

participant and spouse pension plan. The IRS uses this data to determine if the plan appears to be operating properly as required under the Internal Revenue Code or whether the plan should be audited.

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, and farms.

Estimated Number of Respondents: 250,000.

Estimated Time per Respondent: 27 hrs., 5 min.

Estimated Total Annual Burden

Hours: 6,770,000.

(6) *Title:* Arbitrage Restrictions on tax-exempt Bonds.

OMB Number: 1545–1098.

Form Number: T.D. 8418.

Abstract: This regulation requires state and local governmental issuers of tax-exempt bonds to rebate arbitrage profits earned on nonpurpose investments acquired with the bond proceeds. Issuers are required to submit a form with the rebate. The regulations provide for several elections, all of which must be in writing.

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: State, local, or tribal governments, and not-for-profit institutions.

Estimated Number of Respondents: 3,100.

Estimated Time per Respondent: 2 hrs., 45 min.

Estimated Total Annual Burden

Hours: 8,550.

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: October 10, 2012.

R. Joseph Durbala,

IRS Reports Clearance Officer.

[FR Doc. 2012–25305 Filed 10–15–12; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Information Collection Tools

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 the Authorized Cyber Assistant Host Application form; Form 11–C, Occupational Tax and Register Return for Wagering; Form 8816, Special Loss Discount Account and Special Estimated Tax Payments for Insurance Companies; IA–54–90 (TD 8459), Settlement Funds (§§ 1.468B–1, 1.468B–2, 1.468B–3, and 1.468B–5); and Revenue Procedure 97–48, Automatic Relief for Late S Corporation Elections.

DATES: Written comments should be received on or before December 17, 2012 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. 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:

Requests for additional information or copies of the collection tools should be directed to R. Joseph Durbala, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202)622–3634, or through the internet at *RJoseph.Durbala@irs.gov*.

SUPPLEMENTARY INFORMATION: Currently, the IRS is seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

(1) *Title:* Authorized Cyber Assistant Host Application.

OMB Number: 1545–2170.

Form Number: N/A.

Abstract: The IRS web-based software program, referred to as Cyber Assistant, will guide applicants for tax-exempt status through the preparation of Form 1023, *Application for Recognition of Exemption under Section 501(c)(3)*. The program, similar to tax preparation software, ensures that an application is complete before allowing the applicant to print out a PDF version of the completed Form 1023 for submission to the IRS. As the Forms 1023 completed using Cyber Assistant will not be electronically transmitted to the IRS, bar codes included on applications completed via Cyber Assistant will allow the IRS to scan the complete Form 1023 upon receipt from the applicant, making all of the data available electronically instead of the limited number of items that are currently transcribed from standard paper applications.

Type of Review: Extension of currently approved collection.

Affected Public: Business or other for-profit organizations and other not-for-profit institutions.

Estimated Number of Respondents: 100.

Estimated Time per Respondent: 2 hr.
Estimated Total Annual Burden

Hours: 200.

(2) *Title:* Occupational Tax Wagering.

OMB Number: 1545–0236.

Form Number: 11–C.

Abstract: Form 11–C is used to register persons accepting wagers, as required by Internal Revenue Code section 4412. The IRS uses this form to register the respondent, collect the annual stamp tax imposed by Code section 4411 and to verify that the tax on wagers is reported on Form 730, Tax on Wagering.

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: Business or other for-profit organizations and individuals.

Estimated Number of Respondents: 23,000.

Estimated Time per Respondent: 5 hrs., 21 min.

Estimated Total Annual Reporting Burden Hours: 126,175.

(3) *Title:* Special Loss Discount Account and Special Estimated Tax Payments for Insurance Companies.

OMB Number: 1545-1130.

Form Number: 8816.

Abstract: Form 8816 is used by insurance companies claiming an additional deduction under Internal Revenue Code section 847 to reconcile estimated tax payments and to determine their tax benefit associated with the deduction. The information is needed by the IRS to determine that the proper additional deduction was claimed and to insure the proper amount of special estimated tax was computed and deposited.

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: 3,000.

Estimated Time Per Respondent: 6 hrs., 37 min.

Estimated Total Annual Burden Hours: 19,830.

(4) *Title:* Settlement Funds.

OMB Number: 1545-1299.

Form Number: IA-54-90.

Abstract: This regulation prescribes reporting requirements for settlement funds, which are funds established or approved by a governmental authority to resolve or satisfy certain liabilities, such as those involving tort or breach of contract. The regulation relates to the tax treatment of transfers to these funds, the taxation of income earned by the funds, and the tax treatment of distributions made by the funds.

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: Individuals, business or other for-profit organizations, not for-profit institutions, farms and Federal, state, local or tribal governments.

Estimated Number of Respondents: 1,500.

Estimated Time Per Respondent: 2 hrs., 22 min.

Estimated Total Annual Burden

Hours: 3,542.

(5) *Title:* Automatic Relief for Late S Corporation Elections.

OMB Number: 1545-1562.

Form Number: Revenue Procedure 97-48.

Abstract: The Small Business Job Protection Act of 1996 provides the IRS with the authority to grant relief for late S corporation elections. This revenue procedure provides that, in certain situations, taxpayers whose S corporation election was filed late can obtain relief by filing Form 2553 and attaching a statement explaining that the requirements of the revenue procedure have been met.

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: 100.

Estimated Time Per Respondent: 1 hrs.

Estimated Total Annual Burden Hours: 100.

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: October 10, 2012.

R. Joseph Durbala,

IRS Reports Clearance Officer.

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DEPARTMENT OF VETERANS AFFAIRS

Announcement of Competition Under the America COMPETES Reauthorization Act of 2011: Veterans Medical Appointment Scheduling System

AGENCY: Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: To encourage development of systems that help Veterans schedule appointments to receive care from the Veterans Health Administration and to reduce risks in the future procurement and deployment of those systems, the Secretary of Veterans Affairs (VA) announces a prize contest under Section 105 of the America COMPETES Reauthorization Act of 2011, Public Law 111-358 (2011), 15 USC 3719 (the "Act").

DATES: Entries will be accepted until 10:59 p.m. EDT on March 1, 2013. Winners will be announced on or about 90 days after the entry deadline.

ADDRESSES: The official contest Web site is <http://vascheduling.challenge.gov>. Contestants must register via the official contest Web site as provided in Section 4 of the Rules set forth in this notice. Entries must be submitted electronically as specified in Section 5 of the Rules.

FOR INFORMATION CONTACT: Michael A. Moore, Special Assistant to Chief Technology Officer, Office of the Secretary, Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420; (202) 461-5764. (This is not a toll-free number.) *Also, see Section 11, below.*

SUPPLEMENTARY INFORMATION:

Introduction

VA uses the Medical Scheduling Package (MSP), a component in its VistA electronic health record (EHR) system, to perform multiple interrelated functions to bring patients, clinicians and other resources together so care can be delivered. The MSP also captures data which allows VA to measure, manage and improve access to care, quality of care, operating efficiency and operating and capital resources.

VA's current MSP is more than 25 years old. It does not meet current