

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 18, 2017.

**L. Brimmer,**

*Senior Tax Analyst.*

[FR Doc. 2017-23078 Filed 10-23-17; 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 Internal Revenue Service, 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 continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning the health insurance marketplace statement.

**DATES:** Written comments should be received on or before December 26, 2017 to be assured of consideration.

**ADDRESSES:** Direct all written comments to L. Brimmer, Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form should be directed to Kerry Dennis, at (202) 317-5751 or Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet, at [Kerry.Dennis@irs.gov](mailto:Kerry.Dennis@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Health Insurance Marketplace Statement.

*OMB Number:* 1545-2232.

*Regulation Project Number:* Form 1095-A.

*Abstract:* The IRS developed Form 1095-A under the authority of ICR section 36B(f)(3) for individuals to compute the amount of premium tax credit to which they are entitled under the Patient Protection and Affordable Care Act, Public Law 111-148, as amended, and file an accurate tax return. Marketplaces also must report certain information monthly to the IRS about individuals who receive from the Marketplace a certificate of exemption from the individual shared responsibility provision.

*Current Actions:* There is no change to this existing regulation. However, the agency has updated the number of respondents to reflect the most recent data available.

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

*Affected Public:* State, local, or tribal government.

*Estimated Number of Respondents:* 3,250,000.

*Estimated Time per Respondent:* .3 minutes.

*Estimated Total Annual Burden Hours:* 16,250.

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*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 18, 2017.

**L. Brimmer,**

*Senior Tax Analyst.*

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## 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 Internal Revenue Service, 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 continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning the treaty-based return position disclosure.

**DATES:** Written comments should be received on or before December 26, 2017 to be assured of consideration.

**ADDRESSES:** Direct all written comments to L. Brimmer, Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulations should be directed to Kerry Dennis, at (202) 317-5751 or Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet, at [Kerry.Dennis@irs.gov](mailto:Kerry.Dennis@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b).

*OMB Number:* 1545–1354.

*Regulation Project Number:* Form 8833.

*Abstract:* Form 8833 is used by taxpayers that are required by section 6114 to disclose a treaty-based return position to disclose that position. The form may also be used to make the treaty-based position disclosure required by regulations section 301.7701(b)–7(b) for “dual resident” taxpayers.

*Current Actions:* There is no change to this existing regulation.

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

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

*Estimated Number of Respondents:* 4,100.

*Estimated Time per Respondent:* 6 hours, 16 minutes.

*Estimated Total Annual Burden Hours:* 25,740 hours.

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*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 18, 2017.

**L. Brimmer,**

*Senior Tax Analyst.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Taxpayer Advocacy Panel Taxpayer Assistance Center Improvements Project Committee; Change

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of change of meeting date.

**SUMMARY:** In the **Federal Register** notice that was originally published on October 5, 2017, (Volume 82, Number 192, Page 46611), the meeting date is now changed. The new date for the meeting is, Tuesday, November 14, 2017.

**DATES:** The meeting will be held Tuesday, November 14, 2017.

**FOR FURTHER INFORMATION CONTACT:** Lisa Billups at 1–888–912–1227 or (214) 413–6523.

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to Section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that a meeting of the Taxpayer Advocacy Panel Taxpayer Assistance Center Improvements Project Committee will be held Tuesday, November 21, 2017, at 4:00 p.m. Eastern Time. The public is invited to make oral comments or submit written statements for consideration. Due to limited conference lines, notification of intent to participate must be made with Lisa Billups. For more information please contact Lisa Billups at 1–888–912–1227 or 214–413–6523, or write TAP Office 1114 Commerce Street, Dallas, TX 75242–1021, or post comments to the Web site: <http://www.improveirs.org>.

The committee will be discussing various issues related to the Taxpayer Assistance Centers and public input is welcomed.

Dated: October 18, 2017

**Antoinette Ross,**

*Acting Director, Taxpayer Advocacy Panel.*

[FR Doc. 2017–23074 Filed 10–23–17; 8:45 am]

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## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0601]

### Agency Information Collection Activity Under OMB Review: Requirements for Interest Rate Reduction Refinancing Loans

**AGENCY:** Loan Guaranty Service, Department of Veterans Affairs

**ACTION:** Notice.

**SUMMARY:** In compliance with the Paperwork Reduction Act (PRA) of 1995, this notice announces that the Loan Guaranty Service, 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 and it includes the actual data collection instrument.

**DATES:** Comments must be submitted on or before *November 24, 2017*.

**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. 2900–0601” in any correspondence.

**FOR FURTHER INFORMATION CONTACT:** Cynthia Harvey-Pryor, Enterprise Records Service (005R1B), Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420, (202) 461–5870 or email [cynthia.harvey-pryor@va.gov](mailto:cynthia.harvey-pryor@va.gov). Please refer to “OMB Control No. 2900–0601” in any correspondence.

#### SUPPLEMENTARY INFORMATION:

**Authority:** 44 U.S.C. 3501–21.

**Title:** Requirements for Interest Rate Reduction Refinancing Loans.

**OMB Control Number:** 2900–0601.

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

**Abstract:** Pursuant to 38 U.S.C. 3710, VA may guarantee loans to veterans to refinance existing mortgage loans previously guaranteed by VA provided the veteran still owns the property used as security for the loan. Lenders must collect certain information concerning the veteran and the veteran’s credit history (and spouse or other co-borrower, as applicable), in order to properly underwrite delinquent Interest Rate Reduction Refinancing Loans