

following entities on the SDN List and that these entities are no longer subject to the blocking provisions of Section 1(b) of E.O. 13464:

#### Entities

1. CO-OPERATIVE EXPORT-IMPORT ENTERPRISE (a.k.a. CEIE), 259/263 Bogyoke Aung San Street, Yangon, Burma [BURMA]
2. NO. 1 MINING ENTERPRISE, 90 Kanbe Road, Yankin, Rangoon, Burma [BURMA]
3. NO. 2 MINING ENTERPRISE, 90 Kanbe Road, Yankin, Rangoon, Burma [BURMA]
4. NO. 3 MINING ENTERPRISE, 90 Kanbe Road, Yankin, Rangoon, Burma [BURMA]

Dated: May 17, 2016.

**John E. Smith,**

*Acting Director, Office of Foreign Assets Control.*

[FR Doc. 2016-12011 Filed 5-20-16; 8:45 am]

**BILLING CODE 4810-AL-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 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 TD 8995, Mid-Contract Change in Taxpayer.

**DATES:** Written comments should be received on or before July 22, 2016 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Tuawana Pinkston, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this regulation should be directed to Martha R. Brinson, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** Mid-Contract Change in Taxpayer.

**OMB Number:** 1545-1732.

**Regulation Project Number:** TD 8995.

**Abstract:** The information is needed by taxpayers who assume the obligation

to account for the income from long-term contracts as the result of certain nontaxable transactions.

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

**Estimated Number of Respondents:** 5,000.

**Estimated Time per Respondent:** 2 hrs.

**Estimated Total Annual Reporting Burden Hours:** 10,000.

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: May 12, 2016.

**Tuawana Pinkston,**

*IRS Reports Clearance Officer.*

[FR Doc. 2016-12132 Filed 5-20-16; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Revenue Procedure 2001-21

**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 Revenue Procedure 2001-21, Debt Roll-Ups.

**DATES:** Written comments should be received on or before July 22, 2016 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Tuawana Pinkston, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224.

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

#### SUPPLEMENTARY INFORMATION:

**Title:** Debt Roll-Ups.

**OMB Number:** 1545-1647.

**Revenue Procedure Number:** Revenue Procedure 2001-21.

**Abstract:** Revenue Procedure 2001-21 provides for an election that will facilitate the consolidation of two or more outstanding debt instruments into a single debt instrument. Under the election, taxpayers can treat certain exchanges of debt instruments as realization events for federal income tax purposes even though the exchanges do not result in significant modifications under section 1.1001-3 of the Income Tax Regulations.

**Current Actions:** There are no changes to the paperwork burden relating to this revenue procedure at this time.

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

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

**Estimated Number of Respondents:** 100.

*Estimated Time per Respondent:* 45 minutes.

*Estimated Total Annual Burden Hours:* 75.

The following paragraph applies to all 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: May 13, 2016.

Allan Hopkins,  
Tax Analyst.

[FR Doc. 2016-12131 Filed 5-20-16; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-NEW]

### Proposed Information Collection (Notice of Disagreement (NOD) (Pension, Dependency and Indemnity Compensation (DIC), Burial and Accrued), VA Form 21P-0970); Comment Request

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

**ACTION:** Notice.

**SUMMARY:** The Veterans Benefits Administration (VBA), 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 new collection of information 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 July 22, 2016.

**ADDRESSES:** Submit written comments on the collection of information through Federal Docket Management System (FDMS) at [www.Regulations.gov](http://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](mailto:nancy.kessinger@va.gov). Please refer to "OMB Control No. 2900-NEW, VA Form 21P-0970" in any correspondence. During the comment period, comments may be viewed online through the FDMS.

**FOR FURTHER INFORMATION CONTACT:** Nancy J. Kessinger at (202) 632-8924 or FAX (202) 632-8925.

**SUPPLEMENTARY INFORMATION:** Under the PRA of 1995 (Pub. L. 104-13; 44 U.S.C. 3501-21), 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.

*Title:* Notice of Disagreement (NOD) (Pension, Dependency and Indemnity Compensation (DIC), Burial and Accrued), VA Form 21P-0970.

*OMB Control Number:* 2900-NEW.

*Type of Review:* New Collection (Request for a new OMB Control Number).

*Abstract:* The Department of Veterans Affairs (VA), through its Veterans Benefits Administration (VBA), administers an integrated program of benefits and services, established by law, for Veterans, service personnel, and their dependents and/or beneficiaries. Information is requested by this form under the authority of 38 U.S.C. 7105. The statute is codified at 38 CFR 20.201, 20.302, and 20.501.

The statute and regulations describe the process by which a claimant can appeal the decisions made by VBA on a claim for benefits.

VA Form 21P-0970 will be used by the claimant to initiate an appeal by indicating disagreement with a decision issued by a VA Regional Office (RO) specifically related to a claim for VA pension benefits, dependency and indemnity compensation (DIC) benefits, burial benefits, and accrued benefits. VA Form 21P-0970 will be the claimant's first step in the appeal process. The respondent may or may not continue with an appeal to the Board of Veterans Appeals (BVA). If the claimant opts to continue to BVA for an appeal, this form will be included in the claim folder as evidence.

VA will provide VA Form 21P-0970 to the claimant with the notification letter of the decision in paper form or via hyperlink to VA's Web site. The use of VA Form 21P-0970 will be mandatory when claimants initiate an appeal of a decision on a pension, DIC, burial, or accrued claims for benefits.

Currently, VBA does not have a mandatory form which would enable the claimant to initiate an appeal of a decision made regarding entitlement to pension, DIC, burial, or accrued benefits. As a result, claimants may provide their notice of disagreement in any format. The variety of submissions hampers efforts to identify, and process timely, the claimant's appeal. With the implementation of this collection, the submissions will be standardized, increasing efficiency.

*Affected Public:* Individuals or households.

*Estimated Annual Burden:* 6,000 hours.

*Estimated Average Burden per Respondent:* 30 minutes.

*Frequency of Response:* One time.

*Estimated Number of Respondents:* 12,000.