

**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 proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. Currently, the IRS is soliciting comments concerning Form 11-C, Occupational Tax and Registration Return for Wagering.

**DATES:** Written comments should be received on or before October 11, 2019 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6526, 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 LaNita Van Dyke, at (202) 317-6009, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [Lanita.VanDyke@irs.gov](mailto:Lanita.VanDyke@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Occupational Tax and Registration Return for Wagering.

*OMB Number:* 1545-0236.

*Form Number:* 11-C.

*Abstract:* Form 11-C is used to register persons accepting wagers, as required by Internal Revenue Code section 4412. The IRS uses this form to register the respondent, collect the annual stamp tax imposed by Code section 4411 and to verify that the tax on wagers is reported on Form 730, Monthly Tax Return for Wagers.

*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 for-profit organizations and individuals.

*Estimated Number of Respondents:* 11,500.

*Estimated Time per Respondent:* 7 hours, 4 minutes.

*Estimated Total Annual Burden Hours:* 81,190.

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: August 6, 2019.

**Laurie Brimmer,**

*Senior Tax Analyst.*

[FR Doc. 2019-17157 Filed 8-9-19; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Rev. Proc. 2001-29

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

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service (IRS), 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 information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Revenue Procedure 2001-29, Leveraged Leases.

**DATES:** Written comments should be received on or before October 11, 2019 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this notice should be directed to

Martha R. Brinson, at (202)317-5753, or at Internal Revenue Service, Room

6526, 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:* Leveraged Leases.

*OMB Number:* 1545-1738.

*Abstract:* Revenue Procedure 2001-29 sets forth the information and representations required to be furnished by taxpayers in requests for an advance ruling that a leveraged lease transaction is, in fact, a valid lease for federal income tax purposes.

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

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

*Affected Public:* Individuals or households, business or other for-profit organizations, and not-for-profit institutions.

*Estimated Number of Respondents:* 10.

*Estimated Average Time per Respondent:* 80 hours.

*Estimated Total Annual Burden Hours:* 800.

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. Comments will be 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 has 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 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: August 6, 2019.

**Laurie Brimmer,**

*Senior Tax Analyst.*

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## UNIFIED CARRIER REGISTRATION PLAN

### Sunshine Act Meeting Notice; Unified Carrier Registration Plan Registration System Subcommittee Meeting

**TIME AND DATE:** August 20, 2019, from 1:00 p.m. to 4:00 p.m., Mountain daylight time.

**PLACE:** Fairfield Inn & Suites, 1293 West Broadway, Idaho Falls, ID 83402. This meeting will also be accessible via conference call. Any interested person may call 1-866-210-1669, passcode 5253902#, to listen and participate in the meeting.

**STATUS:** This meeting will be open to the public.

**MATTERS TO BE CONSIDERED:** The Unified Carrier Registration Plan Registration System Subcommittee (the "Subcommittee") will continue its work in developing and implementing the Unified Carrier Registration Plan and Agreement. The subject matter of this meeting will include:

#### Proposed Agenda

##### *I. Call to Order—Subcommittee Chair*

Chair will call the meeting to order.

##### *II. Verification of Meeting Notice—Chief Legal Officer*

Chief Legal Officer will verify the publication of meeting notice in the **Federal Register**.

##### *III. Approval of Minutes From June 3, 2019 Meeting—Subcommittee Chair*

Minutes from the June 3, 2019 Registration System Subcommittee meeting will be reviewed and the Subcommittee will consider approval.

##### *IV. Independent State System Transitions—Subcommittee Chair*

Chair will report on status of the Missouri Department of Transportation's transition to the UCR National Registration System. The Chair will also report on the status of the ongoing discussions regarding the possibility of the Kansas Corporation Commission transitioning to the UCR National Registration System.

##### *V. Independent State System Interconnection—Subcommittee Chair*

*For Discussion and Possible Subcommittee Action:* Subcommittee

will consider and possibly recommend to the Board criteria for interconnecting the remaining independent UCR registration systems (Illinois, Maine, and Kansas) to the National Registration System.

##### *VI. Amendment to UCR Refund Procedure—Subcommittee Chair*

*For Discussion and Possible Subcommittee Action:* Subcommittee will consider and possibly approve a recommendation to the Board amending the UCR refund procedure to require confirmation from permit agents that they are authorized to register their clients for UCR using the National Registration System.

##### *VII. List of Non-Registered Carriers*

*For Discussion and Possible Subcommittee Action:* Subcommittee will consider the development of a policy concerning the periodic public release of those commercial entities eligible for UCR but not registered. Subcommittee will also consider whether to recommend to the Board the adoption of such a policy in an effort to increase UCR compliance.

##### *VIII. Merchant Service Provider—Subcommittee Chair*

*For Discussion and Possible Subcommittee Action:* Subcommittee will consider and possibly approve a recommendation to the Board authorizing and directing the Administrator to contract with a new merchant service provider for improved terms.

##### *IX. Permit Agent Module—Subcommittee Chair*

The Chair will lead a discussion on the outstanding issues which must be resolved in order to complete development of a new module specifically designed for use by third-party permit agents to register clients subject to UCR.

##### *X. National Registration System—Seikosoft*

###### • Registrations YTD

Subcommittee will receive an update on total carrier registrations year to date.

###### • Administrator Tools

Subcommittee will receive an update on the utilization to date of new tools for administrators within the National Registration System, including new functionality for conducting annual carrier audits and soliciting carriers by email.

###### • Administrator Dashboard

Subcommittee will receive a report on the development of a dashboard for use by state administrators within the National Registration System.

##### *XI. Feedback on Reports Produced by National Registration System—Subcommittee Chair*

Chair will open the floor and solicit feedback on potential modifications to the reports currently provided by the National Registration System.

##### *XII. Education & Training Topics—Subcommittee Chair*

Chair will open the floor for discussion of potential topics, specific to the National Registration System, to be included in the curriculum for the forthcoming UCR Education & Training Program.

##### *XIII. Other Items—Subcommittee Chair*

The Subcommittee Chair will call for any other items the Subcommittee members would like to discuss.

##### *XIV. Adjourn—Subcommittee Chair*

Chair will adjourn the meeting. The agenda will be available no later than 5:00 p.m. Mountain daylight time, August 9, 2019 at: <https://plan.ucr.gov>.

**CONTACT PERSON FOR MORE INFORMATION:** Elizabeth Leaman, Acting Chair, Unified Carrier Registration Plan Board of Directors, (617) 305-3783, [elizabeth.leaman@state.ma.us](mailto:elizabeth.leaman@state.ma.us).

**Alex B. Leath,**

*Chief Legal Officer, Unified Carrier Registration Plan.*

[FR Doc. 2019-17340 Filed 8-8-19; 4:15 pm]

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## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0154]

### Agency Information Collection Activity: Application for VA Education Benefits; Application for Family Member To Use Transferred Benefits; Application for VA Benefits Under the National Call to Service Program

**AGENCY:** Veterans Benefits Administration, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** Veterans Benefits Administration, Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of