

Tax Under Section 367-Gain Recognition Agreement.

**DATES:** Written comments should be received on or before November 6, 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 No. 1545–1395 in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this collection should be directed to Jon Callahan, (737) 800–7639, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [jon.r.callahan@irs.gov](mailto:jon.r.callahan@irs.gov).

**SUPPLEMENTARY INFORMATION:**

The IRS is currently seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

*Title:* Consent To Extend the Time To Assess Tax Under Section 367-Gain Recognition Agreement.

*OMB Number:* 1545–1395.

*Form Number:* Form 8838.

*Abstract:* Form 8838 is used to extend the statute of limitations for U.S. persons who transfer stock or securities to a foreign corporation. The form is filed when the transferor makes a gain recognition agreement. This agreement allows the transferor to defer the payment of tax on the transfer. The IRS uses Form 8838 so that it may assess tax against the transferor after the expiration of the original statute of limitations. The estimates in this notice are for estates, trusts, and tax-exempt organizations filing Form 8838.

*Current Actions:* There is no change to the existing collection. However, the estimated number of responses was reduced to eliminate duplication of burden estimates. The estimated burden for individuals filing Form 8838 is approved under OMB control number 1545–0074, and the estimated burden for businesses filing Form 8838 is approved under OMB control number 1545–0123.

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

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

*Estimated Number of Responses:* 200.  
*Estimated Time Per Respondent:* 8 hours, 14 minutes.

*Estimated Total Annual Burden Hours:* 1,646.

The following paragraph applies to all of 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 as long as 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: September 1, 2023.

**Jon R. Callahan,**

*Senior Tax Analyst.*

[FR Doc. 2023–19342 Filed 9–6–23; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Requesting Comments on Form 706 and Schedule R–1 (Form 706)

**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 proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, and Schedule R–1 (Form 706), Generation-Skipping Transfer Tax.

**DATES:** Written comments should be received on or before November 6, 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 No. 1545–0015 in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this collection should be directed to Jon Callahan, (737) 800–7639, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [jon.r.callahan@irs.gov](mailto:jon.r.callahan@irs.gov).

**SUPPLEMENTARY INFORMATION:** The IRS is currently seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

*Title:* United States Estate (and Generation-Skipping Transfer) Tax Return.

*OMB Number:* 1545–0015.

*Form Number:* Form 706, and Schedule R–1 (Form 706).

*Abstract:* Executors use Form 706 to report and compute the Federal Estate Tax imposed by Internal Revenue Code (IRC) section 2001 and the Federal Generation Skipping Tax, imposed by IRC section 2601. The IRS uses the information to enforce these taxes and to verify that the tax has been properly computed. Schedule R–1 (Form 706) serves as a payment voucher for the Generation-Skipping Transfer (GST) tax imposed on a direct skip from a trust, which the trustee of the trust, must pay.

*Current Actions:* There is no change to the existing collection. However, the estimated number of responses was reduced based on current filing data.

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

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

*Estimated Number of Responses:* 14,267.

*Estimated Time Per Respondent:* 36 hours, 14 minutes.

*Estimated Total Annual Burden Hours:* 517,090.

The following paragraph applies to all of 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 as long as 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: September 1, 2023.

**Jon R. Callahan,**  
*Senior Tax Analyst.*

[FR Doc. 2023-19341 Filed 9-6-23; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF VETERANS AFFAIRS

### Veterans' Family, Caregiver and Survivor Advisory Committee Notice of Meeting

The Department of Veterans Affairs (VA) gives notice under the Federal Advisory Committee Act, 5 U.S.C. ch. 10, that the Veterans' Family, Caregiver

and Survivor Advisory Committee will meet on October 25–26, 2023. The meeting sessions will be a hybrid, held in-person at The American Legion, 1608 K Street NW, 7th floor, Washington, DC 20006. The meeting sessions will begin and end as follows:

Date	Time
October 25, 2023 .....	9:00 a.m. to 4:30 p.m. Eastern Standard Time (EST).
October 26, 2023 .....	9:00 a.m. to 4:30 p.m. EST.

The meeting sessions are open to the public. For interested parties who cannot attend in person, this meeting will also be available by videoconference and by telephone via Microsoft Teams by using the link and dial-in information below. Registration for both in-person and virtual attendance is required.

The purpose of the Committee is to provide advice to the Secretary of Veterans Affairs (SECVA) with respect to the administration of benefits by VA for services to Veterans' families, caregivers and survivors.

On Wednesday, October 25 and Thursday, October 26, 2023, the agenda will include opening remarks from the Executive Director, Caregiver Support Program, Veterans Health Administration (VHA) and the Committee Chair. There will be updates on the Caregiver Support Program; briefings on transitioning from caregiver to survivor; information from the Care Management & Social Work Services; and the annual ethics briefing.

Time will be allocated for receiving public comments on October 25, 2023, 3:30 p.m. to 4:30 p.m. EST. Individuals

wishing to make public comments should contact Dr. Betty Moseley Brown, Designated Federal Officer at (210) 392-2505 or [VHA12CSPFAC@va.gov](mailto:VHA12CSPFAC@va.gov) and are requested to submit a 1 to 2-page summary of their comments for inclusion in the official meeting record. In the interest of time, each speaker will be held to a 5-minute time limit. The Committee will accept written comments from interested parties on issues outlined in the meeting agenda until Friday, October 20, 2023, at 5:00 p.m. EST. Each public speaker will receive a confirmed time for speaking via email from the Designated Federal Officer.

All attending should register at the following link: <https://events.teams.microsoft.com/event/8ae248e2-d50c-4031-831d-9992d91a8f77@dd9d243c-8688-470f-8812-4ceb7ac50b6c> by Friday, October 20, 2023, to help expedite the sign-in process. Physical attendees will be asked to sign in within the lobby of the American Legion building, and again upon entry to the 7th floor meeting.

Meeting information as follows: Meeting ID: 212 234 110 896 Passcode: XprGSK Or Call in (audio only) +1 317-610-0468, 414866676#, United States, Indianapolis Phone Conference ID: 414 866 676#

Any member of the public seeking additional information should contact Dr. Betty Moseley Brown, at (210) 392-2505 or [Betty.MoseleyBrown@va.gov](mailto:Betty.MoseleyBrown@va.gov).

Dated: September 1, 2023.

**Jelessa M. Burney,**  
*Federal Advisory Committee Management Officer.*

[FR Doc. 2023-19273 Filed 9-6-23; 8:45 am]

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