

**DATES:** Comments should be received on or before January 20, 2015 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimates, or any other aspect of the information collections, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at [OIRA\\_Submission@OMB.EOP.gov](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8141, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-1295, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0879.

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

*Title:* TD 8426 (Final)—Certain Returned Magazines, Paperbacks or Records (IA-195-78).

*Abstract:* The final regulations provide rules relating to an exclusion from gross income for certain returned merchandise. The regulations provide that in addition to physical return of the merchandise, a written statement listing certain information may constitute evidence of the return. Taxpayers who receive physical evidence of the return may, in lieu of retaining physical evidence, retain documentary evidence of the return. Taxpayers in the trade or business of selling magazines, paperbacks, or records, who elect to use a certain method of accounting, are affected.

*Affected Public:* Businesses or other for-profits.

*Estimated Annual Burden Hours:* 8,125.

*OMB Number:* 1545-1008.

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

*Title:* Form 8582—Passive Activity Loss Limitations.

*Form:* Form 8582.

*Abstract:* Under Internal Revenue Code section 469, losses from passive activities, to the extent that they exceed income from passive activities, cannot be deducted against nonpassive income. Form 8582 is used to figure the passive activity loss allowed and the loss to be reported on the tax return.

*Affected Public:* Individuals or households.

*Estimated Annual Burden Hours:* 8,451,989.

*OMB Number:* 1545-1773.

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

*Title:* Revenue Procedure 2014-55, Election Procedures and Information Reporting with Respect to Interests in Certain Canadian Retirement Plans.

*Abstract:* Revenue Procedure 2002-23 provided guidance for the application by U.S. citizens and residents of the U.S.-Canada Income Tax Treaty, as amended by the 1995 protocol, in order to defer U.S. income taxes on income accrued in certain Canadian retirement plans. This Revenue Procedure was superseded by Revenue Procedure 2014-55, which provides that such individuals will be treated as having made the election in the first year in which they would have been entitled to make the election under the treaty.

*Affected Public:* Individuals or households.

*Estimated Annual Burden Hours:* 10,000.

**Brenda Simms,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2014-29637 Filed 12-17-14; 8:45 am]

**BILLING CODE 4830-01-P**

#### DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0781]

#### Agency Information Collection (Disability Benefits Questionnaires—Group 4) Activity Under OMB Review

**AGENCY:** Veterans Benefits 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 Veterans Benefits Administration (VBA), 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 January 20, 2015.

**ADDRESSES:** Submit written comments on the collection of information through [www.Regulations.gov](http://www.Regulations.gov), or to Office of

Information and Regulatory Affairs, Office of Management and Budget, Attn: VA Desk Officer; 725 17th St. NW., Washington, DC 20503 or sent through electronic mail to [oir\\_submission@omb.eop.gov](mailto:oir_submission@omb.eop.gov). Please refer to “OMB Control No. 2900-0781” in any correspondence. During the comment period, comments may be viewed online through the FDMS.

**FOR FURTHER INFORMATION CONTACT:** Crystal Rennie, Enterprise Records Service (005R1B), Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420, (202) 632-7492 or email [crystal.rennie@va.gov](mailto:crystal.rennie@va.gov). Please refer to “OMB Control No. 2900-0781.”

#### SUPPLEMENTARY INFORMATION:

##### Titles

(a) Cranial Nerve Conditions Disability Benefits Questionnaire, VA Form 21-0960-C-3.

(b) Narcolepsy Disability Benefits Questionnaire, VA Form 21-0960-C-6.

(c) Fibromyalgia Disability Benefits Questionnaire, VA Form 21-0960-C-7.

(d) Seizure Disorders (Epilepsy) Disability Benefits Questionnaire, VA Form 21-0960-C-11.

(e) Oral and Dental Conditions Including Mouth, Lips and Tongue (Other than Temporomandibular Joint Conditions) Disability Benefits Questionnaire, VA Form 21-0960-D-1.

(f) Endocrine Diseases (other than Thyroid, Parathyroid or Diabetes Mellitus) Disability Benefits Questionnaire, VA Form 21-0960-E-2.

(g) Thyroid & Parathyroid Conditions Disability Benefits Questionnaire, VA Form 21-0960-E-3.

(h) Hernias (Including Abdominal, Inguinal, and Femoral Hernias) Disability Benefits Questionnaire, VA Form 21-0960-H-1.

(i) HIV-Related Illnesses Disability Benefits Questionnaire, VA Form 21-0960-I-2.

(j) Infectious Diseases (other than HIV-Related Illness, Chronic Fatigue Syndrome, or Tuberculosis) Disability Benefits Questionnaire, VA Form 21-0960-I-3.

(k) Systemic Lupus Erythematosus (SLE) and Other Autoimmune Diseases Disability Benefits Questionnaire, VA Form 21-0960-I-4.

(l) Nutritional Deficiencies Disability Benefits Questionnaire, VA Form 21-0960-I-5.

(m) Urinary Tract (including Bladder & Urethra) Conditions (excluding Male Reproductive System) Disability Benefits Questionnaire, VA Form 21-0960-J-4.

(n) Respiratory Conditions (other than Tuberculosis and Sleep Apnea)

Disability Benefits Questionnaire, VA Form 21-0960-L-1.

(o) Loss of Sense of Smell and/or Taste Disability Benefits Questionnaire, VA Form 21-0960-N-3.

(p) Sinusitis/Rhinitis and Other Conditions of the Nose, Throat, Larynx, and Pharynx Disability Benefits Questionnaire, VA Form 21-0960-N-4.

(q) Chronic Fatigue Syndrome Disability Benefits Questionnaire, VA Form 21-0960-Q-1.

*OMB Control Number:* 2900-0781.

*Type of Review:* Revision

*Abstract:* Data collected on VA Form 21-0960 series will be used to obtain information from claimant's treating physician that is necessary to adjudicate a claim for disability benefits.

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** Notice with a 60-day comment period soliciting comments on this collection of information was published on August 28, 2014, at pages 51399-51400.

*Affected Public:* Individuals or households.

*Estimated Annual Burden:* 53,750 hours.

- (a) VAF 21-0960-C-3—5,000
- (b) VAF 21-0960-C-6—1,250
- (c) VAF 21-0960-C-7—1,250
- (d) VAF 21-0960-C-11—1,250
- (e) VAF 21-0960-D-1—1,250
- (f) VAF 21-0960-E-2—2,500
- (g) VAF 21-0960-E-3—2,500
- (h) VAF 21-0960-H-1—3,750
- (i) VAF 21-0960-I-2—1,250
- (j) VAF 21-0960-I-3—2,500
- (k) VAF 21-0960-I-4—2,500
- (l) VAF 21-0960-I-5—1,250
- (m) VAF 21-0960-J-4—3,750
- (n) VAF 21-0960-L-1—10,000
- (o) VAF 21-0960-N-3—1,250
- (p) VAF 21-0960-N-4—10,000
- (q) VAF 21-0960-Q-1—2,500

*Estimated Average Burden Per*

*Respondent:*

- (a) VAF 21-0960-C-3—30 minutes
- (b) VAF 21-0960-C-6—15 minutes
- (c) VAF 21-0960-C-7—15 minutes
- (d) VAF 21-0960-C-11—15 minutes
- (e) VAF 21-0960-D-1—15 minutes
- (f) VAF 21-0960-E-2—15 minutes
- (g) VAF 21-0960-E-3—15 minutes
- (h) VAF 21-0960-H-1—15 minutes
- (i) VAF 21-0960-I-2—15 minutes
- (j) VAF 21-0960-I-3—15 minutes
- (k) VAF 21-0960-I-4—30 minutes
- (l) VAF 21-0960-I-5—15 minutes
- (m) VAF 21-0960-J-4—15 minutes
- (n) VAF 21-0960-L-1—30 minutes

(o) VAF 21-0960-N-3—15 minutes

(p) VAF 21-0960-N-4—30 minutes

(q) VAF 21-0960-Q-1—15 minutes

*Frequency of Response:* On occasion.

*Estimated Number of Respondents:*

TOTAL: 160,000.

- (a) VAF 21-0960-C-3—10,000
- (b) VAF 21-0960-C-6—5,000
- (c) VAF 21-0960-C-7—5,000
- (d) VAF 21-0960-C-11—5,000
- (e) VAF 21-0960-D-1—5,000
- (f) VAF 21-0960-E-2—10,000
- (g) VAF 21-0960-E-3—10,000
- (h) VAF 21-0960-H-1—15,000
- (i) VAF 21-0960-I-2—5,000
- (j) VAF 21-0960-I-3—10,000
- (k) VAF 21-0960-I-4—5,000
- (l) VAF 21-0960-I-5—5,000
- (m) VAF 21-0960-J-4—15,000
- (n) VAF 21-0960-L-1—20,000
- (o) VAF 21-0960-N-3—5,000
- (p) VAF 21-0960-N-4—20,000
- (q) VAF 21-0960-Q-1—10,000

Dated: December 15, 2014.

By direction of the Secretary.

**Crystal Rennie,**

*VA Clearance Officer, Department of Veterans Affairs.*

[FR Doc. 2014-29630 Filed 12-17-14; 8:45 am]

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