

their tax obligations concerning nonresident aliens to self-audit and come into compliance with applicable reporting and payment requirements.

Current Actions: There are no changes being made to the revenue procedure at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Not-for-profit institutions, and state, local or tribal governments.

Estimated Number of Respondents: 495.

Estimated Time per Respondent: 700 hours.

Estimated Total Annual Burden Hours: 346,500.

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: November 27, 2019.

Philippe Thomas,

IRS Supervisory Tax Analyst.

[FR Doc. 2019-26237 Filed 12-4-19; 8:45 am]

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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 information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Revenue Procedure 2004-12, Health Insurance Costs of Eligible Individuals.

DATES: Written comments should be received on or before February 3, 2020 to be assured of consideration.

ADDRESSES: Direct all written comments to Dr. Philippe Thomas, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the information collection should be directed to Sara Covington, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or at (202) 317-6038, or through the internet at Sara.L.Covington@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Health Insurance Costs of Eligible Individuals.

OMB Number: 1545-1875.

Regulation Project Number: Rev. Proc. 2004-12.

Abstract: Revenue Procedure 2004-12 informs states how to elect a health program to be qualified health insurance for purposes of the health coverage tax credit (HCTC) under section 35 of the Internal Revenue Code. The collection of information is voluntary. However, if a state does not make an election, eligible residents of the state may be impeded in their efforts to claim the HCTC.

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: States, Local or Tribal Government.

Estimated Number of Respondents: 51.

Estimated Average Time per Respondent: 30 minutes.

Estimate Total Annual Burden Hours: 26.

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: November 27, 2019.

Philippe Thomas,

IRS Supervisory Tax Analyst.

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DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0778]

Agency Information Collection Activity: Disability Benefits Questionnaire (Group 3)

AGENCY: Veterans Benefits Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: Veterans Benefits Administration, 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 reinstatement of a currently approved collection, and allow 60 days for public comment in response to the notice.

DATES: Written comments and recommendations on the proposed collection of information should be received on or before February 3, 2020.

ADDRESSES: Submit written comments on the collection of information through Federal Docket Management System (FDMS) at www.Regulations.gov or to Nancy J. Kessinger, Veterans Benefits Administration (20M33), Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420 or email to nancy.kessinger@va.gov. Please refer to "OMB Control No. 2900-0778" in any correspondence. During the comment period, comments may be viewed online through FDMS.

FOR FURTHER INFORMATION CONTACT: Danny Green at (202) 421-1354.

SUPPLEMENTARY INFORMATION: Under the PRA of 1995, 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, VBA invites comments on: (1) Whether the proposed collection of information is necessary for the proper performance of VBA's functions, including whether the information will have practical utility; (2) the accuracy of VBA'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.

Authority: Public Law 104-13; 44 U.S.C. 3501-3521.

Title: Disability Benefits Questionnaires (Group 3).

OMB Control Number: 2900-0778.

Type of Review: Reinstatement of a currently approved collection.

Abstract: VA Form 21-0960 series called Disability Benefits Questionnaire (Group 3) gathers necessary information from a claimant's treating physician regarding the results of medical examinations. VA will gather medical information related to the claimant that is necessary to adjudicate the claim for VA disability benefits. The Disability Benefit Questionnaires (Group 3) is comprised of 17 forms. Each DBQ title

includes the names of the specific disability for which it gathers information. VAF 21-0960C-5, *Central Nervous System and Neuromuscular Diseases Disability Benefits Questionnaire*, gathers information related to the claimant's diagnosis of a central nervous system disease; VAF 21-0960C-8, *Headaches (Including Migraine Headaches) Disability Benefits Questionnaire*, gathers information related to the claimant's diagnosis of headaches; VAF 21-0960C-9, *Multiple Sclerosis (MS) Disability Benefits Questionnaire*, gathers information related to the claimant's diagnosis of multiple sclerosis; VAF 21-0960G-1, *Esophageal Disorders (including GERD, Hiatal Hernia, and Other Esophageal Disorders) Disability Benefits Questionnaire*, gathers information related to the claimant's diagnosis of any esophageal disorders; VAF 21-0960G-2, *Gall Bladder and Pancreas Conditions Disability Benefits Questionnaire*, gathers information related to the claimant's diagnosis of any gall bladder and pancreas condition; VAF 21-0960G-3, *Intestinal Conditions (Other than Surgical or Infectious) Including Irritable Bowel Syndrome, Crohn's Disease, Ulcerative Colitis, and Diverticulitis Disability Benefits Questionnaire*, gathers information related to the claimant's diagnosis of any intestinal conditions unrelated to surgery or infection; VAF 21-0960G-4, *Infectious Intestinal Disorders (including Bacterial and Parasitic Infections) Disability Benefits Questionnaire*, gathers information related to the claimant's diagnosis of any infectious intestinal condition; VAF 21-0960G-5, *Hepatitis, Cirrhosis and other Liver Conditions Disability Benefits Questionnaire*, gathers information related to the claimant's diagnosis of any liver condition; VAF 21-0960G-6, *Peritoneal Adhesions Disability Benefits Questionnaire*, gathers information related to the claimant's diagnosis of peritoneal adhesions; VAF 21-0960G-7, *Stomach and Duodenum Conditions (Not Including GERD or Esophageal Disorders) Disability Benefits Questionnaire*, gathers information related to the claimant's diagnosis of any stomach or duodenum conditions; VAF 21-0960G-8, *Intestinal Surgery (Bowel Resection, Colostomy, Ileostomy) Disability Benefits Questionnaire*, gathers information related to the claimant's diagnosis of any surgical intestinal condition; VAF 21-0960H-2, *Rectum and Anus Conditions (Including Hemorrhoids) Disability Benefits Questionnaire*, gathers information

related to the claimant's diagnosis of any rectum or anus condition, which includes hemorrhoids; VAF 21-0960K-1, *Breast Conditions and Disorders Disability Benefits Questionnaire*, gathers information related to the claimant's diagnosis of a breast condition or disorder; VAF 21-0960K-2, *Gynecological Conditions Disability Benefits Questionnaire*, gathers information related to the claimant's diagnosis of a gynecological condition; VAF 21-0960L-2, *Sleep Apnea Disability Benefits Questionnaire*, gathers information related to the claimant's diagnosis of sleep apnea; VAF 21-0960M-11, *Osteomyelitis Disability Benefits Questionnaire*, gathers information related to the claimant's diagnosis of osteomyelitis; and VAF 21-0960N-1, *Ear Conditions (Including Vestibular and Infectious) Disability Benefits Questionnaire*, gathers information related to the claimant's diagnosis of an ear disease.

Affected Public: Individuals and households.

Estimated Annual Burden: 77,500 hours.

Estimated Average Burden per Respondent: 19.4 minutes.

Frequency of Response: On occasion.

Estimated Number of Respondents: 250,000.

By direction of the Secretary.

Danny S. Green,

Department Clearance Officer, Office of Quality, Privacy and Risk (OQPR), Department of Veterans Affairs.

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DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0652]

Agency Information Collection Activity: Request for Nursing Home Information in Connection With Claim for Aid and Attendance

AGENCY: Veterans Benefits Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: Veterans Benefits Administration, 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