

soliciting comments concerning Form 8594, Asset Acquisition Statement.

**DATES:** Written comments should be received on or before June 7, 2019 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW, Washington, DC 20224. Requests for additional information or copies of the regulations should be directed to R. Joseph Durbala, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Asset Acquisition Statement.

*OMB Number:* 1545-1021.

*Regulation Project Number:* Form 8594.

*Abstract:* Internal Revenue Code section 1060 requires reporting to the IRS by the buyer and seller of the total consideration paid for assets in an applicable asset acquisition. The information required to be reported includes the amount allocated to goodwill or going concern value. Form 8594 is used to report this information.

*Current Actions:* There is no change to the burden previously approved by OMB.

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

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

*Estimated Number of Respondents:* 1,310.

*Estimated Time per Respondent:* 17 hours 29 minutes.

*Estimated Total Annual Burden Hours:* 22,910.

The following paragraph applies to all 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 if 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.

*Desired Focus of Comments:* The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;

- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;

- Enhance the quality, utility, and clarity of the information to be collected; and

- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, *e.g.*, by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: April 2, 2019.

**R. Joseph Durbala,**

*IRS Tax Analyst.*

[FR Doc. 2019-06908 Filed 4-5-19; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request Concerning Golden Parachute Payments

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the 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. Currently, the IRS is soliciting comments concerning golden parachute payments.

**DATES:** Written comments should be received on or before June 7, 2019 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW, Washington, DC 20224. Requests for additional information or copies of the regulations should be directed to R. Joseph Durbala, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW, Washington,

DC 20224, or through the internet, at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Golden Parachute Payments.

*OMB Number:* 1545-1851.

*Regulation Project Number:* TD 9083.

*Abstract:* These regulations deny a deduction for excess parachute payments. A parachute payment is payment compensation to a disqualified individual that is contingent on a change in ownership or control of a corporation. Certain payments, including payments from a small corporation, are exempt from the definition of parachute payment if certain requirements are met (such as shareholder approval and disclosure requirements).

*Current Actions:* There is no change to the burden previously approved by OMB.

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

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

*Estimated Number of Respondents:* 800.

*Estimated Time per Respondent:* 15 hours.

*Estimated Total Annual Burden Hours:* 12,000.

The following paragraph applies to all 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 if 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.

*Desired Focus of Comments:* The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;

- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;
- Enhance the quality, utility, and clarity of the information to be collected; and

- Minimize the burden of the collection of information on those who

are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, *e.g.*, by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: April 2, 2019.

**R. Joseph Durbala,**

*IRS Tax Analyst.*

[FR Doc. 2019-06902 Filed 4-5-19; 8:45 am]

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## DEPARTMENT OF VETERANS AFFAIRS

### Summary of Precedent Opinions of the General Counsel

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** The Department of Veterans Affairs (VA) is publishing a summary of legal interpretations issued by the Office of the General Counsel (OGC) involving Veterans' benefits under laws administered by VA. These interpretations are considered precedential by VA and will be followed by VA officials and employees in claim matters involving the same legal issues. This summary is published to provide the public and, in particular, Veterans' benefits claimants and their representatives, with notice of VA's interpretations regarding the legal matters at issue.

**FOR FURTHER INFORMATION CONTACT:** Suzanne Hill, Law Librarian, Office of General Counsel, 810 Vermont Avenue NW, Washington, DC 20420, (202) 461-7624.

**SUPPLEMENTARY INFORMATION:** A VA regulation at 38 CFR 2.6(e)(8) delegates to the General Counsel the power to designate an opinion as precedential, and 38 CFR 14.507(b) specifies that precedential opinions involving Veterans' benefits are binding on VA officials and employees in subsequent matters involving the legal issue decided in the precedent opinion. The interpretation of the General Counsel on legal matters, contained in such opinions, is conclusive as to all VA officials and employees, not only in the matter at issue, but also in future adjudications and appeals involving the same legal issues, in the absence of a change in controlling statute or

regulation or a superseding written legal opinion of the General Counsel or a judicial decision.

VA publishes summaries of such opinions in order to provide the public with notice of those interpretations of the General Counsel that must be followed in future benefit matters and to assist Veterans' benefits claimants and their representatives in the prosecution of benefit claims. The full text of such opinions, with personal identifiers deleted, may be obtained by contacting the VA official named above or by accessing the opinions on the internet at <http://www.va.gov/ogc/precedentopinions.asp>.

### VAOPGCPREC 1-2018

**Question Presented:** How does a claimant's opt-in to the Rapid Appeals Modernization Program (RAMP) affect an existing fee agreement?

**Held:** If a claimant, who is represented by a claims agent or attorney, withdraws his or her notice of disagreement to opt-in to RAMP, that withdrawal does not obstruct the representative's eligibility for fees. VA does not construe the RAMP election as returning the claimant and representative to a period in the VA administrative process for which fees may not be charged or as otherwise affecting a legal existing fee agreement.

**Effective Date:** August 6, 2018.

James M. Byrne,  
*General Counsel, Department of Veterans Affairs.*

### VAOPGCPREC 1-2017

**Question Presented:** 1. Is obesity *per se* a "disease" for purposes of establishing entitlement to service connection under 38 U.S.C. 1110 and 1131?

2. If obesity is a disease, may obesity be considered the result of a veteran's willful misconduct for purposes of line-of-duty determinations under 38 U.S.C. 105(a)?

3. Is obesity *per se* a "disability" for purposes of secondary service connection under 38 CFR 3.310?

4. If obesity is not a disease, could it be an "in-service event" from which a service-connected disability may result?

5. If obesity is not a disease, could it be an "intermediate step" between a service-connected disability and a current disability that may be service connected on a secondary basis under 38 CFR 3.310(a)?

**Held:** 1. The longstanding policy of VA, that obesity *per se* is not a disease or injury for purposes of 38 U.S.C. 1110 and 1131 and therefore may not be service connected on a direct basis, is

consistent with title 38, United States Code.

2. Because obesity is not considered a disease for purposes of 38 U.S.C. 1110 and 1131, we do not need to determine whether it may be considered the result of a veteran's willful misconduct for purposes of line-of-duty determinations under 38 U.S.C. 105(a).

3. Obesity *per se* is not a "disability" for purposes of 38 CFR 3.310. If, in a particular case, obesity resulting from a service-connected disease or injury is found to produce impairment beyond that contemplated by the applicable provisions of VA's rating schedule, VA may consider an extra-schedular rating under 38 CFR 3.321(b)(1) for the service-connected condition based on that impairment.

4. Obesity cannot qualify as an in-service event because it occurs over time and is based on various external and internal factors, as opposed to being a discrete incident or occurrence, or a series of discrete incidents or occurrences.

5. Obesity may be an "intermediate step" between a service-connected disability and a current disability that may be service connected on a secondary basis under 38 CFR 3.310(a).

**Effective Date:** January 6, 2017.

Richard J. Hipolit,  
*Acting General Counsel, Department of Veterans Affairs.*

### VAOPGCPREC 1-2015

**Question Presented:** 1. May VA pay individuals appointed under 38 U.S.C. 7405(a)(2) on a time basis either per hour or per annum?

2. If so, may these individuals be granted a full-time appointment under 38 U.S.C. 7401 or 7401(3) concurrently with an appointment under 38 U.S.C. 7405(a)(2) at the same facility without violating or compromising 5 U.S.C. 5533 or Department conflict of interest regulations (38 CFR, part 0)?

3. If VA is able to appoint individuals under 38 U.S.C. 7405(a)(2) and compensate these individuals on a time-basis, would such appointees, if retired annuitants, be subject to a salary offset under 5 U.S.C. 8344 or 8468?

**Held:** 1. VA may not pay individuals appointed under 38 U.S.C. 7405(a)(2) on a time basis.

2. Since the answer to the first question is "no," it is unnecessary to respond to this question.

3. Since the answer to the first question is "no," it is unnecessary to respond to this question.

**Effective Date:** February 19, 2015.

Leigh A. Bradley,  
*General Counsel, Department of Veterans Affairs.*