

*Regulation Project Number:* CO-88-90 (TD 8530).

**Abstract:** This regulation provides guidance on determining the value of a loss corporation following an ownership change to which section 382(1)(6) of the Internal Revenue Code applies. Under Code sections 382 and 383, the value of the loss corporation, together with certain other factors, determines the rate at which certain pre-change tax attributes may be used to offset post-change income and tax liability.

**Current Actions:** There is no change to this existing regulation.

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

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

**Estimated Number of Respondents:** 3,250.

**Estimated Time per Respondent:** 15 minutes.

**Estimated Total Annual Burden Hours:** 813.

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: September 11, 2013.

Allan Hopkins,

IRS Tax Analyst.

[FR Doc. 2013-23557 Filed 9-26-13; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0782]

### Agency Information Collection (Veterans Benefits Administration (VBA) Voice of the Veteran (VOV) Line of Business Tracking Study); Activity Under OMB Review

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

**ACTION:** Notice.

**SUMMARY:** In compliance with the Paperwork Reduction Act (PRA) of 1995 (44 U.S.C. 3501-21), 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:** Comments must be submitted on or before October 28, 2013.

**ADDRESSES:** Submit written comments on the collection of information through [www.Regulations.gov](http://www.Regulations.gov), or to Office of Information and Regulatory Affairs, Office of Management and Budget, Attn: VA Desk Officer; 725 17th St. NW., Washington, DC 20503 or sent through electronic mail to [oira\\_submission@omb.eop.gov](mailto:oira_submission@omb.eop.gov). Please refer to "OMB Control No. 2900-0782" in any correspondence.

**For Further Information or a Copy of the Submission Contact:** Crystal Rennie, Enterprise Records Service (005R1B), Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420, (202) 632-7492 or email: [crystal.rennie@va.gov](mailto:crystal.rennie@va.gov). Please refer to "OMB Control No. 2900-0782."

#### SUPPLEMENTARY INFORMATION:

**Title:** Veterans Benefits Administration (VBA) Voice of the Veteran (VOV) Line of Business Tracking Study.

#### a. Compensation and Pension (C&P) Service Surveys

J.D. Power will be fielding three survey instruments for the Compensation and Pension (C&P)

Service line of business. Based on the numerous interviews conducted, JDPA has separated the Veterans experience with C&P into two categories—Enrollment in a Benefit and Servicing of a Benefit. There will be one survey instrument for the Enrollment category that will be used for both compensation and pension claimants; compensation beneficiaries and pension beneficiaries will receive separate Servicing instruments. The Enrollment questionnaire will include factors relating to benefit eligibility and the application process, benefit entitlement, benefit information, and VA personnel. The Servicing questionnaires will include the same factors as Enrollment, with the exception of benefit eligibility and the application process factor. The results of the continuous measurement will be used to track and measure beneficiary satisfaction and to provide insights that will enable VA/VBA leadership to identify opportunities for improvement and measure the impact of improvement initiatives.

The survey pool for the C&P Enrollment questionnaire will include individuals who have received a decision on a compensation or pension benefit claim within 30 days prior to the fielding period. The sample will be stratified as follows: (1) Type of benefit (i.e., Compensation, Pension) (2) claimants who were found eligible (3) claimants who were found ineligible and are not appealing their claim. The survey pool for the Compensation servicing questionnaire will include individuals who received a decision and have been receiving compensation benefits. The survey pool for the Pension servicing questionnaire will include individuals who have been receiving pension benefits for at least 6 months prior to the field period.

#### b. Education (EDU) Service Surveys

J.D. Power will be fielding two survey instruments for the Education (EDU) Service line of business. Based on the numerous interviews conducted, JDPA has separated the Veterans experience with Education into two categories—Enrollment in a Benefit and Servicing of a Benefit. There will be one survey instrument for the Enrollment category and one survey instrument for the Servicing category. The Enrollment questionnaire will include factors relating to benefit eligibility and the application process, benefit entitlement, benefit information, and VA personnel. The Servicing questionnaire will include the same factors as Enrollment, with the exception of benefit eligibility and the application process factor. The results will be used to track and

measure beneficiary satisfaction and to provide insights that will enable VA/VBA leadership to identify opportunities for improvement and measure the impact of improvement initiatives.

The survey pool for the Education Enrollment questionnaire will include individuals who have received a decision on their education benefit application within 90 days (i.e., the original end-product has been cleared within the past 90 days) prior to the fielding period. The sample will be stratified as follows: (1) Accepted and enrolled, and (2) accepted and not enrolled. The survey pool for the Education Servicing questionnaire will include beneficiaries who have been enrolled and receiving education benefit payments for at least 2 consecutive school terms prior to the fielding period.

#### **c. Loan Guaranty (LGY) Service Surveys**

J.D. Power will be fielding two survey instruments for the Loan Guaranty (LGY) Service line of business. Based on the numerous interviews conducted, JDPA has separated the Veterans experience with Loan Guaranty into two categories—Home Loan Enrollment and Processing, and Specially Adapted Housing Servicing (Assessment and Grant Process). There will be one survey instrument for the Home Loan category, and one survey instrument for the Specially Adapted Housing category. The Home Loan Enrollment questionnaire will include factors relating to benefit eligibility and the application process, benefit entitlement, benefit information, and VA personnel. Additionally, the Home Loan questionnaire will address areas specific to the Loan Process. The Specially Adapted Housing Servicing questionnaire will include the same factors as Home Loan, but will address the grant process rather than the loan process. The results will be used to track and measure beneficiary satisfaction and to provide insights that will enable VA/VBA leadership to identify opportunities for improvement and measure the impact of improvement initiatives.

The survey pool for the LGY Enrollment questionnaire will include individuals who closed a VA home loan in the 90 days prior to the fielding period. The sample will be stratified as follows: (1) Those who closed on purchase loans, (2) those who received loans for interest rate reductions, and (3) those who obtained cash out or other refinancing. The survey pool for the SAH servicing questionnaire will include individuals who are eligible for

a specially adapted housing grant and in the past 12 months have: (1) Received an approval on their grant and are currently somewhere post-approval, (2) those who have had all their funds dispersed and final accounting is not yet complete, and (3) those who have had all of their funds dispersed and final accounting is complete. i.

#### **d. Vocational Rehabilitation and Employment (VR&E) Service Surveys**

J.D. Power will be fielding three survey instruments for the Vocational Rehabilitation and Employment (VR&E) Service line of business. Based on the numerous interviews conducted, JDPA has separated the Veterans experience with Education into three categories—Enrollment in a Benefit, Servicing of a Benefit, and Non-Participants. There will be one survey instrument for the Enrollment category, one survey instrument for the Servicing category, and one survey instrument for the Non-Participant category. The Enrollment questionnaire will include factors relating to benefit eligibility and the application process, benefit entitlement, benefit information, and VA personnel. The Servicing questionnaire will include the same factors as Enrollment, with the exception of benefit eligibility and the application process factor. The Non-Participant questionnaire will include similar factors to Enrollment and Servicing, however, the questionnaire will address the experience that is unique to potential beneficiaries who applied for the benefit but decided not to pursue the benefit or services provided, including the reasons why they chose not to continue with the benefit application process or the VR&E program. The results will be used to track and measure beneficiary satisfaction and to provide insights that will enable VA/VBA leadership to identify opportunities for improvement and measure the impact of improvement initiatives.

The survey pool for the VR&E Enrollment questionnaire will include individuals who had an initial meeting with their VR&E counselor and were granted a decision regarding their entitlement in the past 30 days prior to the fielding period. The sample will be stratified as follows by those who applied/applied and showed up for the initial appointment and: (1) Were found entitled to and decided to pursue the program, (2) were found entitled to and decided not to pursue the program, and (3) were not found entitled to the program. The survey pool for the VR&E Servicing questionnaire will include individuals who have entered and been enrolled in one of the five tracks for at

least 60 days prior to the fielding period. The sample will be stratified as follows: (1) Veterans who have been rehabilitated, and (2) Veterans who have reached maximum rehabilitation gain and could not proceed in the program. The survey pool for the VR&E Non-Participant questionnaire will include individuals who dropped out of the program prior to completing a rehabilitation plan. The sample will be stratified as follows: (1) Applicants who never attended the initial meeting with a counselor, and (2) applicants who started, but did not complete rehabilitation (i.e., negative closures).

*OMB Control Number:* 2900–0782.

*Type of Review:* Revision of an approved collection.

#### *Abstract:*

In 2008, VBA recognized a need to develop and design an integrated, comprehensive Voice of the Veteran (VOV) measurement program for its lines of business. This continuous measurement program will help VBA understand what is important to Veterans relative to VBA services and will provide VA/VBA leadership with actionable and timely customer feedback on how VBA is performing against those metrics. Insights will help identify opportunities for improvement and measure the impact of improvement initiatives.

The program started with numerous interviews with stakeholders at various levels within the VBA organization and Veterans Service Organizations to identify information needs and perceived gaps in current processes. Surveys are designed to address those needs.

VBA has engaged J.D. Power and Associates to conduct this survey initiative. The questionnaires are drafted in accordance with the J.D. Power and Associates Index Model—the cornerstone of all proprietary and syndicated research studies conducted by J.D. Power. The model will allow J.D. Power to quantify, based on the survey data, what is most important and least important with regard to satisfying our nation's Veterans.

All survey instruments for each line of business, Compensation and Pension Service, Education Service, Vocational Rehabilitation and Employment Service, and Loan Guaranty Service, will contain common factors to allow VBA to compare scores across lines of business. In addition, JDPA will be in a position to provide VBA with an Overall Satisfaction score for their experience across all benefits provided by VBA.

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 June 20, 2013, at pages 37278–37279.

*Affected Public:* Individuals and households.

*Estimated Annual Burden:* 32,701 hours.

*Estimated Average Burden per Respondent:* 15 minutes.

*Frequency of Response:* Once Annually (Respondents will not be surveyed more than once in a given year.)

*Estimated Number of Respondents:* 130,800.

Dated: September 24, 2013.

By direction of the Secretary.

**Crystal Rennie,**

*VA Clearance Officer, U.S. Department of Veterans Affairs.*

[FR Doc. 2013–23564 Filed 9–26–13; 8:45 am]

**BILLING CODE 8320–01–P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0613]

### Proposed Information Collection (Recordkeeping at Flight Schools); Comment Request

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

**ACTION:** Notice.

**SUMMARY:** The Veterans Benefits Administration (VBA), 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 this notice. This notice solicits comments on the information needed to determine if courses offered by a flight school should be approved.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before November 26, 2013.

**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 (20M35), Department of Veterans Affairs, 810 Vermont Avenue

NW., Washington, DC 20420 or email [nancy.kessinger@va.gov](mailto:nancy.kessinger@va.gov). Please refer to “OMB Control No. 2900–0613” in any correspondence. During the comment period, comments may be viewed online through the FDMS.

#### FOR FURTHER INFORMATION CONTACT:

Nancy J. Kessinger at (202) 632–8924 or fax (202) 632–8925.

**SUPPLEMENTARY INFORMATION:** Under the PRA of 1995 (Pub. L. 104–13; 44 U.S.C. 3501–3521), 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.

*Title:* Recordkeeping at Flight Schools (38 U.S.C. 21.4263 (h)(3)).

*OMB Control Number:* 2900–0613.

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

*Abstract:* Flight schools are required to maintain records on students to support continued approval of their courses. VA uses the data collected to determine whether the courses and students meet the requirements for flight training benefits and to properly pay students.

*Affected Public:* Business or other for-profit and Not -for-profit institutions.

*Estimated Annual Burden:* 189 hours.

*Estimated Average Burden per Respondent:* 20 minutes.

*Frequency of Response:* On occasion.

*Estimated Number of Respondents:* 272.

*Estimated Annual Responses:* 567.

Dated: September 24, 2013.

By direction of the Secretary.

**Crystal Rennie,**

*VA Clearance Officer, U.S. Department of Veterans Affairs.*

[FR Doc. 2013–23556 Filed 9–26–13; 8:45 am]

**BILLING CODE 8320–01–P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0474]

### Proposed Information Collection (Create Payment Request for the VA Funding Fee Payment System (VA FFPS); a Computer Generated Funding Fee Receipt) Activity: Comment Request

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

**ACTION:** Notice.

**SUMMARY:** The Veterans Benefits Administration (VBA), 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. This notice solicits comments on information needed to determine whether funding fees for VA guaranteed loans were paid.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before November 26, 2013.

**ADDRESSES:** Submit written comments on the collection of information through the Federal Docket Management System (FDMS) at [www.Regulations.gov](http://www.Regulations.gov) or to Nancy J. Kessinger, Veterans Benefits Administration (20M35), Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420 or email [nancy.kessinger@va.gov](mailto:nancy.kessinger@va.gov). Please refer to “OMB Control No. 2900–0474” in any correspondence. During the comment period, comments may be viewed online through FDMS.

#### FOR FURTHER INFORMATION CONTACT:

Nancy J. Kessinger at (202) 632–8924 or fax (202) 632–8925.

**SUPPLEMENTARY INFORMATION:** Under the PRA of 1995 (Pub. L. 104–13; 44 U.S.C. 3501–3521), 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