

Reduction Act of 1995. Emergency review and approval of this collection has been requested from OMB by April 12, 2022. The public is invited to submit comments on this request.

DATES: Written comments must be received on or before April 14, 2022.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, by the following method:

- *Federal E-rulemaking Portal:* <http://www.regulations.gov>. Follow the instructions for submitting comments. Refer to Docket Number TREAS–DO–2022–0008 and the specific Office of Management and Budget (OMB) control number 1505–0269.

FOR FURTHER INFORMATION CONTACT:

Copies of the submissions may be obtained from Christopher Sun by emailing HAF@treasury.gov, calling 877–398–5861, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Title: Homeowner Assistance Fund.
OMB Control Number: 1505–0269.

Type of Review: Revision of a currently approved collection.

Description: On March 11, 2021, the President signed the American Rescue Plan Act of 2021 (the “Act”), Public Law 117–2. Title III, subtitle B, section 3206 of the Act established the Homeowner Assistance Fund and provides \$9.961 billion for the U.S. Department of the Treasury (Treasury) to make payments to States (defined to include the District of Columbia, Puerto Rico, U.S. Virgin Islands, Guam, Northern Mariana Islands, and American Samoa), Indian tribes or Tribally Designated Housing Entities, as applicable, and the Department of Hawaiian Home Lands (collectively the “eligible entities”) to mitigate financial hardships associated with the coronavirus pandemic, including for the purposes of preventing homeowner mortgage delinquencies, defaults, foreclosures, loss of utilities or home energy services, and displacements of homeowners experiencing financial hardship after January 21, 2020, through qualified expenses related to mortgages and housing.

Treasury will collect a Quarterly Report at the end of each calendar year quarter for eligible entities that are a State or Tribal Government with a HAF allocation greater than \$5 million. The Department of Hawaiian Home Lands and Tribal Governments with a HAF allocation less than \$5 million will be required to submit a similar report once a year.

HAF participants will submit quarterly certifications and reports, including, among other things, details on program budget; HAF Homeowner applications approved; targeting metrics around Homeowners assisted; individual program information; and individual program design element information.

Additionally, Treasury will collect from each eligible participant an Annual Report once a year that will provide Treasury with high-level information on how the HAF participant is performing relative to their forecasted goals noted in their HAF Grantee Plan.

Treasury is requesting emergency processing to add compliance reporting (i.e., Quarterly Report and Annual Report) this collection of information as provided under 5 CFR 1320.13.

Treasury cannot reasonably comply with normal clearance procedures because Treasury will need to provide the Guidance on Participant Compliance and Reporting Responsibilities to HAF participants along with the Portal launch date and provide a high degree of certainty that it will not change, so that recipients can gather the necessary information and build their own tools/processes to comply. Additionally, delays due to insufficient guidance will more than likely impact established timelines for HAF participants to report on current quarter compliance and delay future quarter compliance. Delays in quarterly reporting will reduce Treasury’s insight on current HAF participant compliance issues.

Form: Quarterly Compliance Reports.

Affected Public: State and tribal governments with allocations over \$5 million dollars.

Estimated Number of Respondents: 67.

Frequency of Response: Quarterly, for the duration of the program, final report January 2027.

Estimated Total Number of Annual Responses: 268.

Estimated Time per Response: 4 hours.

Estimated Total Annual Burden Hours: 1,072 hours.

Form: Quarterly Compliance Reports.

Affected Public: Department of Hawaiian Home Lands and tribal governments with allocations less than \$5 million dollars.

Estimated Number of Respondents: 584.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 584.

Estimated Time per Response: 4 hours.

Estimated Total Annual Burden Hours: 2,336 hours.

Form: Annual Reports.

Affected Public: States, Department of Hawaiian Home Lands and tribal governments.

Estimated Number of Respondents: 651.

Frequency of Response: Annual.

Estimated Total Number of Annual Responses: 651.

Estimated Time per Response: 2 hours.

Estimated Total Annual Burden Hours: 1,302 hours.

Authority: 44 U.S.C. 3501 et seq.

Molly Stasko,

Treasury PRA Clearance Officer.

[FR Doc. 2022–06705 Filed 3–29–22; 8:45 am]

BILLING CODE 4810–AK–P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Internal Revenue Service Information Collection Requests

AGENCY: Departmental Offices, Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments must be received on or before April 29, 2022.

ADDRESSES: 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.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Molly Stasko by emailing PRA@treasury.gov, calling (202) 622–8922, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

1. *Title:* Notice Concerning Fiduciary Relationship and Notice Concerning Fiduciary Relationship of Financial Institution.

OMB Control Number: 1545–0013.

Type of Review: Extension of a currently approved collection.

Description: Form 56 is used to notify the IRS of the creation or termination of a fiduciary relationship under Internal Revenue Code (IRC) section 6903 and provide the qualification for the fiduciary relationship under IRC section 6036. Form 56–F is used by the federal agency acting as a fiduciary in order to notify the IRS of the creation, termination, or change in status of a fiduciary relationship with a financial institution.

Form Number: Forms 56 and 56–F.

Affected Public: Business or other for-profit organizations; and Individual or Households.

Estimated Number of Respondents: 174,050.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 174,050.

Estimated Time per Response: 1.5 to 2 hours.

Estimated Total Annual Burden Hours: 349,786.

2. *Title:* Heavy Highway Vehicle Use Tax Return.

OMB Control Number: 1545–0143.

Type of Review: Extension of a current OMB approval.

Description: Form 2290 and 2290/SP are used to compute and report the tax imposed by section 4481 on the highway use of certain motor vehicles. The information is used to determine whether the taxpayer has paid the correct amount of tax.

Form Number: Form 2290 and Form 2290/SP.

Affected Public: Businesses or other for-profits; and Individuals or Households.

Estimated Number of Respondents: 554,098.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 554,098.

Estimated Time per Response: 42 hours, 52 minutes.

Estimated Total Annual Burden Hours: 23,748,641 hours.

3. *Title:* Work Opportunity Credit.

OMB Control Number: 1545–0219.

Type of Review: Extension of a currently approved collection.

Description: Internal Revenue Code section 38(b)(2) allows a credit against income tax to employers hiring individuals from certain targeted groups such as welfare recipients, etc. The employer uses Form 5884 to compute this credit. The IRS uses the information on the form to verify that the correct amount of credit was claimed.

Form Number: Form 5884.

Affected Public: Business or other for-profit organizations; and Individuals or Households.

Estimated Number of Respondents: 10,000.

Frequency of Response: Annually.
Estimated Total Number of Annual Responses: 10,000.

Estimated Time per Response: 6 hours, 57 minutes.

Estimated Total Annual Burden Hours: 69,400 hours.

4. *Title:* Allocation of expenses by real estate mortgage investment conduits.

OMB Control Number: 1545–1018.

Type of Review: Extension of a currently approved collection.

Description: In general, a REMIC is a fixed pool of mortgages in which multiple classes of interests are held by investors and which elects to be taxed as a REMIC. The regulations under section 860D prescribe the way an entity elects status as a REMIC. The regulations under section 860F govern the filing of the REMIC's income tax return and, together with the regulations under sections 67 and 6049 require notice of income and other information to be provided to REMIC investors and the Internal Revenue Service. Investors use the information provided in sections 67 and 6049 while completing their income tax returns. The Internal Revenue Service will use this information to determine that taxpayers are complying with the applicable tax laws.

Form Number: TD 8366 and TD 8431.

Affected Public: Businesses or other for-profit.

Estimated Number of Respondents: 655.

Frequency of Response: Quarterly.

Estimated Total Number of Annual Responses: 9,725.

Estimated Time per Response: 6 minutes.

Estimated Total Annual Burden Hours: 978.

5. *Title:* TD 8352 (temp & final) Final Regulations Under Sections 382 and 383 of the Internal Revenue Code of 1986; Pre-change Attributes; TD 8531—Final Regulations Under Section 382.

OMB Control Number: 1545–1120.

Type of Review: Revision of a current OMB approval.

Description: These regulations require reporting by a corporation after it undergoes an “ownership change” under Code sections 382 and 383. Corporations required to report under these regulations include those with capital loss carryovers and excess credits. (TD 8531) These regulations provide rules for the treatment of options under Code section 382 for purposes of determining whether a corporation undergoes an ownership change. The regulation allows for certain elections for corporations whose stock is subject to options.

Form Number: TD 8352 and TD 8531.
Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 75,000.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 75,000.

Estimated Time per Response: 2 hours, 56 minutes.

Estimated Total Annual Burden Hours: 220,500.

6. *Title:* Renewable Electricity, Refined Coal, and Indian Coal Production Credit.

OMB Control Number: 1545–1362.

Type of Review: Extension of a currently approved collection.

Description: Form 8835 is used to claim the renewable electricity production credit. The credit is allowed for the sale of electricity produced in the United States or U.S. possessions from qualified energy resources. The IRS uses the information reported on the form to ensure that the credit is correctly computed.

Form Number: Form 8835.

Affected Public: Business or other-for-profit organizations; and Individuals or Households.

Estimated Number of Respondents: 477.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 477.

Estimated Time per Response: 18 hours, 26 minutes.

Estimated Total Annual Burden Hours: 8,720.

7. *Title:* Pre-Screening Notice and Certification Request for the Work Opportunity Credit.

OMB Control Number: 1545–1500.

Type of Review: Extension of a currently approved collection.

Description: Employers use Form 8850 as part of a written request to a state employment security agency to certify an employee as a member of a targeted group for purposes of qualifying for the work opportunity credit. The work opportunity credit covers certain employees who begin work for the employer after December 31, 2020.

Form Number: Form 8850.

Affected Public: Business or other for-profit organizations; not-for-profit organizations.

Estimated Number of Respondents: 440,000.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 440,000.

Estimated Time per Response: 7 hours, 24 minutes.

Estimated Total Annual Burden Hours: 3,242,800.

8. *Title:* Revenue Procedure 2015–41—Section 482—Allocation of Income and Deductions Among Taxpayers.

OMB Control Number: 1545–1503.

Type of Review: Extension of a currently approved collection.

Description: This revenue procedure provides guidance on the process of requesting and obtaining advance pricing agreements from the advance pricing agreement and mutual agreement program (“APMA”), to process applications, negotiate agreements, and to verify compliance with agreements and whether agreements require modification.

Form Number: Revenue Procedure 2015–41.

Affected Public: Business or other for-profits; and Individuals or Households.

Estimated Number of Respondents: 390.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 390.

Estimated Time per Response: 10 up to 60 hours.

Estimated Total Annual Burden Hours: 10,900.

9. *Title:* Tip Rate Determination Agreement (Gaming Industry).

OMB Control Number: 1545–1530.

Type of Review: Extension of a currently approved collection.

Description: Information is required by the Internal Revenue Service in its compliance efforts to assist employers and their employees in understanding and complying with Internal Revenue Code Section 6053(a), which requires employees to report all their tips monthly to their employers.

Revenue Procedure Number: 2020–47.

Affected Public: Business or other for-profit institutions.

Estimated Number of Respondents: 781.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 781.

Estimated Time per Response: 14 hours, 44 minutes.

Estimated Total Annual Burden Hours: 11,512 hours.

10. *Title:* Low-Income Taxpayer Clinics Grant Application Package and Guidelines.

OMB Control Number: 1545–1648.

Type of Review: Extension of a currently approved collection.

Description: Publication 3319 outlines requirements of the IRS Low-Income Taxpayer Clinics (LITC) program and provides instructions on how to apply for a LITC grant award. The IRS will review the information provided by applicants to determine whether to award grants for the Low-Income Taxpayer Clinics.

Form Number: Publication 3319, Form 13424, 13424–A, 13424–B, 13424–C, 13424–J, 13424–K, 13424–L, 13424–M, 13424–N, 13424–P, 13424–Q, and Project Abstracts.

Affected Public: Not for-profit institutions.

Estimated Number of Respondents: 130.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 2,780.

Estimated Time per Response: 5 minutes up to 3 hours.

Estimated Total Annual Burden Hours: 9,338.

11. *Title:* Credit for Small Employer Pension Plan Startup Costs.

OMB Control Number: 1545–1810.

Type of Review: Revision of a currently approved collection.

Description: Qualified small employers use Form 8881 to claim a credit for start-up costs related to eligible retirement plans. Form 8881 implements section 45E, which provides a credit based on costs incurred by an employer in establishing or administering an eligible employer plan or for the retirement-related education of employees with respect to the plan. The credit is 50% of the qualified costs for the tax year, up to a maximum credit of \$500 for the first tax year and each of the two subsequent tax years.

Form Number: Form 8881.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 66,667.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 66,667.

Estimated Time per Response: 4 hours, 45 minutes.

Estimated Total Annual Burden Hours: 316,002.

12. *Title:* Application for Registration (For Certain Excise Tax Activities).

OMB Control Number: 1545–1835.

Type of Review: Revision of a currently approved collection.

Description: Form 637 is used to apply for excise tax registration. The registration applies to a person required to be registered under Revenue code section 4101 for purposes of the federal excise tax on taxable fuel imposed under Code sections 4041 and 4081; and to certain manufacturers or sellers and purchasers that must register under Code section 4222 to be exempt from the excise tax on taxable articles. The data is used to determine if the applicant qualifies for the exemption. Taxable fuel producers are required by Code section 4101 to register with the Service before incurring any tax liability.

Form Number: Form 637.

Affected Public: Business or other for-profit organizations; and Not-for-profit organizations.

Estimated Number of Respondents: 9,185.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 9,185.

Estimated Total Annual Burden Hours: 31,521.

13. *Title:* Assumption of Partner Liabilities.

OMB Control Number: 1545–1843.

Type of Review: Extension of a currently approved collection.

Description: This document contains final regulations relating to the definition of liabilities under Internal Revenue Code (IRC) section 752. These regulations provide rules regarding a partnership’s assumption of certain fixed and contingent obligations in connection with the issuance of a partnership interest and provide conforming changes to certain regulations. These regulations also provide rules under IRC section 358(h) for assumptions of liabilities by corporations from partners and partnerships. Finally, this document also contains temporary regulations relating to the assumption of certain liabilities under IRC section 358(h).

Regulation Project Number: TD 9207.

Affected Public: Business or other for-profit organizations; and Individuals or Households.

Estimated Number of Respondents: 250.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 250.

Estimated Time per Response: 30 minutes.

Estimated Total Annual Burden Hours: 125.

14. *Title:* Safe Harbor for Valuation and Mark to Market Accounting Method for Dealers Under Section 475.

OMB Control Number: 1545–1945.

Type of Review: Extension of a currently approved collection.

Description: These documents set forth an elective safe harbor that permits dealers in securities and dealers in commodities to elect to use the values of positions reported on certain financial statements as the fair market values of those positions for purposes of section 475 of the Internal Revenue Code (Code). This safe harbor is intended to reduce the compliance burden on taxpayers and to improve the administrability of the valuation requirement of section 475 for the IRS. TD 8700 contains final regulations providing guidance to enable taxpayers to comply with the mark-to-market

requirements applicable to dealers in securities.

Regulation Project Number: TD 9328 and TD 8700.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 15,708.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 15,708.

Estimated Time per Response: 30 minutes up to 4 hours.

Estimated Total Annual Burden Hours: 52,182.

15. Title: Distilled Spirits Credit.

OMB Control Number: 1545-1982.

Type of Review: Extension of a currently approved collection.

Description: Form 8906, Distilled Spirits Credit, was developed to carry out the provisions of IRC section 5011(a). This section allows eligible wholesalers and persons subject to IRC section 5055 an income tax credit for the average cost of carrying excise tax on bottled distilled spirits. The form provides a means for the eligible taxpayer to compute the amount of credit.

Form Number: Form 8906.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 300.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 300.

Estimated Time per Response: 1 hour 52 minutes.

Estimated Total Annual Burden Hours: 558.

16. Title: Energy Efficient Homes Credit; Manufactured Homes.

OMB Control Number: 1545-1994.

Type of Review: Extension of a currently approved collection.

Description: This notice supersedes Notice 2006-28 by substantially republishing the guidance contained in that publication. This notice clarifies the meaning of the terms equivalent rating network and eligible contractor and permits calculation procedures other than those identified in Notice 2006-28 to be used to calculate energy consumption. Finally, this notice clarifies the process for removing software from the list of approved software and reflects the extension of the tax credit through December 31, 2008. Notice 2006-28, as updated, provided guidance regarding the calculation of heating and cooling energy consumption for purposes of determining the eligibility of a manufactured home for the New Energy Efficient Home Credit under Internal Revenue Code § 45L. Notice 2006-28

also provided guidance relating to the public list of software programs that may be used to calculate energy consumption. Guidance relating to dwelling units other than manufactured homes is provided in Notice 2008-35.

Form Number: Notice 2008-36, Notice 2008-35.

Affected Public: Individuals or Households.

Estimated Number of Respondents: 15.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 15.

Estimated Time per Response: 4 hours.

Estimated Total Annual Burden Hours: 60.

17. Title: T.D. 9304—Guidance Necessary to Facilitate Business Electronic Filing Under Section 1561, T.D. 9329—Guidance Necessary to Facilitate Business Electronic Filing and Burden Reduction, T.D. 9451—Guidance Necessary to Facilitate Business Election Filing; Finalization of Controlled Group Qualification Rules and T.D. 9759—Limitations on the Importation of Net Built-In Losses.

OMB Control Number: 1545-2019.

Type of Review: Extension of a currently approved collection.

Description: TD 9304 regulations provide guidance to taxpayers regarding how to allocate the amounts of tax benefit items under section 1561(a) amongst the component members of a controlled group of corporations which have an apportionment plan in effect. TD 9329 contains final regulations that simplify, clarify, or eliminate reporting burdens and also eliminate regulatory impediments to the electronic filing of certain statements that taxpayers are required to include on or with their Federal income tax returns. TD 9451 provides guidance to taxpayers for determining which corporations are included in a controlled group of corporations. TD 9759 provides guidance for preventing the importation of loss when a corporation that is subject to U.S. income tax acquires loss property tax-free in certain transactions and the loss in the acquired property accrued outside the U.S. tax system by requiring the bases of the assets received to be equal to value.

Form Number: TD 9304 (REG-161919-05), TD 9329 (REG134317-05), TD 9451 (REG-161919-05) and TD 9759 (REG-161948-05).

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 225,000.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 225,000.

Estimated Time per Response: 1 hour 40 minutes.

Estimated Total Annual Burden Hours: 375,000.

18. Title: Election Involving the Repeal of the Bonding Requirement.

OMB Control Number: 1545-2120.

Type of Review: Extension of a currently approved collection.

Description: This revenue procedure affects taxpayers who are maintaining a surety bond or a Treasury Direct Account (TDA) to satisfy the low-income housing tax credit recapture exception in § 42(j)(6) of the Internal Revenue Code (the Code), as in effect on or before July 30, 2008. This revenue procedure provides the procedures for taxpayers to follow when making the election under section 3004(i)(2)(B)(ii) of the Housing Assistance Tax Act of 2008 (Pub. L. 110-289) (the Act) to no longer maintain a surety bond or a TDA to avoid recapture.

Form Number: RP 2008-60 and RP 2012-27.

Affected Public: Individuals and Households; and Businesses and other-for-profit organizations.

Estimated Number of Respondents: 7,810.

Frequency of Response: Annually; On occasion.

Estimated Total Number of Annual Responses: 7,810.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 7,810.

19. Title: Application for Extension of Time for Payment of Tax Due to Undue Hardship.

OMB Control Number: 1545-2131.

Type of Review: Extension of a currently approved collection.

Description: Internal Revenue Code section 6161 allows individual and business taxpayers to request an extension of time for payment of tax shown or required to be shown on a return or for a tax due on a notice of deficiency. Form 1127 must be filed with supporting documentation to approve an extension, providing evidence the taxpayer would sustain a substantial financial loss if forced to pay the tax or deficiency on the due date.

Form Number: Form 1127.

Affected Public: Businesses or other for-profit organizations; and Not-for-profits.

Estimated Number of Respondents: 20.

Frequency of Response: Annually; On occasion.

Estimated Total Number of Annual Responses: 20.

Estimated Time per Response: 7 hours, 26 minutes.

Estimated Total Annual Burden Hours: 149 hours.

20. *Title:* Mortgage Assistance Payments.

OMB Control Number: 1545–2221.

Type of Review: Extension of a currently approved collection.

Description: This form is a statement reported to the IRS and to taxpayers. It will be filed and furnished by State Housing Finance Agencies (HFAs) and HUD to report the total amounts of mortgage assistance payments and homeowner mortgage payments made to mortgage servicers. The requirement for the statements are authorized by Notice 2011–14, supported by Public Law 111–203, sec. 1496, and Public Law 110–343, Division A, sec. 109.

Form Number: Form 1098–MA.

Affected Public: Individuals, Federal Government, State, Local, or Tribal Governments.

Estimated Number of Respondents: 52.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 60,000.

Estimated Time per Response: 2 hours 50 minutes.

Estimated Total Annual Burden

Hours: 170,400.

Authority: 44 U.S.C. 3501 *et seq.*

Molly Stasko,

Treasury PRA Clearance Officer.

[FR Doc. 2022–06699 Filed 3–29–22; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF VETERANS AFFAIRS

Implementation of the PAWS for Veterans Therapy Act

AGENCY: Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: The Department of Veterans Affairs (VA) is publishing this notice to inform the public about how it is implementing the Puppies Assisting Wounded Servicemembers for Veterans Therapy Act.

DATES: This notice is effective on March 30, 2022.

FOR FURTHER INFORMATION CONTACT:

Stacey Pollack, 810 Vermont Avenue NW, Washington, DC 20420; 202–461–4174. This is not a toll-free telephone number.

SUPPLEMENTARY INFORMATION: The Puppies Assisting Wounded Servicemembers for Veterans Therapy Act (hereinafter referred to as “the Act”) was signed into law by the President on August 25, 2021, (Pub. L. 117–37, 135 stat. 329). Section 2 of the Act requires VA to conduct a pilot program to provide canine training to eligible

veterans diagnosed with posttraumatic stress disorder (PTSD) as an element of a complementary and integrative health program for such veterans. This notice provides information on how VA will implement the requirements of section 2 of the Act and is not a solicitation for public comment or request for information regarding VA’s implementation of section 2 of the Act, as outlined below. Therefore, responses to this notice may not be used to inform VA’s implementation of section 2 of the Act, and VA will not address such responses. A brief summary of the provisions in section 2 of the Act follows.

Summary of Provisions in Section 2 of the Act

- Section 2(a) requires that VA, not later than February 21, 2022, commence the conduct of a pilot program to provide canine training to eligible veterans diagnosed with PTSD as an element of a complementary and integrative health program for such veterans.

- Section 2(b) requires that the pilot program conducted under subsection (a) be carried out for a 5-year period beginning on the date of the commencement of the pilot program, by not fewer than 5 VA medical centers (VAMC) located in geographically diverse areas.

- Section 2(c) requires that, in carrying out the pilot program required under subsection (a), VA must seek to enter into agreements with nongovernmental entities that VA determines have the demonstrated ability to provide the canine training specified in subsection (a).

- Section 2(d) establishes certain conditions for inclusion in any agreements under subsection (c).

- Section 2(e) establishes that a veteran who has participated in the pilot program under subsection (a) may adopt a dog that the veteran assisted in training during the pilot program if the veteran and the veteran’s health provider, in consultation with the entity that provided the canine training with respect to that dog under the pilot program, determine that it is in the best interest of the veteran. This section also includes language regarding the responsibility of the entity that provided the canine training under the pilot program to provide follow-up training support for the life of the dog, if the veteran who participated in the pilot program adopts the dog under this subsection.

- Section 2(f) establishes that participation in the pilot program under subsection (a) may not preclude a

veteran from receiving any other medical care or treatment for PTSD furnished by VA for which the veteran is otherwise eligible.

- Section 2(g) establishes data collection requirements based on veterans’ participation in the pilot program and such other factors as VA determines appropriate.

- Section 2(h) establishes VA’s reporting requirements associated with the pilot program.

- Section 2(i) requires the Comptroller General to brief and report to Congress on the methodology of the pilot program.

- Section 2(j) establishes definitions, for purposes of section 2, for the following terms: Accredited service dog organization (SDO), eligible veteran and service dog training instructor.

Implementation of the Pilot Program

VA’s implementation of the pilot program will reflect the following considerations:

Canine Training

Section 2(a) provides that VA must conduct a pilot program to provide canine training to eligible veterans diagnosed with PTSD as an element of a complementary and integrative health program for such veterans. The term canine training is not defined in the Act, and VA has not otherwise defined this term. However, the term canine training is characterized in the Act as “an element of a complementary and integrative health program” for veterans participating in the pilot program. The Act similarly does not contain a definition of the term complementary and integrative health (CIH); however, VA’s internal policy defines CIH as a group of diverse medical and health care approaches and practices that are not considered to be part of conventional or allopathic medicine. *See Veterans Health Administration (VHA) Directive 1137(2), Provision of Complementary and Integrative Health (May 18, 2017; amended July 2, 2021).*

Based on its experience, VA has distinguished the following two types of CIH: Treatment services and well-being services. Unlike treatment services, well-being services are often practices offered outside of a clinical setting and involve a practitioner or instructor teaching veterans to advance their sense of well-being and improve their quality of life.

VA is implementing the canine training under the pilot program as an element of CIH well-being services. CIH well-being services are those activities that a veteran may complete without the need for assistance from a health care