

OMB Number: 1545–1424.

Type of Review: Extension of a currently approved collection.

Title: Form 1099–C—Cancellation of Debt

Form: 1099–C

Abstract: Form 1099–C is used for reporting canceled debt, as required by section 6050P of the Internal Revenue Code. It is used to verify that debtors are correctly reporting their income.

Affected Public: Private Sector: Businesses or other For-Profit Institutions.

Estimated Total Burden Hours: 854,892.

OMB Number: 1545–1491.

Type of Review: Extension of a currently approved collection.

Title: T.D. 8746—Amortizable Bond Premium.

Abstract: This regulation addresses the tax treatment of bond premium. The regulation provides that a holder may make an election to amortize bond premium by offsetting interest income with bond premium, and the holder must attach a statement to their tax return providing certain information. The regulation also provides that a taxpayer may receive automatic consent to change its method of accounting for premium provided the taxpayer attaches a statement to its tax return. The information requested is necessary for the IRS to determine whether an issuer or a holder has changed its method of accounting for premium.

Affected Public: Private sector: Business or other for-profits.

Estimated Total Burden Hours: 7,500.

Robert Dahl,

Treasury PRA Clearance Officer.

[FR Doc. 2014–28359 Filed 12–1–14; 8:45 am]

BILLING CODE 4830–01–P

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0085]

### Proposed Information Collection (Appeal to Board of Veterans' Appeals) Activity Comment Request

AGENCY: Board of Veterans' Appeals, Department of Veterans Affairs.

ACTION: Notice.

**SUMMARY:** The Board of Veterans' Appeals (BVA), Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish notice in the **Federal Register**

concerning each proposed collection of information, including each proposed revision of a currently approved collection, and allow 60 days for public comment in response to the notice. This notice solicits comments on the information needed to process appeals for denial of VA benefits.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before February 2, 2015.

**ADDRESSES:** Submit written comments on the collection of information through the Federal Docket Management System (FDMS) at [www.Regulations.gov](http://www.Regulations.gov) or to Sue Hamlin, Board of Veterans' Appeals (01C2), Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420 or email [sue.hamlin@va.gov](mailto:sue.hamlin@va.gov). Please refer to "OMB Control No. 2900–0085" in any correspondence. During the comment period, comments may be viewed online through FDMS.

**FOR FURTHER INFORMATION CONTACT:** Sue Hamlin at (202) 632–5100.

**SUPPLEMENTARY INFORMATION:** Under the PRA of 1995 (Pub. L. 104–13; 44 U.S.C. 3501–3521), Federal agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct or sponsor. This request for comment is being made pursuant to Section 3506(c)(2)(A) of the PRA.

With respect to the following collection of information, BVA invites comments on: (1) Whether the proposed collection of information is necessary for the proper performance of BVA's functions, including whether the information will have practical utility; (2) the accuracy of BVA's estimate of the burden of the proposed collection of information; (3) ways to enhance the quality, utility, and clarity of the information to be collected; and (4) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or the use of other forms of information technology.

*Titles:*

a. Appeal to Board of Veterans' Appeals, VA Form 9.

b. Withdrawal of Services by a Representative.

c. Request for Changes in Hearing Date.

d. Motions for Reconsideration.

OMB Control Number: 2900–0085.

Type of Review: Extension of a currently approved collection.

*Abstract:*

a. Appeal to Board of Veterans' Appeals, VA Form 9, may be used by appellants to complete their appeal to

the Board of Veterans' Appeals (BVA) from a denial of VA benefits. The information is used by BVA to identify the issues in dispute and prepare a decision responsive to the appellant's contentions and the legal and factual issues raised.

b. Withdrawal of Services by a Representative: When the appellant's representative withdraws from a case, both the appellant and the BVA must be informed so that the appellant's rights may be adequately protected and so that the BVA may meet its statutory obligations to provide notice to the current representative.

c. Request for Changes in Hearing Date: VA provides hearings to appellants and their representatives, as required by basic Constitutional due-process and by Title 38 U.S.C. 7107(b). From time to time, hearing dates and/or times are changed, hearing requests withdrawn and new hearings requested after failure to appear at a scheduled hearing. The information is used to comply with the appellants' or their representatives' requests.

d. Motions for Reconsideration: Decisions by BVA are final unless the Chairman orders reconsideration of the decision either on the Chairman's initiative, or upon motion of a claimant. The Board Chairman, or his designee, uses the information provided in deciding whether reconsideration of a Board decision should be granted.

*Affected Public:* Individuals or households, Business or other for profit, and Not for profit institutions.

*Estimated Total Annual Burden:*

a. Appeal to Board of Veterans' Appeals, VA Form 9—50,941 hours.

b. Withdrawal of Services by a Representative—183 hours.

c. Request for Changes in Hearing Date—1,343 hours.

d. Motions for Reconsideration—642 hours.

*Estimated Average Burden Per Respondent:*

a. Appeal to Board of Veterans' Appeals, VA Form 9—1 hour.

b. Withdrawal of Services by a Representative—20 minutes.

c. Request for Changes in Hearing Date—15 minutes (hearing date change), 15 minutes (request to withdraw a hearing),—1 hour (requests change a motion).

d. Motions for Reconsideration—1 hour.

*Frequency of Response:* On occasion.

*Estimated Total Number of Respondents:*

a. Appeal to Board of Veterans' Appeals, VA Form 9—50,941

b. Withdrawal of Services by a Representative—550.

- c. Request for Changes in Hearing Date—3,070.  
d. Motions for Reconsideration—642.  
Dated: November 20, 2014.  
By direction of the Secretary.

**Crystal Rennie,**

*Department Clearance Officer, Department of Veterans Affairs.*

[FR Doc. 2014-27848 Filed 12-1-14; 8:45 am]

**BILLING CODE 8320-01-P**

## **DEPARTMENT OF VETERANS AFFAIRS**

### **Allowance for Private Purchase of an Outer Burial Receptacle in Lieu of a Government-Furnished Graveliner for a Grave in a VA National Cemetery**

**AGENCY:** Department of Veterans Affairs.  
**ACTION:** Notice.

**SUMMARY:** The Department of Veterans Affairs (VA) is updating the monetary allowance payable for qualifying interments that occur during calendar year 2015, which applies toward the private purchase of an outer burial receptacle (or “graveliner”) for use in a VA national cemetery. The allowance is equal to the average cost of Government-furnished graveliners less any administrative costs to VA. The purpose of this Notice is to notify interested parties of the average cost of Government-furnished graveliners,

administrative costs that relate to processing and paying the allowance and the amount of the allowance payable for qualifying interments that occur during calendar year 2015.

#### **FOR FURTHER INFORMATION CONTACT:**

Tamula Jones, Budget Operations and Field Support Division, National Cemetery Administration, Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420. Telephone: 202-461-6688 (this is not a toll-free number).

**SUPPLEMENTARY INFORMATION:** Section 2306(e)(3) and (4) of title 38, United States Code authorizes VA to provide a monetary allowance for the private purchase of an outer burial receptacle for use in a VA national cemetery where its use is authorized. The allowance for qualified interments that occur during calendar year 2015 is the average cost of Government-furnished graveliners in fiscal year 2014, less the administrative costs incurred by VA in processing and paying the allowance in lieu of the Government-furnished graveliner.

The average cost of Government-furnished graveliners is determined by taking VA's total cost during a fiscal year for single-depth graveliners that were procured for placement at the time of interment and dividing it by the total number of such graveliners procured by VA during that fiscal year. The calculation excludes both graveliners procured and pre-placed in gravesites as

part of cemetery gravesite development projects and all double-depth graveliners. Using this method of computation, the average cost was determined to be \$327.00 for fiscal year 2014.

The administrative costs incurred by VA consist of those costs that relate to processing and paying an allowance in lieu of the Government-furnished graveliner. These costs have been determined to be \$9.00 for calendar year 2015.

The allowance payable for qualifying interments occurring during calendar year 2015, therefore, is \$318.00.

#### **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. Jose D. Riojas, Chief of Staff, Department of Veterans Affairs, approved this document on November 24, 2014, for publication.

Dated: November 25, 2014.

**William F. Russo,**

*Acting Director, Office of Regulation Policy & Management, Office of the General Counsel, Department of Veterans Affairs.*

[FR Doc. 2014-28259 Filed 12-1-14; 8:45 am]

**BILLING CODE 8320-01-P**