

Abstract: Form 1099-DIV is used by the IRS to ensure that dividends are properly reported as required by Internal Revenue Code section 6402, that liquidation distributions are correctly reported as required by Internal Revenue Code section 6403, and to determine whether payees are correctly reporting their income.

Current Actions: There is an increase in the estimated number of respondents previously approved by OMB.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit groups.

Estimated Number of Respondents: 89,588,000.

Estimated Time per Respondent: 28 minutes.

Estimated Total Annual Burden Hours: 42,106,360.

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: October 26, 2022.

Ronald J. Durbala,

IRS Tax Analyst.

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DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Proposed Collection; Comment Request; Emergency Rental Assistance Program (ERA2)

AGENCY: Office of Recovery Programs, Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice of information collection; request for comment.

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 comment on the proposed information collections listed below, in accordance with the Paperwork Reduction Act of 1995.

DATES: Comments should be received on or before December 30, 2022 to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to Melody Braswell, Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW, Suite 8100, Washington, DC 20220, or email at PRA@treasury.gov. Copies of the submissions may be obtained from Haley Adams by emailing haley.adams@treasury.gov or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Title: Emergency Rental Assistance Program (ERA2).

OMB Control Number: 1505-0270.

Type of Review: Extension of a previously approved collection.

Description: On March 11, 2021, the President signed the American Rescue Plan Act of 2021 (the "Act") into law. The Act authorizes the Secretary of the Treasury to disburse \$21.55 billion of Emergency Rental Assistance (ERA2) to States, the District of Columbia, U.S. Territories, and certain local governments with more than 200,000 residents (collectively, "grantees") to provide financial assistance and housing stability services to eligible households. Beginning on October 1, 2022, eligible ERA2 grantees that have obligated 75% of the ERA2 funds allocated to them may also use their

remaining unobligated funds on other affordable rental housing and eviction prevention activities, as defined by the Secretary, serving very low-income families.

The Act requires Treasury to reallocate funds initially allocated, but not yet paid, to eligible grantees, according to a procedure established by Treasury. Pursuant to the reallocation procedure Treasury has established, Treasury identifies funds subject to reallocation on a quarterly basis and refers to them as "excess funds." To identify the eligible grantees interested in receiving reallocated funds, Treasury solicits Request for Reallocation forms through its ERA2 program portal, which capture the amount of each grantee's request as well as information confirming that a requesting grantee meets certain eligibility requirements, including the statutory requirement that a grantee obligate at least 50% of its initial ERA2 allocation before receiving reallocated funds.

In addition to confirming grantees' eligibility to receive reallocated funds, the reallocation forms on Treasury's ERA2 portal allow Treasury to collect information needed to determine which grantees to prioritize in the distribution of reallocated funds. Treasury's prioritization calculation considers: whether potential recipient grantees are located in the same state as transferor grantees; potential recipient grantees' rate of expenditure; and potential recipient grantees' jurisdictional needs. Pursuant to Treasury's ERA2 program guidance, starting with reallocation based on data as of June 30, 2022 (known as the Quarter 2 Assessment), Treasury will also prioritize, among eligible grantees, those grantees that have expended non-ERA funds, including State and Local Fiscal Recovery Funds, for rental or utility assistance substantially similar to eligible uses under ERA1¹ or ERA2 since the enactment of the ERA1 statute on December 27, 2020, in an amount exceeding 20% of their initial ERA2 allocation. To receive this prioritization, a grantee must submit to Treasury a certification of, among other things, the amount of non-ERA funding expended on rental or utility assistance substantially similar to eligible uses under ERA1 or ERA2, the sources of these expenditures, and the number of households served. To implement this prioritization system for the Quarter 2 Assessment and subsequent reallocation

¹ "ERA1" refers to the Emergency Rental Assistance program authorized by the Consolidated Appropriations Act, 2021, Pub. L. 116-260, section 501, 134 Stat. 2069 (Dec. 27, 2020).

cycles, Treasury has developed a form for its reallocation portal to collect information needed to confirm that a requesting eligible grantee is entitled to prioritization based on its non-ERA expenditures.

In addition to the above-described reallocation process, some grantees choose to voluntarily reallocate a portion of their ERA2 allocations to one or more eligible grantees. To that end, Treasury has also developed, within its reallocation portal, a standard form that grantees use to initiate voluntary reallocation. In accordance with statutory requirements, a grantee may transfer up to 60% of its initial ERA2 allocation.

OMB approved the usage of these various reallocation forms on June 16, 2022. Since then, Treasury has made *de minimis* changes accounting for the passage of time and other program developments, none of which substantively alter the forms.

Accordingly, the collection of the above-described information is crucial to the reallocation process, which is a central component of the ERA2 program.

Forms: Request for Voluntary Reallocation; Request for Reallocated Funds; Request for Reallocated Funds—Voluntary; Non-ERA Expenditures Report.

Affected Public: States, Territories and local governments who received ERA2 awards.

Estimated Number of Respondents: 482.

Frequency of Response: Once.

Estimated Total Number of Annual Responses: 982.

Estimated Time per Response: Varies from 10–60 minutes.

Estimated Total Annual Burden Hours: 524.4 hours.

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.*

Melody Braswell,

Treasury PRA Clearance Officer.

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DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0745]

Agency Information Collection Activity: Request for Certificate of Veteran Status

AGENCY: Veterans Benefits Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: Veterans Benefits Administration, Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish notice in the **Federal Register** concerning each proposed collection of information, including each proposed extension of a currently approved collection, and allow 60 days for public comment in response to the notice.

DATES: Written comments and recommendations on the proposed collection of information should be received on or before December 30, 2022.

ADDRESSES: Submit written comments on the collection of information through Federal Docket Management System (FDMS) at www.Regulations.gov or to Nancy J. Kessinger, Veterans Benefits Administration (20M33), Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420 or email to nancy.kessinger@va.gov. Please refer to “OMB Control No. 2900–0745, in any correspondence. During the comment period, comments may be viewed online through FDMS.

FOR FURTHER INFORMATION CONTACT: Maribel Aponte, Office of Enterprise and Integration, Data Governance Analytics (008), 810 Vermont Ave. NW, Washington, DC 20006, (202) 266–4688 or email maribel.aponte@va.gov. Please refer to “OMB Control No. 2900–0745” in any correspondence.

SUPPLEMENTARY INFORMATION: Under the PRA of 1995, Federal agencies must

obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct or sponsor. This request for comment is being made pursuant to section 3506(c)(2)(A) of the PRA.

With respect to the following collection of information, VBA invites comments on: (1) whether the proposed collection of information is necessary for the proper performance of VBA's functions, including whether the information will have practical utility; (2) the accuracy of VBA's estimate of the burden of the proposed collection of information; (3) ways to enhance the quality, utility, and clarity of the information to be collected; and (4) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or the use of other forms of information technology.

Authority: Public Law 104–13; 44 U.S.C. 3501–3521.

Title: Request for Certificate of Veteran Status, VA form 26–8261a.

OMB Control Number: 2900–0745.

Type of Review: Extension of a currently approved collection.

Abstract: VA Form 26–8261a is used by VA to determine an applicant's eligibility for a possible reduced down payment when obtaining a loan insured by the Federal Housing Administration (FHA), under the provisions of section 203(b)(2) or 220(d)(a) of the National Housing Act as amended. FHA actually provides the benefit. However, VA is charged with determining if the veteran-applicant meets the basic eligibility requirements regarding length and character of service. If eligibility is established, VA issues the applicant a Certificate of Veterans Status that is then used when the borrower obtains an FHA insured loan. This certificate gives the borrower the possibility of a reduced down payment on an FHA backed loan.

Affected Public: Individuals and households.

Estimated Annual Burden: 4 hours.

Estimated Average Burden per Respondent: 10 minutes.

Frequency of Response: One time.

Estimated Number of Respondents: 25.

By direction of the Secretary.

Maribel Aponte,

VA PRA Clearance Officer, Office of Enterprise and Integration/Data Governance Analytics, Department of Veterans Affairs.

[FR Doc. 2022–23654 Filed 10–28–22; 8:45 am]

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