

OMB Number: 1513-0107.

TTB Form Number: 5220.6.

**Abstract:** Reports of the importation and disposition of tobacco products and processed tobacco are necessary to determine whether those persons issued the permits required by 26 U.S.C. 5713 should be allowed to continue their operations or renew their permits. This report is also used to determine if tobacco products or processed tobacco are being diverted for illegal purposes and to ensure that holders of basic permits are engaging in the operations stated on their permit.

**Current Actions:** We are submitting this information collection as a revision. We are revising the instructions at the top of the form to incorporate pertinent regulatory text. The estimated number of respondents and estimated total annual burden hours remain unchanged.

**Type of Review:** Revision of a currently approved collection.

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

**Estimated Number of Respondents:** 586.

**Estimated Total Annual Burden Hours:** 14,064.

**Title:** Report of Removal, Transfer, or Sale of Processed Tobacco.

OMB Control Number: 1513-0130.

TTB Form Number: 5250.2.

**Abstract:** Unregulated transfers or sales of processed tobacco to persons who do not hold TTB permits could lead to processed tobacco falling into the hands of persons who would be unknown and unaccountable to TTB, including illegal manufacturers. In order to better regulate processed tobacco and prevent diversion, TTB requires the filing of a report covering all such transfers or sales. This report is used to protect the revenue.

**Current Actions:** We are submitting this information collection (including the associated form) as a revision. We are revising this collection to incorporate amendments to the regulations to implement the Children's Health Insurance Program Reauthorization Act of 2009 (see T.D. TTB-104, published in the **Federal Register** of June 21, 2012, at 77 FR 37287). The estimated number of respondents and estimated total annual burden hours remain unchanged.

**Type of Review:** Revision of a currently approved collection.

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

**Estimated Number of Respondents:** 779.

**Estimated Total Annual Burden Hours:** 2,337.

Dated: December 12, 2012.

**Amy R. Greenberg,**

*Assistant Director, Regulations and Rulings Division.*

[FR Doc. 2012-30350 Filed 12-14-12; 8:45 am]

**BILLING CODE 4810-31-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 706-D

**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 Form 706-D, United States Additional Estate Tax Return Under Code Section 2057.

**DATES:** Written comments should be received on or before February 15, 2013 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.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Martha R. Brinson, (202) 622-3869, at Internal Revenue Service, room 6129, 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:** United States Additional Estate Tax Return Under Code Section 2057.

**OMB Number:** 1545-1680.

**Form Number:** 706-D.

**Abstract:** A qualified heir will use Form 706-D to report and to pay the additional estate tax imposed by Code section 2057. Section 2057 requires an additional tax when certain "taxable events" occur with respect to a qualified family-owned business interest received by a qualified heir. IRS will use the information to determine that the additional estate tax has been properly computed.

**Current Actions:** There are no changes being made to the form at this time.

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** Individuals or households.

**Estimated Number of Responses:** 180.

**Estimated Time per Respondent:** 2 hours, 50 minutes.

**Estimated Total Annual Burden Hours:** 530.

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: December 10, 2012.

**Yvette Lawrence,**

*IRS Reports Clearance Officer.*

[FR Doc. 2012-30255 Filed 12-14-12; 8:45 am]

**BILLING CODE 4830-01-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:** Public Law 104-275 was enacted on October 9, 1996. It allows

the Department of Veterans Affairs (VA) to provide a monetary allowance towards the private purchase of an outer burial receptacle for use in a VA national cemetery. Under VA regulation (38 CFR 38.629), the allowance is equal to the average cost of Government-furnished graveliners less any administrative costs to VA. The law provides a Veteran's survivors with the option of selecting a Government-furnished graveliner for use in a VA national cemetery where such use is authorized.

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 2013.

**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:** Under 38 U.S.C. 2306(e)(3) and (4) and Public Law 104-275, Section 213, VA may 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 2013 is the average cost of Government-furnished graveliners in fiscal year 2012, 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 \$298.00 for fiscal year 2012.

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 2013.

The allowance payable for qualifying interments occurring during calendar year 2013, therefore, is \$289.00.

Approved: December 7, 2012.

**John R. Gingrich,**

*Chief of Staff, Department of Veterans Affairs.*

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