

*Estimated Total Annual Burden Hours:* 9,350.

9. *Title:* T.D. 8537—Carryover of Passive Activity Losses and Credits and At Risk Losses to Bankruptcy Estates of Individuals.

*OMB Control Number:* 1545–1375.

*Type of Review:* Extension without change of a currently approved collection.

*Abstract:* This document contains previously approved final regulations relating to the application of carryover of passive activity losses and credits and at risk losses to the bankruptcy estates of individuals. The final regulations affect individual taxpayers who file bankruptcy petitions under chapter 7 or chapter 11 of title 11 of the United States Code and have passive activity losses and credits under section 469 or losses under section 465.

*Form:* None.

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

*Estimated Total Annual Burden Hours:* 100.

10. *Title:* EE–14–81 Deductions and Reductions in Earnings and Profits (or Accumulated Profits) With Respect to Certain Foreign Deferred Compensation Plans Maintained by Certain Foreign Corporations.

*OMB Control Number:* 1545–1393.

*Type of Review:* Extension without change of a currently approved collection.

*Abstract:* The previously approved regulation provides guidance regarding the limitations on deductions and adjustments to earnings and profits (or accumulated profits) for certain foreign deferred compensation plans. Respondents will be multinational corporations.

*Form:* None.

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

*Estimated Total Annual Burden Hours:* 634,450.

11. *Title:* TD 9199—Diesel Fuel and Kerosene Excise Tax; Dye Injection.

*OMB Control Number:* 1545–1418.

*Type of Review:* Extension without change of a currently approved collection.

*Abstract:* The previously approved regulations relate to the diesel fuel and kerosene excise tax and reflect changes made by the American Jobs Creation Act of 2004 (Act) regarding mechanical dye injection systems. Under the Act, diesel fuel and kerosene that are to be used in a nontaxable use must be indelibly dyed by use of a mechanical dye injection system that satisfies the requirements set forth in the regulations. However, Notice 2005–80 lifted the requirement

for mechanical injection and because of this there is currently no requirement in the regulations for pre-approval by the IRS to inject dye into exempt fuel. The statutory requirement remains codified until such time they are finalized or removed. The burden has been adjusted accordingly.

*Form:* None.

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

*Estimated Total Annual Burden Hours:* 1.

12. *Title:* TD 8706 Electronic Filing of Form W–4.

*OMB Control Number:* 1545–1435.

*Type of Review:* Extension without change of a currently approved collection.

*Abstract:* This document contains previously approved final regulations relating to Form W–4, Employee’s Withholding Allowance Certificate. The final regulations authorize employers to establish electronic systems for use by employees in filing their Forms W–4. The regulations provide employers and employees with guidance necessary to comply with the law. The regulations affect employers that establish electronic systems and their employees.

*Form:* None.

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

*Estimated Total Annual Burden Hours:* 40,000.

13. *Title:* TD 8881—General Revision of Regulations Relating to Withholding of Tax on Certain U.S. Source Income Paid to Foreign Persons.

*OMB Control Number:* 1545–1484.

*Type of Review:* Extension without change of a currently approved collection.

*Abstract:* This document contains previously approved regulations relating to the withholding of income tax under sections 1441, 1442, and 1443 on certain U.S. source income paid to foreign persons and related requirements governing collection, deposit, refunds, and credits of withheld amounts under sections 1461 through 1463. These regulations affect persons making payments of U.S. source income to foreign persons.

*Form:* None.

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

*Estimated Total Annual Burden Hours:* 1.

14. *Title:* Government Service Information.

*OMB Control Number:* 1545–1919.

*Type of Review:* Extension without change of a currently approved collection.

*Abstract:* Form 12854 is used to identify applicants who have had prior

government service in order to request the official personnel folder from federal records and to identify possible pay-setting issues.

*Form:* 12854.

*Affected Public:* Individuals and households.

*Estimated Total Annual Burden Hours:* 6,203.

*Authority:* 44 U.S.C. 3501 *et seq.*

Dated: March 21, 2018.

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2018–06060 Filed 3–26–18; 8:45 am]

**BILLING CODE 4830–01–P**

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## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900—NEW]

### Agency Information Collection Submission for OMB Emergency Review: Request for Restoration of Educational Assistance

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

**ACTION:** Emergency clearance notice and request for comments.

**SUMMARY:** The Veterans Benefits Administration (VBA), Department of Veterans Affairs (VA), submitted a request to the Office of Management and Budget (OMB) for emergency clearance and review of VA Form 22–0989, Request for Restoration of Educational Assistance, 2900—NEW. Under the Paperwork Reduction Act (PRA) of 1995, VA is soliciting comments for this collection.

**DATES:** Comments on this proposal for emergency review should be received within April 26, 2018. VA is requesting OMB to take action within 30 calendar days from the close of this **Federal Register** Notice on the request for emergency review. This process is conducted in accordance with 5 CFR 1320.1.

**ADDRESSES:** Interested persons are invited to submit written comments on the proposed collection of information to the Office of Information and Regulatory Affairs, Office of Management and Budget, 725 17th Street NW, Washington, DC 20503, Attention: Desk Officer for the Department of Veterans Affairs, or sent via electronic mail to [oir\\_submission@omb.eop.gov](mailto:oir_submission@omb.eop.gov). To obtain a copy of associated documents for this information collection, access [Reginfo.gov](http://Reginfo.gov). Please refer to “OMB

Control No. 2900—NEW, Restoration” in any correspondence.

**SUPPLEMENTARY INFORMATION:** VA Form 22–0989 will allow students to apply for restoration of entitlement for VA education benefits used at a school that closed or had its approval to receive VA benefits withdrawn. Education Service requests approval of this information collection in order to carry out the implementation of the law which requires VA to immediately accept applications to restore education benefits for school closures and disapprovals beginning after January 1, 2015. Under the PRA of 1995, Federal agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct or sponsor. This request for comment is being made

pursuant to Section 3506(c)(2)(A) of the PRA. With respect to the following collection of information, the Office of Management and Budget is particularly interested in comments that: (1) Evaluate whether the proposed collection of information is necessary for the proper performance of VBA’s functions, including whether the information will have practical utility; (2) Evaluate the accuracy of VBA’s estimate of the burden of the proposed collection of information; (3) Enhance the quality, utility, and clarity of the information to be collected; and (4) Minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or the use of other forms of information technology, permitting electronic submissions of responses.

*Authority:* 38 U.S.C. 3699.

*Title:* Request for Restoration of Educational Assistance, VA Form 22–0989.

*OMB Control Number:* 2900—NEW.

*Type of Review:* Emergency.

*Affected Public:* Individuals or Households.

*Frequency of Response:* Once.

*Estimated Number of Respondents:* 14,045.

*Estimated Burden per Respondent:* 15 minutes.

*Total Burden Hours:* 3,511 hours.

By direction of the Secretary:

**Cynthia Harvey-Pryor,**

*Agency Clearance Officer, Office of Quality and Compliance, Department of Veterans Affairs.*

[FR Doc. 2018–06085 Filed 3–26–18; 8:45 am]

**BILLING CODE 8320–01–P**