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

Affected Public: Businesses or other for-profit organizations.

Estimated Number of Responses: 15,000.

Estimated Time per Response: 18.5 hours.

Estimated Total Annual Burden Hours: 277,500.

5. *Title:* Agent for Consolidated Group.

OMB Number: 1545–1699.

Treasury Decision 9715, Revenue Procedure 2002–43, Treasury Decision 9002, and Revenue Procedure 2015–26.

Abstract: The information is needed in order for a terminating common parent of a consolidated group to designate a substitute agent for the group and receive approval of the Commissioner, or for a default substitute agent to notify the Commissioner that it is the default substitute agent, pursuant to Treas. Reg. 1.1502-77(c) (d). The Commissioner will use the information to determine whether to approve the designation of the substitute agent (if approval is required) and to change the IRS's records to reflect the information about the substitute agent.

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: Business or other forprofit organizations.

Estimated Number of Responses: 200. Estimated Time per Response: 2

Estimated Total Annual Burden Hours: 400.

6. *Title:* Timely Mailing Treated As Timely Filing.

OMB Number: 1545–1899. Regulation Project Number: TD 9543 and RP 97–19. (Notice 99–41, Notice 2001–62. Notice 2015–38).

Abstract: This information collection contains regulations amending a Treasury Regulation to provide guidance as to the only ways to establish prima facie evidence of delivery of documents that have a filing deadline prescribed by the internal revenue laws, absent direct proof of actual delivery. The regulations are necessary to provide greater certainty on this issue and to provide specific guidance. The regulations affect taxpayers who mail Federal tax documents to the Internal Revenue Service or the United States Tax Court. Procedure 97–19 provides the criteria that will be used by the IRS to determine whether a private delivery service qualifies as a designated Private Delivery Service under section 7502 of

the Internal Revenue Code. Notice 99–41, Notice 2001–62 & Notice 2015–38 are related but add no additional burden.

*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, business or other for-profit organizations, not-for-profit institutions, farms, federal government and state, local, or tribal government.

The estimated burden related to RP 97–19:

Estimated Number of Responses: 17. Estimated Time per Response: 180 hours 31 minutes.

Estimated Total Annual Burden Hours: 3,069.

The estimated related to TD 9543: Estimated Number of Responses: 10,847,647.

Estimated Time per Response: 6 minutes.

Estimated Total Annual Burden Hours: 1,084,765.

7. *Title:* Tribal Evaluation of Filing and Accuracy Compliance (TEFAC)—Compliance Check Report.

OMB Number: 1545–2026. Form Number: Form 13797.

Abstract: This form will be provided to tribes who elect to perform a self compliance check on any or all of their entities. This is a VOLUNTARY program, and the entity is not penalized for non-completion of forms or withdrawal from the program. Upon completion, the information will be used by the Tribe and ITG to develop training needs, compliance strategies, and corrective actions.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB. This form is being submitted for renewal purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profit organizations and State, Local, or Tribal Government.

Estimated Number of Responses: 20. Estimated Time per Response: 22 hours 20 minutes.

Estimated Total Annual Burden Hours: 447.

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.

Approved: April 16, 2019.

#### Laurie Brimmer,

Senior Tax Analyst.

[FR Doc. 2019–07975 Filed 4–19–19; 8:45 am]

BILLING CODE 4830-01-P

# DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0014]

Agency Information Collection Activity: Authorization and Certification of Entrance or Reentrance Into Rehabilitation and Certification of Status

**AGENCY:** Veterans Benefits

Administration, Department of Veterans Affairs.

**ACTION:** Notice.

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

**DATES:** Comments must be submitted on or before May 22, 2019.

ADDRESSES: Submit written comments on the collection of information through 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 oira\_submission@omb.eop.gov. Please refer to "OMB Control No. 2900–0014 in any correspondence.

# FOR FURTHER INFORMATION CONTACT: Danny S. Green at (202) 421–1354.

### SUPPLEMENTARY INFORMATION:

**Authority:** Public Law 104–13; 44 U.S.C. 3501–3521.

Title: Authorization and Certification of Entrance or Reentrance Into Rehabilitation and Certification of Status—VA Form 28–1905.

OMB Control Number: 2900–0014. Type of Review: Extension without change of a currently approved collection.

Abstract: VA case managers use VA Form 28–1905 to identify program

participants and provide specific guidelines on the planned program to facilities providing education, training, or other rehabilitation services. Facility officials certify that the claimant has enrolled in the planned program and submit the form to VA. VA uses the data collected to ensure that claimants do not receive benefits for periods for which they did not participate in any rehabilitation, special restorative or specialized vocational training programs.

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 at 84 FR 02136 on February 13, 2019, page 3854.

Affected Public: Individuals and households.

Estimated Annual Burden: 7,500

Estimated Average Burden per Respondent: 5 minutes.

Frequency of Response: One time. Estimated Number of Respondents: 90,000.

By direction of the Secretary.

### Danny S. Green,

VA Interim Clearance Officer, Office of Quality, Performance and Risk, Department of Veterans Affairs.

[FR Doc. 2019-07974 Filed 4-19-19; 8:45 am]

BILLING CODE 8320-01-P

# **DEPARTMENT OF VETERANS AFFAIRS**

# **Funding Availability: Homeless Providers Grant and Per Diem Program**

**AGENCY:** Department of Veterans Affairs

**ACTION:** Notice of funding availability (NOFA).

SUMMARY: VA is announcing the availability of 1-year renewal funding for the 12 currently operational Fiscal Year (FY) 2019 VA Homeless Providers Grant and Per Diem (GPD) Program Special Need Grant recipients and their collaborative VA Special Need partners (as applicable) to submit renewal applications for assistance under the Special Need Grant component of VA's Homeless Providers GPD Program. The focus of this NOFA is to encourage applicants to continue services to the homeless Special Need Veteran population. This NOFA contains information concerning the program, application process, and amount of funding available.

DATES: An original completed signed and dated renewal application for assistance under VA's GPD Program and associated documents, must be received by the GPD Program Office by 4:00 p.m. Eastern Time on June 3, 2019. (See application requirements below.)

Applications may not be sent by facsimile or email. In the interest of fairness to all competing applicants, this deadline is firm as to date and time, and VA will treat any application received after the deadline as ineligible for consideration. Applicants should take this firm deadline into account and make early submission of their materials to avoid risk of ineligibility due to unanticipated delays or other deliveryrelated problems.

Applications must be physically delivered (e.g., in person, or via United States Postal Service, FedEx, United Parcel Service, or any other type of courier). The VA GPD National Program Office staff will accept the application and date stamp it immediately at the time of arrival. This is the date and time that will determine if the deadline is met for these types of deliveries.

ADDRESSES: An original signed, dated, completed, and collated grant renewal application and all required associated documents must be submitted to the following address: VA Homeless Providers GPD Program Office, 10770 N 46th Street, Suite C-200, Tampa, Florida 33617. Applications must be received by the application deadline. Applications must arrive as a complete package. Materials arriving separately will not be included in the application package for consideration and may result in the application being rejected or not funded.

FOR FURTHER INFORMATION CONTACT: Mr. Jeffery L. Quarles, Director, VA GPD National Program, 10770 N 46th Street, Suite C-200, Tampa, Florida 33617; 1-(877) 332–0334 (This is a toll-free number).

#### SUPPLEMENTARY INFORMATION:

Funding Opportunity Title: Grant and Per Diem Special Need Grant Program. Announcement Type: Renewal. Funding Opportunity Number: VA-GPD-SN-FY2019.

Catalog of Federal Domestic Assistance Number: 64.024, VA Homeless Providers Grant and Per Diem Program.

# I. Funding Opportunity Description

A. Purpose: This NOFA announces the availability of funds to provide 1year funding assistance in FY 2020 under VA's Homeless Providers GPD Program for the 12 operational GPD Special Need recipients and their

collaborative VA partners (as applicable). Eligible applicants may obtain grant assistance to cover additional operational costs that would not otherwise be incurred, but for the fact that the recipient is providing supportive housing beds and services for the following Special Need homeless Veteran populations:

(1) Women;

(2) Frail elderly;

(3) Chronically mentally ill; or

(4) Individuals who have care of minor dependents.

B. Definitions: Section 61.1 of title 38, Code of Federal Regulations contains definitions of terms used in the GPD Program. Eligible applicants should review these definitions to ensure their proposed populations meet the specific requirements.

Funding applied for under this NOFA may be used for the provision of service and operational costs to facilitate the following for each targeted group:

(1) Ensure transportation for women, especially for health care and educational needs; and

(2) Address safety and security issues including segregation from other program participants if deemed appropriate.

#### Frail Elderly

(1) Ensure the safety of the residents in the facility, including preventing harm and exploitation;

(2) Ensure opportunities to keep residents mentally and physically agile to the fullest extent through the incorporation of structured activities, physical activity, and plans for social engagement within the program and in the community;

(3) Provide opportunities for participants to address life transitional issues and separation and/or loss issues;

(4) Provide access to assistance devices, such as walkers, grippers, or other devices necessary for optimal functioning:

(5) Ensure adequate supervision, including supervision of medication and monitoring of medication

compliance; and

(6) Provide opportunities for participants either directly or through referral, for other services particularly relevant for the frail elderly, including services or programs addressing emotional, social, spiritual, and generative needs.

# Chronically Mentally Ill

(1) Help participants join in, and engage with, the community;

(2) Facilitate reintegration with the community and provide services that