8938, Statement of Foreign Financial Assets.

**DATES:** Written comments should be received on or before August 26, 2013 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette B. 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 Gerald J. Shields, (202) 927–4374, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at *Gerald.J.Shields@irs.gov.* 

## SUPPLEMENTARY INFORMATION:

*Title:* Statement of Foreign Financial Assets.

OMB Number: 1545–2195. Form Number: Form 8938. Abstract: The collection of information in Form 8938 will be the means by which taxpayers will comply with self-reporting obligations imposed under section 6038D with respect to foreign financial assets. The IRS will use the information to determine whether to audit this taxpayer or transaction, including whether to impose penalties. The information is also required to begin the running of the statute of limitations under section 6501.

*Current Actions:* Form 8938 has been completely redesigned.

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

Affected Public: Individuals or Households.

*Estimated Number of Respondents:* 350,000.

*Estimated Time per Respondent:* 4 hours 37 minutes.

*Estimated Total Annual Burden Hours:* 1,627,500.

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: June 20, 2013.

# Allan M. Hopkins,

IRS Tax Analyst.

[FR Doc. 2013–15362 Filed 6–26–13; 8:45 am] BILLING CODE 4830–01–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 employee business expenses reporting and withholding on employee business expense reimbursements and allowances.

**DATES:** Written comments should be received on or before August 26, 2013 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette B. 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 regulation should be directed to Gerald J. Shields, (202) 927– 4374, or at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet, at *Gerald.J.Shields@irs.gov.* 

# SUPPLEMENTARY INFORMATION:

*Title:* Employee Business Expenses-Reporting and Withholding on Employee Business Expense Reimbursements and Allowances.

*OMB Number:* 1545–1148.

Regulation Project Number: EE–113– 90 (TD 8324).

*Abstract:* These temporary and final regulations provide rules concerning the taxation of, and reporting and withholding on, payments with respect to employee business expenses under a reimbursement or other expense allowance arrangement. The regulations affect employees who receive payments and payors who make payments under such arrangements.

*Current Actions:* There is no change to these existing regulations.

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

*Affected Public:* Individuals or households, business or other for-profit organizations, not-for-profit institutions, farms, and Federal, State, local or tribal governments.

*Estimated Number of Recordkeepers:* 1,419,456.

*Estimated Time per Respondent:* 30 minutes.

Estimated Total Annual Recordkeeping Hours: 709,728.

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: June 12, 2013.

# Allan M. Hopkins,

*Tax Analyst.* [FR Doc. 2013–15360 Filed 6–26–13; 8:45 am] BILLING CODE 4830–01–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 an optional 10-Year write-off of certain tax preferences.

**DATES:** Written comments should be received on or before August 26, 2013 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette B. 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 Gerald J. Shields, (202) 927–4374, or at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at *Gerald.J.Shields@irs.gov.* 

#### SUPPLEMENTARY INFORMATION:

*Title:* Optional 10-Year Write-off of Certain Tax Preferences.

*OMB Number:* 1545–1903. *Regulation Project Number:* TD 9168. *Abstract:* This collection of information is required by the IRS to verify compliance with section 59(e). This information will be used to determine whether the amount of tax

has been calculated correctly. *Current Actions:* There is no change to

this existing regulation.

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

*Affected Public:* Individuals or households, Businesses and other forprofit organizations.

*Estimated Number of Respondents:* 10,000.

*Estimated Time per Respondent:* 1 hour.

*Estimated Total Annual 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: June 12, 2013.

## Allan M. Hopkins,

Tax Analyst. [FR Doc. 2013–15359 Filed 6–26–13; 8:45 am] BILLING CODE 4830–01–P

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0571]

## Agency Information Collection (NCA Customer Satisfaction Surveys (Headstone/Marker)) Activity Under OMB Review

**AGENCY:** National Cemetery Administration, Department of Veterans Affairs.

# **ACTION:** Notice.

**SUMMARY:** In compliance with the Paperwork Reduction Act (PRA) of 1995 (44 U.S.C. 3501–3521), this notice announces that the National Cemetery Administration, Department of Veterans Affairs, will submit the collection of information abstracted below to the Office of Management and Budget (OMB) for review and comment. The PRA submission describes the nature of the information collection and its expected cost and burden; it includes the actual data collection instrument. **DATES:** Comments must be submitted on or before July 29, 2013.

**ADDRESSES:** Submit written comments on the collection of information through *www.Regulations.gov*; or to VA's OMB Desk Officer, OMB Human Resources and Housing Branch, New Executive Office Building, Room 10235, Washington, DC 20503 (202) 395–7316. Please refer to "OMB Control No. 2900– 0571" in any correspondence.

FOR FURTHER INFORMATION CONTACT: Crystal Rennie, Enterprise Records Service (005R1B), Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420, (202) 632– 7492, fax (202) 632–7583 or email *crystal.rennie@va.gov.* Please refer to "OMB Control No. 2900–0571."

### SUPPLEMENTARY INFORMATION:

*Title:* Generic Clearance for NCA, and IG Customer Satisfaction Surveys.

OMB Control Number: 2900–0571. Type of Review: Revision of a currently approved collection.

Abstract: Executive Order 12862, Setting Customer Service Standards, requires Federal agencies and Departments to identify and survey its customers to determine the kind and quality of services they want and their level of satisfaction with existing service. VA will use the data collected to maintain ongoing measures of performance and to determine how well customer service standards are met.

An agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The **Federal Register**