

series and grade or pay equivalent, operating administration, division or office, position title, office location and address and office telephone number; and the deciding official's name, title and office telephone number. The authority for maintenance of the system was the Rehabilitation Act of 1973, as amended, 29 U.S.C. 791; Executive Order 13164. The Department of Transportation determined that the Online Accommodations Tracking System (OATS) is no longer in use. The Department plans to publish a new System of Records titled "DOT/ALL 28; Employee Accommodations Files" to cover medical and religious accommodations files. Rescindment will promote the overall streamlining and management of DOT Privacy Act systems of records.

**SYSTEM NAME AND NUMBER:**

Department of Transportation/ALL (DOT/ALL) 20 On-line Accommodation Tracking System (OATS).

**HISTORY:**

A full notice of this system of records, DOT/ALL 20 On-line Accommodation Tracking System (OATS) was published in the **Federal Register** on September 10, 2009, at 74 FR 46637.

Issued in Washington, DC.

**Karyn Gorman,**

*Acting, Departmental Chief Privacy Officer.*

[FR Doc. 2021-24156 Filed 11-4-21; 8:45 am]

**BILLING CODE 4910-9X-P**

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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 requirements respecting the adoption or change of accounting method; extensions of time to make elections.

**DATES:** Written comments should be received on or before January 4, 2022 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Kerry Dennis, 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 should be directed to Kerry Dennis, at (202) 317-5751 or Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [Kerry.Dennis@irs.gov](mailto:Kerry.Dennis@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Requirements Respecting the Adoption or Change of Accounting Method; Extensions of Time To Make Elections.

*OMB Number:* 1545-1488.

*Regulation Number:* TD 8742.

*Abstract:* This final regulation provides the procedures for requesting an extension of time to make certain elections, including changes in accounting method and accounting period. In addition, the regulation provides the standards that the IRS will use in determining whether to grant taxpayers extensions of time to make these elections.

*Current Actions:* There is no change in the form or paperwork burden previously approved.

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

*Affected Public:* Business or other for-profit organizations, individuals, not-for-profit institutions, and farms.

*Estimated Number of Respondents:* 500.

*Estimated Time per Respondent:* 10 hrs.

*Estimated Total Annual Burden Hours:* 5,000.

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.

*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: November 1, 2021.

**Kerry L. Dennis,**  
*Tax Analyst.*

[FR Doc. 2021-24179 Filed 11-4-21; 8:45 am]

**BILLING CODE 4830-01-P**

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for the Application for Filing Information Returns Electronically**

**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 application for filing information returns electronically (FIRE).

**DATES:** Written comments should be received on or before January 4, 2022 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Kerry Dennis, 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 should be directed to Kerry Dennis, at (202) 317-5751 or Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [Kerry.Dennis@irs.gov](mailto:Kerry.Dennis@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Application for Filing Information Returns Electronically (FIRE).

*OMB Number:* 1545-0387.

*Form Number:* 4419.

*Abstract:* Under section 6011(e)(2)(a) of the Internal Revenue Code, any

person, including corporations, partnerships, individuals, estates, and trusts, who is required to file 250 or more information returns must file such returns magnetically or electronically. Payers required to file on magnetic media or electronically must complete Form 4419 to receive authorization to file.

**Current Actions:** There is no change to the form that would affect burden. The information collection is being submitted to renew the collection and correct a mathematical error in the former submissions burden computation.

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

**Affected Public:** Business or other for-profit organizations, non-profit institutions, and Federal, State, local, or tribal governments.

**Estimated Number of Respondents:** 15,000.

**Estimated Time per Respondent:** 20 minutes.

**Estimated Total Annual Burden Hours:** 4,950.

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.

**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: November 2, 2021.

**Kerry L. Dennis,**

*Tax Analyst.*

[FR Doc. 2021-24242 Filed 11-4-21; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0618]

### Agency Information Collection Activity Under OMB Review: Application by Insured Terminally Ill Person for Accelerated Benefit

**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 (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 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. 2900-0618".

**FOR FURTHER INFORMATION CONTACT:** Maribel Aponte, Office of Enterprise and Integration, Data Governance Analytics (008), 1717 H Street NW, Washington, DC 20006, (202) 266-4688 or email [maribel.aponte@va.gov](mailto:maribel.aponte@va.gov). Please refer to "OMB Control No. 2900-0618" in any correspondence.

**SUPPLEMENTARY INFORMATION:**

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

**Title:** Application by Insured Terminally Ill Person for Accelerated Benefit, SGLV 8284.

**OMB Control Number:** 2900-0618.

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

**Abstract:** VA has amended regulations for the Servicemembers' Group Life Insurance (SGLI) and Veterans' Group Life Insurance (VGLI) programs to add accelerated death benefit (Accelerated Benefit) provisions that permit terminally ill policyholders access to the death benefits of their policies before they die. Traditionally, an individual purchases life insurance in order to safeguard his or her dependents against major financial loss due to his or her death. Life insurance serves to replace the lost income of an insured and to provide for his or her final expenses. In recent years, the insurance industry has recognized the financial needs of terminally ill policyholders and has begun offering policies with accelerated benefit provisions. A recent statutory amendment (Section 302 of the Veterans Programs Enhancement Act of 1998, Pub. L. 105-368, 112 Stat. 3315, 3332-3333) added section 1980 to Title 38, United States Code, which extends and accelerated benefit option to terminally ill persons insured in the SGLI and VGLI 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 86 FR 161 on August 24, 2021, pages 47374 and 47375.

**Affected Public:** Individuals or Households.

**Estimated Annual Burden:** 40 hours.

**Estimated Average Burden per Respondent:** 12 minutes.

**Frequency of Response:** Once.

**Estimated Number of Respondents:** 200.

By direction of the Secretary.

**Maribel Aponte,**

*VA PRA Clearance Officer, Office of Enterprise and Integration, Data Governance Analytics, Department of Veterans Affairs.*

[FR Doc. 2021-24223 Filed 11-4-21; 8:45 am]

**BILLING CODE 8320-01-P**