

additional changes to the FR Y–14A reporting forms after the publication of this notice, the OCC expects to make corresponding changes to the OCC reporting forms to minimize inconsistencies and reduce burden. The OCC's proposed new reporting forms and instructions are available on the OCC's website at <https://www.occ.treas.gov/publications-and-resources/forms/dodd-frank-act-stress-test/index-dodd-frank-act-stress-test.html>.

*Type of Review:* Revision. *Affected Public:* Businesses or other for-profit.

*Estimated Number of Respondents:* 4 annually and 4 biennially.

*Estimated Total Annual Burden:* 3,558 hours.

The OCC believes that the systems covered institutions use to prepare the FR Y–14 reporting templates to submit to the Board will also be used to prepare the reporting templates described in this notice. Comments submitted in response to this notice will be summarized and 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 OCC, including whether the information has practical utility;

(b) The accuracy of the OCC'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 on respondents, including 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.

**Theodore J. Dowd,**

*Deputy Chief Counsel, Office of the Comptroller of the Currency.*

[FR Doc. 2022–26402 Filed 12–2–22; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Governing Practice Before the Internal Revenue Service

**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 governing practice before the Internal Revenue Service.

**DATES:** Written comments should be received on or before February 3, 2023 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 [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Include OMB control number 1545–1871 or Regulations Governing Practice Before the Internal Revenue Service.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulation 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:* Regulations Governing Practice Before the Internal Revenue Service.

*OMB Number:* 1545–1871.

*Regulation Number:* T.D. 9165.

*Abstract:* These regulations will ensure that taxpayers are provided adequate information regarding the limits of tax shelter advice that they receive and ensure, that practitioners properly advise taxpayers of relevant information with respect to tax shelter options.

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

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

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

*Estimated Number of Respondents:* 100,000.

*Estimated Time per Respondent:* 8 hours.

*Estimated Total Annual Burden Hours:* 13,333 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: November 29, 2022.

**Kerry L. Dennis,**

*Tax Analyst.*

[FR Doc. 2022–26332 Filed 12–2–22; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Internal Revenue Service (IRS) Information Collection Request

**AGENCY:** Departmental Offices, U.S. 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 should be received on or before January 4, 2023 to be assured of consideration.

**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](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.

Copies of the submissions may be obtained from Melody Braswell by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-1035, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

#### SUPPLEMENTARY INFORMATION:

##### Internal Revenue Service (IRS)

*Title:* Deduction for Energy Efficient Commercial Buildings.

*OMB Number:* 1545-2004.

*Regulation Project Number:* Notice 2006-52; Notice 2008-40.

*Form Number:* IRS Form 7205.

*Abstract:* These notices set forth a process that allows the owner of energy efficient commercial building property to certify that the property satisfies the requirements of section 179D(c)(1) and (d). These notices also provide a procedure whereby the developer of computer software may certify to the Internal Revenue Service that the software is acceptable for use in calculating energy and power consumption for purposes of section 179D of the Code. IRS Form 7205 will be used to claim the deduction for energy efficient commercial buildings.

*Current Actions:* IRS is creating Form 7205 to standardize the procedures for claiming the deduction for energy efficient commercial building and renewing without changes to the Notices.

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

*Affected Public:* Individuals or households, Businesses, and other for-profit organizations.

*Estimated Number of Respondents:* 21,767.

*Estimated Time per Respondent:* 1.03 hours.

*Estimated Total Annual Burden Hours:* 22,421.

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.

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

##### Melody Braswell,

*Treasury PRA Clearance Officer.*

[FR Doc. 2022-26314 Filed 12-2-22; 8:45 am]

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#### DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-XXXX]

##### Agency Information Collection Activity: Request for Entitlement Restoration Due to Facility Closure, Program of Training or Course Disapproval (Chapter 31—Veteran Readiness and Employment)

**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 new 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 February 3, 2023.

**ADDRESSES:** Submit written comments on the collection of information through Federal Docket Management System (FDMS) at [www.Regulations.gov](http://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](mailto:nancy.kessinger@va.gov). Please refer to “OMB Control No. 2900-XXXX” 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](mailto:maribel.aponte@va.gov). Please refer to “OMB Control No. 2900-XXXX” 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:* 38 U.S.C. 501(a), and (38 U.S.C. 3699(c)(2)).

*Title:* Request for Restoration of Entitlement Due to Facility Closure, Program of Training or Course Disapproval (Chapter 31, Title 38, U.S.C.).

*OMB Control Number:* 2900-XXXX.  
*Type of Review:* Request for approval of a new collection.

*Abstract:* A Service member or Veteran will use VAF 28-10281 to request restoration of entitlement due to a Facility closure, or due to the disapproval of a program of training or course. The VR&E program subsequently uses the information on this form to determine if a Service member or Veteran qualifies for restoration of entitlement. Without the information gathered on this form, the VR&E program would be unable to verify that the Service member or Veteran meets the criteria for restoration of entitlement. Furthermore, the VR&E program requests approval of this information collection in order to carry