

The following paragraph applies to all of the collections of information covered by this notice:

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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: January 28, 2020.

**Philippe Thomas,**

*IRS Supervisory Tax Analyst.*

[FR Doc. 2020-02079 Filed 2-3-20; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 970

**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 information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning

Application To Use LIFO Inventory Method.

**DATES:** Written comments should be received on or before April 6, 2020 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Dr. Philippe Thomas, 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 Sara Covington, (202) 317-6038, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [Sara.L.Covington@irs.gov](mailto:Sara.L.Covington@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Application To Use LIFO Inventory Method.

*OMB Number:* 1545-0042.

*Form Number:* Form 970.

*Abstract:* Form 970 is filed by individuals, partnerships, trusts, estates, or corporations to elect to use the last-in first-out (LIFO) inventory method or to extend the LIFO method to additional goods as described in section 472. The IRS uses Form 970 to determine if the election was properly made.

*Current Actions:* There are no changes being made to Form 970 at this time.

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

*Affected Public:* Business or other for-profit organizations and individual or households.

*Estimated Number of Respondents:* 2,000.

*Estimated Time per Respondent:* 21 hours, 6 minutes.

*Estimated Total Annual Reporting Burden Hours:* 42,220.

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*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: January 28, 2020.

**Philippe Thomas,**

*IRS Supervisory Tax Analyst.*

[FR Doc. 2020-02078 Filed 2-3-20; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8855

**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 proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995 3506(c)(2)(A). Currently, the IRS is soliciting comments concerning Form 8855, Election To Treat a Qualified Revocable Trust as Party of an Estate.

**DATES:** Written comments should be received on or before April 6, 2020 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Dr. Philippe Thomas, 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 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:* Election To Treat a Qualified Revocable Trust as Party of an Estate.

*OMB Number:* 1545-1881.

*Form Number:* 8855.

*Abstract:* Form 8855 is used to make a section 645 election that allows a qualified revocable trust to be treated and taxed (for income tax purposes) as part of its related estate during the election period.

*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.

*Estimated Number of Respondents:* 5,000.

*Estimated Time per Respondent:* 5 hours, 38 minutes.

*Estimated Total Annual Burden Hours:* 28,200.

The following paragraph applies to all of the collections of information covered by this notice:

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*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: January 29, 2020.

**Philippe Thomas,**

*Supervisory Tax Analyst.*

[FR Doc. 2020-02077 Filed 2-3-20; 8:45 am]

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## DEPARTMENT OF VETERANS AFFAIRS

### Loan Guaranty: Specially Adapted Housing Assistive Technology Grant Program

**AGENCY:** Department of Veterans Affairs.  
**ACTION:** Notice.

**SUMMARY:** The Department of Veterans Affairs (VA) is announcing the availability of funds for the Specially Adapted Housing Assistive Technology (SAHAT) Grant Program for Fiscal Year (FY) 2020. The objective of the grant is to encourage the development of new assistive technologies for specially adapted housing (SAH). This notice is intended to provide applicants with the information necessary to apply for the SAHAT Grant Program. VA strongly recommends referring to the SAHAT Grant Program regulation in conjunction with this notice. The registration process described in this notice applies only to applicants who will register to submit project applications for FY 2020 SAHAT Grant Program funds.

**DATES:** Applications for the SAHAT Grant Program must be submitted via [www.Grants.gov](http://www.Grants.gov) by 11:59 p.m. Eastern Standard Time on March 6, 2020. Awards made for the SAHAT Grant Program will fund operations for FY 2020. The SAHAT Grant Program application package for funding opportunity VA-SAHAT-20-05 is available through [www.Grants.gov](http://www.Grants.gov) and is listed as VA-Specially Adapted Housing Assistive Technology Grant Program. Applications may not be sent by mail, email, or facsimile. All application materials must be in a format compatible with the [www.Grants.gov](http://www.Grants.gov) application submission tool. 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. Technical assistance with the preparation of an initial SAHAT Grant Program application is available by contacting the program official listed below.

**FOR FURTHER INFORMATION CONTACT:** Jason Latona (Program Manager), Specially Adapted Housing Program (262), Veterans Benefits Administration, Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420, [Jason.Latona@va.gov](mailto:Jason.Latona@va.gov), (202) 632-8862. (This is not a toll-free number.)

**DATES:** February 4, 2020.

**SUPPLEMENTARY INFORMATION:** This notice is divided into eight sections. Section I provides a summary of and

background information on the SAHAT Grant Program as well as the statutory authority, desired outcomes, funding priorities, definitions, and delegation of authority. Section II covers award information, including funding availability, and the anticipated start date of the SAHAT Grant Program. Section III provides detailed information on eligibility and the threshold criteria for submitting an application. Section IV provides detailed application and submission information, including how to request an application, application content, and submission dates and times. Section V describes the review process, scoring criteria, and selection process. Section VI provides award administration information such as award notices and reporting requirements.

Section VII lists agency contact information. Section VIII provides additional information related to the SAHAT Grant Program. This notice includes citations from 38 Code of Federal Regulations (CFR) part 36, and VA Financial Policy, Volume X Grants Management, which applicants and stakeholders are expected to read to increase their knowledge and understanding of the SAHAT Grant Program.

## I. Program Description

### A. Summary

Pursuant to the Veterans' Benefits Act of 2010 (Public Law (Pub. L.) 111-275, § 203, 124 Stat. 2864), the Secretary of Veterans Affairs (Secretary), through the Loan Guaranty Service (LGY) of the Veterans Benefits Administration (VBA), is authorized to provide grants of financial assistance to develop new assistive technology. The objective of the SAHAT Grant Program is to encourage the development of new assistive technologies for adapted housing.

### B. Background

LGY currently administers the SAH Grant Program. Through this program, LGY provides funds to eligible veterans and servicemembers with certain service-connected disabilities to help purchase or construct an adapted home, or modify an existing home, to allow them to live more independently. Please see 38 United States Code (U.S.C.) 2101(a)(2)(B) and (C) and 38 U.S.C. 2101(b)(2) for a list of qualifying service-connected disabilities. Currently, most SAH adaptations involve structural modifications such as ramps; wider hallways and doorways; roll-in showers; and other accessible bathroom features, etc. For more information about the