DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Regulation Project

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, 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, Public Law 104–13(44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing transfers by domestic corporations that are subject to section 367(a)(5); distributions by domestic corporations that are subject to section 1248(f).

DATES: Written comments should be received on or before November 25, 2014 to be assured of consideration.

ADDRESSES: Direct all written comments to Christie Preston, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the regulations should be directed to Kerry Dennis at Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at Kerry.Dennis@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Transfers by Domestic Corporations That Are Subject to Section 367(a)(5); Distributions by Domestic Corporations That Are Subject to Section 1248(f).

OMB Number: 1545–2183.

Regulation Project Number: TD 9614 and TD 9615

Abstract: Section 367(a)(5) now provides that a transfer of assets to a foreign corporation in an exchange described in section 361 is subject to section 367(a)(1), unless certain ownership requirements and other conditions are met. The regulations provide guidance regarding the application of this section.

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: 305.

Estimated Time per Respondent: 10.69 minutes.

Estimated Total Annual Burden Hours: 3260.

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: August 22, 2014.

Christie Preston,
IRS Reports Clearance Officer.
[FR Doc. 2014–22988 Filed 9–25–14; 8:45 am]
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U.S.—CHINA ECONOMIC AND SECURITY REVIEW COMMISSION

Notice of Open Meetings To Prepare the 2014 Annual Report to Congress; Advisory Committee: U.S.—China Economic and Security Review Commission; Correction


ACTION: Notice; correction.

SUMMARY: The U.S.—China Commission published a document in the Federal Register on July 07, 2014, concerning notice of open meetings to be held in Washington, DC to review and edit drafts of the 2014 Annual Report to Congress. The date for one meeting has changed.

FOR FURTHER INFORMATION CONTACT: Reed Eckhold, 202–624–1496.

Correction

In the Federal Register of July 07, 2014, in FR Doc. 2014–15732 on page 38362, in the second column, correct the “Dates, Times, and Room Locations” caption to read:

Dates, Times, And Room Locations (Eastern Daylight Time):
• Wednesday and Thursday, October 08–09, 2014 (9:00 a.m. to 5:00 p.m.)—Room 383


Michael Danis,
Executive Director, U.S.—China Economic and Security Review Commission.
[FR Doc. 2014–23029 Filed 9–25–14; 8:45 am]
BILLING CODE 1137–00–P

DEPARTMENT OF VETERANS AFFAIRS

Reasonable Charges for Inpatient MS–DRGs and SNF Medical Services; V3.15, Fiscal Year 2015 Update

AGENCY: Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: This document updates the acute inpatient and the skilled nursing facility/sub-acute inpatient facility charges. The updated charges are based on the 2015 Medicare severity diagnosis related groups (MS—DRGs).

FOR FURTHER INFORMATION CONTACT: Romona Greene, Chief Business Office (10NB), Veterans Health Administration, Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420, (202) 382–2521. (This is not a toll free number.)

SUPPLEMENTARY INFORMATION: Section 17.101 of Title 38 of the Code of Federal Regulations (CFR) sets forth the Department of Veterans Affairs (VA) medical regulations concerning “Reasonable Charges” for medical care or services provided or furnished by VA to a veteran: for a nonservice-connected disability for which the veteran is entitled to care (or the payment of expenses of care) under a health plan contract; for a nonservice-connected disability incurred incident to the Veteran’s employment and covered under a worker’s compensation law or plan that provides reimbursement or indemnification for such care and services; or, for a nonservice-connected

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disability incurred as a result of a motor vehicle accident in a State that requires automobile accident reparations insurance. The methodologies for establishing billed amounts for several types of charges are found in 38 CFR 17.101; however, this notice will only address the acute inpatient and the skilled nursing facility/sub-acute inpatient facility charges.

Based on the methodologies set forth in 38 CFR 17.101(b), this notice updates the acute inpatient facility charges that were based on the 2014 Medicare severity diagnosis related groups (MS–DRGs). Acute inpatient facility charges by MS–DRGs are posted on the Internet site of the Veterans Health Administration (VHA) Chief Business Office, currently at http://www.va.gov/CBO/apps/rates/index.asp, under the “Reasonable Charges Data Tables” section, v3.13 as Table A. This Table A corresponds to the Table A referenced in 78 FR 59427, September 26, 2013. Table A referenced in this notice is v3.15, which provides an update to the all-inclusive nationwide skilled nursing facility/sub-acute inpatient facility per diem charge and will replace Table A posted on the Internet site of the VHA Chief Business Office.

The charges in this notice for acute inpatient and skilled nursing facility/sub-acute inpatient facility services are effective October 1, 2014.

This notice is retaining the table designations used for acute inpatient facility charges by MS–DRGs, which is posted on the Internet site of the VHA Chief Business Office, currently at http://www.va.gov/CBO/apps/rates/index.asp, under “Reasonable Charges Data Tables.” We also are retaining the table designation used for skilled nursing facility/sub-acute inpatient facility charges, which is also posted on the Internet site of the VHA Chief Business Office. Accordingly, the tables identified as being updated by this notice correspond to the applicable tables referenced in 78 FR 59427, September 26, 2013.

The list of data sources presented in Supplementary Table 1 will be posted on the Internet site of the VHA Chief Business Office, currently at http://www.va.gov/CBO/apps/rates/index.asp, under “Reasonable Charges Data Sources” section, v3.13, to reflect the updated data sources used to establish the updated charges described in this notice.

We have also updated the list of VA medical facility locations. As a reminder, in Supplementary Table 3, posted on the internet site of the VHA Chief Business Office, currently at http://www.va.gov/CBO/apps/rates/index.asp, under the VA Medical Facility Locations, v3.14 (January, 2014), in the “VA Medical Facility Locations” section, we set forth the list of VA medical facility locations, which includes the first three digits of their zip codes and provider-based/non-provider-based designations.

Consistent with VA’s regulations, the updated data tables and supplementary tables containing the changes described in this notice will be posted on the Internet site of the VHA Chief Business Office, “Reasonable Charges (Rates) Information” Web page currently at http://www.va.gov/CBO/apps/rates/index.asp.

Dated: September 22, 2014.

William F. Russo,
Acting Director, Office of Regulation Policy and Management, Office of the General Counsel, Department of Veterans Affairs.