

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 Guidance on Passive Foreign Company (PFIC) Purging Elections.

DATES: Written comments should be received on or before January 10, 2022 to be assured of consideration.

ADDRESSES: Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the regulation should be directed to Martha R. Brinson, at (202) 317-5753, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at Martha.R.Brinson@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Guidance on Passive Foreign Investment Company (PFIC) Purging Elections.

OMB Number: 1545-1965.

Regulation Project Number: TD 9360.

Abstract: The IRS needs the information to substantiate the taxpayer's computation of the taxpayer's share of the PFIC's post-1986 earning and profits.

Current Actions: There are no changes being made to the regulation 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: 250.

Estimated Time per Respondent: 1 hour.

Estimated Total Annual Burden Hours: 250.

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. Comments will be 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 has 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 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 3, 2021.

Martha R. Brinson,

Tax Analyst.

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DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-NEW]

Agency Information Collection Activity Under OMB Review: Election To Waive, Retain, or Re-Elect Due Process Rights if in Receipt of Concurrent Active Duty Service Pay and Disability Compensation Pay

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. 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-NEW".

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. Please refer to "OMB Control No. 2900-NEW" in any correspondence.

SUPPLEMENTARY INFORMATION:

Authority: 38 U.S.C. 501, 5101(a), and 5304(c).

Title: Election to Waive, Retain, or Re-Elect Due Process Rights if in Receipt of Concurrent Active Duty Service Pay and Disability Compensation Pay (VA Form 21-10213).

OMB Control Number: 2900-NEW.

Type of Review: New collection.

Abstract: VA Form 21-10213, will be used to determine whether an election to waive due process rights is acknowledged, re-elected, or cancelled when a veteran is in receipt of concurrent active duty service pay and disability compensation pay. Without this collection of information, determination of election would not be possible.

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 166 on August 31, 2021, pages 48819 and 48820.

Affected Public: Individuals or Households.

Estimated Annual Burden: 8,333.

Estimated Average Burden per Respondent: 5 minutes.

Frequency of Response: One time.

Estimated Number of Respondents: 100,000.

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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DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0156]

Agency Information Collection Activity Under OMB Review: Notice of Change in Student Status

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. 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. 2900–0156”.

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. Please refer to “OMB Control No. 2900–0156” in any correspondence.

SUPPLEMENTARY INFORMATION:

Authority: 38 U.S.C. 3020, 3034(a), 3241, 3323(a), 3474, 3524, 3680(a), 3684(a); 10 U.S.C. 510, and 16136. 38 Code of Federal Regulations 21.4203, 21.5200(d), 21.5292(e)(2), 21.5812, 21.7156, 21.7656, 21.9720, and 21.9725.

Title: Notice of Change in Student Status.

OMB Control Number: 2900–0156.

Type of Review: Revision of a currently approved collection.

Abstract: VA uses the information collected to determine whether the beneficiaries’ educational benefits should be increased, decreased, or terminated, and the effective date of the change, if applicable. Without this information, VA might underpay or overpay benefits. 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 77 on September 3, 2021, page 49600.

Affected Public: Individuals or Households.

Estimated Annual Burden: 1,124,027 hours.

Estimated Average Burden per Respondent: 10 minutes.

Frequency of Response: On occasion.

Estimated Number of Respondents: 6,744,167.

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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