

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: December 1, 2020.

**Chakinna B. Clemons,**  
Supervisory Tax Analyst.

[FR Doc. 2020-26766 Filed 12-4-20; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request on Burden Related to Form CT-2, Employee Representative's Quarterly Railroad Tax Return

**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 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 the burden related to completing Form CT-

#### 2, Employee Representative's Quarterly Railroad Tax Return.

**DATES:** Written comments should be received on or before February 5, 2021 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Kinna Brewington, Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224. Requests for additional information or copies of the regulations should be directed to R. Joseph Durbala, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Employee Representative's Quarterly Railroad Tax Return.  
*OMB Number:* 1545-0002.  
*Regulation Project Number:* Form CT-2.

*Abstract:* Employee representatives file Form CT-2 quarterly to report compensation on which railroad retirement taxes are due. The IRS uses this information to ensure that employee representatives have paid the correct tax. Form CT-2 also transmits the tax payment.

*Current Actions:* There is no change to the burden previously approved.

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

*Affected Public:* Individuals or households.

*Estimated Number of Responses:* 112.  
*Estimated Time per Respondent:* 1 hr. 11 min.

*Estimated Total Annual Burden Hours:* 132.

The following paragraph applies to all 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 if 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.

*Desired Focus of Comments:* The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;
- Evaluate the accuracy of the agency's estimate of the burden of the

proposed collection of information, including the validity of the methodology and assumptions used;

- Enhance the quality, utility, and clarity of the information to be collected; and

- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: December 1, 2020.

**Ronald J. Durbala,**  
IRS Tax Analyst.

[FR Doc. 2020-26763 Filed 12-4-20; 8:45 am]

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## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0031]

### Agency Information Collection Activity under OMB Review: Veteran/Servicemember's Supplemental Application for Assistance in Acquiring Specially Adapted Housing

**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:** Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to [www.reginfo.gov/public/do/PRAMain](http://www.reginfo.gov/public/do/PRAMain). Find this particular information collection by selecting "Currently under 30-day Review—Open for Public Comments" or by using the search function. Refer to "OMB Control No. 2900-0031."

**FOR FURTHER INFORMATION CONTACT:**

Danny S. Green, Enterprise Records Service (005R1B), Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420, (202) 421-1354 or email [danny.green2@va.gov](mailto:danny.green2@va.gov). Please refer to "OMB Control No. 2900-0031" in any correspondence.

**SUPPLEMENTARY INFORMATION:**

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

*Title:* Veteran/Service member's Supplemental Application for Assistance in Acquiring Specially Adapted Housing, VA Form 26-4555c.

*OMB Control Number:* 2900-0031.

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

*Abstract:* Title 38, U.S.C., chapter 21, authorizes a VA program of grants for

specially adapted housing for disabled veterans or servicemembers. Section 2101(a) of this chapter specifically outlines those determinations that must be made by VA before such grant is approved for a particular veteran or servicemember. VA Form 26-4555c is used to collect information that is necessary for VA to meet the requirements of 38 U.S.C. 2101(a). Also, see 38 CFR 36.4402(a), 36-4404(a), and 36.4405.

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 85 FR 174 on September 8, 2020, pages 55581-55582.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden:* 350 Hours.

*Estimated Average Burden per Respondent:* 15 minutes.

*Frequency of Response:* One time.

*Estimated Number of Respondents:* 1400.

By direction of the Secretary.

**Danny S. Green,**

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

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