questionnaire will include individuals who have been receiving pension benefits for at least 6 months prior to the field period.

#### b. Education (EDU) Service Surveys

J.D. Power will be fielding two survey instruments for the Education (EDU) Service line of business. Based on the numerous interviews conducted, JDPA has separated the Veterans experience with Education into two categories—Enrollment in a Benefit and Servicing of a Benefit. There will be one survey instrument for the Enrollment category and one survey instrument for the Servicing category. The Enrollment questionnaire will include factors relating to benefit eligibility and the application process, benefit entitlement, benefit information, and VA personnel. The Servicing questionnaire will include the same factors as Enrollment, with the exception of benefit eligibility and the application process factor. The results will be used to track and