

**SUPPLEMENTARY INFORMATION:** *Title:* Recapture of Low-Income Housing Credit.

*OMB Number:* 1545–1035.

*Form Number:* 8611.

*Abstract:* IRC section 42 permits owners of residential rental projects providing low-income housing to claim a credit against their income tax. If the property is disposed of or if it fails to meet certain requirements over a 15-year compliance period and a bond is not posted, the owner must recapture on Form 8611 part of the credits taken in prior years.

**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:** 100.

**Estimated Time Per Respondent:** 9 hours, 33 minutes.

**Estimated Total Annual Burden Hours:** 956.

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: April 14, 2022.

**Andres Garcia Leon,**

*Supervisory Tax Analyst.*

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**BILLING CODE 4830–01–P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0003]

### Agency Information Collection Activity: Application for Burial Benefits (Under 38 U.S.C. Chapter 23)

**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 1995, Federal agencies are required to publish notice in the **Federal Register** concerning each proposed collection of information, including each proposed revision of a currently approved collection, and allow 60 days for public comment in response to the notice.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before June 21, 2022.

**ADDRESSES:** Submit written comments on the collection of information through Federal Docket Management System (FDMS) at [www.Regulations.gov](http://www.Regulations.gov) or to Nancy J. Kessinger, Veterans Benefits Administration (20M33), Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420 or email to [nancy.kessinger@va.gov](mailto:nancy.kessinger@va.gov). Please refer to “OMB Control No. 2900–0003” in any correspondence. During the comment period, comments may be viewed online through FDMS.

**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. 2900–0003” in any correspondence.

**SUPPLEMENTARY INFORMATION:** 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, VBA invites comments on: (1) 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) the accuracy of VBA's estimate of the burden of the proposed collection of information; (3) ways to enhance the quality, utility, and clarity of the information to be collected; and (4) ways to 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.

**Authority:** 38 U.S.C. 2302, 2303, 2304, 2307, and 2308.

**Title:** Application for Burial Benefits (Under 38 U.S.C. Chapter 23), VA Form 21P–530EZ.

**OMB Control Number:** 2900–0003.

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

**Abstract:** The major use of the form is to determine a claimant's eligibility to for monetary burial benefits, including the burial allowance, plot or interment allowance, and transportation reimbursement for a deceased Veteran.

The respondent burden has increased due to the estimated number of receivables averaged over the past year.

VA Form 21P–530EZ has been updated as follows:

- Updated instructions to reflect the regulation change and updates to the form
- Split Section I into Section I—Veteran's Information and Section II—Claimant's Information
- Moved Veteran's Information Questions to Section I
- Changed Section Titles to Section III—Veteran's Service Information; Section IV—Information Regarding Final Resting Place; Section V—Claim for Burial Allowance; Section VI—Claim for Plot and/or Transportation Allowance
- Question 18—added Tribal trust land, name of cemetery or tribal trust land and zip code FNP≤
- Question 20A—removed VA Hospitalization Death/Amount paid from (now covered under non-service-connected burial allowance)
- Moved Question 20A to Section VI (now question 23)

**Affected Public:** Individuals and households.

**Estimated Annual Burden:** 64,223.50 hours.

**Estimated Average Burden per Respondent:** 30 minutes.

**Frequency of Response:** On occasion.

*Estimated Number of Respondents:*  
128,447.

By direction of the Secretary.  
**Maribel Aponte,**  
*VA PRA Clearance Officer, Office of  
Enterprise and Integration/Data Governance  
Analytics, Department of Veterans Affairs.*  
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