

also become a matter of public record on the docket.

*Authority:* The Paperwork Reduction Act of 1995; 44 U.S.C. chapter 35, as amended; and 59 CFR 1.48.

Issued in Washington, DC, on May 4, 2022.

**Blane Abaine Workie,**

*Assistant General Counsel, Office of Aviation Consumer Protection.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Disclosure of Returns and Return Information to Designee of Taxpayer

**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 general public and other Federal agencies to take this opportunity to comment on continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning disclosure of returns and return information to designee of taxpayer.

**DATES:** Written comments should be received on or before July 11, 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, or by email to [omb.unit@irs.gov](mailto:omb.unit@irs.gov). Include OMB control number 1545-1816 or Disclosure of Returns and Return Information to Designee of Taxpayer, in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form should be directed to Kerry Dennis at (202) 317-5751, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington DC 20224, or through the internet, at [Kerry.L.Dennis@irs.gov](mailto:Kerry.L.Dennis@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Disclosure of Returns and Return Information to Designee of Taxpayer.

*OMB Number:* 1545-1816.

*Regulation Project Number:* TD 9054, as amended by TD 9618.

*Abstract:* Under section 6103(a), returns and return information are

confidential unless disclosure is otherwise authorized by the Code. Section 6103(c), as amended in 1996 by section 1207 of the Taxpayer Bill of Rights II, Public Law 104-168 (110 Stat. 1452), authorizes the IRS to disclose returns and return information to such person or persons as the taxpayer may designate in a request for or consent to disclosure, or to any other person at the taxpayer's request to the extent necessary to comply with a request for information or assistance made by the taxpayer to such other person. Disclosure is permitted subject to such requirements and conditions as may be prescribed by regulations. With the amendment in 1996, Congress eliminated the longstanding requirement that disclosures to designees of the taxpayer must be pursuant to the written request or consent of the taxpayer.

*Current Actions:* There are no changes to the regulation that would affect burden. However, the agency is updating the estimated number of responses based on recent collection data.

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

*Affected Public:* Individuals or households, business or other not-for-profit institutions, farms, and Federal, state, local or tribal governments.

*Estimated Number of Respondents:* 9,000.

*Estimated Time per Respondent:* 12 minutes.

*Estimated Total Annual Burden Hours:* 1,800 hours.

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.

*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: May 3, 2022.

**Kerry L. Dennis,**

*Tax Analyst.*

[FR Doc. 2022-09976 Filed 5-9-22; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

#### Agency Information Collection Activities; Emergency Submission for OMB Review; Comment Request; Capital Projects Fund Compliance Reporting

**AGENCY:** Departmental Offices, U.S. Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury has submitted the following information collection request to the Office of Management and Budget (OMB) for review and clearance utilizing emergency review procedures in accordance with the Paperwork Reduction Act of 1995. Emergency review and approval of this collection has been requested from OMB by April 30, 2022. The public is invited to submit comments on this request.

**DATES:** Written comments must be received on or before May 25, 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-2022-0011 and the specific Office of Management and Budget (OMB) control number 1505-NEW.

**FOR FURTHER INFORMATION CONTACT:** For questions related to this program, please contact Jeremy Turret by emailing [Jeremy.Turret@treasury.gov](mailto:Jeremy.Turret@treasury.gov), or calling 202-622-4256. Additionally, you can view the information collection requests at [www.reginfo.gov](http://www.reginfo.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Coronavirus Capital Projects Fund.

*OMB Control Number:* 1505-XXXX.

*Type of Review:* New Collection.

*Description:* Section 604 of the Social Security Act (the “Act”), as added by section 9901 of the American Rescue Plan Act of 2021, Public Law 117–2 (Mar. 11, 2021) established the Coronavirus Capital Projects Fund (“CPF”). The CPF provides \$10 billion in funding for the U.S. Department of the Treasury (“Treasury”) to make payments according to a statutory formula to States (defined to include each of the 50 states, the District of Columbia, and Puerto Rico), seven territories and freely associated states (the United States Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, the Republic of the Marshall Islands, the Federated States of Micronesia, and the Republic of Palau), and Tribal governments<sup>1</sup> to carry out critical capital projects directly enabling work, education, and health monitoring, including remote options, in response to the public health emergency with respect to the Coronavirus Disease (COVID–19).

The current information collection will be used to solicit information related to quarterly project and expenditure reports and annual performance reports. Both information collections are described generally in the Compliance and Reporting Guidance. The Compliance and Reporting Guidance provides recipients with information needed to fulfill their reporting requirements and compliance obligations. Treasury will also prepare an IT portal user guide with specific instructions on entering data into the reporting web-based portal.

The initial Project and Expenditure Report must be submitted by States, territories, and freely associated states on July 31, 2022,<sup>2</sup> with subsequent reports being due quarterly for the duration of the period of performance. The Project and Expenditure Report contains a set of standardized questions to ascertain the recipient’s use of funds received as of the date of reporting, as well as the status of individual projects.

<sup>1</sup> An eligible Tribal government is the recognized governing body of any Indian or Alaska Native tribe, band, nation, pueblo, village, community, component band, or component reservation, individually identified (including parenthetically) in the list published most recently as of the date of enactment of this Act pursuant to section 104 of the Federally Recognized Indian Tribe List Act of 1994 (25 U.S.C. 5131). The State of Hawaii, for exclusive use of the Department of Hawaiian Home Lands and the Native Hawaiian Education Programs to assist Native Hawaiians, is also eligible to apply for funding under this funding category.

<sup>2</sup> State, territory, and freely associated state recipients that have not received any payments by June 15, 2022, will be exempted from the report due on July 31, 2022.

Treasury will make the data submitted by recipients publicly available.

The first interim Performance Report must be submitted by States, territories, and freely associated states on January 31, 2023, with subsequent reports being due annually on July 31 for the duration of the period of performance. The Performance Report will contain detailed performance data corresponding to the “Programs” specified previously in a recipient’s Grant Plan. This will include information on efforts to improve equity and engage communities. The Performance Report is largely freely written text, and while there are certain data and topics that recipients must cover in the Performance Report, it is mostly free-form written content. Recipients are required to publish the Performance Report on their website and provide the reports to Treasury. Treasury will make the Performance Reports and associated data submitted by recipients publicly available.

*Forms:* Compliance and Reporting Guidance for States, Territories, and Freely Associated States

*Affected Public:* State, Territorial, and Freely Associated State Governments.

*Estimated Number of Respondents:* 59.

*Frequency of Response:* 4 times per year for Progress and Expenditure reports; 1 time per year for Performance Reports.

*Estimated Total Number of Annual Responses:* 295.

*Estimated Time per Response:* 62 hours for Project and Expenditure Reports. 80 hours for Performance Reports.

*Estimated Total Annual Burden Hours:* 19,352.

Request for Comments: Comments submitted in response to this notice will be summarized and included in the request for Office of Management and Budget 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 technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services required to provide information.

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

**Molly Stasko,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2022–09953 Filed 5–9–22; 8:45 am]

**BILLING CODE 4810–AK–P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0894]

### Agency Information Collection Activity Under OMB Review: Program of Comprehensive Assistance for Family Caregivers (PCAFC) Decision Appeal Forms

**AGENCY:** Veterans Health Administration, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** In compliance with the Paperwork Reduction Act (PRA) of 1995, this notice announces that the Veterans Health Administration, 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](http://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. 2900–0894.”

**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](mailto:maribel.aponte@va.gov). Please refer to “OMB Control No. 2900–0894” in any correspondence.

#### SUPPLEMENTARY INFORMATION:

*Authority:* 44 U.S.C. 3501–3521.

*Title:* Program of Comprehensive Assistance for Family Caregivers (PCAFC) Decision Appeal Forms, VA Forms 10–306 and 10–307.

*OMB Control Number:* 2900–0894.

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

*Abstract:* The Caregivers and Veterans Omnibus Health Services Act of 2010 (Pub. L. 111–163) established 38 U.S.C. 1720G, which directed the Department