

election to expense depreciable assets; and answer questions regarding the use of automobiles and other listed property to substantiate the business use under section 274(d).

Form: 4562.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 488,368,447.

Title: Application for Reward for Original Information.

OMB Control Number: 1545–0409.

Type of Review: Form 211 is the official application form used by persons requesting rewards for submitting information concerning alleged violations of the tax laws by other persons. Such rewards are authorized by Internal Revenue Code Section 7623. The data is used to determine and pay rewards to those persons who voluntarily submit information.

Form: 211.

Affected Public: Individuals or Households.

Estimated Total Annual Burden Hours: 15,000.

Title: 26 CFR 31.6001–1 Records in general; 26 CFR 31.6001–2 Additional Records under FICA; 26 CFR 31.6001–3, Additional records under Railroad Retirement Tax Act; 26 CFR 31.6001–5 Additional records.

OMB Control Number: 1545–0798.

Type of Review: IRC section 6001 requires, in part, that every person liable for tax, or for the collection of that tax keep such records and comply with such rules and regulations as the Secretary may from time to time prescribe. 26 CFR 31.6001 has special application to employment taxes. These records are needed to ensure compliance with the Code.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 30,275,950.

Title: TD 8556 (Final)—Computation and Characterization of Income and Earnings and Profits Under the Dollar Approximate Separate Transactions Method of Accounting (DASTM).

OMB Control Number: 1545–1051.

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

Abstract: For taxable years after the final regulations are effective, taxpayers operating in hyperinflationary currencies must use the U.S. dollar as their functional currency and compute income using the dollar approximate separate transactions method (DASTM). Small taxpayers may elect an alternate

method by which to compute income or loss. For prior taxable years in which income was computed using the profit and loss method, taxpayers may elect to recompute their income using DASTM.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 1,000.

Title: Application for Extension of Time to File Information Returns.

OMB Control Number: 1545–1081.

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

Abstract: Form 8809 is used to request an extension of time to file Forms W–2, W–2G, 1042–S, 1094–C, 1095, 1097, 1098, 1099, 3921, 3922, 5498, and 8027. The IRS reviews the information contained on the form to determine whether an extension should be granted.

Form: 8809.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 237,000.

Title: PS–19–92 (TD 9420–Final) Carryover Allocations and Other Rules Relating to the Low-Income Housing Credit.

OMB Control Number: 1545–1102.

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

Abstract: This document contains final regulations that amend the utility allowances regulations concerning the low-income housing tax credit. The final regulations update the utility allowance regulations to provide new options for estimating tenant utility costs. The final regulations affect owners of low-income housing projects who claim the credit, the tenants in those low-income housing projects, and the State and local housing credit agencies that administer the credit.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 4,008.

Title: Capitalization of Interest.

OMB Control Number: 1545–1265.

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

Abstract: The regulations require taxpayers to maintain contemporaneous written records of estimates, to file a ruling request to segregate activities in applying the interest capitalization rules, and to request the consent of the Commissioner to change their methods of accounting for the capitalization of interest.

Form: None.

Affected Public: Individuals or Households.

Estimated Total Annual Burden Hours: 116,767.

Title: Collection of Qualitative Feedback on Agency Service Delivery.

OMB Control Number: 1545–2256.

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

Abstract: This collection of information is necessary to enable the Agency to garner customer and stakeholder feedback in an efficient, timely manner, in accordance with our commitment to improving service delivery. The information collected from our customers and stakeholders will help ensure that users have an effective, efficient, and satisfying experience with the Agency's programs.

Form: None.

Affected Public: Individuals or Households.

Estimated Total Annual Burden Hours: 266,680.

Authority: 44 U.S.C. 3501 *et seq.*

Dated: May 17, 2017.

Jennifer P. Leonard,

Treasury PRA Clearance Officer.

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DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–NEW]

Agency Information Collection Activity: Study on Provision of Interments in Veterans' Cemeteries During Weekends

AGENCY: National Cemetery Administration, Department of Veterans Affairs.

ACTION: Emergency Clearance Notification.

SUMMARY: In compliance with the Paperwork Reduction Act (PRA) of 1995, the Department of Veterans Affairs (VA) is providing notice of its agency request for emergency clearance for the “Study on Provision of Interments in Veterans' Cemeteries during Weekends” under the National Cemetery Administration (NCA). In response to the requirements of Public Law 114–315, enacted December 16, 2016, it is a requirement to conduct a study of interest in initiating a weekend burial option in VA national cemeteries. Specifically, Section 304 calls for the study on provision of interments to include consultation with interested agencies and members of the public.

DATES: This notification is published in the **Federal Register** to inform the public of VA's study. May 22, 2017.

FOR FURTHER INFORMATION CONTACT:

Cynthia Harvey-Pryor, Enterprise Records Service (005R1B), Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420, at 202-461-5870 or email cynthia.harvey-pryor@va.gov.

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 clearance request is being made pursuant to Section 3506(c)(2)(A) of the PRA. Public Law 114-315, section 304, enacted by the U.S. Congress and signed by the President on December 16, 2016, makes a specific request for the collection and reporting of the information covered by this request. Neither the Department of Veterans Affairs nor the National Cemetery Administration has conducted any collection of data specifically targeted to this topic. This request is for

emergency OMB clearance to conduct collection of information. Submission of the report is required within 180 days of the enactment of Public Law 114-315. This makes the report due not later than June 16, 2017.

Authority: Authority: 44 U.S.C. 3501-3521; Public Law 114-315.

Title: Study on Provision of Interments in Veterans Cemeteries during Weekends.

OMB Control Number: 2900-NEW.

Type of Review: Emergency clearance.

Abstract: As stated in the referenced law, "The Secretary of Veterans Affairs shall conduct a study on the feasibility and the need for providing increased interments in veterans' cemeteries on Saturdays and Sundays to meet the needs of surviving family members to properly honor the deceased." The information collected shall be used to provide the data to be included in the reporting on the required study. The survey will be distributed by email, with participants being asked to respond to the survey via an internet web link. Collected responses will

immediately be available as part of the composite report.

Affected Public: Individuals or Households; State, Local and Tribal Governments.

Estimated Annual Burden: 13,097 hours.

Estimated Average Burden Per Respondent: 5 minutes.

Frequency of Response: One time only.

Estimated Number of Respondents: 157,168.

- a. Living Veteran: 130,000;
- b. Next of Kin of Veterans or eligible family member interred in a national cemetery: 10,000;
- c. Managers of State or Tribal Veterans Cemeteries: 150;
- d. Veterans Service Organizations: 18;
- e. Funeral Directors: 17,000.

By direction of the Secretary.

Cynthia Harvey-Pryor,

Department Clearance Officer, Enterprise Records Service, Office of Quality and Compliance, Department of Veterans Affairs.

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