*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 23, 2015.

**Christie Preston,**

*IRS Reports Clearance Officer.*

[FR Doc. 2015–10320 Filed 5–1–15; 8:45 am]

**BILLING CODE 4830–01–P**

## 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)). The IRS is soliciting comments concerning information collection requirements related to substantiation and reporting requirements for cash and noncash charitable contribution deductions.

**DATES:** Written comments should be received on or before July 6, 2015 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 Allan Hopkins at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at *Allan.M.Hopkins@irs.gov.*

**SUPPLEMENTARY INFORMATION:**

*Title:* Substantiation and Reporting Requirements for Cash and Noncash Charitable Contribution Deductions.

*OMB Number:* 1545–1953.

*Regulation Project Number:* REG–140029–07 (NPRM).

*Abstract:* These proposed regulations provide guidance concerning substantiation and reporting requirements for cash and noncash charitable contributions under section 170 of the Internal Revenue Code (Code). The regulations reflect the enactment of provisions of the American Jobs Creation Act of 2004 and the Pension Protection Act of 2006. The regulations provide guidance to individuals, partnerships, and corporations that make charitable contributions, and will affect any donor claiming a deduction for a charitable contribution after the date these regulations are published as final regulations in the **Federal Register**.

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

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

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

*Estimated Number of Respondents:* 201,920.

*Estimated Total Annual Burden Hours:* 226,419.

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; (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 27, 2015.

**Christie Preston,**

*IRS Reports Clearance Officer.*

[FR Doc. 2015–10323 Filed 5–1–15; 8:45 am]

**BILLING CODE 4830–01–P**

## 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, Pub. L. 104–13(44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning, Bad Debt Reserves of Banks.

**DATES:** Written comments should be received on or before July 6, 2015 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Christie A. 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 Martha R. Brinson, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at *Martha.R.Brinson@irs.gov.*

**SUPPLEMENTARY INFORMATION:**

*Title:* Bad Debt Reserves of Banks.

*OMB Number:* 1545–1290.

*Regulation Project Number:* TD 8513.

*Abstract:* Section 585(c) of the Internal Revenue Code requires large banks to change from reserve method of accounting to the specific charge off method of accounting for bad debts.

Section 1.585–8 of the regulation contains reporting requirements in cases in which large banks elect (1) to include in income an amount greater than that prescribed by the Code; (2) to use the elective cut-off method of accounting: or (3) to revoke any elections previously made.

*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:* 2,500.

*Estimated Time per Respondent:* 15 min.

*Estimated Total Annual Burden Hours:* 625.

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 24, 2015.

**Christie A. Preston,**

*IRS Reports Clearance Officer.*

[FR Doc. 2015–10322 Filed 5–1–15; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF VETERANS AFFAIRS

### Publication of Wait-Times for the Department for the Veterans Choice Program

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** In keeping with its commitment to improve transparency, the Department of Veterans Affairs' (VA) publishes wait-times for the scheduling of appointments in each VA facility for primary care, specialty care, and mental health services every two weeks. VA also publishes a **Federal Register** Notice every 90 days with the address of the Web site where this wait-time data can be accessed. This Notice announces the availability of the data on that Web site.

**ADDRESSES:** The wait-time data for all Veterans Health Administration (VHA) medical centers and clinics is available on the following Web site: *http://www.va.gov/health/access-audit.asp.*

**FOR FURTHER INFORMATION CONTACT:** Ms. Crystal K. Wilson, Veterans Health Administration, 810 Vermont Avenue NW., Washington, DC 20420 Telephone: (202) 461–5624. (This is not a toll-free number.)

**SUPPLEMENTARY INFORMATION:** Section 206 of the Veterans Access, Choice, and Accountability Act of 2014 (Pub. L. 113–146, ''the Act'') directed the Department of Veterans Affairs (VA), not later than 90 days after the date of the enactment of the Act, to publish in the **Federal Register**, and on a publicly-accessible Internet Web site of each VA Medical Center, the wait-times for the scheduling of an appointment in each VA facility for the receipt of primary care, specialty care, and hospital care and medical services based on the general severity of the condition of the veteran. Whenever the wait-times for the scheduling of such an appointment change, the Act also requires the Secretary to publish the revised wait-times on a publicly-accessible Internet Web site of each VA Medical Center not later than 30 days after such change and in the **Federal Register** not later than 90 days after such change.

VA publishes wait-times for the scheduling of appointments in each VA facility for primary care, specialty care, and mental health services every two weeks. VA also publishes a **Federal Register** Notice every 90 days to notify the public of the availability of this wait-time data. This wait-time data uses the Veteran's preferred date or the clinically appropriate date for scheduling an appointment.

This Notice announces the publication of the most recent wait-times of VHA for primary care and specialty care as required the Act, as well as mental health care wait-times. The wait-time data report, which also includes data at the Community-Based Outpatient Clinic level for all VA facilities, can be found using the following link: *http://www.va.gov/health/access-audit.asp.*

**Signing Authority**

The Secretary of Veterans Affairs, or designee, approved this document and authorized the undersigned to sign and submit the document to the Office of the Federal Register for publication electronically as an official document of the Department of Veterans Affairs. Jose D. Riojas, Chief of Staff, approved this document on April 30, 2015, for publication.

Dated: April 30, 2015.

**William F. Russo,**

*Acting Director, Office of Regulation Policy & Management, Office of the General Counsel, Department of Veterans Affairs.*

[FR Doc. 2015–10460 Filed 5–1–15; 8:45 am]

**BILLING CODE 8320–01–P**

## DEPARTMENT OF VETERANS AFFAIRS

### Advisory Committee on Prosthetics and Special-Disabilities Programs; Notice of Meeting

The Department of Veterans Affairs (VA) gives notice under the Federal Advisory Committee Act, 5 U.S.C. App. 2, that a meeting of the Federal Advisory Committee on Prosthetics and Special-Disabilities Programs will be held on May 19–20, 2015, in Room 630 at VA Central Office, 810 Vermont Avenue NW., Washington, DC 20420. The meeting will convene at 8:30 a.m. on both days, and will adjourn at 4:30 p.m. on May 19 and at 12 noon on May 20. This meeting is open to the public.

The purpose of the Committee is to advise the Secretary of Veterans Affairs on VA's prosthetic programs designed to provide state-of-the-art prosthetic devices and the associated rehabilitation research, development, and evaluation of such technology. The Committee also provides advice to the Secretary on special-disabilities programs, which are defined as any program administered by the Secretary to serve Veterans with spinal cord injuries, blindness or visual impairments, loss of extremities or loss of function, deafness or hearing impairment, and other serious incapacities in terms of daily life functions.